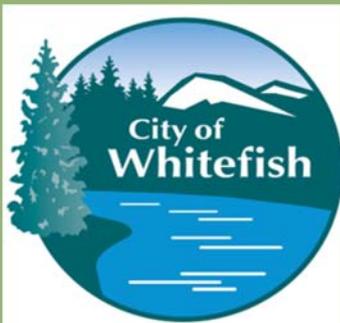


# CITY OF WHITEFISH MONTANA

Architect's Rendering of the future City Hall



FISCAL YEAR 2017  
ADOPTED BUDGET



## **Mayor**

John Muhlfeld

## **City Council**

Pam Barberis

Andy Feury

Jen Frandsen

Richard Hildner

Frank Sweeney

Katie Williams

## **City Manager**

Chuck Stearns

## **Finance Director**

Dana Smith

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

Michelle Howke



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# MEMORANDUM

#2016-024



To: Mayor John Muhlfield  
City Councilors

From: Chuck Stearns, City Manager

*Chuck*

Re: FY17 Budget Message – Final Budget

Date: August 4, 2016

## INTRODUCTION

The Fiscal Year 2017 (FY17) 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, 2016 to June 30, 2017. The City budget contains a total of 24 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.

## FY17 BUDGET MAJOR CHANGES AND ISSUES

The FY17 budget was initially more difficult to balance than I originally envisioned, but higher than expected year-end cash balances at June 30<sup>th</sup> and extra Resort Tax cash balance from only having to pay one debt service payment for the Haskill Basin loan made for a somewhat easier final budget. The budget, as proposed for final adoption, is balanced and with a property tax mill levy **reduction of 15 mills** or 11.18% because of voter’s approval of the Resort Tax increase to 3% with 25% of the one percent increase going to additional property tax reduction.

Total proposed spending for FY17 is \$11,983,942 or 18.92% lower than last year’s budget because the Haskill Basin Conservation Easement acquisition is complete and the City Hall/Parking Structure Construction Fund appropriation is \$4,061,170 less than in FY16 because construction was approximately 33% complete by June 30, 2016. I hope the media portrays these tax and expenditure decreases with the same vigor that they portrayed last year’s anomaly of budget increases for the capital projects.

Some of the important issues in the proposed budget and some of the factors causing the difficulty in the FY17 Budget were:

- This budget is the first year in probably over 20 years that there will not be a phase-in of property value increases from a reappraisal. With the State Legislature adopting a two

year reappraisal cycle, there is no general valuation increase this year. The only property valuation or mill value increase available will be from new construction going on the tax rolls and some other classes of valuation like Centrally Assessed property. The mill value increased by 3% to \$21,984.576 per mill this year. We are very pleased with that growth, even though I had hoped in the preliminary budget that it would grow by 3.1%.

- In last year's budget, because of the uneven effects of the reappraisal, we balanced the budget by projecting to draw down year end cash reserves (June 30, 2016) by over \$310,000. Unless the use of the cash balance is for one-time type of expenditures like a non-recurring capital project, that drawdown can't be repeated each year. However, for the FY17 budget, in order to balance it and keep a tax decrease, the final draw down of reserves is \$110,692 for property tax supported funds which leaves an 11.57% FY year-end cash balance.
- Another impact to the FY17 budget is that we are no longer budgeting to operate the Stumptown Ice Den. While we can eliminate the part-time and seasonal positions that were in that budget, that budget and its non-tax revenue of fees supported approximately \$70,000 to \$75,000 of full-time employee salaries and benefits for Parks and Recreation staff time spent on the ice rink. So that level of expenditures, without any layoffs of full-time staff, gets shifted to property tax supported functions in the Parks and Recreation Department.
- There was a similar reallocation of salaries from the Solid Waste budget to other Public Works budgets and somewhat to the General Fund (for Administrative support and cashing) now that we are not doing the billing for the garbage service. The amount from the FY16 budget that moved to other property tax supported functions equaled approximately \$38,000.
- A Consumer Price Index (CPI) increase of 1.8% along with two settled union contracts will mean employees will generally receive a pay increase of 3.8%. Last year's increase was 2.3% which did not include a 2% STEP increase in the pay matrix for employees. Last year's pay increases were the lowest among Flathead County cities and the County, so I believe the 3.8% pay increases are justified.
- Medical insurance premiums increased 7.3% in FY17 and vision insurance will increase by 16.5%, but the cost increase for vision insurance is only a \$1.15 to \$3.00 per month per employee, so it is a pretty small impact. The impact on property tax supported funds for both of those increases was approximately \$37,351.
- This budget also proposes some fee increases in the Parks and Recreation programs. The City Council approved those fee increases on August 1<sup>st</sup>. We also hope to propose the first increase in ambulance fees since 2012, but those revenues are not yet built into the budget.

- The FY17 budget also has an increase of \$55,000 to the Parks and Greenway Assessment, from \$300,000 last year to \$355,000 this year as part of the difficult process to balance the budget, especially for the Parks and Recreation Department.
- This budget does add or increase staffing in the following areas:
  - A ¾ time receptionist in Planning and Building is proposed to go to full-time in order to help with the workload, primarily in the building inspection office. Most of these costs are paid by building permit revenues, so there is only a small effect on property tax supported funds.
  - A seasonal worker in the Parks and Recreation Department who worked 50 out of 52 weeks per year anyway is being put to full-time status because we have to pay medical insurance for this employee anyway now under the Affordable Care Act. There were offsetting decreases in part-time employee costs for the wages.
  - We are proposing to start a new, full-time Maintenance Facility Technician next March 1<sup>st</sup> (for 1/3 FTE in this budget) to do maintenance of the new City Hall and Parking Structure and to administer the leased parking in the parking structure. After hearing some concerns on this position from the Mayor and Council about parking lease revenue covering all of this position, we are proposing that the TIF fund pay 50% of the cost of the position and that 50% be covered by parking lease revenue. The FY17 wages and benefits cost of this position is \$21,336 and the annualized cost would be \$64,008.
  - We are also proposing a new Information Technology (IT) position. With Greg Acton's retirement in June, 2016, with increased demand by all departments for IT help, and because our phone system and accounting system are now done via the internet, we think we need a dedicated IT position. That will leave the GIS/IT position to do mostly GIS (which he has been able to do very little because of being pre-occupied with IT work) and he can also back up the IT position. Greg Acton's former position will no longer do any IT work, but will focus on the Water and the Wastewater Treatment Plants, especially the design and construction of the new Wastewater Treatment Plant.
- This budget continues the \$300,000 lower Stormwater assessments which the City Council enacted several years ago. The City Council held a work session three years ago where pay as you go financing of stormwater improvements was compared to debt financing. 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.
- Because the year-end cash balance in the Commercial Street Lighting District (District #4) would have been less than zero at year-end, we proposed that the rates for the district be increased 10% again this year. The rates were increased by 10% for the last two years, but we can't have a negative year end cash balance. The impact on the median commercial property assessment of \$33.50 would only be \$3.35 for this increase. The City Council also decided to increase the residential street lighting assessment by 10%,

but that increase amounted to an average increase on a residential property of only \$1.60 per year.

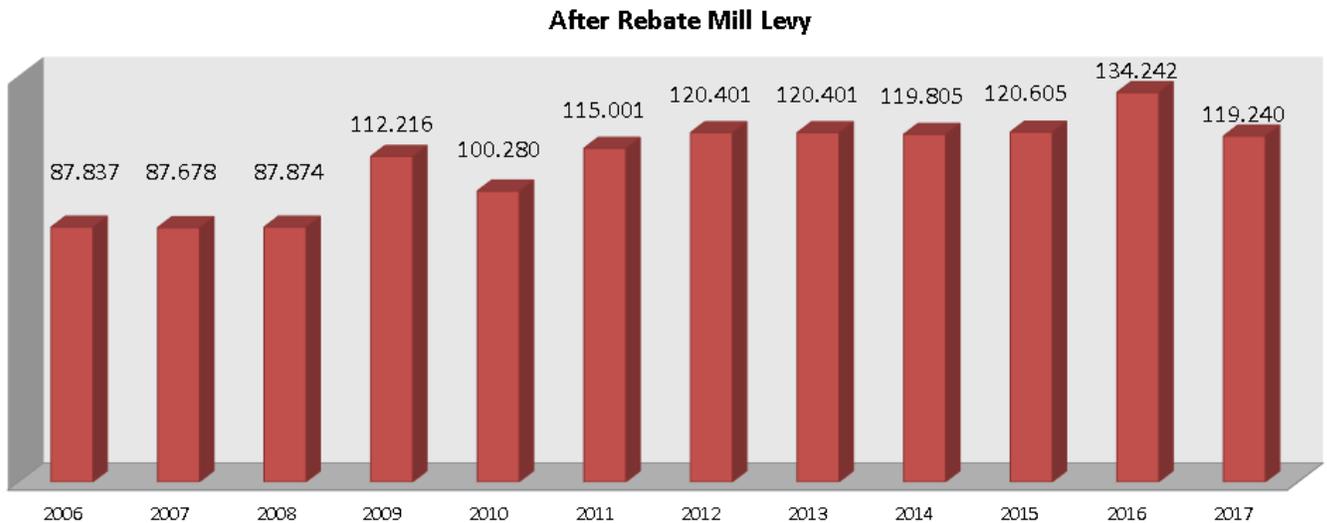
## FY17 BUDGET OVERVIEW

The FY17 proposed budget totals \$51,343,252 of transfers and expenditures for all funds compared to \$63,327,194 in FY16, an 18.92% or \$11,983,942 decrease. Most of this decrease can be explained by the following factors:

1. No \$7,759,900 appropriation for the Haskill Basin Conservation Easement as that project was completed in FY16.
2. City Hall/Parking Structure Construction Fund has an appropriation that is \$4,061,170 less than in FY16 because construction was approximately 33% complete by June 30, 2016
3. Almost no Stumptown Ice Den budget, so that appropriation is \$466,236 lower than last year.

Property Tax supported funds' appropriations are down by \$149,208, but that figure is somewhat misleading because the Stumptown Ice Den appropriation is down by \$466,236. So other than that, property tax supported funds appropriations would be up by \$317,028.

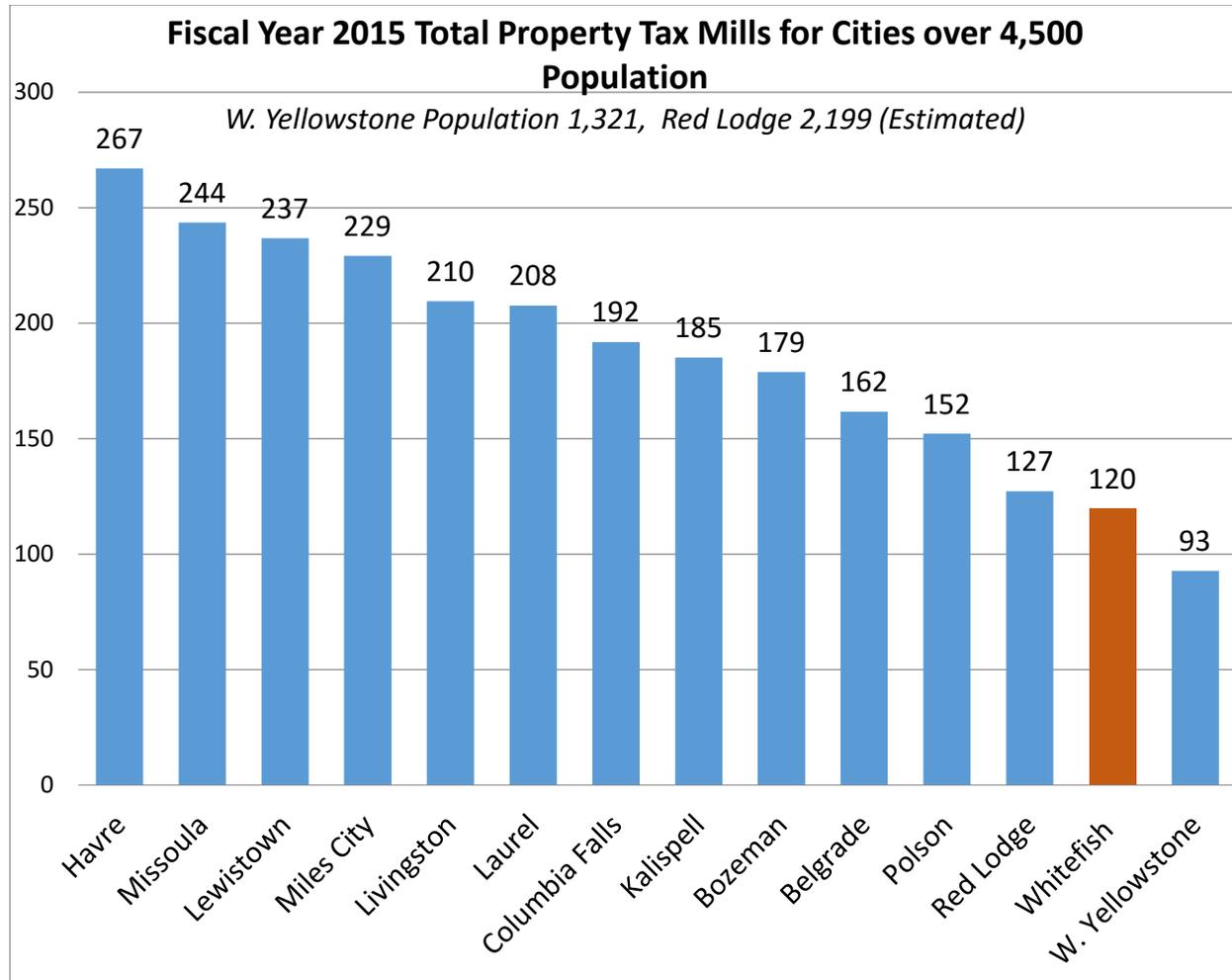
The chart below shows the trend of our net property tax mills levied in recent years.



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.

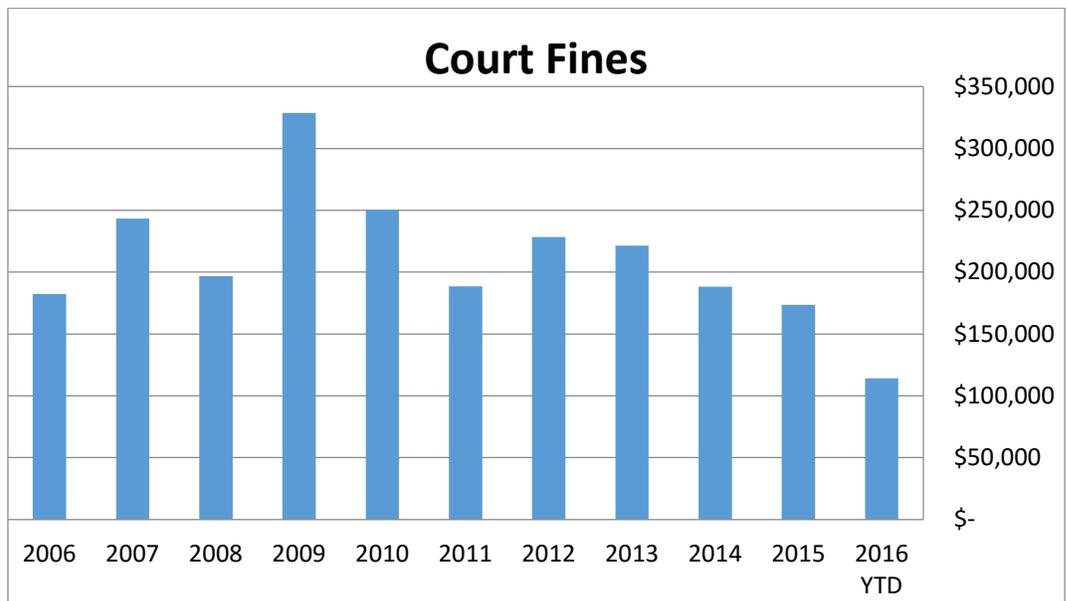


Some other less significant, but still important issues for the Mayor and City Council to realize about the FY17 budget are:

- There is a new ambulance budgeted for \$175,000 in FY17 to remain on a schedule of buying a new ambulance every three years. However, this entire cost is offset by a new INTERCAP equipment loan and we estimate the debt service budget for that loan won't begin until FY18.
- I had to eliminate the \$20,000 budget that the City Council directed us to include in the budget for planning and designing the new Cemetery at the south end of the Wastewater Treatment Plant property.
- Last year's budget had authorization for a new, full-time utility billing clerk because of the uncertainty of an employee's health. While the situation is not completely resolved, the new position was never hired. We are only budgeting for authorization for a ½ year

position in the FY17 budget and we may not fill that position. We do continue to use some temporary contracted employees to help out with the workload in utility billing. However, the loss of billing for garbage service (it was contracted out to North Valley Refuse in the recent contract), should mean less workload in this area.

- If the Mayor and City Council wanted to increase year-end cash reserves or reallocate spending to another area, we offered some or all of the next level of possible cuts that I considered, but did not end up recommending. Those options were, in priority order:
  1. Reduce or eliminate the lifeguard function at City Beach. Maria Butts tells me that no other lake swimming access areas in Montana provide lifeguards (e.g. Polson and Flathead Lake). Savings in this area could be up to \$45,000.
  2. Eliminate the Municipal Court receptionist position that is currently vacant. Savings in this area would be approximately \$14,681. Our Municipal Court now requires approximately \$75,000 per year in property tax subsidy, whereas most Municipal or City Courts provide excess revenue beyond their costs to help pay for police or prosecution services. The recent trend of Municipal Fines is shown below (does not include dog or parking fines). However, subsequent investigation revealed that police issuance of citations is also down by a similar trend, so the some of the decrease is caused by fewer tickets being written.



3. Cut the Police car in the budget for \$33,500.
4. Cut the one month overlap of City Managers (December, 2016) to save \$8,000.

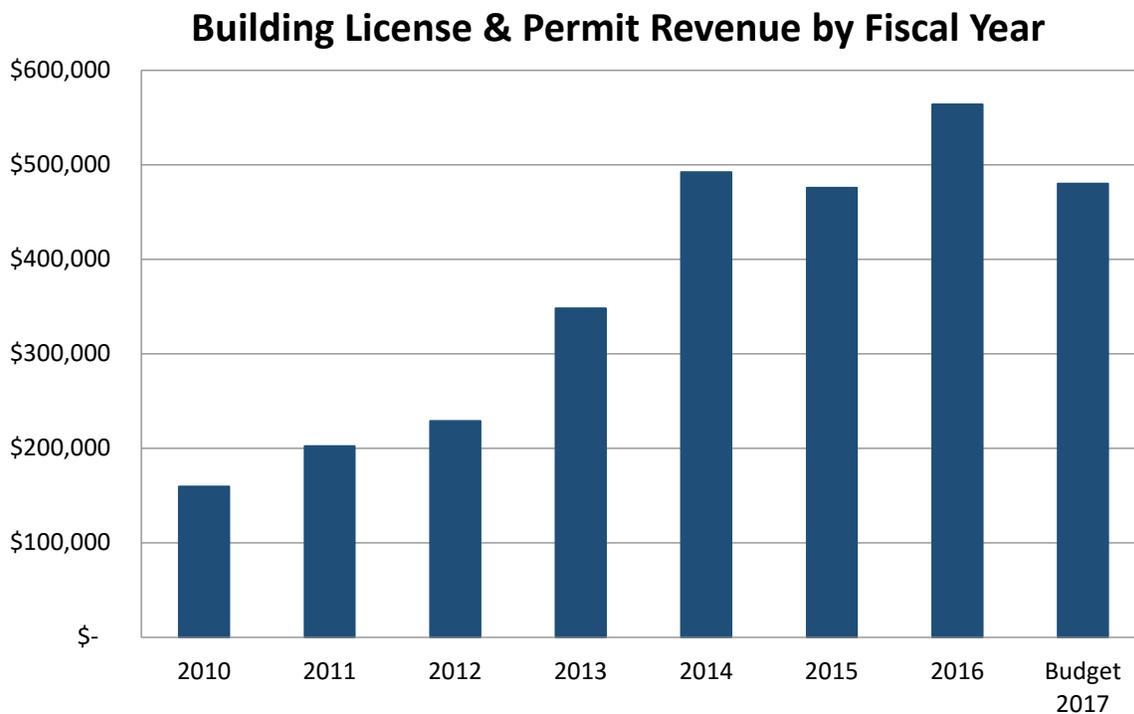
## REVENUES

Total revenues for all 24 budgeted funds are budgeted at \$29,403,848 which is \$18,861,443 or 39.08% lower than the FY16 budget of \$48,265,291. Again, most of that is caused completion

of the Haskill Basin Conservation Easement, no Tax Increment Bond for the City Hall/Parking Structure, and partial completion of the City Hall/Parking Structure project.

Total General Fund Revenues are projected at \$3,401,420 in FY17 which is a \$197,653 or a 5.49% decrease from last year's figure of \$3,599,073. Property tax revenues are 12.22% lower in the General Fund because of the additional property tax rebate from the 1% increase in the Resort Tax.

The history and budget for total building permit and plan review fees are shown below. The FY17 estimate is higher than in FY16 because of the expected building permit for the City Hall and Parking Structure and two hotels.



Water usage revenues are up by \$174,732 to \$3,049,732 which is an increase of 6% because of higher usage, more connections, and last fall's rate increase. The FY16 actual revenues were \$3,075,421. We have not anticipated a water rate increase in this budget, but that is because the City Council typically makes utility rate increase decisions later in the year.

Wastewater usage charges are estimated at \$2,343,957 or \$56,043 or 2.3%% lower in FY17 than in FY16. The FY16 actual figure was \$2,467,267 next year, but we budgeted the figures supplied by Utility Operations Supervisor Greg Acton. We have not anticipated a wastewater rate increase in this budget, but we will need to discuss a significant rate increase beginning this next year for the wastewater treatment plant improvements. The City Council recently set the public hearing on water and wastewater rate increases for September 6<sup>th</sup>.

## **EXPENDITURES**

Total proposed appropriations and transfers equal \$51,343,252 which is an \$11,983,942 or 18.92% decrease in budget authority as compared to the adopted FY16 Budget of \$63,327,194.

Again, most of the decrease is caused by not having to budget for \$8,532,000 of debt to provide for the \$7,700,000 of needed funds for the Haskill Basin Conservation Easement and a City Hall/Parking Structure construction budget that is \$4,061,170 lower than last year as we were about 33% complete by June 30<sup>th</sup>. Also, the Highway 93 North (Whitefish West) water and sewer projects were completed last fall, so there is only a small budget to finish up the final bill on that project.

Total expenditures and transfers for the General Fund equal \$4,688,998 which is a \$76,497 or 1.66 increase from the FY16 budget figure of \$4,612,501. Most of this increase is from higher wages and benefits.

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

## **CONCLUSION**

The proposed FY17 budget was initially more difficult than I anticipated because of some of the factors I mentioned above. I do think next year's budget will be a little easier and may give the City Council more flexibility in capital expenditures and an option to increase year-end reserves.

I would also like to thank the Department Directors for their help and support and Michelle, Vanice, and Sherri Baccaro for their help in compiling and entering information in the budget. Our Finance Director, Dana Smith, did almost all of the work of entering the data, checking the spreadsheets for accuracy, and preparing the narrative. Dana's experience and advice were invaluable and she carried most of the burden for creating this budget and she makes my work much easier. My thanks to all of them and to the Mayor and City Council for your review and consideration of the budget.

**Budget Summary by Main Revenue Source**  
**City of Whitefish**  
**Fiscal Year 2017 Budget**



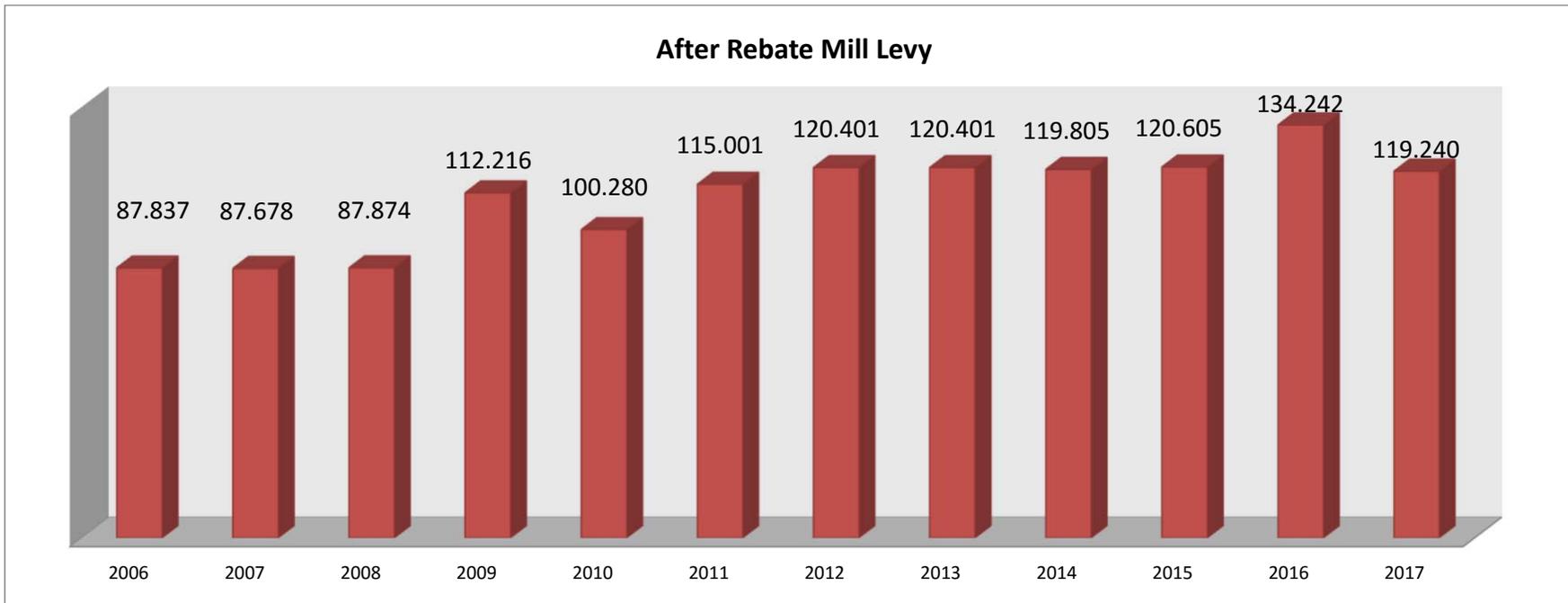
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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Resources					Requirements									
	Beginning Available Cash	Revenue & Other Financing	Transfers	Total	Personal Services	Materials & Services	Capital Outlay	Transfers	Debt Service	Conting.	Total Approp Budget	Ending Available Cash	Total Approp. & Unapprop	Change in Cash	
9	<b>Property Tax Supported Funds:</b>														
10	General	\$ 700,564	\$ 3,401,420	\$ 1,182,354	\$ 5,284,338	\$ 800,973	\$ 173,315		\$ 3,704,710		\$ 10,000	\$ 4,688,998	\$ 595,340	\$ 5,284,338	\$ (105,224)
11	Library	116,217	194,835	34,371	345,423	175,767	67,506				36,500	279,773	65,650	345,423	(50,567)
12	Law Enforcement	4,618	522,693	2,157,000	2,684,311	2,145,485	498,980	33,500		5,552	2,683,516	795	2,684,311	(3,823)	
13	Fire & Ambulance	199,300	2,760,650	835,000	3,794,950	2,330,170	876,234	175,000		165,988	3,547,392	247,558	3,794,950	48,258	
14	Parks/Rec	127,608	805,135	672,579	1,605,322	864,039	574,981	5,500		32,528	1,477,048	128,274	1,605,322	666	
15	<b>Total</b>	<b>\$ 1,148,307</b>	<b>\$ 7,684,733</b>	<b>\$ 4,881,304</b>	<b>\$ 13,714,344</b>	<b>\$ 6,316,434</b>	<b>\$ 2,191,016</b>	<b>\$ 214,000</b>	<b>\$ 3,704,710</b>	<b>\$ 204,068</b>	<b>\$ 46,500</b>	<b>\$ 12,676,728</b>	<b>\$ 1,037,615</b>	<b>\$ 13,714,344</b>	<b>\$ (110,692)</b>
16															
17															
18	<b>Other Tax, Fee &amp; Assessment Supported Funds:</b>														
19	Resort Tax	\$ 1,961,414	\$ 3,352,277		\$ 5,313,691			\$ 2,169,941	\$ 1,702,494			\$ 3,872,435	\$ 1,441,257	\$ 5,313,691	\$ (520,158)
20	Tax Inc Dist	1,413,992	5,613,388	203,386	7,230,766	207,033	1,121,392	535,775	4,683,916		500,000	7,048,116	182,650	7,230,766	(1,231,342)
21	Bldg Codes	197,431	556,000		753,431	380,728	72,892	30,000			483,620	269,811	753,431	72,380	
22	Street Fund	1,246,954	1,356,097		2,603,051	702,372	432,204	681,249			50,000	1,865,825	737,225	2,603,051	(509,728)
23	Street Lighting #1	37,372	84,471		121,843	27,324	65,470					92,794	29,048	121,843	(8,323)
24	Street Lighting #4	12,029	81,421		93,450	27,324	58,870					86,194	7,256	93,450	(4,773)
25	Impact Fees	350,014	208,000		558,014				391,484			391,484	166,530	558,014	(183,484)
26	Sidewalk	142,237	400		142,637			142,637				142,637	0	142,637	(142,237)
27	Stormwater	566,142	74,600		640,742		32,767	115,000				147,767	492,975	640,742	(73,167)
28	<b>Total</b>	<b>\$ 5,927,585</b>	<b>\$ 11,326,654</b>	<b>\$ 203,386</b>	<b>\$ 17,457,625</b>	<b>\$ 1,344,781</b>	<b>\$ 1,783,596</b>	<b>\$ 3,674,602</b>	<b>\$ 6,777,893</b>	<b>\$ -</b>	<b>\$ 550,000</b>	<b>\$ 14,130,872</b>	<b>\$ 3,326,753</b>	<b>\$ 17,457,625</b>	<b>\$ (2,600,833)</b>
29															
30															
31	<b>Enterprise Funds:</b>														
32	Water	\$ 5,435,620	\$ 3,347,342	\$ 839,625	\$ 9,622,587	\$ 1,078,344	\$ 773,470	\$ 1,272,288	\$ 319,485	\$ 1,381,776		\$ 4,825,364	\$ 4,797,223	\$ 9,622,587	\$ (638,397)
33	Wastewater	2,144,483	5,503,570		7,648,053	987,464	896,829	3,370,549		321,153		5,575,995	2,072,058	7,648,053	(72,425)
34	Solid Waste	155,751	200		155,951	11,297	10,229					21,526	134,425	155,951	(21,326)
35	<b>Total</b>	<b>\$ 7,735,853</b>	<b>\$ 8,851,112</b>	<b>\$ 839,625</b>	<b>\$ 17,426,590</b>	<b>\$ 2,077,105</b>	<b>\$ 1,680,528</b>	<b>\$ 4,642,837</b>	<b>\$ 319,485</b>	<b>\$ 1,702,929</b>	<b>\$ -</b>	<b>\$ 10,422,884</b>	<b>\$ 7,003,706</b>	<b>\$ 17,426,590</b>	<b>\$ (732,147)</b>
36															
37															
38	<b>Other Funding Source Funds:</b>														
39	City Hall/Parking Structure	\$ 8,006,276	\$ 764,000	\$ 1,456,598	\$ 10,226,874			\$ 10,226,874				\$ 10,226,874	\$ 0	\$ 10,226,874	\$ (8,006,276)
41	Housing Authority	1,973	527,500		529,473		529,473					529,473	0	529,473	(1,973)
42	WF Trail Construct	4,806	75,000		79,806		50,000	19,000			6,000	75,000	4,806	79,806	0
43	Park Acq & Dev	52,077	2,300		54,377							0	54,377	54,377	2,300
44	TIF Debt Svc	4,679,013	6,000	3,421,176	8,106,189					3,165,573		3,165,573	4,940,616	8,106,189	261,603
45	Victim/Wit	253	15,000		15,253		15,000					15,000	253	15,253	0
46	Misc. S.I.D.	136,006	151,550		287,556					100,848		100,848	186,708	287,556	50,702
47		\$ 12,880,404	\$ 1,541,350	\$ 4,877,774	\$ 19,299,527	\$ -	\$ 594,473	\$ 10,245,874	\$ -	\$ 3,266,421	\$ 6,000	\$ 14,112,767	\$ 5,186,760	\$ 19,299,527	\$ (7,693,644)
48															
49	<b>Total</b>	<b>\$ 27,692,149</b>	<b>\$ 29,403,848</b>	<b>\$ 10,802,088</b>	<b>\$ 67,898,086</b>	<b>\$ 9,738,320</b>	<b>\$ 6,249,613</b>	<b>\$ 18,777,312</b>	<b>\$ 10,802,088</b>	<b>\$ 5,173,418</b>	<b>\$ 602,500</b>	<b>\$ 51,343,252</b>	<b>\$ 16,554,834</b>	<b>\$ 67,898,086</b>	<b>\$ (11,137,316)</b>
50															

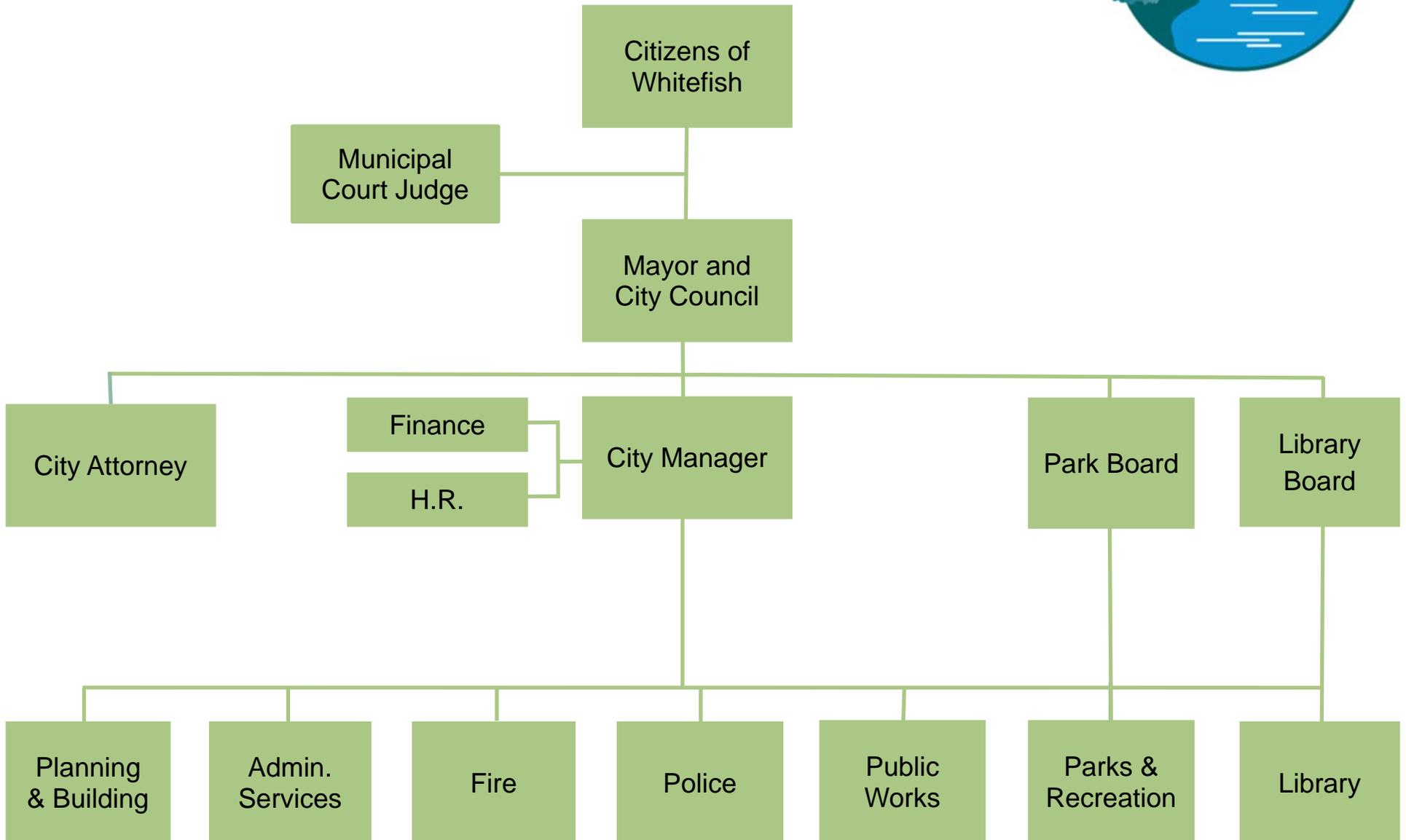
City of Whitefish  
Mill Value and Tax Levy  
History

8/3/2016

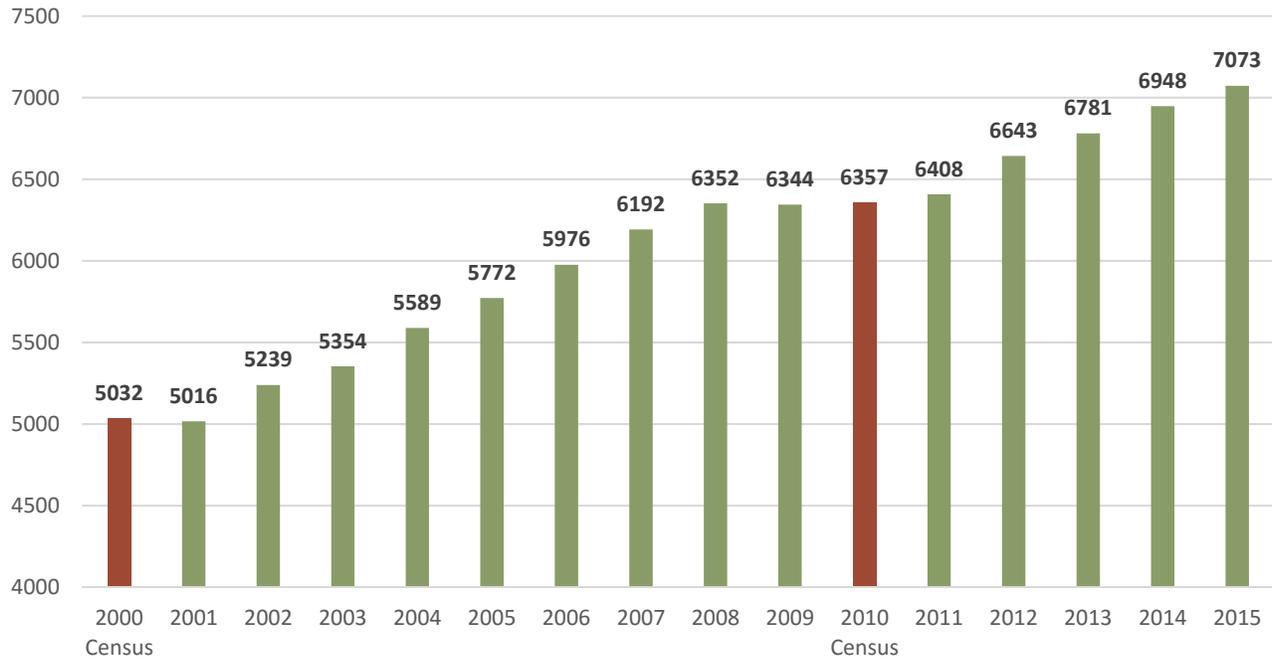
Fiscal Year	Total Market Value	Newly Taxable Value	Mill Value	HB 124 Mills Levied	Health Insur Mills	Gross Mills Levied	Resort Tax Relief	Net Mills Levied	Fire & Amb Mills	Total Mills Levied	Distribution of Property Tax Levy						Total Property Tax Revenue	
											General	Library	Fire Pension	Fire/Amb	Fire	Amb		
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	Fire	Amb	p
						(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	10.00 127.174	-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	\$1,994,655	\$141,814	\$ 91,493	\$ 548,956	\$219,582	\$329,374		\$2,758,619
2016	\$1,988,271,955	\$ 447,138	\$ 21,340.576	-6.7%	127.600	14.46 142.061	-31.818	110.242	24	134.242	\$2,164,408	\$145,543	\$ 42,681	\$ 512,174	\$204,870	\$307,304		\$2,864,806
2017			\$ 21,984.576	3.0%	129.600	19.42 149.021	-53.781	95.240	24	119.240	\$1,899,897	\$149,935	\$ 43,969	\$ 527,630	\$211,052	\$316,578		\$2,621,431
			change from last year		2.00	4.96 6.96	-21.96	-15.00	0.00	-15.00	\$ (264,511)	\$ 4,392	\$ 1,288	\$ 15,456	\$ 6,182	\$ 9,274		\$ (243,375)
										-11.18%	-12.22%	3.02%	3.02%	3.02%	3.02%	3.02%		-8.50%



# City of Whitefish Organizational Chart



### Annual Population Estimate Based on Active Accounts

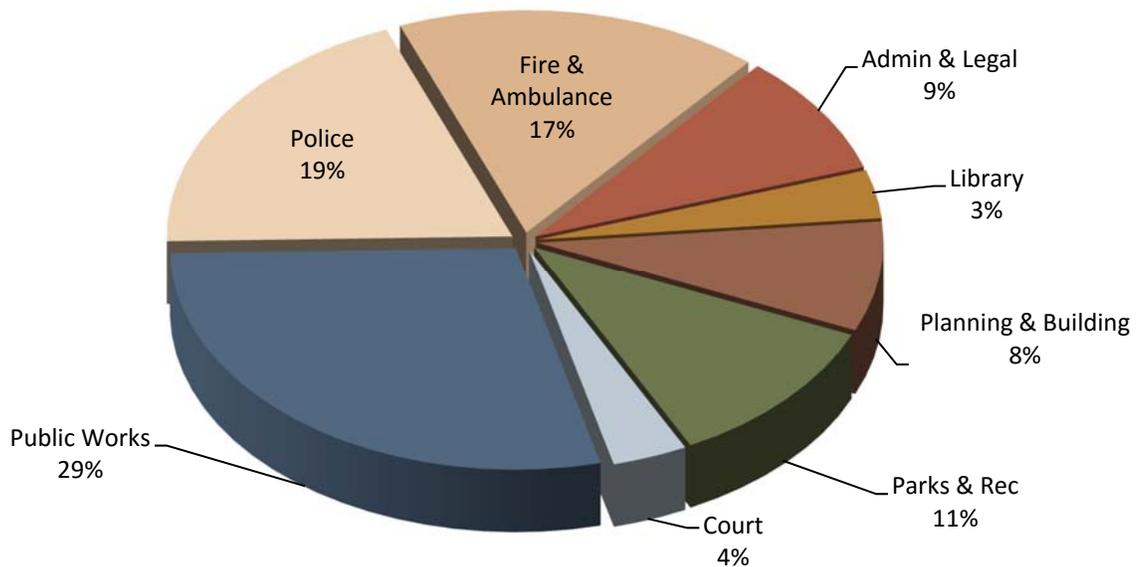


The FY 2017 budget funds 99.60 full time equivalent employees not including seasonal employees for Parks and Recreation during the winter and summer months, a summer internship for Public Works, or a summer intern for the Legal Services Department. The total budgeted payroll and benefits expense (personal services) increased about \$195,066 from FY 2016 to FY 2017, which does include seasonal and intern wages and employer contributions. Changes in payroll include the following:

- A 3.8% wage increase is included for FY 2017. The wage adjustment is COLA (1.8% for FY 2017) plus a 2% pay matrix STEP for a total of 3.8%.
- Health and vision insurance costs are increasing for FY 2017 by 7.3% and 16.5%, respectively.
- Seasonal wages in the Parks & Recreation Department are reduced by \$97,957 since seasonal staff are no longer required at the community ice rink with the management contract that is in place for the facility.
- The Summer Camp/Youth Program Coordinator position in the Parks & Recreation Department has been reclassified from a reoccurring seasonal position into a full-time position due to the health insurance requirements of the Affordable Care Act and a minimal break in service during past years.
- The part-time position in the Building Department has been increased to a full-time position.
- A new IT position is included in the budget for nine months of FY 2017, with an expected start date in October 2016.
- A new facilities maintenance technician position has also been included in the budget with an expected start date in March 2017.

### Full Time Employee Equivalents - FY 2017

*(not including Parks & Rec seasonal employees and 2 intern positions)*



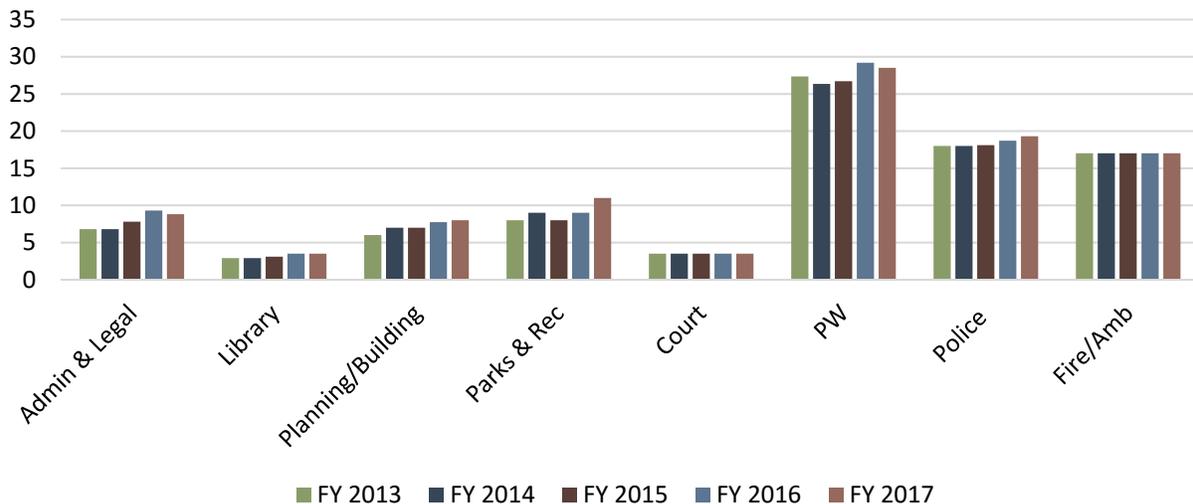
Below is a summary of the full time and part-time employees for FY 2017:

### FY 2017 Employee Summary

Department	Full-time	Part-time	Full-time Equivalent
Admin & Legal	8	0.8	8.8
Library	1	2.50	3.5
Planning & Building	8	0	8
Parks & Rec	11	0	11
Court	3	0.5	3.5
Public Works	28	0.5	28.5
Police	18	1.30	19.3
Fire & Ambulance	17	0	17
<b>Total Employees</b>	<b>94</b>	<b>5.60</b>	<b>99.60</b>

*\*Parks also has seasonal employees budgeted for summer and winter that are not shown above. In addition, there are two internship positions budgeted (one for Public Works and one for Legal).*

### Full Time Equivalents Trend by Department FY 2013 - FY 2017



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. The City has no general obligation debt outstanding.

In FY 2015 the City refunded the 2009 Tax Increment Bond (now referred to as the TIF 2015 Series) to save money with lower interest rates. On March 1, 2016, the City closed on the TIF 2016 Series Bonds to provide financing for a portion of the new City Hall and Parking Structure. The only SID that is currently being assessed is SID 166, which was for the JP Road construction project. The bond for that project is backed by an assessment within that Special Improvement District.

The water and wastewater loans currently outstanding were provided by the State of Montana's Revolving Fund (SRF) for construction and upgrades to the water and wastewater systems. These loans are backed by and paid for through the user fees generated from the water and wastewater systems. In FY 2016, the City closed on a loan through the SRF program to fund the purchase of the Haskill Basin Conservation Easement. This loan is first backed by Resort Tax revenues resulting from 70% of the additional 1% that went into effect on July 1, 2015. In addition to the Resort Tax revenues, the loan is further backed up by water user fees if Resort Tax revenues are not adequate.

In FY 2017, the City issued debt for the Wastewater I&I Mitigation Project and anticipates an additional loan for the Wastewater Treatment Plant Design through the SRF program. An INTERCAP loan is also budgeted as the method of financing the purchase of a new Ambulance. Furthermore, SID 167 that was approved by the City Council is expected to be issued in January of 2017 and the budget and related fund will be created and approved at the time of issuance.

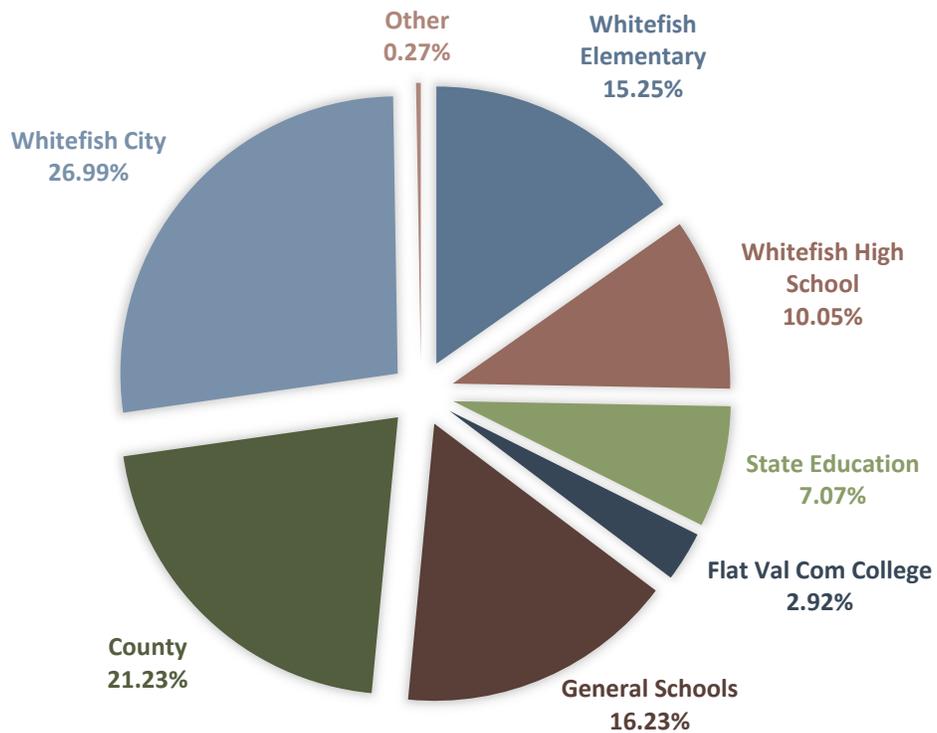
Below is a summary of the outstanding debt obligations of the City as of June 30, 2016:

<u>Description of Long-Term Liability</u>	<u>Balance as of June 30, 2016</u>	<u>Balance as of June 30, 2015</u>	<u>Change</u>
TIF 2015 Refunding (ESC)*	\$ 7,183,000	\$ 7,183,000	\$ 0
TIF 2016 (City Hall/Parking Structure) *	9,800,000	0	9,800,000
Water Revenue Bonds*	2,423,000	2,793,000	(370,000)
Water Revenue Bond – Haskill Basin C.E.*	7,863,000	0	7,863,000
Wastewater Revenue Bonds*	3,488,563	2,659,218	829,345
SID 166 Bond	655,000	725,000	(70,000)
Ice Rink Loan	47,862	79,422	(31,560)
Ambulance Loan	93,070	123,520	(30,450)
Police Vehicle Loan	5,488	10,935	(5,447)
Fire Engine Loan	414,716	461,318	(46,602)
Fire Pumper Loan	181,739	211,000	(29,261)
Fire SCBA Loan	<u>230,453</u>	<u>0</u>	<u>230,453</u>
<b>TOTAL</b>	<b><u>\$32,385,892</u></b>	<b><u>\$14,246,413</u></b>	<b><u>\$18,139,479</u></b>

\*Revenue bonds secured by and repaid by future revenues.

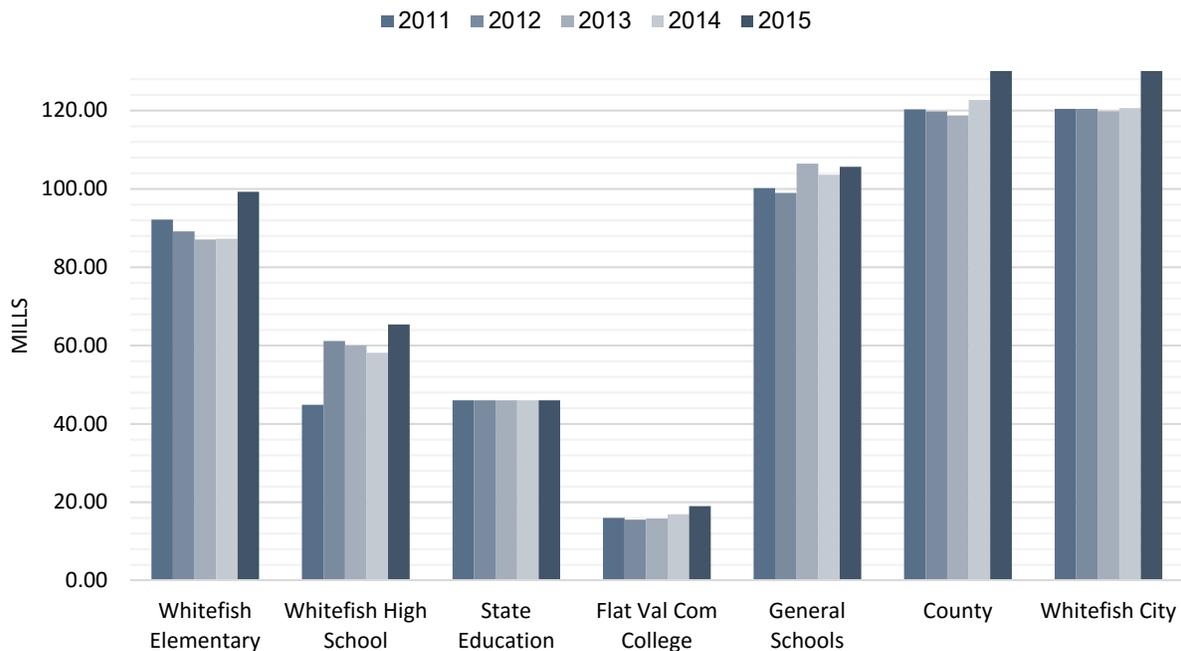
Of the total property tax bill (including taxes and assessments), the City of Whitefish accounts for 26.99%. About 50% of a city resident property tax bill goes to education.

### 2015 PROPERTY TAX BILL BREAKDOWN

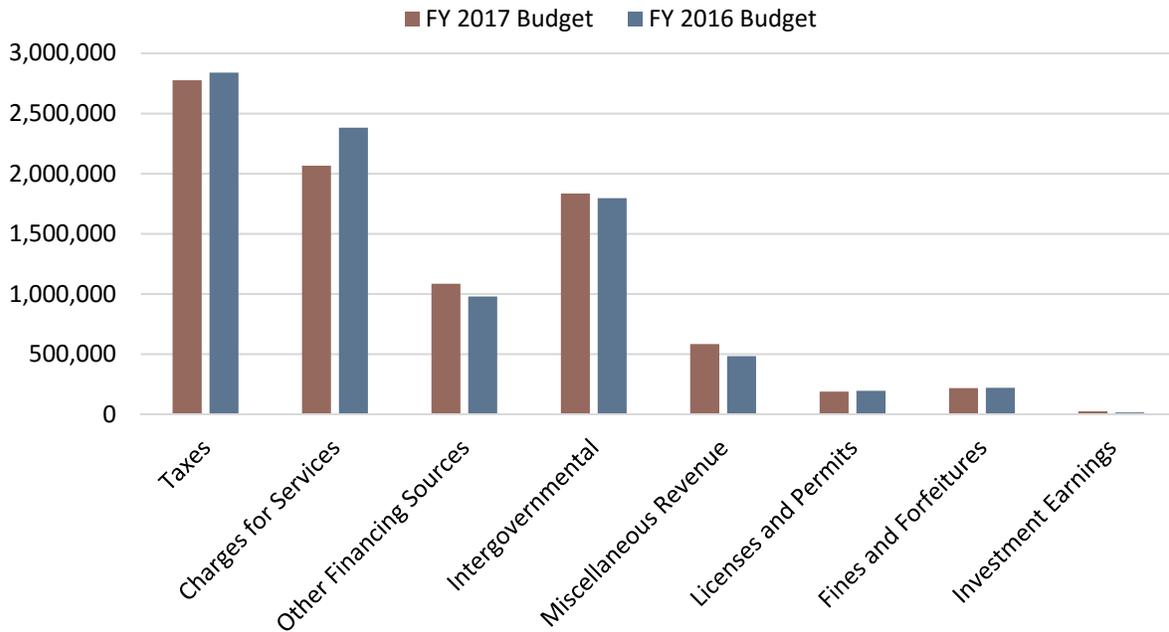


Calendar year 2008 was the first year the city levied the 24 mills for 24/7 coverage for Fire and Ambulance Fund. In 2011, 5.4 mills were levied by the City instead of the County for the Whitefish Community Library. The City's tax year 2012 levy remained the same as the prior year and the mill levy decreased by half a percent for 2013. The 2014 tax year mill levy increased the library mills levied by 0.8 mills with the overall total of mills levied increasing by 0.67 percent. The FY 2016 budget included an increase in mills for the 2015 tax year mostly as a result of the reappraisal process. For FY 2017, or the 2016 tax year, the City has budgeted a 15.00 mill decrease.

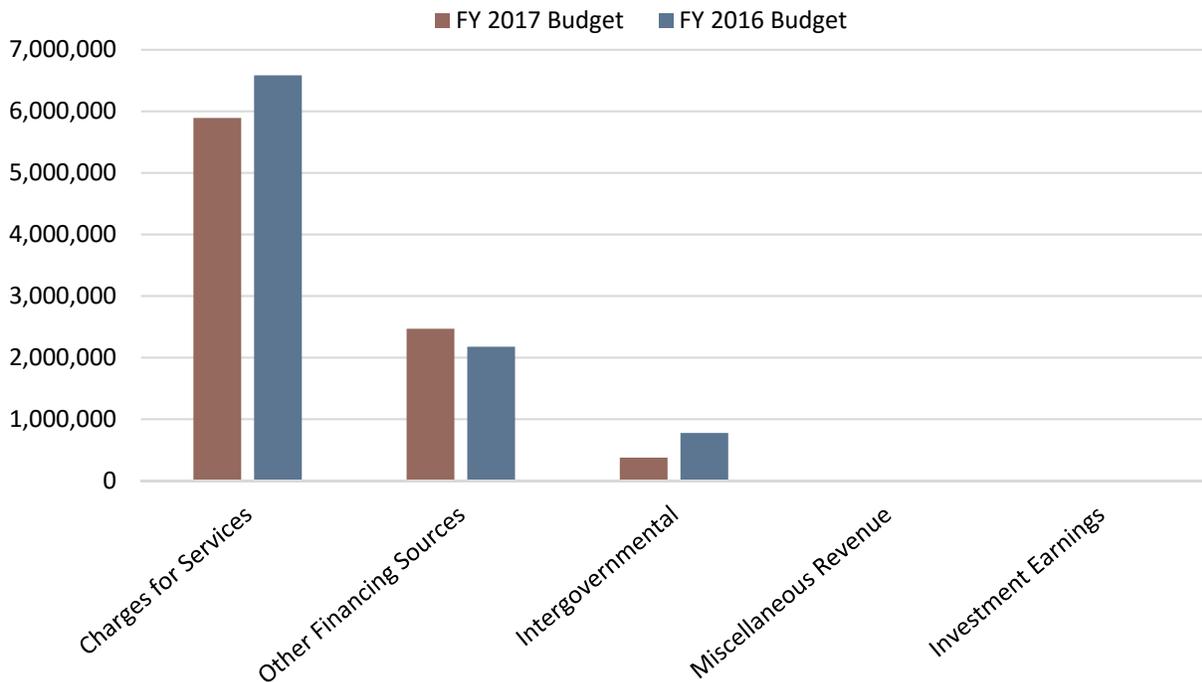
### Number of Mills Levied by Jurisdiction - Tax Year 2015



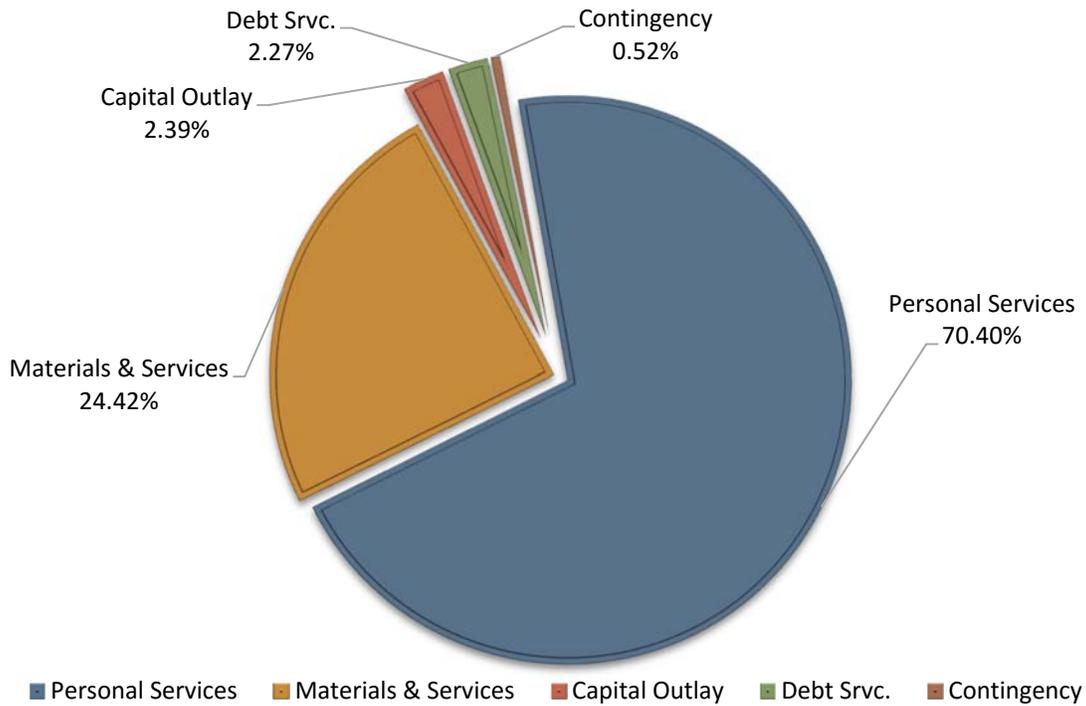
### Property Tax Funds - Revenue by Source



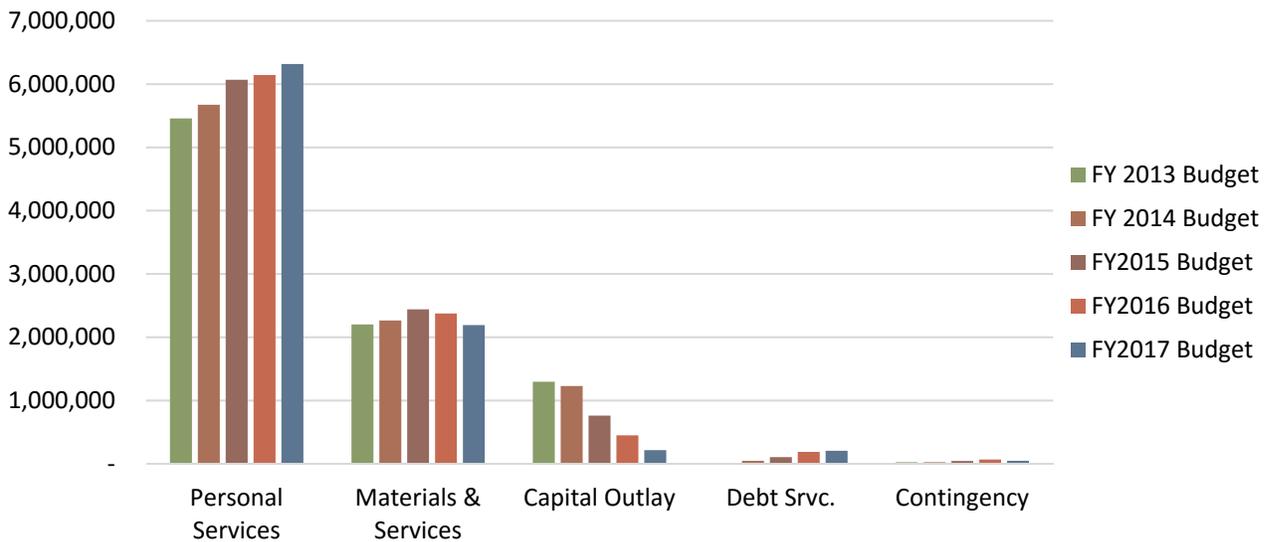
### Enterprise Funds - Revenue by Source



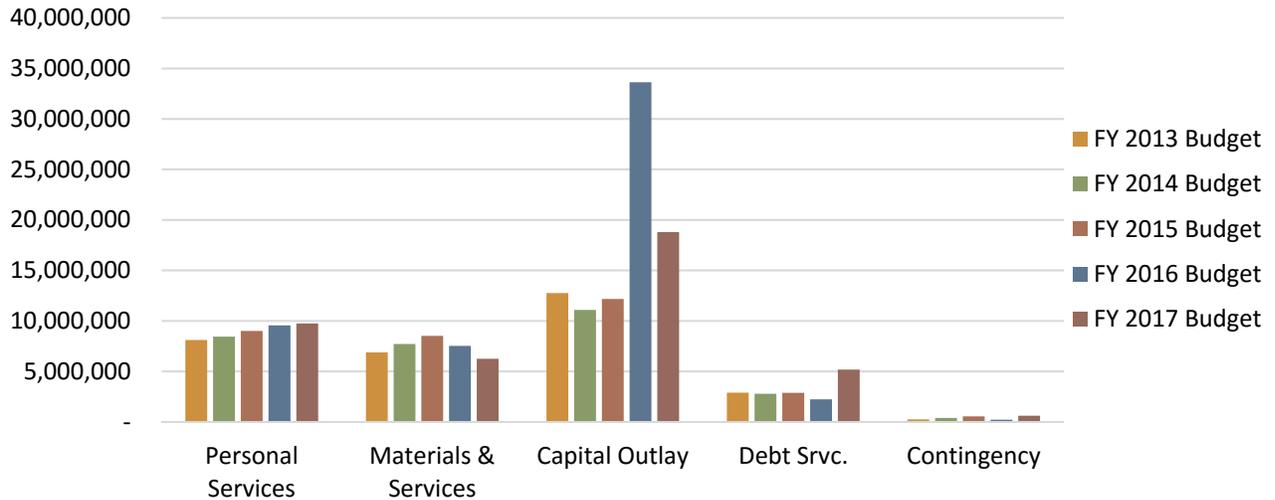
## FY 2017 Property Tax Supported Budget Requirements



## Property Tax Supported Funds Expense History by Category

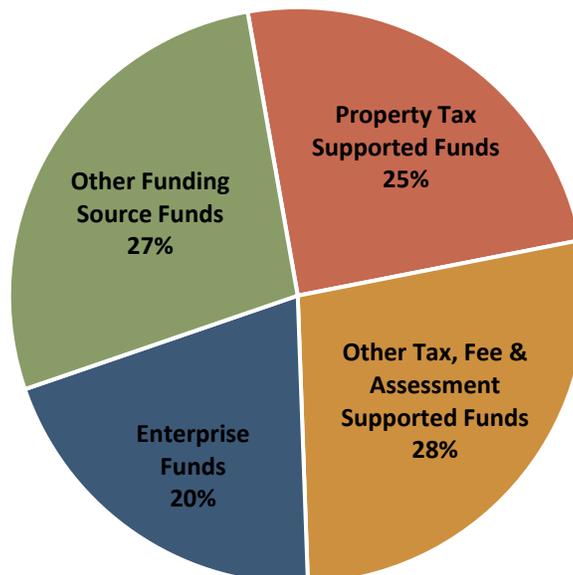


### All Funds Expense History by Category



Note: FY 2016 Capital Outlay was significantly higher due to the acquisition of the Haskill Basin Conservation Easement for \$7,700,000 and the expenses budgeted for the City Hall/Parking Structure project totaling \$14,288,044. For FY 2017 only a portion of the \$14,288,044 of budgeted expenses for the City Hall/Parking Structure Project have been carried over from FY 2016.

### FY 2017 Budget by Fund Type



### Purpose

The General Fund provides services and projects that are typically not self-supporting. Services provided by the General Fund include Municipal Court, Administrative Services, Resort Tax Administrative Services, Legal Services, Facilities Maintenance, Community Planning, Community Agencies, Cemetery Services, and other 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 2017 Objectives

The objective of the General Fund for FY 2017 is to provide budget authority to provide the above listed services within the City.

Significant or Changed Appropriations during FY 2017 are:

#### Item/Project

#### Revenue Changes

• Decrease in property tax revenue	\$197,653
• Increase in State Entitlement Distribution	\$30,006
• Increase in Planning & Zoning fee estimates	\$30,500
• Increase in Resort Tax Property Tax Relief	\$503,331

#### Expenditure Changes

• One-month overlap for City Manager position	\$8,000
• City Manager payoff of accrued vacation, personal, and sick leave (additional expenditure of \$30,276 in funds other than the General Fund - \$5,220 in property tax supported funds and \$25,056 in other funds)	\$4,524
• New City Manager Selection Process (a portion of the \$12,000 is allocated to other funds – See Administrative Services Division)	\$12,000
• Decreased Prosecution Services (FY 2017 no outside Legal Services required)	\$20,000
• Reduced cost of ½ time Legal Assistant (additional savings of \$10,980 in other funds)	\$11,895
• Decrease in operating contingency	\$7,500
• Increased transfers to the Law Enforcement Fund	\$72,000
• Increased transfer to the Parks & Recreation Fund	\$21,341

# General Fund Revenue - 1000

8/4/2016

Revenues	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Taxes</b>					
311010 Real Property Taxes	1,824,285	2,021,796	2,146,408	2,111,984	1,881,897
311020 Personal Property Taxes	17,410	11,325	18,000	9,986	18,000
312000 Penalty and Interest	7,309	7,273	5,000	6,709	7,000
314125 In Lieu of Taxes - Housing Auth.	10,902	12,020	12,500	12,661	13,000
	<b>\$ 1,859,906</b>	<b>\$ 2,052,415</b>	<b>\$ 2,181,908</b>	<b>\$ 2,141,341</b>	<b>\$ 1,919,897</b>
<b>Licenses and Permits</b>					
321070 Fees in Lieu of Taxes	-	1,355	-	1,585	1,000
322010 Alcohol Bvrg Licenses/Permits	14,225	13,951	15,000	15,815	15,000
322014 Catering License Fees	245	350	300	245	300
322020 General Business License	44,087	46,507	45,000	46,619	47,000
322022 Security Alarm Fees	-	110	100	125	100
323021 Special Events Permit Fees	2,725	3,485	3,000	2,750	3,500
323030 Animal Licenses	852	733	1,000	563	800
	<b>\$ 62,134</b>	<b>66,490</b>	<b>64,400</b>	<b>67,701</b>	<b>67,700</b>
<b>Intergovernmental</b>					
334140 Cultural Arts Grant - Pass Through	4,219	-	10,000	-	10,000
335020 Personal Property Tax Reimb - State	13,129	-	-	-	-
335110 Live Card Game Table Permit	-	1,358	2,800	1,008	1,500
335120 Gambling Machine Permits	18,414	15,550	18,000	15,675	16,000
335230 State Entitlement Distribution	741,457	785,300	807,597	807,597	837,603
	<b>\$ 777,218</b>	<b>802,208</b>	<b>838,397</b>	<b>824,280</b>	<b>865,103</b>
<b>Charges for Services</b>					
341010 Copies, Maps & Misc.	409	90	200	24	100
341015 Bad Check Service Charges	100	75	100	25	100
341061 Temporary Use/Vendor Fees	1,350	200	1,000	625	1,000
341062 Variance Fee	4,160	4,488	4,000	3,575	5,000
341063 Conditional Use Permit Fees	13,195	30,550	22,000	27,091	25,000
341064 Sign Fee	14,356	13,753	12,000	10,835	12,000
341065 Architectural Review Fee	14,615	16,925	15,000	20,025	20,000
341066 Lakeshore Fee	15,660	9,915	7,000	8,115	9,000
341067 Floodplain	-	-	500	-	500
341068 Critical Area Fee - Inside City	3,180	1,300	1,500	200	1,000
341069 Critical Area Fee - Outside City	1,600	-	-	-	-
341070 Planning Fees	83,345	33,846	45,000	51,131	50,000
341071 Zoning Fees	111,762	110,513	90,000	123,334	105,000
341077 5% Admin Fee for Impact Fees	14,212	10,714	10,000	25,489	12,000
343320 Sale of Cemetery Lots	-	290	250	250	250
343321 Sale of Cemetery Cremain Niches	-	13,100	10,000	350	3,000
343340 Cemetery Burial Fees	3,500	1,850	4,000	2,850	2,000
343360 Weed Control Charges	498	4,649	2,000	7,381	4,000
	<b>\$ 281,942</b>	<b>252,258</b>	<b>224,550</b>	<b>281,301</b>	<b>249,950</b>
<b>Fines and Forfeitures</b>					
351030 Municipal Court Fines	188,325	173,669	190,000	161,516	180,000
351031 Parking Fines	27,365	29,665	30,000	35,995	36,000
351040 Dog Fines	525	835	500	975	1,000
351045 Defense Attorney Fee Reimburse	50	770	250	-	250
	<b>\$ 216,265</b>	<b>204,939</b>	<b>220,750</b>	<b>198,486</b>	<b>217,250</b>
<b>Miscellaneous Revenue</b>					
361000 Parking Lease Fee					11,520
361010 Golf Course Lease Fee	48,754	22,375	29,068	25,234	26,000
362000 Miscellaneous Revenue	29,309	19,005	25,000	9,581	20,000
	<b>\$ 78,063</b>	<b>41,380</b>	<b>54,068</b>	<b>34,815</b>	<b>57,520</b>

# General Fund Revenue - 1000

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Investment Earnings</b>						
371010	Investment Earnings	21,663	14,535	15,000	18,602	24,000
		<b>\$ 21,663</b>	<b>14,535</b>	<b>15,000</b>	<b>18,602</b>	<b>24,000</b>
<b>Other Financing Sources</b>						
383002	Resort Tax - Tax Relief Transfer	693,432	668,831	679,023	679,023	862,869
383000	Haskill Basin Excess Tax Relief	-	-	-	-	319,485
		<b>\$ 693,432</b>	<b>668,831</b>	<b>679,023</b>	<b>679,023</b>	<b>1,182,354</b>
<b>Total Fund Revenue</b>		<b>\$ 3,990,623</b>	<b>4,103,057</b>	<b>4,278,096</b>	<b>4,245,549</b>	<b>4,583,774</b>
101000	<b>Beginning Available Cash</b>			<b>886,994</b>		<b>700,564</b>
<b>Total Resources</b>				<b>5,165,090</b>		<b>5,284,338</b>

# General Fund Expenditures - 1000

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>410100 Legislative Services</b>					
220 Operating Supplies/Material	3,491	2,797	3,000	4,425	4,000
370 Council Travel & Training	800	351	1,000	671	1,000
390 Other Purchased Services	3,030	3,274	4,500	3,070	4,500
<b>Total Legislative Services</b>	<b>\$ 7,321</b>	<b>\$ 6,422</b>	<b>\$ 8,500</b>	<b>\$ 8,166</b>	<b>\$ 9,500</b>

## **Purpose**

The Municipal Court budget in the General Fund provides for the administration of the Whitefish Municipal Court.

## **FY 2017 Objectives**

The objective of the Municipal Court Division for FY 2017 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

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>410360 Municipal Court</b>					
<b>Personal Services</b>					
110 Salaries	157,397	163,754	170,250	167,460	174,178
112 Permanent Part Time	12,181	12,572	13,812	10,744	14,592
120 Overtime	2,278	2,936	2,228	1,801	2,294
130 Vacation/Sick Accrual	-	-	-	-	-
140 Employer Contributions	63,342	65,433	73,483	61,722	71,707
	<b>\$ 235,198</b>	<b>\$ 244,695</b>	<b>\$ 259,773</b>	<b>\$ 241,727</b>	<b>\$ 262,771</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	1,975	1359	2300	1540	2,300
220 Operating Supplies/Material	434	455	500	2630	500
230 Repair/Maintenance Supplies	227	789	1100	88	1,100
310 Communication & Transportation	880	1016	1700	541	1,700
320 Printing	-	-	200	-	200
330 Publicity/Subscriptions/Dues	1,024	1079	1800	1088	1,800
340 Utility Services	4,915	5110	7000	4786	7,000
360 Repair & Maintenance	3,634	4728	4000	5606	5,000
370 Travel & Training	3,604	3338	5000	3911	5,000
390 Other Purchased Services	2,208	1379	3762	840	3,762
397 Sub-Judge Contracts	1,326	1430	1200	1014	2,500
510 Insurance	6,068	4878	8207	4847	3,754
540 Special Assessments	101	102	105	101	105
	<b>\$ 26,397</b>	<b>\$ 25,663</b>	<b>\$ 36,874</b>	<b>\$ 26,991</b>	<b>\$ 34,721</b>
<b>Capital Outlay</b>					
920 Building	-	798	-	-	-
	<b>\$ -</b>	<b>\$ 798</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Municipal Court</b>	<b>\$ 261,595</b>	<b>271,156</b>	<b>296,647</b>	<b>268,718</b>	<b>297,492</b>

## **Purpose**

The Administrative Services Division provides for the general administration of the City including the offices of the City Manager, Finance Director, City Clerk, and the Human Resources Director. Insurance, benefits, payroll, accounting, and financial reporting are areas covered by this division. There are six full time employees in Administrative Services, but most of their personnel costs are spread throughout the city's budget in a cost allocation formula.

## **FY 2017 Objectives**

The objective of the General Fund for FY 2017 is to provide budget authority to provide the above listed services within the City. The City Council established short term and long term goals for the City and these goals guide the operations and objectives during FY 2017.

The current City Manager is retiring in January 2017, so the Mayor and City Council will hire a replacement late in 2016 with a budgeted start date in the beginning of December 2016. The FY 2017 Budget provides for a month overlap of the current City Manager and new City Manager, as well as a \$12,000 budget to cover the cost of the selection and hiring process.

# Admin & Legal Cost Allocation

FY 2017

The Administrative Services Division expenditures of the General Fund are allocated to any fund that has personal services expenditures. The amount of admin expenditures allocated to other funds is based on the amount of salaries and benefits paid by each of the other funds as a percentage of the total salaries and benefits paid by the City. For example, in FY 2017 8.93% of the total city payroll was in the General Fund. Therefore 8.93% of any administrative services materials and services expense stayed in the General Fund, and 91.07% was allocated to other funds. The table below shows both the total amount before the costs are allocated and the amount that will remain in the General Fund. In Office Supplies, under the Budget FY 2017 column, the total budget is \$9,000, however, of that \$9,000 only \$804 or 8.93% will stay in the General Fund—found in the next column to the right.

Expenditures	0.0764	0.0803	0.0879	0.0879	0.0893	0.0893
	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017	Allocation FY 2017
<b>410500 - Administrative Services</b>						
<b>Materials and Services</b>						
210 Office Supplies/Materials	10,392	4,052	8,000	722	9,000	804
220 Operating Supplies/Materials	13,556	7,238	14,800	1,305	12,200	1,089
230 Repair/Maintenance Supplies	1,903	1,022	1,500	55	1,000	89
310 Postage & Freight	3,344	3,773	5,000	454	5,000	447
320 Printing	39	58	400	2	400	36
330 Publicity/Subscriptions/Dues	10,933	10,989	12,000	1,663	15,000	1,340
340 Utility Services	28,231	21,015	27,000	1,828	25,000	2,233
350 Professional Services	57,944	26,799	28,000	4,276	27,000	2,411
360 Repair & Maintenance	7,270	6,125	19,160	179	22,200	1,982
370 Travel & Training	4,358	5,407	9,000	620	21,000	1,875
390 Other Purchased Services	12,854	3,744	13,000	1,188	2,000	179
397 Contracted Workers	10,571	5,541	8,000	712	8,000	714
510 Insurance	14,305	5,343	4,000	257	1,700	152
530 Rent / Lease	-	-	-	-	720	64
540 Special Assessments	1,284	1,283	1,400	78	1,400	125
880 Administrative Costs	16,355	-	-	-	-	-
	<b>\$ 193,338</b>	<b>\$ 102,388</b>	<b>\$ 151,260</b>	<b>\$ 13,339</b>	<b>\$ 151,620</b>	<b>\$ 13,540</b>

# Admin & Legal Cost Allocation

FY 2017

Expenditures for the Legal Services Division is also allocated based on the percentages above. Below are the totals before allocation and the amount that is budgeted to remain in the General Fund.

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017	Allocation FY 2017
<b>411100 - Legal Services</b>						
<b>Materials and Services</b>						
210 Office Supplies/Materials	3,232	2,876	3,750	208	4,000	357
220 Operating Supplies/Materials	2,005	348	8,200	679	2,500	223
310 Postage & Freight	286	100	300	16	500	45
330 Publicity/Subscriptions/Dues	2,250	2,112	4,100	116	4,100	366
340 Utility Services	2,195	713	2,000	44	1,000	89
350 Professional Services	1,008	3,627	1,023	436	5,000	447
360 Repair & Maintenance	1,010	-	-	-	-	-
370 Travel & Training	1,428	18	4,000	134	5,000	447
390 Other Purchased Services	-	-	500	-	500	45
510 Insurance	1,773	653	700	61	1,273	114
530 Rent / Lease	-	-	-	-	360	32
	<b>\$ 15,186</b>	<b>\$ 10,446</b>	<b>\$ 24,573</b>	<b>\$ 1,696</b>	<b>\$ 24,233</b>	<b>\$ 2,165</b>

# General Fund Expenditures - 1000

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>410500 Administrative Services</b>					
<b>Personal Services</b>					
110 Salaries	44,999	47,449	62,579	60,995	67,764
112 Permanent Part Time	-	200	-	-	-
120 Overtime	1,230	1,759	1,805	1,975	420
130 Vacation/Sick Accrual	-	-	8,000	8,935	2,436
140 Employer Contributions	15,504	16,501	21,321	23,018	25,550
	<b>\$ 61,733</b>	<b>\$ 65,910</b>	<b>\$ 93,705</b>	<b>\$ 94,923</b>	<b>\$ 96,170</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	-	-	703	722	804
220 Operating Supplies/Materials	-	-	1,301	1,305	1,089
230 Repair/Maintenance Supplies	-	-	132	55	89
310 Communication & Transportation	-	-	440	454	447
320 Printing	-	-	35	2	36
330 Publicity/Subscriptions/Dues	-	-	1,055	1,663	1,340
340 Utility Services	-	-	2,373	1,828	2,233
350 Professional Services	-	-	2,461	4,276	2,411
360 Repair & Maintenance	-	-	1,684	179	1,982
370 Travel & Training	-	-	791	620	1,875
390 Other Purchased Services	-	-	1,143	1,188	179
397 Contracted Workers	-	-	703	712	714
510 Insurance	-	-	352	257	152
530 Rent / Lease	-	-	-	-	64
540 Special Assessments	-	-	123	78	125
880 Administrative Costs	16,355	12,623	-	-	-
	<b>\$ 16,355</b>	<b>\$ 12,623</b>	<b>\$ 13,296</b>	<b>\$ 13,339</b>	<b>\$ 13,540</b>
<b>Total Administrative Services</b>	<b>\$ 78,088</b>	<b>\$ 78,533</b>	<b>\$ 107,001</b>	<b>\$ 108,262</b>	<b>\$ 109,710</b>

## Resort Tax Administrative Services

### Purpose

The Resort Tax Administrative Services budget 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 related the administrative expenses. Due to this prohibition such expenses are paid from the General Fund.

### FY 2017 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

### Purpose

The Legal Services budget provides for the administration of the Legal Services Department. The City Attorney provides legal support to the City including legal consultation, preparation and review of legal documents, and representation in civil matters. The FY 2017 budget continues to provide for in-house prosecution services for the City Court through the Deputy Attorney position that was added in FY 2016. The Legal Department is also supported by a legal assistant and a summer intern position.

### FY 2017 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.

Item/Project	Amount
<b>Expenditure Changes</b>	
• Decreased Prosecution Services (outside assistant no longer required)	\$20,000
• Decreased cost of ½ time Legal Assistant from FY16 budget	\$22,427

# General Fund Expenditures - 1000

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>410505 Resort Tax Admin Services</b>					
<b>Materials and Services</b>					
210 Office Supplies & Materials	-	1555	-	-	-
350 Professional Services	6,036	7,646	6,500	5,355	6,500
390 Other Purchased Services	-	6,328	-	-	-
<b>Total Resort Tax</b>	<b>\$ 6,036</b>	<b>\$ 15,529</b>	<b>\$ 6,500</b>	<b>\$ 5,355</b>	<b>\$ 6,500</b>
<b>410364 Prosecution Services</b>					
<b>Materials and Services</b>					
350 Professional Services	110,771	94,285	20,000	-	-
<b>Total Prosecution</b>	<b>\$ 110,771</b>	<b>\$ 94,285</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>411100 Legal Services</b>					
<b>Personal Services</b>					
110 Salaries	23,093	25,277	53,530	33,101	39,631
112 Part-Time Wages	7,059	7,423	15,751	6,919	2,327
120 Overtime	31	-	28	86	9
130 Vacation/Sick Accrual	-	-	6,630	6,794	-
140 Employer Contributions	7,119	7,584	26,903	12,633	13,382
	<b>\$ 37,302</b>	<b>\$ 40,285</b>	<b>\$ 102,842</b>	<b>\$ 59,533</b>	<b>\$ 55,349</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	-	-	330	208	357
220 Operating Supplies/Materials	-	-	721	679	223
310 Communication & Transportation	-	-	26	16	45
330 Publicity/Subscriptions/Dues	-	-	360	116	366
340 Utility Services	-	-	176	44	89
350 Professional Services	-	-	90	436	447
360 Repair & Maintenance	-	-	-	-	-
370 Travel & Training	-	-	352	134	447
390 Other Purchased Services	-	-	44	-	45
510 Insurance	-	-	62	61	114
530 Rent / Lease	-	-	-	-	32
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,161</b>	<b>\$ 1,696</b>	<b>\$ 2,165</b>
<b>Total Legal Services</b>	<b>\$ 37,302</b>	<b>\$ 40,285</b>	<b>\$ 105,003</b>	<b>\$ 61,229</b>	<b>\$ 57,514</b>

## **Facilities Maintenance**

### **Purpose**

With the opening of a new City Hall and Parking Structure scheduled for April 4, 2017, there will be a need for increased facilities maintenance for this building, as well as for other City buildings and facilities. A new full-time position is budgeted to start work on March 1, 2017 in order to maintain City Hall and the Parking Structure. The position will also operate and enforce the leased parking spaces in the Parking Structure. 50% of the position is funded by the General Fund and 50% of the position is funded in the Tax Increment Fund for the Parking Structure services this position will perform. The supervisor for the position will be in the Parks and Recreation Department as they continue to build a city-wide facilities maintenance operation.

### **FY 2017 Objectives**

The objective of the Facilities Maintenance account in 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

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>411230 Facilities Maintenance</b>					
<b>Personal Services</b>					
110 Salaries	-	-	-	-	8,780
120 Overtime	-	-	-	-	600
130 Vacation/Sick Accrual	-	-	-	-	348
140 Employer Contributions	-	-	-	-	6,240
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,968</b>
<b>Materials and Services</b>					
220 Operating Supplies/Materials	-	-	-	-	250
230 Repair & Maintenance Supplies	-	-	-	-	1,500
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,750</b>
<b>Total Facilities Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,718</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 2017 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 FY 2017 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>	\$30,500
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"><li>Partial cost of Wisconsin Avenue 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>	

# General Fund Expenditures - 1000

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>420540 Community Planning</b>					
<b>Personal Services</b>					
110 Salaries	172,153	204,788	219,945	211,354	249,025
112 Part-Time Wages	3,530	4,688	4,978	5,605	8,843
120 Overtime	619	65	46	427	53
130 Vacation/Sick Accrual	-	-	3,900	3,996	1,740
140 Employer Contributions	72,478	85,482	96,297	87,981	106,492
	<b>\$ 248,780</b>	<b>\$ 295,023</b>	<b>\$ 325,166</b>	<b>\$ 309,364</b>	<b>\$ 366,153</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	1,338	2,200	2,000	1,566	2,000
220 Operating Supplies/Materials	3,584	5,715	4,500	2,175	4,500
230 Repair & Maintenance Supplies	2,534	205	650	-	650
310 Communication & Transportation	1,636	1,624	1,500	1,446	1,500
320 Printing	39	-	500	41	500
330 Publicity/Subscriptions/Dues	6,113	8,598	7,300	5,226	7,300
340 Utility Services	5,521	5,819	6,000	3,721	6,000
350 Professional Services	27,248	1,955	5,000	-	5,000
360 Repair & Maintenance Services	5,314	1,913	2,000	875	2,000
370 Travel & Training	7,099	3,982	4,500	3,680	4,500
390 Other Purchased Services	616	1,101	1,000	975	1,000
397 Contract Services	7,178	1,420	5,000	1,438	5,000
510 Insurance	5,284	4,440	5,000	7,715	5,000
530 Rent / Lease	-	-	-	-	480
540 Special Assessments	104	104	104	103.87	104
	<b>\$ 73,608</b>	<b>\$ 39,074</b>	<b>\$ 45,054</b>	<b>\$ 28,963</b>	<b>\$ 45,534</b>
<b>Capital Outlay</b>					
940 Machinery & Equipment	-	16,287	10,000	-	-
	<b>\$ -</b>	<b>\$ 16,287</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Community Planning</b>	<b>\$ 322,388</b>	<b>\$ 350,384</b>	<b>\$ 380,220</b>	<b>\$ 338,327</b>	<b>\$ 411,687</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 2017 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 FY 2014, the City began reimbursing 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. This has continued in the FY 2017 Budget.

### **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 2017 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.

# General Fund Expenditures - 1000

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<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	1,500	1,500	1,500	1,500	1,500
730 Cultural Arts Grant Pass Through	11,850	-	10,000	-	10,000
790 Whitefish Housing Authority	10,901	12,020	12,500	12,661	12,500
510 O'Shaughnessy Center Insurance	2,550	2,631	2,700	2,690	2,700
510 WAVE Property Insurance	7,075	7,298	7,100	6,908	7,000
<b>Total Community Agencies</b>	<b>\$ 50,676</b>	<b>\$ 40,249</b>	<b>\$ 50,600</b>	<b>\$ 40,559</b>	<b>\$ 50,500</b>
<b>430900 Cemetery Services</b>					
<b>Personal Services</b>					
110 Salaries	748	755	3,391	3,123	3,370
120 Overtime	546	218	266	262	42
130 Vacation/Sick Accrual	-	-	1,200	1,340	-
140 Employer Contributions	458	273	1,009	1,165	1,150
	<b>\$ 1,752</b>	<b>\$ 1,246</b>	<b>\$ 5,866</b>	<b>\$ 5,890</b>	<b>\$ 4,562</b>
<b>Materials and Services</b>					
220 Operating Supplies	382	476	1,000	990	1,000
230 Repair/Maintenance Supplies	564	136	3,000	170	3,000
330 Publicity/Subscriptions/Dues	-	636	-	43	-
340 Utility Services	200	671	1,000	828	1,000
350 Professional Services	1,095	200	2,000	-	2,000
390 Other Purchased Services	2,892	4,373	2,000	1,284	2,000
510 Insurance	30	31	55	51	105
	<b>\$ 5,163</b>	<b>\$ 6,523</b>	<b>\$ 9,055</b>	<b>\$ 3,366</b>	<b>\$ 9,105</b>
<b>Capital Outlay</b>					
930 Improvements	<b>\$ 60,585</b>	-	-	-	-
<b>Total Cemetery Services</b>	<b>\$ 6,915</b>	<b>\$ 7,769</b>	<b>\$ 14,921</b>	<b>\$ 9,256</b>	<b>\$ 13,667</b>
<b>510900 Operating Contingency</b>					
870 Operating Contingency	6,579	-	17,500	-	10,000
	<b>\$ 6,579</b>	<b>\$ -</b>	<b>\$ 17,500</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>Transfers to Other Funds</b>					
820 Trans to Library Fund	34,371	34,371	34,371	34,371	34,371
820 Trans to Parks and Rec Fund	603,000	693,919	651,238	651,238	672,579
820 Trans to Law Enforcement Fund	1,845,000	1,885,000	2,085,000	2,085,000	2,157,000
820 Trans to Fire & Ambulance Fund	575,000	815,000	835,000	835,000	835,000
820 Trans to City Hall/Parking Structure	-	-	-	-	5,760
	<b>\$ 3,057,371</b>	<b>\$ 3,428,290</b>	<b>\$ 3,605,609</b>	<b>\$ 3,605,609</b>	<b>\$ 3,704,710</b>
<b>Total Non-Departmental</b>	<b>\$ 3,063,950</b>	<b>\$ 3,428,290</b>	<b>\$ 3,623,109</b>	<b>\$ 3,605,609</b>	<b>\$ 3,714,710</b>
<b>Total Expenditures</b>	<b>\$ 4,005,626</b>	<b>\$ 4,332,902</b>	<b>\$ 4,612,501</b>	<b>\$ 4,445,481</b>	<b>\$ 4,688,998</b>
<b>Ending Cash Balance (Reserves)</b>			<b>\$ 552,589</b>		<b>\$ 595,340</b>
<b>Total General Fund</b>			<b>\$ 5,165,090</b>		<b>\$ 5,284,338</b>

# General Fund Expenditures - 1000

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Total General Fund</b>					
<b>Personal Services</b>	584,765	647,160	787,352	711,437	800,973
<b>Materials and Services</b>	296,326	240,368	192,040	128,434	173,315
<b>Capital Outlay</b>	60,585	17,085	10,000	-	-
<b>Contingency</b>	6,579	-	17,500	-	10,000
<b>Transfers</b>	3,057,371	3,428,290	3,605,609	3,605,609	3,704,710
	<u>4,005,626</u>	<u>4,332,902</u>	<u>4,612,501</u>	<u>4,445,481</u>	<u>4,688,998</u>
<b>Personal Services</b>					
110	398,390	442,024	509,695	476,033	542,748
111	-	-	-	-	-
112	22,770	24,884	34,541	23,269	25,762
120	4,673	4,978	4,373	4,551	3,418
130	31	-	19,730	21,065	4,524
140	158,901	175,274	219,013	186,520	224,521
<b>Materials and Services</b>					
210	3,313	5,114	5,333	4,037	5,461
220	7,891	9,443	11,022	12,205	11,562
230	3,325	1,129	4,882	313	6,339
310	2,516	2,641	3,666	2,457	3,692
320	39	-	735	43	736
330	7,137	10,313	10,515	8,137	10,806
340	10,636	11,600	16,549	11,207	16,322
350	145,150	104,085	36,051	10,067	16,358
360	8,948	6,641	7,684	6,660	8,982
370	11,503	7,670	11,643	9,016	12,822
390	8,746	16,455	12,449	7,357	11,486
397	8,504	2,850	6,903	3,164	8,214
510	21,007	19,278	23,476	22,529	18,825
530	-	-	-	-	576
540	205	206	332	283	334
730	11,850	-	10,000	-	10,000
790	29,201	30,320	30,800	30,961	30,800
880	16,355	12,623	-	-	-
<b>Capital Outlay</b>					
940	60,585	17,085	10,000	-	-
<b>Contingency</b>					
870	6,579	-	17,500	9,999	10,000
<b>Transfers</b>					
820	3,057,371	3,428,290	3,605,609	3,605,609	3,704,710
<b>Total</b>	<b>4,005,626</b>	<b>4,332,902</b>	<b>4,612,501</b>	<b>4,455,481</b>	<b>4,688,998</b>

### 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 2017 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 FY 2017 Budget are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"><li>Increase in private gifts and donations from FY 2016</li></ul>	\$5,000
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"><li>Library Director received a personnel reclassification and pay increase during FY16 to bring her pay level more in line with comparable city staff</li></ul>	~\$11,000

# Library Fund - 2220

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Taxes</b>						
311010	Real Property Taxes	113,230	141,480	145,543	143,138	149,135
311020	Personal Property Taxes	1,080	703	-	716	800
		<b>\$ 114,310</b>	<b>\$ 142,183</b>	<b>\$ 145,543</b>	<b>\$ 143,854</b>	<b>\$ 149,935</b>
<b>Intergovernmental</b>						
334100	State Aid	2,640	4,716	2,353	4,716	2,400
		<b>\$ 2,640</b>	<b>\$ 4,716</b>	<b>\$ 2,353</b>	<b>\$ 4,716</b>	<b>\$ 2,400</b>
<b>Charges for Services</b>						
346070	Library Collections	12,182	11,800	12,500	11,092	12,500
		<b>\$ 12,182</b>	<b>\$ 11,800</b>	<b>\$ 12,500</b>	<b>\$ 11,092</b>	<b>\$ 12,500</b>
<b>Miscellaneous Revenue</b>						
365010	Private Gifts and Bequests	65,104	40,329	25,000	29,633	30,000
		<b>\$ 65,104</b>	<b>\$ 40,329</b>	<b>\$ 25,000</b>	<b>\$ 29,633</b>	<b>\$ 30,000</b>
<b>Other Financing Sources</b>						
383004	General Fund Operating Transfer	34,371	34,371	34,371	34,371	34,371
		<b>\$ 34,371</b>				
	<b>Total Fund Revenue</b>	<b>\$ 228,606</b>	<b>\$ 233,400</b>	<b>\$ 219,767</b>	<b>\$ 223,667</b>	<b>\$ 229,206</b>
101000	<b>Beginning Available Cash</b>			<b>\$ 100,131</b>		<b>\$ 116,217</b>
	<b>Total Resources</b>			<b>\$ 319,898</b>		<b>\$ 345,423</b>

# Library Fund - 2220

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
460120					
<b>Personal Services</b>					
110 Salaries	49,024	51,882	54,009	61,293	67,478
112 Permanent Part Time	49,970	49,435	65,012	53,017	67,271
120 Overtime	60	1,053	818	133	1,058
140 Employer Contributions	34,357	29,133	33,049	31,667	39,960
	<b>\$ 133,411</b>	<b>\$ 131,503</b>	<b>\$ 152,888</b>	<b>\$ 146,109</b>	<b>\$ 175,767</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	2,375	1,805	3,000	1,722	2,500
220 Operating Supplies	5,924	3,659	5,000	6,191	5,000
221 Library Materials	2,747	10,713	9,000	7,931	9,000
229 Library Materials Processing	-	1,274	3,000	2,814	2,000
230 Repair & Maintenance Supplies	284	-	500	250	750
310 Communication & Transportation	2,524	4,487	6,000	4,558	6,000
330 Publicity, Subscriptions & Dues	8,997	5,716	6,200	6,548	8,700
340 Utility Services	14,663	13,674	16,000	14,425	16,000
360 Repair & Maintenance Services	8,854	8,642	2,800	3,412	2,800
362 Office Machinery & Computers	-	540	1,000	1,805	1,000
370 Travel & Training	1,924	1,928	3,000	2,301	3,000
390 Other Purchased Services	-	1,480	1,400	2,855	1,400
397 Contracted Services	781	638	750	471	750
510 Insurance	5,253	4,528	5,654	4,864	4,942
540 Special Assessments-Co. Land Fill	189	189	200	189	200
880 Administrative Costs	3,818	2,741	3,077	2,701	3,464
	<b>\$ 58,333</b>	<b>\$ 62,014</b>	<b>\$ 66,581</b>	<b>\$ 63,038</b>	<b>\$ 67,506</b>
870 Operating Contingency	-	-	36,500	-	36,500
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,500</b>	<b>\$ -</b>	<b>\$ 36,500</b>
<b>Total Expenditures</b>	<b>\$ 191,744</b>	<b>\$ 193,517</b>	<b>\$ 255,969</b>	<b>\$ 209,147</b>	<b>\$ 279,773</b>
<b>Ending Available Cash</b>			<b>\$ 63,929</b>		<b>\$ 65,650</b>
<b>Total Fund</b>			<b>\$ 319,898</b>		<b>\$ 345,423</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 2017 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 FY 2017 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• FY17 is the last year the City will receive reimbursement from the COPS SRO Grant program for the School Resource Officer at School District #44	\$25,000
• School District #44 matching funds for COPS SRO Grant	\$45,899
• Increased transfer from General Fund (Property Tax Support)	\$72,000
<b>Expenditure Changes</b>	
• Salary and Benefits for SRO	\$65,537
• New Police Vehicle – fully equipped	\$33,500

# Law Enforcement Fund - 2300

8/4/2016

Revenues	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Intergovernmental</b>					
334012 Traffic Safety Grant	-	2,014	-	-	-
334091 DOT Overtime Reimbursement	5,860	20,284	20,000	5,643	20,000
331000 Federal Grants - Vests	-	1,558	2,000	-	2,000
334151 MDT Equipment Grant	-	15,660	23,000	7,285	20,000
336020 Offset for State Payment to MPORS	237,398	253,352	273,625	282,303	284,294
337010 Reimbursement - Drug TF Overtime	6,854	4,539	7,500	2,089	7,500
337014 Drug Task Force Grant	72,405	67,529	75,000	74,228	75,000
337015 COPS Hiring Grant	382	42,939	48,000	32,497	25,000
337018 Stone Garden Federal Grant	1,527	20,835	25,000	18,356	25,000
337019 School District 44 Reimb. SRO	-	12,601	20,835	12,544	45,899
	<b>\$ 324,425</b>	<b>\$ 441,311</b>	<b>\$ 494,960</b>	<b>\$ 434,946</b>	<b>\$ 504,693</b>
<b>Miscellaneous Revenue</b>					
362000 Misc. Law Enforcement Collections	10,252	12,668	16,000	19,095	16,000
365000 Contributions	3,000	-	-	-	2,000
	<b>\$ 13,252</b>	<b>\$ 12,668</b>	<b>\$ 16,000</b>	<b>\$ 19,095</b>	<b>\$ 18,000</b>
<b>Other Financing Sources</b>					
381070 Loan Proceeds	16,399	-	-	-	-
383004 General Fund Operating Transfer	1,845,000	1,885,000	2,085,000	2,085,000	2,157,000
	<b>\$ 1,845,000</b>	<b>\$ 1,885,000</b>	<b>\$ 2,085,000</b>	<b>\$ 2,085,000</b>	<b>\$ 2,157,000</b>
<b>Total Fund Revenue</b>	<b>\$ 2,182,677</b>	<b>\$ 2,338,979</b>	<b>\$ 2,595,960</b>	<b>\$ 2,539,041</b>	<b>\$ 2,679,693</b>
101000 <b>Beginning Available Cash</b>			<b>\$ -</b>		<b>\$ 4,618</b>
<b>Total Resources</b>			<b>\$ 2,595,960</b>		<b>\$ 2,684,311</b>

# Law Enforcement Fund - 2300

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
420100					
<b>Personal Services</b>					
110 Salaries	965,110	1,002,813	1,101,567	1,098,605	1,151,654
112 Part-Time Wages	49,388	61,202	49,834	80,715	62,161
120 Overtime	63,619	66,353	44,770	61,577	29,638
120 Reimbursed Overtime	-	-	45,000	-	45,000
130 Vacation/Sick Accrual	-	-	3,950	4,232	1,740
140 Employer Contributions	417,720	442,996	509,772	512,777	570,998
145 Offset State Pymnt to MPORS	237,398	253,352	273,625	282,303	284,294
	<b>\$ 1,733,235</b>	<b>\$ 1,826,715</b>	<b>\$ 2,028,518</b>	<b>\$ 2,040,209</b>	<b>\$ 2,145,485</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	3,478	2,752	7,200	3,894	7,200
220 Operating Supplies/Materials	60,804	52,391	73,800	70,193	65,000
230 Repair/Maintenance Supplies	51,159	32,011	46,000	36,449	50,000
310 Postage & Freight	1,048	915	1,300	656	1,300
330 Publicity/Subscriptions/Dues	1,311	1,664	2,000	1,354	1,000
340 Utility Services	30,636	30,272	33,000	29,693	33,000
350 Professional Services	5,803	35,703	8,000	4,118	8,000
360 Repair & Maintenance	42,076	49,358	53,000	44,163	50,000
370 Travel & Training	17,438	15,384	22,000	12,835	24,000
390 Other Purchased Services	137,071	137,224	136,500	145,271	144,000
397 Contracted Workers	54,606	63,451	57,000	63,634	57,000
510 Insurance	36,043	26,820	28,000	28,011	21,000
530 Rent	1,200	1,200	1,200	1,250	1,500
540 Special Assessments	429	429	450	429	-
880 Administrative Expense	39,088	30,357	34,762	30,491	35,980
	<b>\$ 482,190</b>	<b>\$ 479,930</b>	<b>\$ 504,212</b>	<b>\$ 472,440</b>	<b>\$ 498,980</b>
610/620 <b>Debt Service</b>	<b>\$ -</b>	<b>\$ 5,542</b>	<b>\$ 5,566</b>	<b>\$ 5,566</b>	<b>\$ 5,552</b>
<b>Capital Outlay</b>					
920 Buildings	-	3,392	-	-	0
940 Machinery & Equipment	46,680	79,653	50,000	43,358	33,500
	<b>\$ 46,680</b>	<b>\$ 83,044</b>	<b>\$ 50,000</b>	<b>\$ 43,358</b>	<b>\$ 33,500</b>
<b>Operating Contingency</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Fund Expenditures</b>	<b>\$ 2,262,105</b>	<b>\$ 2,395,231</b>	<b>\$ 2,590,296</b>	<b>\$ 2,561,573</b>	<b>\$ 2,683,516</b>
<b>Ending Available Cash</b>			<b>5,664</b>		<b>795</b>
<b>Total Law Enforcement</b>			<b>\$ 2,595,960</b>		<b>\$ 2,684,311</b>

# Crime Victims Assistance Fund - 2017

8/4/2016

<b>Revenues</b>		<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Actual FY 2016</b>	<b>Budget FY 2017</b>
351015	Victim & Witness Prgrm Fines	6,560	6,829	15,000	5,666	15,000
<b>Total Fund Revenue</b>		<b>\$ 6,560</b>	<b>\$ 6,829</b>	<b>\$ 15,000</b>	<b>\$ 5,666</b>	<b>\$ 15,000</b>
<b>Beginning Available Cash</b>				<b>49</b>	<b>253</b>	

<b>Expenditures</b>		<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Actual FY 2016</b>	<b>Budget FY 2017</b>
410370	<b>Materials and Services</b>					
725	Crime Victim's Assistance	6,560	6,829	15,000	5,462	15,000
		<b>\$ 6,560</b>	<b>\$ 6,829</b>	<b>\$ 15,000</b>	<b>\$ 5,462</b>	<b>\$ 15,000</b>
<b>Ending Available Cash</b>				<b>\$ 49</b>	<b>\$ 253</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 services to the City of Whitefish, the rural fire service area, and surrounding areas.

### FY 2017 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 FY 2017 budget are:

- Whitefish fire and ambulance equipment has aged to point of reducing safety and increasing maintenance costs. The budget anticipates borrowing from the State INTERCAP Loan program to fund the cost of a new ambulance.

Significant or changed appropriations during FY 2017 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Loan Proceeds (State INTERCAP Loan Program)	\$175,000
• No change in transfer of property taxes from General Fund	\$0
<b>Expenditure Changes</b>	
• Fire – Vacation, Personal, and Sick Leave Payoff for Fire Marshall (only partial payoff budgeted, additional \$8,000 of vacancy savings will be necessary by waiting to fill the position)	\$8,800
• Ambulance – Contracted billing services	\$37,500
• Ambulance – Capital Expenditure – New Ambulance	\$175,000

# Fire and Ambulance Fund - 2340

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Taxes</b>						
311010	Real Property Taxes	503,245	559,902	504,174	509,879	519,630
311020	Personal Property Taxes	4,802	3,124	8,000	2,768	8,000
		<b>\$ 508,047</b>	<b>\$ 563,026</b>	<b>\$ 512,174</b>	<b>\$ 512,647</b>	<b>\$ 527,630</b>
<b>Licenses and Permits</b>						
323015	Fire Prevention Program Fee	108,042	106,817	130,000	119,174	120,000
323051	Burning Permits	400	425	300	150	300
		<b>\$ 108,442</b>	<b>\$ 107,242</b>	<b>\$ 130,300</b>	<b>\$ 119,324</b>	<b>\$ 120,300</b>
<b>Intergovernmental</b>						
336020	Offset for State Pymnt to FURS	353,918	355,777	384,524	366,579	387,403
338050	Countywide Ambulance Assessment	56,830	60,719	65,000	92,010	65,000
		<b>\$ 410,748</b>	<b>\$ 416,496</b>	<b>\$ 449,524</b>	<b>\$ 458,589</b>	<b>\$ 452,403</b>
<b>Charges for Services</b>						
342020	Rural Fire Service Assessment	227,000	229,585	260,000	253,700	280,317
342031	Federal Wildland Firefighting	12,159	-	-	-	-
342050	Ambulance Services	1,000,763	1,046,400	1,100,000	1,050,930	1,180,000
342055	RescueCare Ambulance Prog	26,121	29,581	20,000	24,612	15,000
		<b>\$ 1,266,043</b>	<b>\$ 1,305,566</b>	<b>\$ 1,380,000</b>	<b>\$ 1,329,242</b>	<b>\$ 1,475,317</b>
<b>Miscellaneous Revenue</b>						
362000	Miscellaneous Income	59,382	11,669	5,000	48,052	10,000
365000	Contributions	250	950	-	-	-
		<b>\$ 59,632</b>	<b>\$ 12,619</b>	<b>\$ 5,000</b>	<b>\$ 48,052</b>	<b>\$ 10,000</b>
<b>Other Financing Sources</b>						
381070	Loan Proceeds	356,233	493,659	300,000	230,453	175,000
383004	General Fund Operating Transfer	575,000	815,000	835,000	835,000	835,000
		<b>\$ 931,233</b>	<b>\$ 1,308,659</b>	<b>\$ 1,135,000</b>	<b>\$ 1,065,453</b>	<b>\$ 1,010,000</b>
	<b>Total Fund Revenue</b>	<b>\$ 3,284,145</b>	<b>\$ 3,713,608</b>	<b>\$ 3,611,998</b>	<b>\$ 3,533,308</b>	<b>\$ 3,595,650</b>
101000	<b>Beginning Available Cash</b>			<b>308,127</b>		<b>199,300</b>
	<b>Total Resources</b>			<b>\$ 3,920,125</b>		<b>\$ 3,794,950</b>

# Fire and Ambulance Fund - 2340

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>420400 Fire and Rescue</b>					
<b>Personal Services</b>					
110 Salaries	409,375	447,205	468,930	460,067	457,047
112 Regular Part-time	1,881	1,923	2,016	4,545	8,443
120 Overtime	36,001	42,060	37,138	46,985	39,009
120 Scheduled Overtime	-	-	935	-	970
130 Vacation/Sick Accrual	-	-	3,950	4,232	10,540
140 Employer Contributions	158,600	173,339	187,216	183,352	196,937
146 State Contribution to FURS	121,789	129,076	142,274	109,974	143,339
147 Med Deduction Reimbursement	528	813	-	918	-
190 Other Personal Services	23,226	5,532	10,000	2,897	3,000
	<b>\$ 751,400</b>	<b>\$ 799,947</b>	<b>\$ 852,459</b>	<b>\$ 812,970</b>	<b>\$ 859,285</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	878	1,485	1,000	273	1,000
220 Operating Supplies/Materials	27,824	25,332	40,000	26,801	35,000
230 Repair & Maintenance Supplies	31,153	27,561	20,000	16,150	20,000
310 Communication & Transportation	421	487	100	145	-
320 Printing, Duplicating, Binding	-	112	250	-	-
330 Publicity/Subscriptions/Dues	1,660	1,923	2,500	2,739	2,500
340 Utility Services	14,461	15,385	15,000	12,614	12,100
350 Professional Services	3,517	6,798	6,000	4,039	9,000
360 Repair and Maintenance	50,244	43,951	40,000	37,630	42,993
370 Travel & Training	5,332	5,884	4,500	5,212	4,500
380 Training Services	2,959	2,303	10,000	4,848	10,000
390 Other Purchased Services	7,299	6,955	7,211	7,604	7,900
510 Insurance	17,767	17,324	21,000	20,334	21,000
540 Special Assessments	214	214	-	214	215
880 Administrative Services	15,855	12,251	14,031	12,300	13,699
	<b>\$ 179,584</b>	<b>\$ 167,965</b>	<b>\$ 181,592</b>	<b>\$ 150,903</b>	<b>\$ 179,907</b>
610/620 Debt Service	\$ -	\$ 26,170	\$ 116,536	\$ 84,601	\$ 133,911
<b>Capital Outlay</b>					
Building	-	1,736	-	-	-
940 Equipment	224,348	584,130	275,000	236,831	-
	<b>\$ 224,348</b>	<b>\$ 585,866</b>	<b>\$ 275,000</b>	<b>\$ 236,831</b>	<b>\$ -</b>
<b>Total Fire</b>	<b>\$ 1,155,332</b>	<b>\$ 1,579,948</b>	<b>\$ 1,425,588</b>	<b>\$ 1,285,304</b>	<b>\$ 1,173,103</b>

# Fire and Ambulance Fund - 2340

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>420730 Ambulance</b>					
<b>Personal Services</b>					
110 Salaries	734,011	708,728	768,708	740,142	774,079
112 Part-Time Wages	-	-	-	5,865	15,000
120 Overtime	82,898	96,970	85,560	108,929	90,662
120 Scheduled Overtime	-	-	2,183	-	2,264
140 Employer Contributions	292,145	292,359	325,495	315,240	339,816
146 State Contribution to FURS	232,128	226,701	242,250	256,605	244,064
190 Other Personal Services	31,953	13,100	20,000	6,606	5,000
	<b>\$ 1,373,135</b>	<b>\$ 1,337,857</b>	<b>\$ 1,444,196</b>	<b>\$ 1,433,388</b>	<b>\$ 1,470,885</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	2,003	2,578	1,750	660	1,750
220 Operating Supplies/Materials	45,781	32,671	38,000	42,658	39,000
230 Repair & Maintenance Supplies	30,223	25,806	33,000	14,699	30,000
310 Communication & Transportation	1,689	3,503	2,000	1,656	10
330 Publicity/Subscriptions/Dues	2,160	3,214	2,000	1,856	2,000
340 Utility Services	25,363	26,454	35,000	25,903	28,175
350 Professional Services	7,578	15,934	21,000	21,662	59,200
360 Repair and Maintenance	49,000	31,434	17,500	34,340	31,367
370 Travel & Training	5,150	2,803	4,000	3,062	4,500
380 Training Services	6,403	5,682	8,000	5,677	8,500
390 Other Purchased Services	17,037	20,480	16,825	17,645	18,550
510 Insurance	25,472	20,440	21,000	19,382	14,000
540 Special Assessments	517	517	-	517	517
880 Administrative Expense	28,699	22,659	23,808	20,880	23,758
	<b>\$ 247,075</b>	<b>\$ 214,175</b>	<b>\$ 223,883</b>	<b>\$ 210,597</b>	<b>\$ 261,327</b>
610/620 Debt Service	\$ -	\$ 31,606	\$ 31,898	\$ 31,898	\$ 32,078
<b>Accounts Payable Adjustments</b>					
810 Bad Debt Expense	164,538	178,121	115,000	207,994	115,000
811 Medicare/Medicaid Adjustment	361,813	311,774	300,000	346,006	300,000
812 RescueCare Benefits	7,669	6,336	10,000	4,766	10,000
813 City Resident	13,760	8,243	10,000	4,825	10,000
	<b>\$ 547,780</b>	<b>\$ 504,473</b>	<b>\$ 435,000</b>	<b>\$ 563,591</b>	<b>\$ 435,000</b>
<b>Capital Outlay</b>					
920 Buildings		4,050			
940 Equipment	169,970		75,000	75,000	175,000
	<b>\$ 169,970</b>	<b>\$ 4,050</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 175,000</b>
<b>Total Ambulance</b>	<b>\$ 2,337,960</b>	<b>\$ 2,092,162</b>	<b>\$ 2,209,977</b>	<b>\$ 2,314,473</b>	<b>\$ 2,374,289</b>
<b>Total Expenditures</b>	<b>\$ 3,493,292</b>	<b>\$ 3,672,110</b>	<b>\$ 3,635,565</b>	<b>\$ 3,599,777</b>	<b>\$ 3,547,392</b>
<b>Ending Available Cash</b>			<b>\$ 284,560</b>		<b>\$ 247,558</b>
<b>Total Fund</b>			<b>\$ 3,920,125</b>		<b>\$ 3,794,950</b>

# Fire and Ambulance Fund - 2340

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Total Fire &amp; Amb Fund</b>					
<b>Personal Services</b>	2,124,535	2,137,804	2,296,655	2,246,358	2,330,170
<b>Materials and Services</b>	426,659	382,140	405,475	361,500	441,234
<b>Debt Service</b>	-	57,777	148,434	116,499	165,988
<b>Capital Outlay</b>	394,318	589,916	350,000	311,831	175,000
<b>Contingency</b>	-	-	-	-	-
<b>Account Payable Adjustment</b>	547,780	504,473	435,000	563,591	435,000
	<u>3,493,292</u>	<u>3,672,110</u>	<u>3,635,565</u>	<u>3,599,777</u>	<u>3,547,392</u>
<b>Personal Services</b>					
110	1,143,386	1,155,933	1,237,638	1,200,209	1,231,126
112	1,881	1,923	2,016	10,410	23,443
120	118,899	139,029	125,816	155,914	132,905
130	-	-	3,950	4,232	10,540
140	450,745	466,512	512,711	499,510	536,753
146	354,445	355,777	384,524	366,579	387,403
190	55,179	18,631	30,000	9,503	8,000
<b>Materials and Services</b>					
210	2,881	4,062	2,750	933	2,750
220	73,605	58,003	78,000	69,459	74,000
230	61,376	53,368	53,000	30,849	50,000
310	2,110	3,990	2,100	1,801	10
320	-	112	250	-	-
330	3,820	5,137	4,500	4,595	4,500
340	39,824	41,839	50,000	38,517	40,275
350	11,095	22,732	27,000	25,701	68,200
360	99,244	75,385	57,500	71,970	74,360
370	10,482	8,688	8,500	8,273	9,000
380	9,362	7,985	18,000	10,525	18,500
390	24,336	27,435	24,036	25,249	26,450
510	43,239	37,764	42,000	39,716	35,000
540	731	731	-	731	732
880	44,554	34,910	37,839	33,180	37,457
<b>Debt Service</b>	-	57,777	148,434	116,499	165,988
<b>Accounts Payable Adjustments</b>					
810	164,538	178,121	115,000	207,994	115,000
811	361,813	311,774	300,000	346,006	300,000
812	7,669	6,336	10,000	4,766	10,000
813	13,760	8,243	10,000	4,825	10,000
<b>Capital Outlay</b>					
920	-	5,786	-	-	-
940	394,318	584,130	350,000	311,831	175,000
<b>Contingency</b>					
960	-	-	-	-	-
<b>Total</b>	<u>3,493,292</u>	<u>3,672,110</u>	<u>3,635,565</u>	<u>3,599,777</u>	<u>3,547,392</u>

### 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 2017 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.

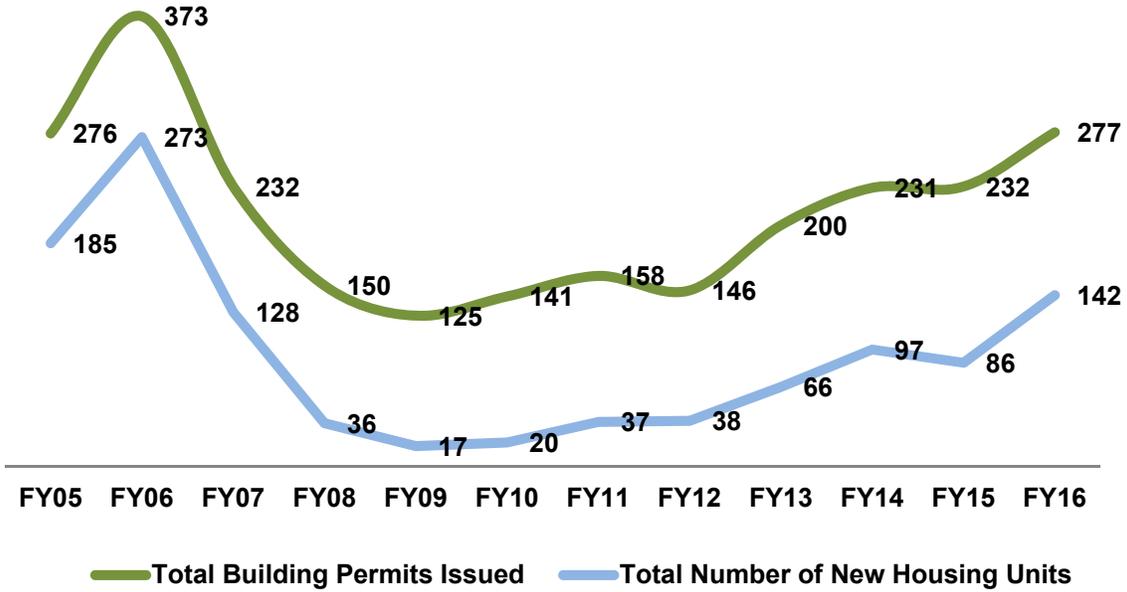
During the Great Recession of 2008 and ensuing years, the City's General Fund loaned a total of \$460,978 to the Building Code program. The loan was used to provide funding for the program until such time that the building activity and building permit revenues started to rebound. Partial repayment occurred during FY 2013, FY 2014, and FY 2015. The final payment on the loan was made during FY 2016.

The FY 2017 budget proposes a continuation of increased building activity and workload for the Department. The part-time customer service clerk that was added in FY 2016 is increased to a full-time position in FY 2017 to further assist both the Building and Planning Department.

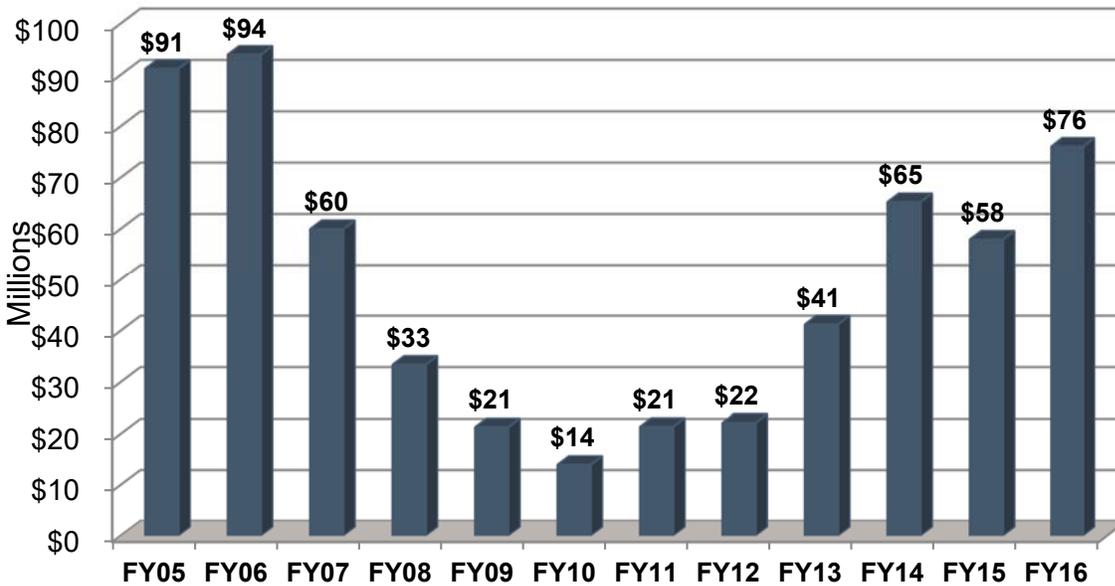
Significant or changed appropriations during FY 2017 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Decrease in revenue from plan reviews and building permits	\$50,000
• Increase in revenue from Columbia Falls inspection contract	\$25,000
<b>Expenditure Changes</b>	
• Increase in salaries and benefits from part-time customer service clerk increasing from part-time to full-time	\$11,491
• Increase in professional services for electrical inspection and commercial plan review	\$22,000
• One new pickup truck	\$30,000

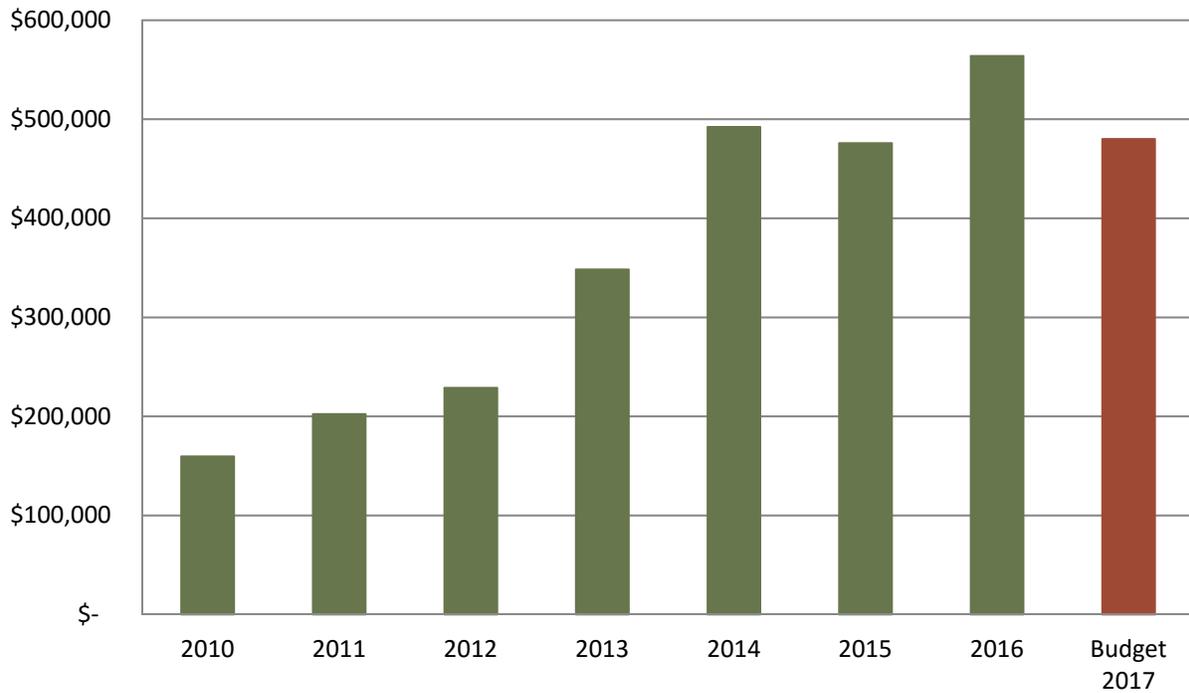
### Buidling Permits Issued by Fiscal Year



### Total Construction Valuation by Fiscal Year



### Building License & Permit Revenue by Fiscal Year



# Building Code Fund - 2394

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Licenses and Permits</b>						
323010	Building Plan Review	196,818	190,191	200,000	237,882	190,000
323011	Building Permits	195,310	190,493	200,000	217,039	190,000
323012	Electrical Permits	40,314	39,906	50,000	46,706	40,000
323013	Plumbing Permits	29,172	26,640	40,000	31,065	30,000
323017	Mechanical Permits	30,157	28,604	40,000	31,192	30,000
		<b>\$ 491,771</b>	<b>\$ 475,834</b>	<b>\$ 530,000</b>	<b>\$ 563,884</b>	<b>\$ 480,000</b>
<b>Charges for Services</b>						
342041	Col. Falls Building Codes Contract	71,844	69,811	50,000	79,607	75,000
		<b>\$ 71,844</b>	<b>\$ 69,811</b>	<b>\$ 50,000</b>	<b>\$ 79,607</b>	<b>\$ 75,000</b>
<b>Miscellaneous Revenue</b>						
362000	Miscellaneous Revenue	1,539	1,879	2,000	135	1,000
		<b>\$ 1,539</b>	<b>\$ 1,879</b>	<b>\$ 2,000</b>	<b>\$ 135</b>	<b>\$ 1,000</b>
<b>Total Fund Revenue</b>		<b>\$ 565,154</b>	<b>\$ 547,524</b>	<b>\$ 582,000</b>	<b>\$ 643,626</b>	<b>\$ 556,000</b>
<b>Beginning Available Cash</b>				<b>\$ 13,110</b>	<b>\$ 197,431</b>	
<b>Total Resources</b>				<b>\$ 595,110</b>	<b>\$ 753,431</b>	

# Building Code Fund - 2394

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>420530 - Construction Inspection</b>					
<b>Personal Services</b>					
110 Salaries	183,456	192,261	224,034	181,888	227,526
112 Part-time Wages	-	27	1,778	15,806	1,711
120 Overtime	190	244	272	320	178
130 Vacation/Sick Accrual	-	-	37,120	31,830	696
140 Employer Contributions	80,639	92,744	105,378	99,130	102,729
	<b>\$ 264,285</b>	<b>\$ 285,275</b>	<b>\$ 368,582</b>	<b>\$ 328,973</b>	<b>\$ 332,840</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	843	1,670	2,000	1,681	2,000
220 Operating Supplies	2,739	2,334	3,000	3,141	4,600
230 Repair & Maintenance Supplies	10,709	4,831	6,000	1,700	6,000
310 Postage & Freight	47	-	250	10	250
320 Printing	11	-	100	-	100
330 Publicity/Subscriptions/Dues	2,348	2,234	3,000	2,738	3,000
340 Utility Services	5,539	5,550	5,300	4,100	5,300
350 Professional Services	-	-	2,900	26,640	26,900
360 Repair and Maintenance	5,674	3,152	3,600	2,128	3,711
370 Travel & Training	1,776	1,665	4,000	1,900	4,000
397 Contracted Workers	234	20	3,000	14,965	1,000
510 Insurance	10,172	4,158	5,100	4,681	4,000
530 Lease/Rental	-	-	-	-	720
540 Special Assessments	104	104	105	104	105
880 Administrative Expense	7,817	5,607	7,420	6,507	7,491
	<b>\$ 48,013</b>	<b>\$ 31,325</b>	<b>\$ 45,775</b>	<b>\$ 70,296</b>	<b>\$ 69,177</b>
<b>Capital Outlay</b>					
940 Machinery & Equipment	-	40,447	25,000	29,038	30,000
	<b>\$ -</b>	<b>\$ 40,447</b>	<b>\$ 25,000</b>	<b>\$ 29,038</b>	<b>\$ 30,000</b>
<b>Total Construction Inspection</b>	<b>\$ 312,298</b>	<b>\$ 357,048</b>	<b>\$ 439,357</b>	<b>\$ 428,307</b>	<b>\$ 432,017</b>
<b>510700 - Columbia Falls Building Codes</b>					
<b>Personal Services</b>					
110 Salaries	16,700	17,474	24,104	19,115	32,181
130 Vacation/Sick Accrual	-	-	1,850	1,565	-
140 Employer Contributions	8,031	9,849	12,749	10,590	15,707
	<b>\$ 24,731</b>	<b>\$ 27,323</b>	<b>\$ 38,703</b>	<b>\$ 31,270</b>	<b>\$ 47,888</b>
<b>Materials and Services</b>					
220 Operating Supplies/Materials	-	-	400	138	400
230 Repair & Maintenance Supplies	3,482	2,771	3,000	1,330	3,000
510 Insurance	726	421	725	362	315
	<b>\$ 4,208</b>	<b>\$ 3,192</b>	<b>\$ 4,125</b>	<b>\$ 1,830</b>	<b>\$ 3,715</b>
<b>Total Columbia Falls Contract</b>	<b>\$ 28,939</b>	<b>\$ 30,516</b>	<b>\$ 42,828</b>	<b>\$ 33,101</b>	<b>\$ 51,603</b>
<b>Total Fund Expenditures</b>	<b>\$ 341,237</b>	<b>\$ 387,563</b>	<b>\$ 482,185</b>	<b>\$ 461,408</b>	<b>\$ 483,620</b>
<b>Ending Available Cash</b>			<b>\$ 112,925</b>		<b>\$ 269,811</b>
<b>Total Building Code Fund</b>			<b>\$ 595,110</b>		<b>\$ 753,431</b>

## **Parks & Recreation Department Mission Statement**

*The mission of the City of Whitefish Parks and Recreation Department is to maintain a healthy, diverse, sustainable, and interactive environment for our residents, visitors, and future generations with dedication, pride, and respect for our community. As stewards of Whitefish, through proactive involvement, efficiency, communication, and understanding, we will go above and beyond our duties as City employees to enhance the overall quality of life for the citizens of Whitefish.*

## **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 2017 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 Whitefish Trail.
- (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 FY 2017 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Decrease in budgeted Ice Rink related revenues due to management of the facility being under contract with the Whitefish Sports Facility Foundation.</li> </ul>	\$475,255
<ul style="list-style-type: none"> <li>Increase in Summer Day Camp revenue based on projected rate increase in FY17</li> </ul>	\$26,913
<ul style="list-style-type: none"> <li>Increase of the Greenways &amp; Parkland Assessment</li> </ul>	\$55,000
<ul style="list-style-type: none"> <li>Increase in transfer from General Fund (Property Tax Support)</li> </ul>	\$21,341
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>New Summer Camp/Youth Coordinator position – this was a seasonal position with only a two week break in FY16. Additional insurance cost is budgeted at \$12,300.</li> </ul>	
<ul style="list-style-type: none"> <li>Capital Outlay – Snow Blower</li> </ul>	\$5,500
<ul style="list-style-type: none"> <li>Increase in Repair and Maintenance for Baker Path Trail Repair</li> </ul>	\$15,000
<ul style="list-style-type: none"> <li>Decrease in seasonal staff wages</li> </ul>	\$97,947
<ul style="list-style-type: none"> <li>Increase in Parks &amp; Recreation Director’s salary due to a reclassification of the position</li> </ul>	\$13,941
<ul style="list-style-type: none"> <li>Decrease in expenditures other than personal services for the Community Ice Rink</li> </ul>	\$282,852
<ul style="list-style-type: none"> <li>Decrease in contingency</li> </ul>	\$10,000

# Parks and Recreation Fund - 2210

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Licenses and Permits</b>						
322015	Alcohol Consumption Permit	460	540	350	580	350
		<b>\$ 460</b>	<b>\$ 540</b>	<b>\$ 350</b>	<b>\$ 580</b>	<b>\$ 350</b>
<b>Intergovernmental</b>						
334000	Grants	3,450	11,924	7,000	4,865	6,000
334002	FWP Fishing Lease - WF Trail	7,000	3,500	3,500	3,500	3,500
		<b>\$ 10,450</b>	<b>\$ 15,424</b>	<b>\$ 10,500</b>	<b>\$ 8,365</b>	<b>\$ 9,500</b>
<b>Charges for Services</b>						
346014	Beach Concessions	15,352	14,325	4,500	8,260	7,800
346015	Beach Gazebo Rental	2,540	3,180	2,200	2,440	3,200
346016	Boat Launch Passes	4,995	7,483	5,000	11,757	7,500
346017	Beach Floation Rentals	16,350	11,685	2,000	1,000	-
346030	Hockey Tournaments	64,854	90	-	-	-
346033	Ice Rink Admissions	56,241	49,161	52,553	7,824	-
346035	Ice Rink Advertising	10,500	10,179	30,000	5,050	-
346037	Ice Rink Concessions	30,921	28,203	38,000	6,373	-
346039	Ice Rink Pro Shop	21,071	19,281	19,000	3,298	-
346040	Ice Rink Management Contract	-	-	-	96,229	32,528
346041	Ice Rink Rentals	174,579	298,527	364,330	111,839	-
346043	Ice Rink Season Passes	21,849	3,491	3,900	2,160	-
346044	Ice - Adult Hockey Fees	-	-	-	-	-
346045	Ice Skating Lessons	58	20	-	-	-
346007	After School Program	79,731	66,339	100,850	64,067	103,640
346022	Summer Day Camp	85,555	86,280	95,215	87,653	122,128
346085	Adult Programs	18,683	2,259	2,030	1,702	4,500
346086	Youth Programs	17,189	17,539	27,550	20,565	24,640
346087	Adult Softball	-	1,823	-	-	-
346057	Special Events	-	-	3,500	-	3,500
346054	Saddle Club Rental	-	-	-	-	-
346009	Armory Rental	9,042	7,615	8,000	6,826	8,500
346402	Facility Usage Revenue	4,400	9,891	6,500	12,350	9,500
		<b>\$ 633,909</b>	<b>\$ 637,371</b>	<b>\$ 765,128</b>	<b>\$ 449,394</b>	<b>\$ 327,436</b>
<b>Miscellaneous Revenue</b>						
361020	Verizon Cell Tower Lease	-	18,000	18,000	18,720	19,470
362000	Miscellaneous Revenue	419	1,373	2,000	16,391	2,000
362007	Program Guide Revenue	2,740	3,030	2,500	2,240	2,500
363010	Greenwys & PrkInd Assessmnt	175,845	239,689	300,000	293,496	355,000
363040	P&I Special Assessments	649	677	1,000	858	1,000
365000	Contributions & Donations	55,000	1,400	1,000	11,459	26,500
365001	WF Trail Oper Rev (net of City staff time contribution)	22,500	45,516	58,140	44,423	61,379
		<b>\$ 257,153</b>	<b>\$ 309,685</b>	<b>\$ 382,640</b>	<b>\$ 387,587</b>	<b>\$ 467,849</b>
<b>Other Financing Sources</b>						
383004	Op. Transfer from Gen. Fund	603,000	693,919	651,238	651,238	672,579
381070	Loan Proceeds	70,212	-	-	-	-
		<b>\$ 673,212</b>	<b>\$ 693,919</b>	<b>\$ 651,238</b>	<b>\$ 651,238</b>	<b>\$ 672,579</b>
<b>Total Fund Revenue</b>		<b>\$ 1,575,184</b>	<b>\$ 1,656,939</b>	<b>\$ 1,809,856</b>	<b>\$ 1,497,164</b>	<b>\$ 1,477,714</b>
101000	<b>Beginning Available Cash</b>			<b>\$ 121,621</b>		<b>\$ 127,608</b>
<b>Total Resources</b>				<b>\$ 1,931,477</b>		<b>\$ 1,605,322</b>

# Parks & Recreation Fund - 2210

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>430255 Bicycle Path Maint. Program</b>					
<b>Personal Services</b>					
110 Salaries	7,168	8,623	17,427	11,586	21,522
111 Part-time/Seasonal Wages	5,103	3,191	5,800	2,168	5,039
120 Overtime	-	38	888	63	1,110
130 Vacation/Sick Accrual	-	-	-	-	-
140 Employer Contributions	3,198	4,867	11,885	6,071	12,321
	<b>\$ 15,469</b>	<b>\$ 16,718</b>	<b>\$ 36,000</b>	<b>\$ 19,888</b>	<b>\$ 39,992</b>
<b>Materials and Services</b>					
220 Operating Supplies	2,040	2,402	4,500	1,371	4,000
230 Repair & Maintenance Supplies	6,962	7,166	7,000	7,620	7,000
330 Publicity/Subscriptions/Dues	1	1	100	1	100
350 Professional Services	-	-	-	33	-
360 Repair & Maintenance Services	3,695	343	5,000	5,581	20,000
510 Insurance	459	433	500	407	418
530 Rent	2,814	2,898	2,575	2,985	2,575
	<b>\$ 15,971</b>	<b>\$ 13,244</b>	<b>\$ 19,675</b>	<b>\$ 17,998</b>	<b>\$ 34,093</b>
<b>Capital Outlay</b>					
940 Machinery & Equipment	-	59,778	-	-	-
	<b>\$ -</b>	<b>\$ 59,778</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Bicycle Path Maint.</b>	<b>\$ 31,440</b>	<b>\$ 89,740</b>	<b>\$ 55,675</b>	<b>\$ 37,887</b>	<b>\$ 74,085</b>
<b>430256 Whitefish Trail Maintenance</b>					
<b>Personal Services</b>					
110 Salaries	65	2,630	11,435	11,573	2,703
111 Part-time/Seasonal Wages	939	355	-	-	-
120 Overtime	-	-	24	-	213
140 Employer Contributions	1,949	1,955	5,114	5,306	1,334
	<b>\$ 2,953</b>	<b>\$ 4,940</b>	<b>\$ 16,573</b>	<b>\$ 16,879</b>	<b>\$ 4,250</b>
<b>Materials and Services</b>					
220 Operating Supplies	2,166	10,927	5,000	9,046	21,500
230 Repair & Maintenance Supplies	-	-	3,000	5,244	18,000
330 Publicity/Subscriptions/Dues	135	249	-	-	-
360 Repair & Maintenance Services	5,411	11,915	13,800	2,209	6,000
390 Other Purchased Services	-	4,545	20,840	22,437	70
510 Insurance	-	19	2,500	878	479
530 Rent	20,579	15,494	10,500	12,934	14,930
	<b>\$ 28,291</b>	<b>\$ 43,147</b>	<b>\$ 55,640</b>	<b>\$ 52,748</b>	<b>\$ 60,979</b>
<b>Total Whitefish Trail Maint.</b>	<b>\$ 31,244</b>	<b>\$ 48,087</b>	<b>\$ 72,213</b>	<b>\$ 69,627</b>	<b>\$ 65,229</b>

# Parks & Recreation Fund - 2210

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>460400 Parks &amp; Rec Administration</b>					
<b>Personal Services</b>					
110 Salaries	18,380	85,549	80,585	92,604	98,139
111 Seasonal	-	-	-	-	-
112 Permanent Part-Time	1,834	1,896	1,813	2,031	1,813
120 Overtime	20	57	1,675	301	1,771
130 Vacation/Sick Accrual	-	-	1,950	1,998	1,740
140 Employer Contributions	37,206	31,037	35,295	32,582	43,408
	<b>\$ 57,440</b>	<b>\$ 118,540</b>	<b>\$ 121,318</b>	<b>\$ 129,517</b>	<b>\$ 146,871</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	2,133	3,519	3,000	1,967	3,000
220 Operating Supplies	5,534	3,543	3,000	5,208	3,500
230 Repair & Maintenance Supplies	583	159	1,000	365	500
310 Postage & Freight	829	2,405	1,000	1,112	500
320 Printing	467	2,030	500	-	500
330 Publicity/Subscriptions/Dues	5,044	2,373	2,500	2,536	2,500
340 Utility Services	3,724	4,103	3,500	3,981	4,000
350 Professional Services	-	-	500	200	500
360 Repair & Maintenance Services	2,425	1,149	1,500	918	1,500
370 Travel & Training	3,813	1,354	3,000	852	3,000
390 Other Purchased Services	3,219	2,487	3,300	4,132	3,500
397 Contract Workers	234	337	500	-	500
510 Insurance	3,343	2,584	3,625	1,814	1,500
530 Rental/Leases	-	-	-	-	720
790 Memorial Park Acct - Glac Twins	-	18,000	18,000	18,720	19,470
880 Administrative Expense	12,355	14,543	17,671	15,501	17,409
	<b>\$ 43,703</b>	<b>\$ 58,586</b>	<b>\$ 62,596</b>	<b>\$ 57,304</b>	<b>\$ 62,599</b>
<b>Total Parks and Rec Admin</b>	<b>\$ 101,143</b>	<b>\$ 177,126</b>	<b>\$ 183,914</b>	<b>\$ 186,821</b>	<b>\$ 209,470</b>

# Parks & Recreation Fund - 2210

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>460434 City Parks &amp; Properties</b>					
<b>Personal Services</b>					
110 Salaries	115,749	75,265	81,163	105,825	90,543
111 Part-time/Seasonal Wages	59,953	81,794	60,900	54,277	54,960
120 Overtime	548	847	5,320	4,568	5,908
130 Vacation/Sick Accrual	-	-	-	-	-
140 Employer Contributions	60,339	47,959	57,275	66,671	61,226
	<b>\$ 236,589</b>	<b>\$ 205,865</b>	<b>\$ 204,658</b>	<b>\$ 231,341</b>	<b>\$ 212,637</b>
<b>Materials and Services</b>					
210 Office Supplies/Materials	756	770	700	950	700
220 Operating Supplies	18,826	20,072	42,500	32,778	49,200
230 Repair & Maintenance Supplies	46,681	39,764	47,000	47,062	52,000
310 Postage & Freight	29	116	300	68	300
320 Printing	70	-	100	21	100
330 Publicity/Subscriptions/Dues	442	220	350	458	350
340 Utility Services	40,844	44,790	42,000	59,450	57,000
350 Professional Services	-	3,428	500	90	500
360 Repair & Maintenance Services	8,385	23,358	15,000	29,525	50,000
370 Travel & Training	3,015	4,296	7,000	3,962	5,000
390 Other Purchased Services	16,012	6,252	6,000	9,445	6,000
397 Contracted Workers	-	5,147	-	25,317	10,600
510 Insurance	8,794	8,435	9,000	7,665	7,502
530 Rent/Lease Expense	1,723	2,259	2,600	1,391	2,600
540 Special Assessments	1,005	1,006	1,010	2,002	2,050
	<b>\$ 146,582</b>	<b>\$ 159,914</b>	<b>\$ 174,060</b>	<b>\$ 220,183</b>	<b>\$ 243,902</b>
<b>Capital Outlay</b>					
910 Land	-	10,255	-	-	-
920 Buildings	-	-	-	-	-
931 Park Improvements	-	-	-	-	-
940 Machinery & Equipment	39,265	-	27,000	20,738	5,500
	<b>\$ 39,265</b>	<b>\$ 10,255</b>	<b>\$ 27,000</b>	<b>\$ 20,738</b>	<b>\$ 5,500</b>
<b>Total City Parks &amp; Properties</b>	<b>\$ 422,436</b>	<b>\$ 376,033</b>	<b>\$ 405,718</b>	<b>\$ 472,262</b>	<b>\$ 462,039</b>
<b>460437 Urban Forestry Program</b>					
<b>Personal Services</b>					
110 Salaries	-	7,888	13,874	8,129	33,349
111 Part-time/Seasonal Wages	5,276	4,492	11,600	7,351	8,160
120 Overtime	18	54	739	63	1,694
140 Employer Contributions	790	4,392	10,187	4,047	23,284
	<b>\$ 6,084</b>	<b>\$ 16,826</b>	<b>\$ 36,400</b>	<b>\$ 19,590</b>	<b>\$ 66,487</b>
<b>Materials and Services</b>					
220 Operating Supplies	5,786	8,315	8,000	7,295	8,000
230 Repair & Maintenance Supplies	1,615	1,803	1,500	2,159	2,000
340 Utility Services	-	12	1,000	-	-
350 Professional Services	-	-	500	-	500
360 Repair & Maintenance Services	12,443	8,291	20,000	22,363	25,000
390 Other Purchased Services	290	11,000	500	20	-
397 Contracted Workers	251	1,538	-	-	-
510 Insurance	109	108	260	258	195
	<b>\$ 20,494</b>	<b>\$ 31,067</b>	<b>\$ 31,760</b>	<b>\$ 32,095</b>	<b>\$ 35,695</b>
<b>Total Urban Forestry</b>	<b>\$ 26,578</b>	<b>\$ 47,893</b>	<b>\$ 68,160</b>	<b>\$ 51,686</b>	<b>\$ 102,182</b>

# Parks & Recreation Fund - 2210

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>460505 After School Program</b>					
<b>Personal Services</b>					
110 Salaries	3,732	11,591	27,259	30,364	38,727
111 Part-time/Seasonal Wages	23,996	23,652	31,900	34,687	36,001
120 Overtime	-	90	2,991	-	2,509
140 Employer Contributions	5,665	7,643	16,665	12,373	15,865
	<b>\$ 33,393</b>	<b>\$ 42,976</b>	<b>\$ 78,815</b>	<b>\$ 77,424</b>	<b>\$ 93,102</b>
<b>Materials and Services</b>					
220 Operating Supplies	6,569	6,359	9,890	9,945	9,580
330 Publicity/Subscriptions/Dues	-	126	108	-	108
340 Utility Services	180	-	-	53	-
370 Travel & Training	1,343	1,678	2,092	819	2,000
390 Contract Services	2,708	2,220	1,747	1,385	2,709
510 Insurance	810	583	750	733	775
	<b>\$ 11,610</b>	<b>\$ 10,965</b>	<b>\$ 14,587</b>	<b>\$ 12,935</b>	<b>\$ 15,172</b>
<b>Total After School Program</b>	<b>\$ 45,003</b>	<b>\$ 53,941</b>	<b>\$ 93,402</b>	<b>\$ 90,359</b>	<b>\$ 108,274</b>
<b>460507 Armory Facility</b>					
<b>Personal Services</b>					
110 Salaries	8,052	6,971	9,238	9,989	8,880
111 Part-time/Seasonal Wages	-	-	-	-	-
120 Overtime	-	2	454	26	496
140 Employer Contributions	5,405	2,916	5,091	4,270	5,270
	<b>\$ 13,457</b>	<b>\$ 9,889</b>	<b>\$ 14,783</b>	<b>\$ 14,285</b>	<b>\$ 14,646</b>
<b>Materials and Services</b>					
210 Office Materials and Supplies	-	14	150	-	150
220 Operating Supplies	3,326	2,128	2,200	1,980	2,200
230 Repair & Maintenance Supplies	2,043	615	4,000	1,743	4,000
320 Printing, Duplicating, Typing	-	-	-	-	-
330 Publicity/Subscriptions/Dues	-	-	150	-	150
340 Utility Services	13,534	11,400	12,000	11,173	13,500
360 Repair & Maintenance Services	2,041	1,233	2,000	894	9,000
370 Travel and Training	279	-	-	-	-
510 Insurance	1,158	1,132	1,550	1,514	1,510
540 Special Assessments	479	478	500	478	500
	<b>\$ 22,859</b>	<b>\$ 17,000</b>	<b>\$ 22,550</b>	<b>\$ 17,782</b>	<b>\$ 31,010</b>
<b>Capital Outlay</b>					
920 Buildings	-	-	-	-	-
	<b>\$ -</b>				
<b>Total Armory Facility</b>	<b>\$ 36,316</b>	<b>\$ 26,889</b>	<b>\$ 37,333</b>	<b>\$ 32,067</b>	<b>\$ 45,656</b>

# Parks & Recreation Fund - 2210

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>460514 City Beach</b>					
<b>Personal Services</b>					
110 Salaries and Wages	10,913	15,677	32,748	25,264	36,945
113 P.T./Seasonal Lifeguard Wages	17,339	19,499	34,400	19,779	41,239
114 P.T./Seasonal Boat Inspection	10,755	13,144	12,000	16,341	13,000
120 Overtime	56	61	3,284	147	3,797
140 Employer Contributions	9,124	11,337	19,932	14,430	29,063
	<b>\$ 48,187</b>	<b>\$ 59,717</b>	<b>\$ 102,364</b>	<b>\$ 75,961</b>	<b>\$ 124,044</b>
<b>Materials and Services</b>					
210 Office Materials and Supplies	656	-	250	133	250
220 Operating Supplies	4,896	2,812	8,000	3,609	8,000
223 Concessions	15,710	7,482	-	-	-
230 Repair & Maintenance Supplies	2,784	6,823	5,000	624	5,500
310 Postage & Freight	-	49	50	-	50
320 Printing, Duplicating, Typing	135	-	300	-	300
330 Publicity, Subscriptions & Dues	330	263	350	180	350
340 Utility Services	10,058	8,555	9,000	8,742	9,500
350 Professional Services	710	-	500	-	500
360 Repair & Maintenance Services	9,100	42,269	35,800	36,661	14,000
370 Travel and Training	-	154	1,050	355	1,050
390 Other Purchased Services	562	7,200	1,000	484	1,000
510 Insurance	1,395	1,104	1,400	1,304	1,064
540 Special Assessments	-	81	85	81	85
	<b>\$ 46,335</b>	<b>\$ 76,791</b>	<b>\$ 62,785</b>	<b>\$ 52,174</b>	<b>\$ 41,649</b>
<b>Total City Beach</b>	<b>\$ 94,523</b>	<b>\$ 136,508</b>	<b>\$ 165,149</b>	<b>\$ 128,134</b>	<b>\$ 165,693</b>

# Parks & Recreation Fund - 2210

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>460533 Community Ice Rink Pavilion</b>					
<b>Personal Services</b>					
110 Salaries and Wages	31,610	46,174	48,565	21,586	-
111 Temporary/Seasonal Wages	78,746	55,669	87,800	25,801	-
114 Part-time wages - Concessions	24,391	25,165	5,000	4,671	-
120 Overtime	499	959	4,596	889	-
140 Employer Contributions	33,126	28,130	37,423	15,276	-
	<b>\$ 168,372</b>	<b>\$ 156,097</b>	<b>\$ 183,384</b>	<b>\$ 68,223</b>	<b>\$ -</b>
<b>Materials and Services</b>					
210 Office Materials and Supplies	790	667	800	651	-
220 Operating Supplies	21,261	24,792	30,000	6,329	-
223 Concessions	24,728	19,822	33,000	5,905	-
230 Repair & Maintenance Supplies	18,745	15,229	41,606	24,168	8,000
320 Printing, Duplicating, Typing	51	246	15,650	656	-
330 Publicity/Subscriptions/Dues	2,303	1,380	1,000	345	-
340 Utility Services	115,707	90,033	92,000	33,596	-
350 Professional Services	10,830	-	1,500	-	-
360 Repair & Maintenance Services	31,044	49,302	50,606	83,726	-
370 Travel and Training	905	380	7,500	-	-
390 Other Purchased Services	15,673	2,701	3,000	889	-
397 Contracted Workers	-	13,997	-	26,363	-
510 Insurance	6,577	5,780	6,000	5,564	3,735
	<b>\$ 248,614</b>	<b>\$ 224,331</b>	<b>\$ 282,662</b>	<b>\$ 188,191</b>	<b>\$ 11,735</b>
610 Loan Principal	22,335	31,212	31,560	31,560	31,911
620 Loan Interest	999	1,027	893	893	617
<b>Debt Service</b>	<b>\$ 23,334</b>	<b>\$ 32,239</b>	<b>\$ 32,453</b>	<b>\$ 32,453</b>	<b>\$ 32,528</b>
<b>Capital Outlay</b>					
920 Building Improvements	57,934	-	-	-	-
940 Machinery & Equipment	16,630	-	12,000	-	-
	<b>\$ 74,564</b>	<b>\$ -</b>	<b>\$ 12,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Ice Rink Pavilion</b>	<b>\$ 514,884</b>	<b>\$ 412,666</b>	<b>\$ 510,499</b>	<b>\$ 288,867</b>	<b>\$ 44,263</b>
<b>460534 Warming Hut</b>					
<b>Materials and Services</b>					
340 Utility Services	-	-	-	1,714	2,400
<b>Total Saddle Club Rental</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,714</b>	<b>\$ 2,400</b>
<b>460554 Saddle Club Rental</b>					
<b>Materials and Services</b>					
340 Utility Services	2,976	1,502	-	812	900
<b>Total Saddle Club Rental</b>	<b>\$ 2,976</b>	<b>\$ 1,502</b>	<b>\$ -</b>	<b>\$ 812</b>	<b>\$ 900</b>

# Parks & Recreation Fund - 2210

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>460557 Special Events</b>					
<b>Personal Services</b>					
110 Salaries and Wages	-	-	5,265	4,266	16,352
120 Overtime	-	-	-	-	1,065
140 Employer Contributions	-	-	1,921	1,236	8,890
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,186</b>	<b>\$ 5,502</b>	<b>\$ 26,307</b>
<b>Materials and Services</b>					
220 Operating Supplies	-	-	5,000	-	1,500
230 Repair & Maintenance Supplies	-	-	-	-	1,500
397 Contract Workers	-	-	1,000	-	1,000
<b>Total Special Events</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ 4,000</b>
<b>Total Special Events</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,186</b>	<b>\$ 5,502</b>	<b>\$ 30,307</b>
<b>460590 Adult Programs</b>					
<b>Personal Services</b>					
110 Salaries and Wages	4,634	10,910	2,164	2,875	2,204
111 Temporary/Seasonal Wages	6,457	4,713	-	-	-
120 Overtime	-	-	242	-	106
140 Employer Contributions	4,028	5,420	927	639	894
	<b>\$ 15,119</b>	<b>\$ 21,043</b>	<b>\$ 3,333</b>	<b>\$ 3,514</b>	<b>\$ 3,204</b>
<b>Materials and Services</b>					
220 Operating Supplies	4,697	7	-	738	150
310 Communication & Transportation	-	-	-	-	-
320 Printing	-	-	-	-	-
330 Publicity/Subscriptions/Dues	-	-	-	-	-
390 Contract Services	1,518	-	-	-	-
	<b>\$ 6,215</b>	<b>\$ 7</b>	<b>\$ -</b>	<b>\$ 738</b>	<b>\$ 150</b>
<b>Total Adult Programs</b>	<b>\$ 21,334</b>	<b>\$ 21,050</b>	<b>\$ 3,333</b>	<b>\$ 4,252</b>	<b>\$ 3,354</b>
<b>460591 Youth Programs</b>					
<b>Personal Services</b>					
110 Salaries and Wages	8,875	5,903	9,519	10,434	20,673
111 Temporary/Seasonal Wages	5,570	5,152	2,900	6,518	7,680
120 Overtime	-	-	1,001	-	1,143
140 Employer Contributions	6,855	3,031	4,541	3,348	6,573
	<b>\$ 21,300</b>	<b>\$ 14,086</b>	<b>\$ 17,961</b>	<b>\$ 20,300</b>	<b>\$ 36,069</b>
<b>Materials and Services</b>					
220 Operating Supplies	7,890	3,301	7,821	2,199	3,075
310 Communication & Transportation	-	-	168	-	-
330 Publicity/Subscriptions/Dues	-	-	613	-	-
390 Contract Services	1,611	-	3,080	1,265	1,838
510 Insurance	488	308	520	229	223
	<b>\$ 9,989</b>	<b>\$ 3,609</b>	<b>\$ 12,202</b>	<b>\$ 3,693</b>	<b>\$ 5,136</b>
<b>Total Youth Programs</b>	<b>\$ 31,289</b>	<b>\$ 17,694</b>	<b>\$ 30,163</b>	<b>\$ 23,993</b>	<b>\$ 41,205</b>

# Parks & Recreation Fund - 2210

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>460592 Summer Camp</b>					
<b>Personal Services</b>					
110 Salaries and Wages	8,906	13,197	7,679	8,576	30,638
111 Temporary/Seasonal Wages	35,236	42,253	37,700	53,987	37,519
120 Overtime	22	23	1,011	43	8,384
140 Employer Contributions	10,897	11,615	9,191	11,176	19,889
	<b>\$ 55,061</b>	<b>\$ 67,088</b>	<b>\$ 55,581</b>	<b>\$ 73,783</b>	<b>\$ 96,430</b>
<b>Materials and Services</b>					
220 Operating Supplies	5,397	3,333	3,449	4,340	3,500
310 Communication & Transportation	-	-	430	147	-
320 Printing	-	-	-	-	-
330 Publicity/Subscriptions/Dues	61	-	538	-	-
340 Utility Services	216	-	-	-	-
360 Repair and Maintenance Services	-	-	323	-	-
370 Travel and Training	37	-	323	-	350
390 Contract Services	15,599	17,540	21,016	14,212	20,950
510 Insurance	1,597	1,135	1,200	1,474	761
	<b>\$ 22,907</b>	<b>\$ 22,008</b>	<b>\$ 27,279</b>	<b>\$ 20,173</b>	<b>\$ 25,561</b>
<b>Total Summer Camp</b>	<b>\$ 77,968</b>	<b>\$ 89,096</b>	<b>\$ 82,860</b>	<b>\$ 93,956</b>	<b>\$ 121,991</b>
<b>460504 Adult Softball</b>					
<b>Personal Services</b>					
110 Salaries and Wages	-	2,819	-	-	-
111 Temporary/Seasonal Wages	-	-	-	-	-
120 Overtime	-	3	-	-	-
140 Employer Contributions	-	1,259	-	-	-
	<b>\$ -</b>	<b>\$ 4,081</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Materials and Services</b>					
220 Operating Supplies	-	330	-	-	-
330 Publicity/Subscriptions/Dues	-	-	-	-	-
397 Contract Services	-	-	-	-	-
	<b>\$ -</b>	<b>\$ 330</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Adult Softball</b>	<b>\$ -</b>	<b>\$ 4,411</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>870 Operating Contingency</b>	<b>\$ 6,240</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 1,443,375</b>	<b>\$ 1,502,637</b>	<b>\$ 1,731,605</b>	<b>\$ 1,487,940</b>	<b>\$ 1,477,048</b>
<b>Ending Available Cash</b>			<b>\$ 199,872</b>		<b>\$ 128,274</b>
<b>Total Parks &amp; Recreation Fund</b>			<b>\$ 1,931,477</b>		<b>\$ 1,605,322</b>

# Parks & Recreation Fund - 2210

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Total Parks and Rec Fund</b>					
Personal Services	673,424	737,865	878,356	756,206	864,039
Materials and Services	626,547	662,500	771,796	678,543	574,981
Debt Service	23,334	32,239	32,453	32,453	32,528
Capital Outlay	113,829	70,033	39,000	20,738	5,500
Contingency		-	10,000	-	-
	<b>\$ 1,443,375</b>	<b>\$ 1,502,637</b>	<b>\$ 1,731,605</b>	<b>\$ 1,487,940</b>	<b>\$ 1,477,048</b>
<b>Personal Services</b>					
110	218,084	293,196	346,921	343,071	400,675
111	221,276	221,271	238,600	184,789	149,359
112	1,834	1,896	1,813	2,031	1,813
114	52,485	57,807	51,400	40,791	54,239
120	1,163	2,133	22,225	6,101	28,196
130	-	-	1,950	1,998	1,740
140	178,582	161,561	215,447	177,425	228,017
<b>Materials and Services</b>					
210	4,335	4,970	4,900	3,700	4,100
220	88,388	88,319	129,360	84,839	114,205
223	40,438	27,304	33,000	5,905	-
230	79,413	71,559	110,106	88,985	98,500
310	858	2,570	1,948	1,327	850
320	723	2,276	16,550	677	900
330	8,316	4,612	5,709	3,519	3,558
340	187,239	160,396	159,500	119,521	87,300
350	11,540	3,428	3,500	323	2,000
360	74,544	137,860	144,029	181,878	125,500
370	9,392	7,861	20,965	5,988	11,400
390	57,192	53,945	34,816	54,269	36,067
397	485	21,020	27,167	51,680	12,100
510	24,728	21,621	27,305	21,840	18,162
530	25,116	20,651	15,675	17,310	20,825
540	1,484	1,565	1,595	2,561	2,635
790		18,000	18,000	18,720	19,470
880	12,355	14,543	17,671	15,501	17,409
<b>Contingency</b>	6,240	-	10,000	-	-
<b>Debt Service</b>	23,334	32,239	32,453	32,453	32,528
<b>Capital Outlay</b>					
930	57,934	-	-	-	-
940	55,895	70,033	39,000	20,738	5,500
	<b>1,443,375</b>	<b>1,502,637</b>	<b>1,731,605</b>	<b>1,487,940</b>	<b>1,477,048</b>

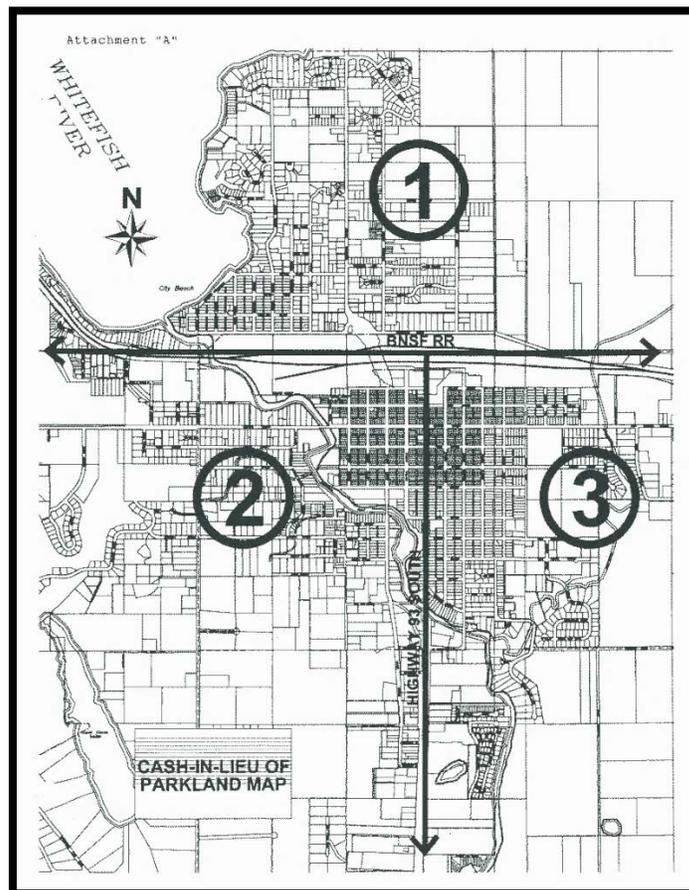
## Purpose

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 2017 Objectives

The objective of this fund is to track and spend monies for the purchase of parkland and park improvements. The City has used this fund to aggregate some of the various revenue sources, especially the State’s CTEP grant funds in order to build the Skye Park pedestrian bridge over the Whitefish River.



# Parkland Acquisition & Development - 2990

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Licenses &amp; Permits</b>						
323050	Other Misc Permits	\$ -	\$ -	\$ -		\$ -
<b>Intergovernmental</b>						
331050	CTEP Project Grant	-	121,379	241,706	241,706	-
331051	Federal Earmark Grant for Trails	-	-	210,700	210,700	-
		<b>\$ -</b>	<b>\$ 121,379</b>	<b>\$ 452,406</b>	<b>\$ 452,406</b>	<b>\$ -</b>
<b>Investment Earnings</b>						
371010	Investment Earnings	389	414	300	289	300
		<b>\$ 389</b>	<b>\$ 414</b>	<b>\$ 300</b>	<b>\$ 289</b>	<b>\$ 300</b>
<b>Other Financing Sources</b>						
381061	Proceeds From Cash In-lieu / Dist W	-	300	1,000	300	1,000
381062	Proceeds From Cash In-lieu / Dist N	6,550	-	1,000	-	1,000
383002	Transfer from Resort Tax	19,900	19,900	-	-	-
383003	Transfer from Tax Increment	-	360,000	61,600	61,600	-
383000	Transfer from Impact Fees	-	-	165,000	165,000	-
		<b>\$ 26,450</b>	<b>\$ 380,200</b>	<b>\$ 228,600</b>	<b>\$ 226,900</b>	<b>\$ 2,000</b>
	<b>Total Fund Revenue</b>	<b>\$ 26,839</b>	<b>\$ 501,993</b>	<b>\$ 681,306</b>	<b>\$ 679,595</b>	<b>\$ 2,300</b>
102130	<b>Cash - District East</b>			<b>\$ 0</b>		<b>\$ 8,296</b>
102131	<b>Cash - District West</b>			<b>\$ 3</b>		<b>\$ 604</b>
102132	<b>Cash - District North</b>			<b>\$ 349,184</b>		<b>\$ 43,177</b>
	<b>Total Resources</b>			<b>\$ 1,030,493</b>		<b>\$ 54,377</b>

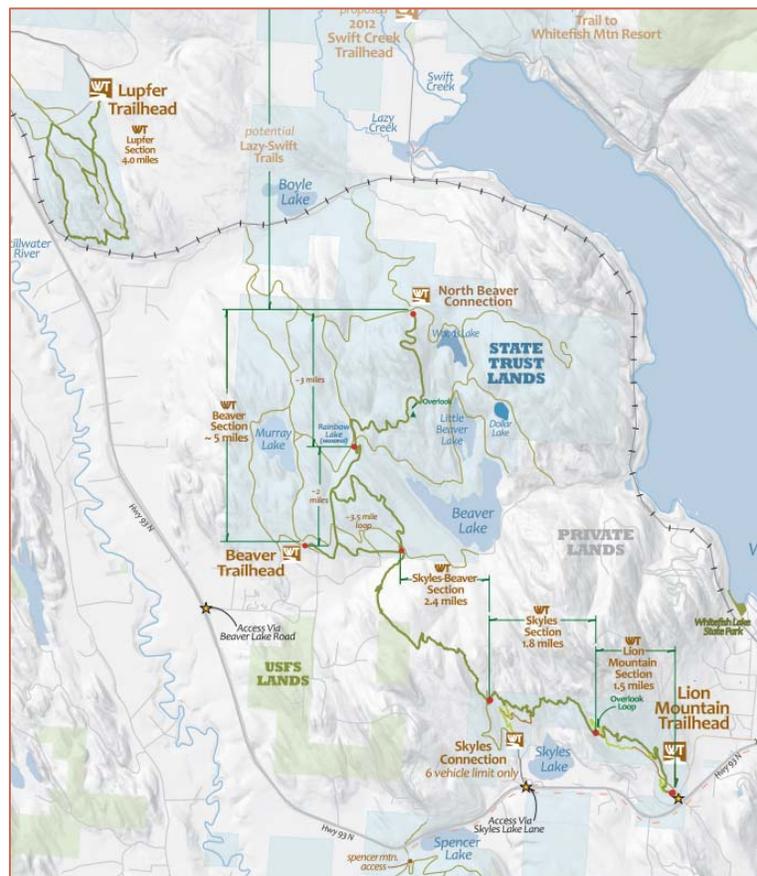
Expenditures		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Materials and Services</b>						
350	Professional Services	1,399	-	-	-	-
360	Repair & Maintenance Services	-	-	-	-	-
		<b>\$ 1,399</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Outlay</b>						
910	Land	-	6,834	-	-	-
924	Buildings	5,791	83,354	-	-	-
931	Park Improvements	5,363	51,600	1,023,500	986,458	38,226
938	Trail Improvements	1,554	132,897	-	-	-
		<b>\$ 12,708</b>	<b>\$ 274,685</b>	<b>\$ 1,023,500</b>	<b>\$ 986,458</b>	<b>\$ 38,226</b>
	<b>Total Expenditures</b>	<b>\$ 14,107</b>	<b>\$ 274,685</b>	<b>\$ 1,023,500</b>	<b>\$ 986,458</b>	<b>\$ 38,226</b>
102130	<b>Cash - District East</b>			<b>\$ 60</b>		<b>\$ 8,396</b>
102131	<b>Cash - District West</b>			<b>\$ 1,013</b>		<b>\$ 1,704</b>
102132	<b>Cash - District North</b>			<b>\$ 5,900</b>		<b>\$ 6,051</b>
	<b>Total Park Acquisition Fund</b>			<b>\$ 1,030,473</b>		<b>\$ 54,377</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. To date these contributions have been used toward the purchase of the Beaver Lakes Easement and 25 miles of trails including 7 trailheads. In addition, Mr. Goguen's contribution has provided leverage for other grants and donations.

### FY 2017 Objectives

The objective of the Whitefish Trail Construction Fund for this fiscal year is to continue to use private donations for the acquisition of easements and trail construction work. For FY 2017 additional trails and trailheads will be developed, as well as planning and design of future development opportunities.



## Whitefish Trail Construction - 4540

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Intergovernmental</b>						
334000	Grants	71,542	-	30,000		15,000
		<u>\$ 71,542</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 15,000</u>
<b>Miscellaneous Revenue</b>						
346005	Donations and Sponsors	-	156,023	164,000	114,027	60,000
		<u>\$ -</u>	<u>\$ 156,023</u>	<u>\$ 164,000</u>	<u>\$ 114,027</u>	<u>\$ 60,000</u>
<b>Investment Earnings</b>						
371010	Investment Earnings	182	23	-	10	-
		<u>\$ 182</u>	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ -</u>
<b>Total Fund Revenue</b>		<b>\$ 71,724</b>	<b>\$ 156,046</b>	<b>\$ 194,000</b>	<b>\$ 114,037</b>	<b>\$ 75,000</b>
101000	Beginning Available Cash			\$ 19,069		\$ 4,806
<b>Total Resources</b>				<b>\$ 213,069</b>		<b>\$ 79,806</b>
Expenditures		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
430255						
<b>Materials and Services</b>						
350	Professional Services	33,015	-	-	-	50,000
360	Repair & Maintenance Services	-	-	-	-	-
		<u>\$ 33,015</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>
<b>Capital Outlay</b>						
938	Trail Construction	124,570	107,757	194,000	126,434	19,000
		<u>\$ 124,570</u>	<u>\$ 107,757</u>	<u>\$ 194,000</u>	<u>\$ 126,434</u>	<u>\$ 19,000</u>
<b>Operating Contingency</b>						
870	Operating Contingency	25,918	-	19,000	-	6,000
		<u>\$ 25,918</u>	<u>\$ -</u>	<u>\$ 19,000</u>	<u>\$ -</u>	<u>\$ 6,000</u>
<b>Total Expenditures</b>		<b>\$ 150,488</b>	<b>\$ 107,757</b>	<b>\$ 213,000</b>	<b>\$ 126,434</b>	<b>\$ 75,000</b>
<b>Ending Available Cash</b>				<b>\$ 69</b>		<b>\$ 4,806</b>
<b>Total WF Construction Fund</b>				<b>\$ 213,069</b>		<b>\$ 79,806</b>

## Purpose

The resort tax is authorized by Section 7-6-1501 MCA and was originally approved by Whitefish voters on November 7, 1995 by a 56%-44% vote. The resort tax was approved for a 20 year term beginning January 1, 1996. 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. At a special election on April 28, 2015, the voters approved an increase in the Resort Tax from 2% to 3% for additional property tax relief and to fund the purchase of the Haskill Basin Conservation Easement to protect and preserve water quality and quantity. The vote passed by a margin of 1718 to 334. The 1% increase in Resort Tax from 2% to 3% is effective July 1, 2015.

Whitefish’s resort tax is a tax on the sale of lodging, restaurant and prepared food, alcoholic beverages, ski resort goods and services, and the retail sale of defined luxury items. As of July 1, 2015, Whitefish voters allocated the use of the 3% 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 3% 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 the 2% 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 2% resort tax revenues derived during the preceding fiscal year;*
- D. *Repayment of a loan or bond to finance a portion of the costs of, or to otherwise pay for, the acquisition of the conservation easement or other interest, in and around Haskill Basin in order to protect and preserve water quality and quantity, including the source drinking water supply for the municipal water system of the city of Whitefish, in an amount equal to seventy (70%) percent of the 1% resort tax revenues to be collected during a fiscal year.*
- E. *Cost of administering the resort tax in an amount equal to five percent (5%) of the 3% resort tax per year.*

## FY 2017 Objectives

Specific projects appropriated during FY 2017 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 resort tax collection due to the anticipated increase in collections during FY16</li> </ul>	\$57,684

### Expenditure Changes

• West 7 <sup>th</sup> Street road reconstruction and trail construction	\$1,545,771
• Somers Street Reconstruction Design – south of East 2 <sup>nd</sup> Street (design only for now)	\$300,000
• Riverside Park tennis court reconstruction (carryover to finish)	\$120,000
• Ped-Bike Master Plan Update (carryover to finish)	\$24,600
• Basketball Court resurfacing at Memorial Park	\$35,000
• Lacrosse fields with irrigation at Armory Park (carryover to finish)	\$22,470
• Parking Lot at James Bakke Nature Reserve	\$20,000
• Armory Improvements (Flooring, Lighting, HVAC, possible addition)	\$102,200
• Debt Service for Haskill Basin Conservation Easement Loan (budgeted in Water Fund – transferred from Resort Tax Fund)	\$839,625
• Property tax relief increase from FY16	\$183,845

## 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  
East 2<sup>nd</sup> Street

### Future Street Projects:

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

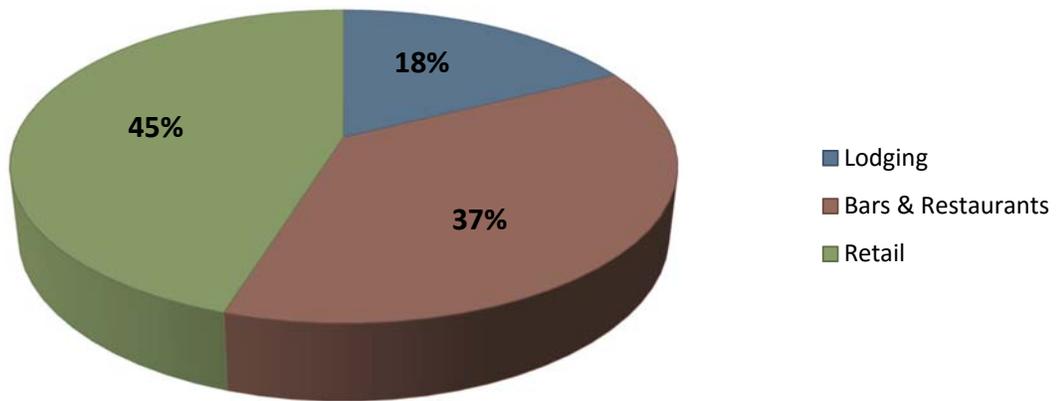
### PARKS:

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  
Sorooptimist Park Play Equipment  
Pickleball Courts at Memorial Park

### Future Parks Projects:

Riverside Tennis Court Renovation  
Update Ped-Bike Master Plan  
Basketball Court Resurfacing at Memorial Park  
Lacrosse Fields at Armory Park with Irrigation  
Armory Improvements (Flooring, Lighting, HVAC)  
Bakke Nature Reserve Parking Lot

## Whitefish Resort Taxes Collected by Economic Sectors 1996 to 2016



### Resort Tax Expenditures (Inception through June 2016):

Property tax relief since 1996:	\$ 7,908,981
Street improvements since 1996:	\$ 17,217,196
Park improvements since 1996:	\$ 1,152,486

# Resort Tax Fund - 2100

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Taxes</b>						
311010	Resort Taxes	2,087,995	2,213,700	3,288,592	3,243,642	3,346,277
		<b>\$ 2,087,995</b>	<b>\$ 2,213,700</b>	<b>\$ 3,288,592</b>	<b>\$ 3,243,642</b>	<b>\$ 3,346,277</b>
<b>Investment Earnings</b>						
371010	Investment Earnings	7,474	3,967	5,000	8,849	6,000
		<b>\$ 7,474</b>	<b>\$ 3,967</b>	<b>\$ 5,000</b>	<b>\$ 8,849</b>	<b>\$ 6,000</b>
<b>Other Financing Sources</b>						
383001	SRF Loan Proceeds	-	-	8,387,000	-	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,387,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenue</b>		<b>\$ 2,095,469</b>	<b>\$ 2,217,667</b>	<b>\$ 11,680,592</b>	<b>\$ 3,252,492</b>	<b>\$ 3,352,277</b>
<b>101000 Beginning Cash-Rebate</b>						
				<b>\$ 679,335</b>		<b>\$ 862,869</b>
<b>Beginning Cash-Streets</b>						
				<b>\$ 541,915</b>		<b>\$ 753,103</b>
<b>Beginning Cash-Parks</b>						
				<b>\$ 530,297</b>		<b>\$ 345,442</b>
<b>Ending Cash - Debt Service</b>						
<b>Ending Cash - Debt Service Reserve</b>						
<b>Total Resources</b>				<b>\$ 13,432,139</b>		<b>\$ 5,313,691</b>
Expenditures		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Materials and Services</b>						
350	Professional Services	\$ 730	\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay</b>						
910	Conservation Easement	-	-	7,759,900	-	-
932	Street Improvements	1,545,666	1,612,622	1,914,000	1,223,137	1,845,771
931	Park Development	89,250	25,544	450,000	302,327	324,170
		<b>\$ 1,634,916</b>	<b>\$ 1,638,166</b>	<b>\$ 10,123,900</b>	<b>\$ 1,525,463</b>	<b>\$ 2,169,941</b>
<b>Debt Service</b>						
610	Principal (See Water Fund)	-	-	\$ 690,000	-	-
620	Interest (See Water Fund)	-	-	\$ 117,748	-	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 807,748</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Uses</b>						
820	Property Tax Relief Transfer	693,432	668,831	679,023	679,023	862,869
826	Transfer to Park Development Fund	19,900	19,900	-	-	-
820	Transfer to Water Fund (Haskill Basin)	-	-	-	745,840	839,625
		<b>\$ 713,332</b>	<b>\$ 688,731</b>	<b>\$ 679,023</b>	<b>\$ 1,424,863</b>	<b>\$ 1,702,494</b>
<b>Total Expenditures</b>		<b>\$ 2,348,248</b>	<b>\$ 2,326,897</b>	<b>\$ 11,610,671</b>	<b>\$ 2,950,326</b>	<b>\$ 3,872,435</b>
<b>Ending Cash - Rebate</b>				<b>\$ 870,869</b>		<b>\$ 862,557</b>
<b>Ending Cash - Streets</b>				<b>\$ 127,841</b>		<b>\$ 433,956</b>
<b>Ending Cash - Parks</b>				<b>\$ 195,727</b>		<b>\$ 138,743</b>
<b>Ending Cash - Debt Service</b>				<b>\$ 30</b>		<b>\$ -</b>
<b>Ending Cash - Debt Service Reserve</b>				<b>\$ 627,000</b>		<b>\$ -</b>
<b>Total Cash</b>				<b>\$ 1,821,468</b>		<b>\$ 1,435,256</b>
<b>Total Resort Tax Fund</b>				<b>\$ 13,432,139</b>		<b>\$ 5,307,691</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, termination of the district is now projected to be July 15, 2020.

### FY 2017 Objectives

Significant or changed appropriations during FY 2017 are:

Item/Project	Amount
<b>Revenue:</b>	
<ul style="list-style-type: none"> <li>Increase in property tax revenue from prior year</li> </ul>	\$203,198
<b>Expenditures:</b>	
<ul style="list-style-type: none"> <li>Wisconsin Ave Corridor Study (350 Account – Prof Services)</li> </ul>	\$50,000
<ul style="list-style-type: none"> <li>Downtown Master Plan Implementation (350 Account – Prof Services)</li> </ul>	\$50,000
<ul style="list-style-type: none"> <li>Misc. Professional Services (350 Account – Prof Services)</li> </ul>	\$25,000
<ul style="list-style-type: none"> <li>Contributions (770 Account)–Business Rehab Loans</li> </ul>	\$30,000
<ul style="list-style-type: none"> <li>Contributions (770 Account)–Shop Local Campaign</li> </ul>	\$30,095
<ul style="list-style-type: none"> <li>Contributions (770 Account)–Affordable Housing</li> </ul>	\$60,000
<ul style="list-style-type: none"> <li>Land (910 Account)–Design and possible construction of parking lot at new City Beach lot at 55 Woodland Place</li> </ul>	\$250,000
<ul style="list-style-type: none"> <li>Improvements (930 Account)–Depot Park Phase II – Gazebo (any carryover?)</li> </ul>	\$123,775
<ul style="list-style-type: none"> <li>Improvements (930 Account)–Sidewalk/Bikeway for Boutique Hotel</li> </ul>	\$147,000
<ul style="list-style-type: none"> <li>Transfer – City Hall/Parking Structure Construction Fund</li> </ul>	\$1,262,740
<ul style="list-style-type: none"> <li>Transfer – TIF Debt Service Fund (Current TIF Bond and New City Hall/Parking Structure TIF Revenue Bond)</li> </ul>	\$3,421,176
<ul style="list-style-type: none"> <li>Contingency</li> </ul>	\$500,000

# Tax Increment District Fund - 2310

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Taxes</b>						
311010	Real Property Taxes	4,169,414	4,653,928	5,053,326	4,981,949	5,256,523
311020	Personal Property Taxes	93,653	48,847	90,000	48,292	90,000
312000	Penalty and Interest	12,911	11,473	15,000	11,815	13,000
		<b>\$ 4,275,978</b>	<b>\$ 4,714,248</b>	<b>\$ 5,158,326</b>	<b>\$ 5,042,055</b>	<b>\$ 5,359,523</b>
<b>Intergovernmental</b>						
335210	Baucus Earmark for Trails	92,144	-	-	-	-
335230	State Entitlement Share	148,221	248,865	248,865	248,865	248,865
334000	Rotary Grant (Depot Park)	-	-	10,000	-	-
		<b>\$ 240,365</b>	<b>\$ 248,865</b>	<b>\$ 258,865</b>	<b>\$ 248,865</b>	<b>\$ 248,865</b>
<b>Miscellaneous Revenue</b>						
362000	Miscellaneous Revenue	1,826	2451	-	23,828	-
363000	Special Assessments	25,883	26,711	20,000	25,251	5,000
363040	P & I Special Assessments	83	74	-	47	-
383021	Transfer from Impact Fees	-	92,000	213,084	213,084	203,386
		<b>\$ 27,792</b>	<b>\$ 121,236</b>	<b>\$ 233,084</b>	<b>\$ 262,210</b>	<b>\$ 208,386</b>
	<b>Total Revenue</b>	<b>\$ 4,544,135</b>	<b>\$ 5,084,349</b>	<b>\$ 5,650,275</b>	<b>\$ 5,553,131</b>	<b>\$ 5,816,774</b>
101000	<b>Beginning Available Cash</b>			<b>\$ 2,504,964</b>		<b>\$ 1,413,992</b>
	<b>Total Resources</b>			<b>\$ 8,155,239</b>		<b>\$ 7,230,766</b>

# Tax Increment District Fund - 2310

8/4/2016

Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
470330					
<b>Personal Services</b>					
110 Salaries	156,495	163,039	153,370	165,273	137,038
112 Part-Time Wages	5,759	5,835	6,048	6,094	6,632
120 Overtime	1,790	2,185	1,877	1,507	1,225
130 Vacation/Sick Accrual	-	-	11,850	12,696	10,440
140 Employer Contributions	50,433	52,625	55,551	58,156	51,698
	<b>\$ 214,477</b>	<b>\$ 223,683</b>	<b>\$ 228,696</b>	<b>\$ 243,726</b>	<b>\$ 207,033</b>
<b>Materials and Services</b>					
220 Operating Supplies	816	597	2,000	4,230	2,000
230 Repair and Maintenance Supplies	-	36	-	1,830	-
330 Publicity/Subscriptions/Dues	-	1,189	-	42	-
350 Professional Services	87,827	90,871	125,000	21,764	125,000
360 Repair and Maintenance Services	4,103	-	-	-	-
370 Travel and Training	-	152	-	-	-
390 Other Purchased Services	787	2,443	25,000	15,840	25,000
510 Insurance	4,250	3,487	3,600	3,547	2,411
540 Special Assessments	-	940	-	1,558	-
770 Contributions	20,320	200,000	150,000	4,976	120,095
790 Grants	827,986	750,000	-	-	-
880 Administrative Expense	5,940	4,213	4,361	3,831	3,886
	<b>\$ 952,029</b>	<b>\$ 1,053,927</b>	<b>\$ 309,961</b>	<b>\$ 57,618</b>	<b>\$ 278,392</b>
<b>Intergovernmental Allocations</b>					
591 School District Residential Rebate	645,788	669,232	680,000	829,608	843,000
	<b>\$ 645,788</b>	<b>\$ 669,232</b>	<b>\$ 680,000</b>	<b>\$ 829,608</b>	<b>\$ 843,000</b>
<b>Transfers</b>					
820 Trans to Parkland Acq & Development	-	360,000	61,600	61,600	-
820 Transfer to TIF Debt Service Fund	1,805,556	1,801,948	3,119,108	3,085,121	3,421,176
820 Trans to City Hall/Parking Construction Fu	250,000	250,000	2,250,080	2,250,080	1,262,740
	<b>\$ 2,055,556</b>	<b>\$ 2,411,948</b>	<b>\$ 5,430,788</b>	<b>\$ 5,396,801</b>	<b>\$ 4,683,916</b>
<b>Capital Outlay</b>					
910 Land	56,500	-	300,000	286,001	250,000
920 Buildings	135,266	196,657	8,000	8,140	-
930 Urban Renewal Projects	337,169	50,502	651,802	175,077	285,775
	<b>\$ 528,935</b>	<b>\$ 247,159</b>	<b>\$ 959,802</b>	<b>\$ 469,218</b>	<b>\$ 535,775</b>
<b>Contingency</b>	<b>\$ -</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>500,000</b>
<b>Total Expenditures</b>	<b>\$ 4,396,785</b>	<b>\$ 4,605,949</b>	<b>\$ 7,709,247</b>	<b>\$ 6,996,970</b>	<b>\$ 7,048,116</b>
<b>Year end Available Cash</b>			<b>\$ 445,357</b>		<b>\$ 182,015</b>
<b>Total Fund</b>			<b>\$ 8,154,604</b>		<b>\$ 7,230,131</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.

The City refinanced the 2009 bonds at the beginning of June 2015 to save money on interest by obtaining a new true interest cost of 2.619% instead of the 4.23% true interest cost. The City issued \$9,800,000 of Tax Increment Bonds in March, 2016 as part of the financing for the City Hall and Parking Structure project. The interest rate on these bonds was 2.21%. All bonds expire in July 2020.

## **FY 2017 Objectives**

Meet debt service requirements on the 2015 and 2016 TIF Revenue Bonds.

# Tax Increment Debt Service Debt - 3110

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Investment Earnings</b>						
371010	Investment Earnings	\$ 10,407	\$ 5,621	\$ 6,000	\$ 5,382	\$ 6,000
<b>Other Financing Sources</b>						
383011	Transfer from TIF District Fund	\$ 1,805,556	\$ 1,801,948	\$ 3,119,108	\$ 3,085,121	\$ 3,421,176
381000	Revenue from Bond Issue	-	7,109,975	980,000	1,053,200	-
<b>Total Fund Revenue</b>		<b>\$ 1,815,963</b>	<b>\$ 8,917,544</b>	<b>\$ 4,105,108</b>	<b>\$ 4,143,703</b>	<b>\$ 3,427,176</b>
102000	<b>Debt Service</b>			\$ 2,119		\$ 2,980,713
102000	<b>Debt Service Reserve</b>			\$ 718,300		\$ 1,698,300
<b>Total Resources</b>				<b>\$ 4,825,528</b>		<b>\$ 8,106,189</b>

Expenditures		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>490200 Debt Service</b>						
350	Bond Issuance Costs	-	-	-	72,591	-
552	Amortization of Bond Premium	22,524	110,369	-	-	-
610	Principal (Refunding 2015)	1,305,000	10,715,000	-	-	2,806,000
620	Interest	-	629,979	112,394	112,394	359,573
630	Paying Agent Fees	-	-	-	300	-
		<b>\$ 1,327,524</b>	<b>\$ 11,455,348</b>	<b>\$ 112,394</b>	<b>\$ 185,285</b>	<b>\$ 3,165,573</b>
<b>Total Requirements</b>		<b>\$ 1,305,000</b>	<b>\$ 11,455,348</b>	<b>\$ 112,394</b>	<b>\$ 185,285</b>	<b>\$ 3,165,573</b>
102000	<b>Debt Service</b>			\$ 3,014,834		\$ 3,242,316
102000	<b>Debt Service Reserve</b>			\$ 1,698,300		\$ 1,698,300

## **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 2017 Objectives**

The objective of the Impact Fee Fund for this fiscal year is to provide a segregated fund to account 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

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Charges for Services</b>						
341072	Impact Fee - Paved Trails	40,837	37,890	30,000	60,203	25,000
341073	Impact Fee - Park Maint Building	2,716	2,520	2,000	4,004	2,000
341074	Impact Fee - ESC	109,464	78,050	90,000	208,862	80,000
341075	Impact Fee - City Hall/Parking Structure	103,682	74,082	90,000	197,839	80,000
341076	Impact Fee - Stormwater	23,070	21,576	20,000	45,355	20,000
		<b>\$ 279,769</b>	<b>\$ 214,118</b>	<b>\$ 232,000</b>	<b>\$ 516,263</b>	<b>\$ 207,000</b>
<b>Investment Earnings</b>						
371010	Investment Earnings	1,938	1,891	1,000	1,584	1,000
		<b>\$ 1,938</b>	<b>\$ 1,891</b>	<b>\$ 1,000</b>	<b>\$ 1,584</b>	<b>\$ 1,000</b>
	<b>Total Fund Revenue</b>	<b>\$ 281,707</b>	<b>\$ 216,010</b>	<b>\$ 233,000</b>	<b>\$ 517,847</b>	<b>\$ 208,000</b>
101000	<b>Beginning Available Cash:</b>			<b>\$ 400,304</b>		<b>\$ 350,014</b>
	Paved Trails			163,437		39,534
	Park Maint Building			3,250		2,013
	ESC			117,834		119,373
	City Hall/Parking Structure			55		108,098
	Stormwater			115,727		80,996
	<b>Total Resources</b>			<b>\$ 633,304</b>		<b>\$ 558,014</b>

Expenditures		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Capital Outlay</b>						
930	Improvements - Stormwater	-	-	90,000	80,538	-
938	Trail Improvements - Paved Trails	-	3,913	18,150	19,460	65,034
		<b>\$ -</b>	<b>\$ 3,913</b>	<b>\$ 108,150</b>	<b>\$ 99,998</b>	<b>\$ 65,034</b>
<b>Transfers</b>						
820	TIF-Park Maint Building	-	2,000	5,250	5,250	4,013
820	Emergency Services Building	43,578	90,000	207,834	207,834	199,373
820	City Hall/Parking Structure Construction	-	384,356	90,055	90,055	188,098
820	Parkland Acq. Fund (Paved Trails)	-	-	165,000	165,000	-
		<b>\$ 43,578</b>	<b>\$ 476,356</b>	<b>\$ 468,139</b>	<b>\$ 468,139</b>	<b>\$ 391,484</b>
	<b>Total Expenditures</b>	<b>\$ 43,578</b>	<b>\$ 480,269</b>	<b>\$ 576,289</b>	<b>\$ 568,137</b>	<b>\$ 456,518</b>
101000	<b>Ending Available Cash:</b>			<b>\$ 57,014</b>		<b>\$ 101,496</b>
	Paved Trails			<b>\$ 10,787</b>		-
	Park Maint Building			<b>\$ -</b>		-
	ESC			<b>\$ -</b>		-
	City Hall/Parking Structure			<b>\$ -</b>		-
	Stormwater			<b>\$ 46,227</b>		101,496
	<b>Total Requirements</b>	<b>43,578</b>	<b>\$ 480,269</b>	<b>\$ 633,304</b>		<b>\$ 558,014</b>

### **Purpose**

The City Hall/Parking Structure Construction 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 and account for the construction of City Hall and the Parking Structure.

The construction of City Hall and the Parking Structure is currently in progress. Mosaic Architecture of Helena is responsible for the architectural design of City Hall and the Parking Structure. In addition, Martel Construction is the general contractor/construction manager and Mike Cronquist was selected as the owner's representative for the project. Anticipated completion of the project is in April of 2017.

### **FY 2017 Objectives**

The objective of the City Hall/Parking Structure Construction Fund for this fiscal year is to provide budget authority for the City Hall/Parking Structure Project construction that is scheduled to take place in FY 2017. A transfer of funds from the Tax Increment District Fund as prescribed in Resolution 03-63 is included in the budget, as well as a transfer of additional funds from the Tax Increment District Fund which was anticipated to reduce the Tax Increment Revenue Bond that was issued March 1, 2016.

# City Hall/Parking Structure Construction Fund - 4005

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Miscellaneous Revenues</b>						
362000	Other Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 6,060	\$ -
<b>Investment Earnings</b>						
371000	Investment Earnings	\$ 7,153	\$ 5,302	\$ 8,000	\$ 19,126	\$ 14,000
<b>Other Financing Sources</b>						
382011	Bond proceeds (TIF Bond/SID Bond)	-	73,025	9,570,000	8,746,800	750,000
383000	Transfer from Impact Fees	-	384,356	90,055	90,055	188,098
383011	Transfer from TIF District Fund	250,000	250,000	2,250,080	2,250,080	1,262,740
383000	Transfer from General - Parking Lease	-	-	-	-	5,760
<b>Total Other Financing Sources</b>		<b>\$ 257,153</b>	<b>\$ 712,682</b>	<b>\$ 11,910,135</b>	<b>\$ 11,086,935</b>	<b>\$ 2,206,598</b>
<b>Total Revenue</b>		<b>\$ 264,306</b>	<b>\$ 717,984</b>	<b>\$ 11,918,135</b>	<b>\$ 11,112,121</b>	<b>\$ 2,220,598</b>
101000	<b>Beginning Available Cash</b>			<b>\$ 2,369,909</b>		<b>\$ 8,006,276</b>
<b>Total Resources</b>				<b>\$ 14,288,044</b>		<b>\$ 10,226,874</b>

Expenditures		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
411850	<b>Capital Outlay</b>					
920	City Hall/Parking Structure Project	31,646	594,974	14,288,044	5,403,229	10,226,874
<b>Total Expenditures</b>		<b>\$ 31,646</b>	<b>\$ 594,974</b>	<b>\$ 14,288,044</b>	<b>\$ 5,403,229</b>	<b>\$ 10,226,874</b>
<b>Contingency</b>				<b>\$ -</b>		<b>\$ -</b>
<b>Unappropriated</b>				<b>\$ -</b>		<b>\$ -</b>
<b>Total Fund</b>				<b>\$ 14,288,044</b>		<b>\$ 10,226,874</b>

### **CDBG/HOME Homebuyers Assistance Fund - 2945**

#### **Purpose**

The CDBG/HOME 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. In addition to the CDBG Program, the Whitefish Housing Authority also participates in the HOME Grant Program.

#### **FY 2017 Objectives**

The objective of the CDBG/HOME 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 2017 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 2017 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 FY 2017.

# CDBG/HOME Homebuyers Assistance Fund - 2945

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Intergovernmental Revenues</b>						
331009	CDBG/HOME Grant	-	-	400,000	-	400,000
<b>Total Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>
101000	<b>Beginning Available Cash</b>			-		-
<b>Total Resources</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>

Expenditures		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Economic Development</b>						
350	Professional Services	-	-	-	-	-
		<b>\$ -</b>				
470600	<b>Homebuyers Assistance</b>					
794	Acq. of Rentals/Homes Purchase	-	-	380,000	-	380,000
880	Administrative Expense	-	-	20,000	-	20,000
		<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>400,000</b>
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>

# Housing Rehabilitation Fund - 2987

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Miscellaneous Revenue</b>						
362000	Miscellaneous Revenue	-	-	20,000	-	20,000
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>
<b>Investment Earnings</b>						
373030	HOME Loan Repayments	520	325	2,500	250	2,500
373070	USDA Program Loan Repayments	425	365	5,000	415	5,000
		<b>\$ 945</b>	<b>\$ 690</b>	<b>\$ 7,500</b>	<b>\$ 665</b>	<b>\$ 7,500</b>
<b>Total Fund Revenue</b>		<b>\$ 945</b>	<b>\$ 690</b>	<b>\$ 27,500</b>	<b>\$ 665</b>	<b>\$ 27,500</b>
101000	<b>Beginning Available Cash</b>			\$ 308		\$ 973
<b>Total Resources</b>				<b>\$ 27,808</b>		<b>\$ 28,473</b>
Expenditures		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Materials and Services</b>						
470200	USDA Housing Rehab Projects	1,700	4,200	18,235	-	18,900
470440	HOME Grant Projects	-	-	9,573	-	9,573
<b>Total Expenditures</b>		<b>\$ 1,700</b>	<b>\$ 4,200</b>	<b>\$ 27,808</b>	<b>\$ -</b>	<b>\$ 28,473</b>

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

8/4/2016

<b>Revenues</b>		<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Actual FY 2016</b>	<b>Budget FY 2017</b>
362004	Cash-in-Lieu Payments	-	-	100,000	-	100,000
<b>Total Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>

101000 **Beginning Available Cash** 1,000 1,000

<b>Expenditures</b>		<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Actual FY 2016</b>	<b>Budget FY 2017</b>
<b>Materials and Services</b>						
794	Homeowner Assistance	-	-	101,000	-	101,000
<b>Total Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 101,000</b>	<b>\$ -</b>	<b>\$ 101,000</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 2017 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)

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Investment Earnings</b>						
371010	Investment Earnings	453	313	400	452	400
		<b>\$ 453</b>	<b>\$ 313</b>	<b>\$ 400</b>	<b>\$ 452</b>	<b>\$ 400</b>
<b>Other Financing Sources</b>						
381060	Cash In-lieu - District E	-	-	-	7,833	-
381061	Cash-in-lieu - District W	-	-	-	1,500	-
381062	Cash-in-lieu - District N	3,000	-	-	6,411	-
		<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,744</b>	<b>\$ -</b>
<b>Total Fund Revenue</b>		<b>\$ 3,453</b>	<b>\$ 313</b>	<b>\$ 400</b>	<b>\$ 16,196</b>	<b>\$ 400</b>
101000	<b>Beginning Available Cash</b>			<b>\$ 126,041</b>		<b>\$ 142,237</b>
<b>Total Resources</b>				<b>\$ 126,441</b>		<b>\$ 142,637</b>
Expenditures		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Capital Outlay</b>						
430267	East District Improvements	-	4,557	6,891	-	14,818
430268	West District Improvements	-	-	60,302	-	61,973
430269	North District Improvements	-	-	59,248	-	65,846
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 4,557</b>	<b>\$ 126,441</b>	<b>\$ -</b>	<b>\$ 142,637</b>
<b>Total Fund</b>				<b>\$ -</b>		<b>\$ -</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. The Council then approved a 10% increase in the Commercial Lighting District Assessment in order to avoid an operating deficit in FY 2015 and FY 2016.

### FY 2017 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. A 10% increase in the Commercial Lighting District Assessment is included in the FY 2017 to ensure adequate cash reserves in the fund and to avoid an operating deficiency.

Significant or changed appropriations during FY 2017 are:

Item/Project	Cost
<b>Revenue Changes</b>	
• A 10% increase in the Commercial Lighting Assessment for FY 2017	\$7,379
• A 10% increase in the Residential Lighting Assessment for FY 2017	\$7,634
<b>Expenditure Changes</b>	
• Utility Services in the Residential Lighting District was increased due to the actual costs in FY 2016 and anticipated costs of the W. 7 <sup>th</sup> Street lighting.	\$10,000

# Residential Light District Fund - 2400 (Lighting District #1)

8/4/2016

Revenues	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Miscellaneous Revenue</b>					
363010 Maintenance Assessments	73,374	79,614	76,337	77,710	83,971
363040 Penalties & Interest	284	275	500	215	500
<b>Total Fund Revenue</b>	<b>\$ 73,658</b>	<b>\$ 79,889</b>	<b>\$ 76,837</b>	<b>\$ 77,925</b>	<b>\$ 84,471</b>
101000 <b>Beginning Available Cash</b>			<b>43,282</b>		<b>37,372</b>
<b>Total Resources</b>			<b>\$ 120,119</b>		<b>\$ 121,843</b>
Expenditures	Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Personal Services</b>					
110 Salaries	17,007	17,691	19,182	20,576	19,838
120 Overtime	112	51	477	131	495
140 Employer Contributions	3,834	4,099	6,577	5,053	6,991
	<b>\$ 20,953</b>	<b>\$ 21,841</b>	<b>\$ 26,236</b>	<b>\$ 25,760</b>	<b>\$ 27,324</b>
<b>Materials and Services</b>					
230 Repair & Maintenance Supplies	10,941	10,045	15,000	17,266	17,000
340 Utility Services	34,051	38,655	36,000	41,110	46,000
360 Repair & Maintenance Services	-	1,000	1,600	670	1,600
510 Insurance	494	410	500	415	325
880 Administrative Costs	568	403	527	463	545
	<b>\$ 46,054</b>	<b>\$ 50,513</b>	<b>\$ 53,627</b>	<b>\$ 59,924</b>	<b>\$ 65,470</b>
<b>Capital Outlay</b>					
920 Buildings	-	9,350	-	302	-
940 Machinery & Equipment	25,600	-	-	-	-
	<b>\$ -</b>	<b>\$ 9,350</b>	<b>\$ -</b>	<b>\$ 302</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 67,007</b>	<b>\$ 81,704</b>	<b>\$ 79,863</b>	<b>\$ 85,985</b>	<b>\$ 92,794</b>
<b>Ending Available Cash</b>			<b>\$ 40,255</b>		<b>\$ 29,048</b>
<b>Total Fund</b>			<b>\$ 120,119</b>		<b>\$ 121,843</b>

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

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Miscellaneous Revenue</b>						
363010	Maintenance Assessments	60,897	69,477	73,792	73,879	81,171
363040	Penalties & Interest	190	138	250	121	250
<b>Total Revenue</b>		<b>\$ 61,087</b>	<b>\$ 69,615</b>	<b>\$ 74,042</b>	<b>\$ 74,000</b>	<b>\$ 81,421</b>
101000	<b>Beginning Available Cash</b>			<b>19,170</b>		<b>12,029</b>
<b>Total Resources</b>				<b>\$ 93,212</b>		<b>\$ 93,450</b>
Expenditures		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Personal Services</b>						
110	Salaries	17,007	17,691	19,182	20,576	19,838
120	Overtime	112	51	477	131	495
140	Employer Contributions	3,834	4,099	6,577	5,053	6,991
		<b>\$ 20,953</b>	<b>\$ 21,841</b>	<b>\$ 26,236</b>	<b>\$ 25,760</b>	<b>\$ 27,324</b>
<b>Materials and Services</b>						
230	Repair & Maintenance Supplies	19,649	19,555	19,000	21,709	20,000
340	Utility Services	25,159	22,035	26,000	21,207	26,000
360	Repair & Maintenance Services	4,121	9,849	10,000	11,454	12,000
510	Insurance	494	410	500	415	325
880	Administrative Costs	568	403	527	463	545
		<b>\$ 49,991</b>	<b>\$ 52,252</b>	<b>\$ 56,027</b>	<b>\$ 55,248</b>	<b>\$ 58,870</b>
<b>Capital Outlay</b>						
920	Buildings	-	7,359	332	462	-
940	Machinery & Equipment	25,600	-	-	-	-
		<b>\$ -</b>	<b>\$ 7,359</b>	<b>\$ 332</b>	<b>\$ 462</b>	<b>\$ -</b>
<b>Total Requirements</b>		<b>\$ 70,944</b>	<b>\$ 81,452</b>	<b>\$ 82,595</b>	<b>\$ 81,470</b>	<b>\$ 86,194</b>
<b>Ending Available Cash</b>				<b>\$ 10,617</b>		<b>\$ 7,256</b>
<b>Total Fund</b>				<b>\$ 93,212</b>		<b>\$ 93,450</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 2017 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 and ice removal, and upkeep of traffic signs and markings.

Significant or changed appropriations during FY 2017 are:

### Item/Project

#### Expenditures

Overlays & Chipseals (Repair & Maintenance - 360) – Reduced from prior year by \$520,000 after 2.5 years were completed in FY 2016 **\$100,000**

#### Priority Improvement Description

1	Shop Building Expansion - Building (split St/Wat/Sew) 10% impact fee	\$13,749
2	Central Avenue Slump Repairs & Reconstruction (Total cost = \$972,500)	\$452,500
3	Flathead Avenue Road Extension (Preliminary Engineering/Easement Acquisition)	\$50,000
4	Sidewalk Extension Project	\$25,000
5	Wireless Mesh & Expansion of Backup Equipment (Total \$45,000 split Street/Water/Sewer)	\$15,000
6	Birch Point RxR Crossing Quiet Zone	\$25,000
	<b>Total</b>	<b>\$581,249</b>

#### **Machinery & Equipment**

Pickup Truck, 4x4, Flat Bed – Replace 199 Ford F450	\$37,000
Trailer (Paver) – 1997 Interstate 14PBS	\$9,000
Excavator - Replace 1987 J. Deere 595 (Total \$90,000 - split \$30,000 each Street/Water/Sewer)	\$30,000
Ford F150 XL 4x4 Pickup (Total \$27,000 – split \$9,000 each Street/Water/Sewer)	\$9,000
<b>Total</b>	<b>\$85,000</b>

#### **Machinery & Equipment – Snow Plowing**

Tank, 10,000 Gal. Poly - Replace 1999 ACE	\$7,000
Snow Gate - Replace 2006 Henke REL RIII	\$8,000
<b>Total</b>	<b>\$15,000</b>

# Street Fund - 2110

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Licenses and Permits</b>						
322031	Cable T.V. Franchise Fee	91,923	95,980	95,000	98,331	95,000
322035	Water Utility ROW Fee	133,619	143,823	143,750	153,771	152,487
322036	Wastewater Utility ROW Fee	108,998	114,150	120,000	123,363	117,198
323022	Street Excavation Permit Fees	3,300	3,350	3,000	3,775	3,500
		<b>\$ 337,840</b>	<b>\$ 357,303</b>	<b>\$ 361,750</b>	<b>\$ 379,241</b>	<b>\$ 368,184</b>
<b>Intergovernmental Revenues</b>						
334000	State Grants	-	2,000	-	-	-
334200	Safe Routes to School	7,542	60,752	-	-	-
335040	Gasoline Tax Apportionment	146,598	146,659	149,242	149,242	149,412
		<b>\$ 154,140</b>	<b>\$ 209,411</b>	<b>\$ 149,242</b>	<b>\$ 149,242</b>	<b>\$ 149,412</b>
<b>Charges for Services</b>						
343370	Plan Review/Const. Oversight Fees	-	750	2,000	1,463	1,000
		<b>\$ -</b>	<b>\$ 750</b>	<b>\$ 2,000</b>	<b>\$ 1,463</b>	<b>\$ 1,000</b>
<b>Miscellaneous Revenue</b>						
362000	Miscellaneous Revenue	7,678	7,964	5,000	6,733	5,000
363010	Maintenance Assessments	793,248	849,057	822,736	832,948	830,000
363040	Penalties and Interest	2,940	2,791	2,500	2,191	2,500
		<b>\$ 803,866</b>	<b>\$ 859,812</b>	<b>\$ 830,236</b>	<b>\$ 841,872</b>	<b>\$ 837,500</b>
<b>Total Fund Revenue</b>		<b>\$ 1,295,846</b>	<b>\$ 1,427,277</b>	<b>\$ 1,343,228</b>	<b>\$ 1,371,818</b>	<b>\$ 1,356,097</b>
<b>Beginning Available Cash</b>				<b>1,437,460</b>	<b>1,246,954</b>	
<b>Total Resources</b>				<b>\$ 2,780,689</b>	<b>\$ 2,603,051</b>	

# Street Fund - 2110

8/4/2016

Expenditures		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>430200 Street and Alley</b>						
<b>Personal Services</b>						
110	Salaries	410,362	420,204	460,363	473,725	430,720
111	Seasonal	-	-	1,901	-	1,901
112	Permanent Part Time	24,499	13,979	2,016	3,163	4,130
120	Overtime	4,137	5,307	12,501	5,883	11,002
125	Stand By or Call Back Time	13,111	14,091	-	15,399	-
130	Vacation/Sick Accrual	-	-	3,950	4,232	1,740
140	Employer Contributions	186,688	193,003	195,008	207,767	175,879
		<b>\$ 638,797</b>	<b>\$ 646,585</b>	<b>\$ 675,739</b>	<b>\$ 710,169</b>	<b>\$ 625,372</b>
<b>Materials and Services</b>						
210	Office Supplies/Materials	1,128	2,158	3,000	1,826	2,000
220	Operating Supplies/Materials	9,089	18,694	15,000	12,103	13,925
230	Repair & Maintenance Supplies	87,872	91,631	79,700	95,533	80,500
310	Communication & Transportation	86	-	1,000	59	1,000
320	Printing	221	17	2,000	169	1,000
330	Notices, Subscriptions, Dues	1,179	1,895	7,250	1,418	9,600
340	Utility Service	12,295	11,069	14,482	8,810	14,386
350	Professional Services	9,727	11,611	28,600	14,953	21,100
360	Repair & Maintenance Services	23,848	32,047	655,500	520,366	133,000
370	Travel & Training	3,656	1,163	6,500	2,998	7,000
390	Other Purchased Services	1,746	23	10,000	1,354	10,000
397	Contract Services	3,160	4,804	2,500	5,756	4,500
510	Insurance Expense	17,172	15,730	16,000	14,556	16,722
530	Rent/Leases	-	-	-	-	400
540	Special Assessments	29,298	29,321	29,500	29,298	29,500
880	Administrative Expense	18,397	13,707	14,594	12,808	13,681
		<b>\$ 218,874</b>	<b>\$ 233,869</b>	<b>\$ 885,626</b>	<b>\$ 722,006</b>	<b>\$ 358,314</b>
<b>Capital Outlay</b>						
932	Street Improvements	163,729	75,102	391,343	24,290	581,249
940	Machinery & Equipment	108,552	17,883	2,500	-	85,000
		<b>\$ 272,281</b>	<b>\$ 92,985</b>	<b>\$ 393,843</b>	<b>\$ 24,290</b>	<b>\$ 666,249</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>\$ 1,129,952</b>	<b>\$ 973,440</b>	<b>\$ 2,005,208</b>	<b>\$ 1,456,466</b>	<b>\$ 1,699,935</b>

# Street Fund - 2110

8/4/2016

Expenditures		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>430251 Ice and Snow Removal</b>						
<b>Personal Services</b>						
110	Salaries	20,683	55,402	25,000	35,118	35,000
120	Overtime	5,010	10,874	7,000	2,569	7,000
140	Employer Contributions	19,211	21,301	28,219	19,825	35,000
		<b>\$ 44,904</b>	<b>\$ 87,577</b>	<b>\$ 60,219</b>	<b>\$ 57,512</b>	<b>\$ 77,000</b>
<b>Materials and Services</b>						
220	Operating Supplies/Materials	422	287	6,000	5,089	8,000
230	Repair & Maintenance Supplies	53,558	31,967	44,000	23,650	47,000
340	Utility Services	-	622	-	-	-
360	Repair & Maintenance Services	3,139	1,109	16,300	550	16,300
397	Contract Services	171	174	2,000	-	2,000
510	Insurance	-	106	-	1,374	590
		<b>\$ 57,290</b>	<b>\$ 34,264</b>	<b>\$ 68,300</b>	<b>\$ 30,663</b>	<b>\$ 73,890</b>
<b>Capital Outlay</b>						
940	Machinery & Equipment	<b>\$ 1,825</b>	<b>\$ 7,485</b>	<b>\$ 29,500</b>	<b>\$ 21,770</b>	<b>\$ 15,000</b>
	<b>Total Ice and Snow Removal</b>	<b>\$ 104,019</b>	<b>\$ 129,326</b>	<b>\$ 158,019</b>	<b>\$ 109,945</b>	<b>\$ 165,890</b>
	<b>Total Expenditures</b>	<b>\$ 1,233,971</b>	<b>\$ 1,102,766</b>	<b>\$ 2,163,227</b>	<b>\$ 1,566,411</b>	<b>\$ 1,865,825</b>
	<b>Year End Available Cash</b>			<b>\$ 617,462</b>		<b>\$ 737,225</b>
	<b>Total Street Fund</b>			<b>\$ 2,780,689</b>		<b>\$ 2,603,051</b>

### Purpose

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

### FY 2017 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 FY 2017 are:

#### Item/Project

#### Revenue

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

#### Expenditure Changes

<u>Priority</u>	<u>Project Description</u>	
1	Riverside Stormwater Treatment Pond BMP Improvements	\$50,000
2	Armory Road Drainage Improvements (Engineering & Const)	\$65,000

# Stormwater Fund - 2525

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Charges for Services</b>						
343370	Plan Review / Construction Oversight	11,700	9,300	7,000	16,177	7,000
		<b>\$ 11,700</b>	<b>\$ 9,300</b>	<b>\$ 7,000</b>	<b>\$ 16,177</b>	<b>\$ 7,000</b>
<b>Miscellaneous Revenue</b>						
363010	Maintenance Assessments	61,693	66,489	66,000	64,818	66,000
363040	Penalties and Interest	236	241	1,600	194	1,600
		<b>\$ 61,929</b>	<b>\$ 66,730</b>	<b>\$ 67,600</b>	<b>\$ 65,011</b>	<b>\$ 67,600</b>
<b>Total Fund Revenue</b>		<b>\$ 73,629</b>	<b>\$ 76,030</b>	<b>\$ 74,600</b>	<b>\$ 81,188</b>	<b>\$ 74,600</b>
<b>Beginning Available Cash</b>				<b>738,620</b>	<b>566,142</b>	
<b>Total Resources</b>				<b>\$ 813,220</b>	<b>\$ 640,742</b>	

Expenditures		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Materials and Services</b>						
210	Office Supplies/Materials	-	-	500	-	500
220	Operating Supplies	-	14	5,000	40	5,000
230	Repair & Maintenance Supplies	-	5,634	11,500	6,018	11,500
310	Postage & Freight	-	-	1,000	-	1,000
320	Printing	-	-	500	-	-
330	Publicity/Subscriptions/Dues	2,000	-	1,000	569	1,000
340	Utility Services	-	-	500	-	500
350	Professional Services	2,409	1,850	-	-	-
360	Repair & Maintenance Services	-	-	2,000	750	2,000
370	Travel & Training	356	-	2,500	-	2,500
390	Other Purchased Services	-	-	2,000	-	2,000
397	Contract Services	-	-	100	-	100
730	Whitefish Lake Institute Grant	6,667	6,666	6,667	6,666	6,667
		<b>\$ 11,432</b>	<b>\$ 14,164</b>	<b>\$ 33,267</b>	<b>\$ 14,043</b>	<b>\$ 32,767</b>
<b>Capital Outlay</b>						
930	Improvements	114,344	421,030	485,000	317,891	115,000
		<b>\$ 114,344</b>	<b>\$ 421,030</b>	<b>\$ 485,000</b>	<b>\$ 317,891</b>	<b>\$ 115,000</b>
<b>Total Expenditures</b>		<b>\$ 125,776</b>	<b>\$ 435,194</b>	<b>\$ 518,267</b>	<b>\$ 331,934</b>	<b>\$ 147,767</b>
<b>Ending Available Cash</b>				<b>294,953</b>	<b>492,975</b>	
<b>Total Stormwater Fund</b>				<b>\$ 813,220</b>	<b>\$ 640,742</b>	

## Purpose

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

## FY 2017 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 FY 2017 are:

Item/Project		Amount	
<b>Revenue Changes</b>			
Increase in Water Usage Charges		\$174,732	
<b>Expenditure Changes</b>			
	<b><u>Land Purchase Description</u></b>	<b><u>Total</u></b>	<b><u>Impact Fees</u></b>
	South Water Reservoir Land Acquisition – Purchase of land for new reservoir south of railroad tracks	\$150,000	
	<b><u>Building Description</u></b>		
	Shop Building Expansion – Building (split Street/Water/Sewer) – 10% Impact Fee	\$9,648	\$965
<b><u>Priority</u></b>	<b><u>Improvement Description</u></b>		
1	Columbia Avenue Bridge Water Main Upgrade – Repair/upsized 6" water main to 8" running under the bridge.	\$144,640	
2	Grouse Mountain/Mountain Park Interconnect (mostly done in FY16)	\$25,000	
3	Cast Iron Water Main Replacement - Montana Ave North of Edgewood	\$350,000	
4	8th Street/10th Street Interconnect (Loop)	\$100,000	
5	Cast Iron Water Main Replacement - 3rd & 4th W of Jennings	\$150,000	
6	Central Avenue Water Main Replacement	\$175,000	
	Lion Mountain Loop Interconnect – retainer payment due after Columbia Avenue Bridge Water Main Upgrade is completed	\$11,000	
	Wireless Mesh & Expansion of Backup Equipment (Total \$45,000 - split \$15,000 each Street/Water/Sewer)	\$15,000	
	PLC Hardware/Software Upgrades	\$35,000	
	<b>Total Improvements</b>	<b>\$1,005,640</b>	

<u>Machinery &amp; Equipment</u>	<u>Total</u>	<u>Impact Fees</u>
Auma Actuators - Continual Replacement)	\$18,000	
Streaming Current Monitor - Continual Replacement	\$10,000	
Locator (Total \$6,000 – Split Water/Sewer)	\$3,000	
Handheld Meter Reader (Total \$5,500 – Split Water/Sewer)	\$2,750	
Mobile Drive Unit (Total \$6,500 – Split Water/Sewer)	\$3,250	
Excavator – Replace 1987 J. Deere 595 (Total \$90,000 – Split Street/Water/Sewer)	\$30,000	
Ford F150 XL 4x4 Pickup (Total \$27,000 – split \$9,000 each Street/Water/Sewer)	\$9,000	
Particle Counters - Replacement	\$22,000	
Liquid Polymer Feeder - Replacement	\$9,000	
<b>Total Machinery &amp; Equipment</b>	<b>\$107,000</b>	

# Water Fund - 5210

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Intergovernmental Revenues</b>						
334121	DNRC Grants	100,000	-	-	-	-
		<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Charges for Services</b>						
341077	5% Admin Fee for Impact Fees	11,356	9,395	6,000	14,016	8,400
343021	Water Usage Charges	2,672,390	2,876,452	2,875,000	3,075,421	3,049,732
343025	Impact Fees - Water	226,465	186,708	150,000	280,349	168,000
343026	Installation Fees	55,368	42,846	45,000	55,831	45,000
343027	Miscellaneous Income	54,782	68,669	40,000	24,617	30,000
343029	Late Fees	34,325	33,095	33,000	38,060	33,000
343370	Plan Review/Const. Oversight Fees	875	4,000	2,500	2,035	1,200
		<b>\$ 3,055,561</b>	<b>\$ 3,221,166</b>	<b>\$ 3,151,500</b>	<b>\$ 3,490,330</b>	<b>\$ 3,335,332</b>
<b>Miscellaneous Revenues</b>						
363040	Penalties and Interest	7	9	10	-	10
363050	Latecomer Fees	1,500	1,550	500	1,850	1,500
		<b>\$ 1,507</b>	<b>\$ 1,559</b>	<b>\$ 510</b>	<b>\$ 1,850</b>	<b>\$ 1,510</b>
<b>Investment Earnings</b>						
371010	Investment Earnings	6,390	6,169	5,000	12,918	8,000
371010	Investment Earnings - Impact Fees	2,273	2,140	2,000	3,618	2,500
		<b>\$ 8,663</b>	<b>\$ 8,309</b>	<b>\$ 7,000</b>	<b>\$ 16,536</b>	<b>\$ 10,500</b>
<b>Other Financing Sources</b>						
381070	SRF Loan Proceeds	-	-	472,700	8,339,500	-
383002	Transfer from Resort Tax	-	-	-	745,840	839,625
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 472,700</b>	<b>\$ 9,085,340</b>	<b>\$ 839,625</b>
<b>Total Revenue</b>		<b>\$ 3,165,731</b>	<b>\$ 3,231,034</b>	<b>\$ 3,631,710</b>	<b>\$ 12,594,056</b>	<b>\$ 4,186,967</b>
<b>Beginning Available Cash</b>				2,334,040		3,192,802
102110	Impact/PIF Balance Beginning			954,156		1,091,177
102213	Debt Srv, Debt Rsrv, Surplus Balance			649,825		1,151,641
				<b>\$ 3,938,020</b>		<b>\$ 5,435,620</b>
<b>Total Resources</b>				<b>\$ 7,569,730</b>		<b>\$ 9,622,587</b>

# Water Fund - 5210

8/4/2016

Expenditures		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Personal Services</b>						
110	Salaries	539,163	562,646	644,900	621,731	720,654
111	Seasonal	-	-	1,901	-	1,901
112	Permanent Part Time	27,830	17,606	6,994	7,226	7,958
120	Overtime	19,915	25,096	28,813	19,451	27,452
125	Stand By or Call Back	6,742	7,336	-	8,198	-
130	Vacation/Sick Accrual	11,040	-	13,850	14,930	5,916
140	Employer Contributions	224,924	231,894	277,816	255,094	314,463
		<b>\$ 829,614</b>	<b>\$ 844,577</b>	<b>\$ 974,274</b>	<b>\$ 926,629</b>	<b>\$ 1,078,344</b>
<b>Materials and Services</b>						
210	Office Supplies/Materials	3,342	2,473	4,000	2,686	3,500
220	Operating Supplies	63,931	53,010	56,975	59,638	57,975
230	Repair & Maintenance Supplies	139,256	139,618	170,784	106,237	158,918
310	Postage & Freight	13,473	13,335	13,500	12,969	13,500
320	Printing	375	191	2,500	513	2,500
330	Publicity/Subscriptions/Dues	11,490	9,702	19,010	11,698	20,448
340	Utility Services	73,485	69,487	80,000	73,393	93,550
350	Professional Services	23,199	43,601	107,600	128,289	72,600
360	Repair & Maintenance Services	65,952	120,583	39,800	61,120	50,000
370	Travel & Training	3,297	2,401	10,600	7,108	10,600
390	Other Purchased Services	35,169	28,081	32,500	32,623	32,500
397	Contract Services	5,536	46,264	40,000	43,173	35,000
510	Insurance	30,745	30,319	29,000	27,399	25,155
530	Rent/Leases	8,406	9,003	8,961	8,918	9,361
540	Special Assessments	7,891	8,575	7,555	8,415	7,555
545	Water Utility ROW Fee	133,619	143,823	143,750	153,771	152,487
730	Whitefish Lake Institute	6,666	6,667	6,667	6,667	6,667
880	Administrative Expense	23,489	17,703	19,342	16,967	21,155
		<b>\$ 649,321</b>	<b>\$ 744,836</b>	<b>\$ 792,544</b>	<b>\$ 761,582</b>	<b>\$ 773,470</b>
	<b>Total Water Operating</b>	<b>\$ 1,478,935</b>	<b>\$ 1,589,414</b>	<b>\$ 1,766,818</b>	<b>\$ 1,688,210</b>	<b>\$ 1,851,814</b>
<b>Capital Outlay</b>						
910	Land	-	-	150,000	7,700,248	150,000
920	Buildings	32,295	-	60,000	15,353	9,648
930	Improvements	283,714	328,887	1,537,700	669,910	1,005,640
940	Machinery and Equipment	69,477	19,812	141,500	97,825	107,000
		<b>\$ 385,486</b>	<b>\$ 348,699</b>	<b>\$ 1,889,200</b>	<b>\$ 8,483,335</b>	<b>\$ 1,272,288</b>
<b>Debt Service</b>						
610	Water Bonds - Principal	469,000	479,000	518,000	490,000	497,000
620	Water Bonds - Interest	74,411	64,835	61,096	56,690	45,151
611	Haskill Basin Bond - Principal	-	-	-	356,500	647,000
621	Haskill Basin Bond - Interest	-	-	-	77,058	192,625
		<b>\$ 543,411</b>	<b>\$ 543,835</b>	<b>\$ 579,096</b>	<b>\$ 980,248</b>	<b>\$ 1,381,776</b>
<b>Other Financing Uses</b>						
820	Property Tax Relief Transfer - Haskill Basin E	-	-	-	-	\$ 319,485
	<b>Total Expenditures</b>	<b>\$ 2,407,832</b>	<b>\$ 2,481,947</b>	<b>\$ 4,235,114</b>	<b>\$ 11,151,794</b>	<b>\$ 4,825,364</b>
<b>Ending Available Cash</b>				1,761,226	2,705,891	
Ending PIF/Impact Fee Balance				923,566	1,259,177	
Debt Service Ending Balance				649,825	832,155	
				<b>\$ 3,334,616</b>	<b>\$ 4,797,223</b>	
<b>Total Water Fund</b>				<b>\$ 7,569,730</b>	<b>\$ 9,622,587</b>	

### Purpose

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

### FY 2017 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 FY 2017 are:

Item/Project	Amount
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### Revenue Changes:

Loan Proceeds – I&I Mitigation (\$1,134,000 total project cost less \$650,000 of grants monies through TSEP/RRGL plus bond costs/reserves)	\$506,000
Loan Proceeds – Wastewater Treatment Plan Design (\$1,900,000 plus bond costs/reserves)	\$1,961,000
Decrease in Sewer Service Charges	\$56,043

### Expenditure Changes:

	Total	Impact Fees
Professional Services (350) includes the City Contribution for the Preliminary Engineering Reports for Lion Mountain and East Lakeshore (Septic Leachate)	\$60,000	
<b>Building Description</b>		
Shop Building Expansion – (Split Street/Water/Sewer) – 10% Impact Fee	\$8,898	\$890

Priority	Improvement Description	Total	Impact Fees
1	Whitefish West Sewer Main Improvement – Phase II (100% Impact Fees)	\$50,000	\$50,000
2	I&I Mitigation Project (anticipates \$400,000 spent in FY16)	\$833,651	
3	Sewer Main Upgrade North of Hospital – Greenwood to Columbia – 50% Impact Fees	\$275,000	\$137,500
4	Glenwood Sewer – Grinder Pump Replacement	\$65,000	
5	Generator – City Beach Emergency Power & Access Improvements	\$75,000	
6	Bohemian Lift Station	\$20,000	
	Wastewater Treatment Plant Design Costs	\$1,900,000	
	<b>Total Improvement Projects</b>	<b>\$3,218,651</b>	<b>\$187,500</b>

<u>Machinery &amp; Equipment</u>	<u>Total</u>	<u>Impact Fees</u>
Slurry Pump w/VFD & Alum Recycle	\$10,000	
Optimization Strategies DO Control, Recycle Heat Retention	\$20,000	
Locator (Split Water/Sewer)	\$3,000	
Handheld Meter Reader, replacement (split Water/Sewer)	\$2,750	
Mobile Drive Unit (Total \$6,500 – Split Water/Sewer)	\$3,250	
Excavator – Replace 1987 J. Deere 595 (Total \$90,000 – Split Street/Water/Sewer)	\$30,000	
Ford F150 XL 4x4 Pickup (Total \$27,000 – split \$9,000 each Street/Water/Sewer)	\$9,000	
Wireless Mesh & Expansion of Backup Equipment (Total \$45,000 – split \$15,000 each Street/Water/Sewer)	\$15,000	
PLC Hardware/Software Upgrades	\$15,000	
<b>Total Machinery &amp; Equipment</b>	<b>\$143,000</b>	

# Wastewater Fund - 5310

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Intergovernmental Revenues</b>						
334120	Treasure State Endowment Program	-	15,000	125,000	232,508	267,492
334121	DNRC Planning Grants	-	74,962	150,000	106,018	150,000
334121	RRGL & WRDA Grants	-	-	500,000	-	57,159
		<b>\$ -</b>	<b>\$ 89,962</b>	<b>\$ 775,000</b>	<b>\$ 338,526</b>	<b>\$ 474,651</b>
<b>Charges for Services</b>						
341077	5% Admin Fee for Impact Fees	11,655	12,163	8,000	13,821	9,500
343031	Sewer Service Charges	2,179,963	2,282,970	2,400,000	2,467,267	2,343,957
343032	Inspection Fees	2,240	2,290	1,000	2,420	1,000
343033	Impact Fees - Wastewater	232,422	239,754	200,000	278,569	190,000
343034	Impact Fees - Big Mt.	-	20,402	10,000	5,604	8,000
343036	Miscellaneous Income	4,966	21,834	1,000	2,592	3,000
343370	Plan Review/Const. Oversight Fees	775	4,000	1,500	1,025	1,200
		<b>\$ 2,432,021</b>	<b>\$ 2,583,412</b>	<b>\$ 2,621,500</b>	<b>\$ 2,771,298</b>	<b>\$ 2,556,657</b>
<b>Miscellaneous Revenues</b>						
363000	Special Assessments	-	-	-	-	-
363040	Penalties and Interest	10	12	12	-	12
365000	Contributions & Donations	-	100	-	-	-
		<b>\$ 10</b>	<b>\$ 112</b>	<b>\$ 12</b>	<b>\$ -</b>	<b>\$ 12</b>
<b>Investment Earnings</b>						
371010	Investment Earnings	3,292	3,254	3,000	6,303	4,500
371010	Investment Earnings - Impact Fees	1,920	1,099	2,000	864	750
		<b>\$ 5,212</b>	<b>\$ 4,354</b>	<b>\$ 5,000</b>	<b>\$ 7,167</b>	<b>\$ 5,250</b>
<b>Other Financing Sources</b>						
381070	SRF Loan Proceeds	452,300	185,454	1,703,527	1,024,345	2,467,000
		<b>\$ 452,300</b>	<b>\$ 185,454</b>	<b>\$ 1,703,527</b>	<b>\$ 1,024,345</b>	<b>\$ 2,467,000</b>
	<b>Total Revenue</b>	<b>\$ 2,889,543</b>	<b>\$ 2,863,294</b>	<b>\$ 5,105,039</b>	<b>\$ 4,141,336</b>	<b>\$ 5,503,570</b>
<b>Beginning Available Cash</b>				1,659,222		1,599,607
102110	Impact/PIF Balance Beginning			224,946		289,556
102216	Debt Service Balance Beginning			219,078		255,319
				<b>\$ 2,103,246</b>		<b>\$ 2,144,483</b>
	<b>Total Resources</b>			<b>\$ 7,208,285</b>		<b>\$ 7,648,053</b>

# Wastewater Fund - 5310

8/4/2016

Expenditures		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Personal Services</b>						
110	Salaries	535,165	528,691	612,330	603,989	657,136
111	Seasonal	-	-	1,958	-	1,958
112	Permanent Part Time	27,593	17,467	6,994	7,260	7,516
120	Overtime	16,378	23,697	18,175	19,574	14,736
125	Stand By or Call Back	6,742	7,251	-	8,198	-
130	Vacation/Sick Accrual	6,905	-	13,850	14,930	6,264
140	Employer Contributions	239,319	234,646	276,079	262,185	299,854
		<b>\$ 832,102</b>	<b>\$ 811,750</b>	<b>\$ 929,386</b>	<b>\$ 916,135</b>	<b>\$ 987,464</b>
<b>Materials and Services</b>						
210	Office Supplies/Materials	1,397	1,874	3,000	1,924	3,000
220	Operating Supplies	143,139	116,853	141,125	128,402	141,125
230	Repair & Maintenance Supplies	118,247	85,247	149,709	119,114	141,018
310	Postage & Freight	13,185	12,980	13,000	12,854	13,500
320	Printing	335	187	600	219	600
330	Notices, Subscriptions, Dues	2,168	3,532	12,503	3,183	13,616
340	Utility Services	102,101	99,501	108,132	106,795	108,632
350	Professional Services	44,808	70,350	275,200	117,309	225,200
360	Repair & Maintenance Services	16,454	23,946	52,000	38,848	52,000
370	Travel & Training	8,075	2,830	11,500	4,931	11,500
390	Other Purchased Services	4,813	1,147	8,000	4,319	8,000
397	Contract Services	5,536	6,453	2,500	8,459	2,500
510	Insurance	32,119	34,509	27,000	22,457	23,402
530	Rents/Leases	175	780	5,210	185	5,610
540	Special Assessments	361	372	400	394	400
541	State Assessments and Fees	3,000	5,423	3,500	4,741	3,500
545	Wastewater Utility ROW Fee	108,998	114,150	120,000	123,363	117,198
730	Whitefish Lake Institute Grant	6,667	6,667	6,667	6,667	6,667
750	DEQ SSO Fines/WF Lake Institute	-	200	-	-	-
880	Administrative Expense	21,681	16,340	18,445	16,174	19,361
		<b>\$ 633,259</b>	<b>\$ 603,339</b>	<b>\$ 958,491</b>	<b>\$ 720,340</b>	<b>\$ 896,829</b>
<b>Total Wastewater Operating</b>		<b>\$ 1,465,361</b>	<b>\$ 1,415,090</b>	<b>\$ 1,887,877</b>	<b>\$ 1,636,475</b>	<b>\$ 1,884,293</b>
<b>Capital Outlay</b>						
920	Buildings	10,777	-	25,000	16,103	8,898
934	Improvement Projects	496,525	773,422	3,372,902	2,171,941	3,218,651
940	Equipment	128,349	2,300	130,250	16,242	143,000
		<b>\$ 812,029</b>	<b>\$ 775,722</b>	<b>\$ 3,528,152</b>	<b>\$ 2,204,286</b>	<b>\$ 3,370,549</b>
<b>Debt Service</b>						
610	Bonded Debt Principal	146,300	165,000	254,000	195,000	243,000
620	Bonded Debt Interest	59,910	67,536	113,859	79,733	78,153
		<b>\$ 206,210</b>	<b>\$ 232,536</b>	<b>\$ 367,859</b>	<b>\$ 274,733</b>	<b>\$ 321,153</b>
<b>Total Expenditures</b>		<b>\$ 2,483,600</b>	<b>\$ 2,423,348</b>	<b>\$ 5,783,888</b>	<b>\$ 4,115,494</b>	<b>\$ 5,575,995</b>
<b>Ending Available Cash</b>				1,005,873		1,440,932
Ending PIF/Impact Fee Balance				159,446		298,306
Debt Service Ending Balance				239,078		332,819
				<b>\$ 1,424,397</b>		<b>\$ 2,072,058</b>
<b>Total Wastewater Fund</b>				<b>\$ 7,208,285</b>		<b>\$ 7,648,053</b>

### Purpose

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

### FY 2017 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 that became effective on April 1, 2016. The contract now requires North Valley Refuse to provide not only collections services for refuse, but also customer assistance, monthly billing, and general administrative support services for the solid waste collection program. It is anticipated, however, that the City will incur some administrative expenses during the year related to management of the contract and the operations of the City's central recycling site so some budget authority to spend down cash reserves is included in FY 2017.

Significant or changed appropriations during FY 2017 are:

#### Item/Project

#### Revenue

- Decrease in revenue collections due to North Valley Refuse collecting all solid waste collection fees and container charges. \$811,200
- 

#### Expenditure Changes

- Decrease in expenditures due to changes in contract with North Valley Refuse. \$778,277
-

# Solid Waste Fund - 5410

8/4/2016

Revenues		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Charges for Services</b>						
343041	Solid Waste Collection Fees	768,926	804,896	806,000	614,354	-
343043	Container Charge	6,185	6,825	5,000	3,634	-
343046	Miscellaneous Revenue	110	129	50	225	-
		<b>\$ 775,221</b>	<b>\$ 811,850</b>	<b>\$ 811,050</b>	<b>\$ 618,213</b>	<b>\$ -</b>
<b>Investment Earnings</b>						
371010	Interest Earnings	360	343	350	599	200
		<b>\$ 360</b>	<b>\$ 343</b>	<b>\$ 350</b>	<b>\$ 599</b>	<b>\$ 200</b>
<b>Total Revenue</b>		<b>\$ 775,581</b>	<b>\$ 812,192</b>	<b>\$ 811,400</b>	<b>\$ 618,811</b>	<b>\$ 200</b>
<b>Beginning Available Cash</b>				<b>\$ 148,414</b>		<b>\$ 155,751</b>
<b>Total Resources</b>				<b>\$ 959,814</b>		<b>\$ 155,951</b>
Expenditures		Actual FY 2014	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017
<b>Personal Services</b>						
110	Salaries	49,211	49,486	54,404	63,683	8,165
112	Permanent Part Time	1,880	1,870	2,016	2,078	-
120	Overtime	785	1,063	1,107	871	-
130	Vacation/Sick Accrual	-	-	3,950	4,232	-
140	Employer Contributions	15,877	16,840	22,021	22,280	3,132
		<b>\$ 67,753</b>	<b>\$ 69,259</b>	<b>\$ 83,498</b>	<b>\$ 93,144</b>	<b>\$ 11,297</b>
<b>Materials and Services</b>						
210	Office Supplies/Materials	242	152	500	106	-
220	Operating Supplies	830	679	1,000	466	-
230	Repair & Maintenance Supplies	1,668	1,411	5,330	2,554	-
310	Communication & Transportation	13,048	12,918	14,000	8,823	-
320	Printing	113	187	250	32	-
330	Publicity/Subscriptions/Dues	112	155	300	23	-
340	Utility Services	1,360	1,287	1,550	856	-
350	Professional Services	1,473	1,957	2,000	326	-
360	Repair & Maintenance Services	307	912	800	2,465	10,000
370	Travel & Training	29	19	50	64	-
390	Refuse Hauling Contract	647,386	676,978	687,224	572,463	-
397	Contract Services	1,509	669	500	1,442	-
510	Insurance	1,516	1,082	1,200	1,131	-
810	Bad Debt Write-Offs	-	-	-	-	-
880	Administrative Expense	1,842	1,332	1,600	1,405	229
		<b>\$ 671,435</b>	<b>\$ 699,738</b>	<b>\$ 716,304</b>	<b>\$ 592,156</b>	<b>\$ 10,229</b>
<b>Total Solid Waste Operating</b>		<b>\$ 739,188</b>	<b>\$ 768,998</b>	<b>\$ 799,802</b>	<b>\$ 685,300</b>	<b>\$ 21,526</b>
<b>Ending Available Cash</b>				<b>\$ 160,012</b>		<b>\$ 134,425</b>
<b>Total Solid Waste Fund</b>				<b>\$ 959,814</b>		<b>\$ 155,951</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 2017 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. In addition, it provides for the proposed Parking Structure SID 167 to deposit a portion of the bond proceeds into the SID Revolving Fund as required by state law. A Parking Structure SID 167 Fund will be setup at the time of bond issuance.

**SID Revolving Fund - 3400**

8/4/2016

<b>Revenues</b>	<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Actual FY 2016</b>	<b>Budget FY 2017</b>
<b>Miscellaneous Revenue</b>					
381030 SID Bond Proceeds (Parking Structure)	-	-	44,000	-	44,000
371010 Investment Earnings	478	340	-	417	-
<b>Total Fund Revenue</b>	<b>\$ 478</b>	<b>\$ 340</b>	<b>\$ 44,000</b>	<b>\$ 417</b>	<b>\$ 44,000</b>
101000 <b>Beginning Cash Balance</b>			<b>\$ 127,921</b>		<b>\$ 128,338</b>

<b>Expenditures</b>	<b>Actual FY 2014</b>	<b>Actual FY 2016</b>	<b>Budget FY 2016</b>	<b>Actual FY 2016</b>	<b>Budget FY 2017</b>
<b>Transfers</b>					
820 Transfers to Other S.I.D. Funds	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Requirements</b>	<b>\$ -</b>				
<b>Unappropriated Balance</b>			<b>\$ 171,921</b>		<b>\$ 172,338</b>

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

8/4/2016

<b>Revenues</b>		<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Actual FY 2016</b>	<b>Budget FY 2017</b>
<b>Miscellaneous Revenue</b>						
363020	Bond Principal & Interest Assessments	100,368	112,448	107,200	111,288	107,200
363040	Penalties and Interest	179	289	300	160	300
		<b>\$ 100,547</b>	<b>\$ 112,738</b>	<b>\$ 107,500</b>	<b>\$ 111,449</b>	<b>\$ 107,500</b>
<b>Investment Earnings</b>						
371010	Investment Earnings	99	61	50	147	50
		<b>\$ 99</b>	<b>\$ 61</b>	<b>\$ 50</b>	<b>\$ 147</b>	<b>\$ 50</b>
<b>Other Financing Sources</b>						
383000	Transfer from Revolving S.I.D.	-	-	-	-	-
		<b>\$ -</b>				
	<b>Total Fund Revenue</b>	<b>\$ 100,646</b>	<b>\$ 112,799</b>	<b>\$ 107,550</b>	<b>\$ 111,596</b>	<b>\$ 107,550</b>
101000	<b>Beginning Cash Balance</b>			-		7,668

<b>Expenditures</b>		<b>Actual FY 2014</b>	<b>Actual FY 2015</b>	<b>Budget FY 2016</b>	<b>Actual FY 2016</b>	<b>Budget FY 2017</b>
<b>Debt Service</b>						
610	Principal	70,000	70,000	70,000	70,000	70,000
620	Interest	39,598	36,623	33,578	33,578	30,498
630	Paying Agent Fee	300	350	300	350	350
	<b>Total Requirements</b>	<b>\$ 109,898</b>	<b>\$ 106,973</b>	<b>\$ 103,878</b>	<b>\$ 103,928</b>	<b>\$ 100,848</b>
	<b>Unappropriated Balance</b>			<b>\$ 3,672</b>		<b>\$ 14,370</b>