

CITY OF WHITEFISH

FLATHEAD COUNTY, MONTANA



Whitefish River at Kay Beller Park
Photo by: Dana Smith



FISCAL YEAR 2019

ADOPTED BUDGET

City of Whitefish

Mayor

John Muhlfeld

City Council

Andy Feury

Melissa Hartman

Ryan Hennen

Richard Hildner

Frank Sweeney

Katie Williams

City Manager

Adam Hammatt

Assistant City Manager/Finance Director

Dana Smith

Administrative Services Director/City Clerk

Michelle Howke

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FY 2019
Whitefish City Council
Annual Goals

RESOLUTION NO. 18-28

A Resolution of the City Council of the City of Whitefish, Montana, establishing annual goals for the City.

WHEREAS, the City Council of the City of Whitefish is committed to the continuing advancement and improvement of the community, City, and City services; and

WHEREAS, the City Council has adopted annual goals since 1999; and

WHEREAS, the Mayor and City Council met in a work session with the City Manager on July 16, 2018, to establish City Council goals; and

WHEREAS, Exhibit "A," attached hereto, is a list of the above referenced goals which the Mayor, City Council, and City Manager established.

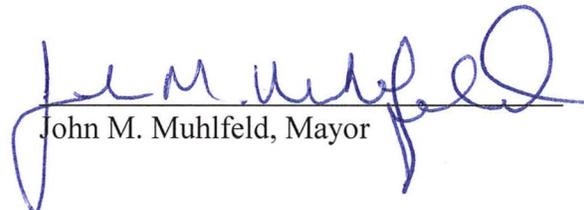
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Whitefish, Montana, as follows:

Section 1: The Whitefish City Council hereby approves the list of goals as provided in Exhibit "A."

Section 2: This Resolution shall take effect immediately upon its adoption by the City Council and signing by the Mayor thereof.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF WHITEFISH, MONTANA, ON THIS 6TH DAY OF AUGUST 2018.

ATTEST:


John M. Muhlfeld, Mayor


Michelle Howke, City Clerk

City of Whitefish

Mayor and Council Goals for FY19

Administration

	<u>Estimated date of Completion</u>	
1. Update Agenda and Packet Information	October	2018
2. Create Finance Sustainability Plan	February	2019
3. Create Climate Action Plan Standing Committee	October	2018
4. Create Cemetery Plan	June	2019
5. Create Resort Tax Education and Reallocation Plan	June	2019

Fire Department

1. Create Long-Range Master Plan for Fire Department	January	2019
2. Provide Council Emergency Management Training	September	2018

Parks and Recreation

1. Depot Park Redevelopment Phase II	June	2019
2. Restore Riverbank and River Access at Riverside Park	October	2018
3. Bike/Ped Master Plan Wayfinding Sign Implementation	October	2018
4. Explore Possible Funding Sources for Maintenance of Parks/Public Places	March	2019
5. Construct Parking Spaces at New City Beach Lot	May	2019

Planning Department

1. Highway 93 South Corridor Plan	May	2019
2. Zoning for Affordability	December	2018
3. Parking Plan for Downtown Area	March	2019
4. Update Zoning Ordinances for Downtown Area	September	2019
5. Create Master Plan for City's 88 Acres on Monegan	April	2019
6. Analyze Creation of New TIF Districts	April	2019
7. Affordable Housing Implementation	Long Term - Ongoing	

Police Department

1. Analyze Policing Needs If Big Mountain Annexed	April	2019
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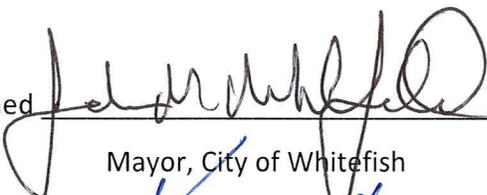
Public Works

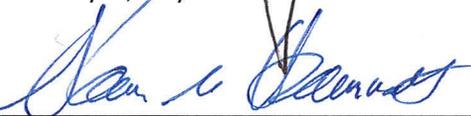
1. Design and Construct Wastewater Treatment Plant Upgrades	November	2021
2. Reduce Unaccounted for Water Loss	June	2019
3. Improve Winter Road/Alley Conditions	April	2019
4. Program to Assist Property Owners with Sidewalk Maintenance Responsibilities	April	2019
5. Reduce Number of Illegal Sump Pump Connections	June	2019
6. Construct Viaduct Improvements	September	2020
7. Analyze City-Wide Recycling Program	June	2019
8. Create and Map Open Space Inventory	June	2019
9. Birch Point Wayside Horn	June	2019
10. Explore Multi-modal Transportation Hub	April	2019



BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2019, was prepared according to law and adopted by the City Council on August 20, 2018; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed  Date 9-4-2018
Mayor, City of Whitefish

Signed  Date 9-4-2018
City Manager, City of Whitefish

MEMORANDUM



To: Mayor John Muhlfeld
City Councilors

From: Adam M. Hammatt, City Manager

Re: FY19 Budget Message – Final Budget

Date: August 13, 2018

INTRODUCTION

The Fiscal Year 2019 (FY19) 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, 2018 to June 30, 2019. The City budget contains a total of 29 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.

FY19 BUDGET MAJOR CHANGES AND ISSUES

During a non-reappraisal year, the growth of property tax revenue is restricted to only newly taxable property that results from new construction or annexations. The taxable value is provided by the Montana Department of Revenue and final figures received have resulted in an increase in the City’s taxable value of 2.18% compared to the prior year. With the growth of taxable value and an increase in the Resort Tax Relief from higher than expected collections through the end of FY18, the budget is balanced with the number of total property tax mills levied by the City remaining the same as the prior year. The only growth in property tax revenue for FY19 is 2.18%, which is from newly taxable property.

Total appropriations for FY19 is \$3,275,314 or 8.0% higher than last year’s budget mostly due to an increase in capital projects, the addition of new staff positions, increases in wages and health benefits, and a significant increase in interfund transfers.

Some important items to note in the FY19 Budget are:

- The mill value increased by 2.18% to \$25,346.369 per mill this year. The growth this year was less than the original estimate of 3.2%, so the increase in cash reserves has decreased. Again, this year is a non-reappraisal year, so growth was restricted to only newly taxable property.
- We are projecting FY19 ending cash balances in property tax supported funds to be higher than FY18 by \$40,714. However, as a percentage of budget, our cash reserves show a decrease from last year’s 15.04% actual percentage of budget to this year’s budgeted 14.76%. The decrease in cash reserves is mostly due to increased capital expenditures and keeping the number of mills levied the same as the prior year. While the goal of the City is to increase cash reserves against a future day of need, this year’s reduction in the cash reserves is due to the one-time increase in capital expenditures in the Parks & Recreation Fund to address the immediate needs of our urban forestry program. In general, the capital expenditures of the

Parks & Recreation Fund are around \$100,000 or less, but this year it has increased to \$214,667. As in prior years, it will be important to build cash reserves back up if we are to maintain service levels during the next recession. These reserves are also important for emergencies. I recommend we establish reserves in the 20-25% of annual expenditures range or about \$1,855,000 to \$2,320,000. This level of reserves is typical of what other municipalities are doing and represents sound financial practices.

- Capital Improvement Programs are vital to providing excellent services to the community. Capital Improvement Programs tend to have ups and downs in spending due to the cyclical nature of infrastructure and equipment needs. For FY19, capital spending is budgeted to increase about \$1,196,213, which is mostly due to improvements at the wastewater treatment facility.
- In the past, a Consumer Price Index (CPI) increase of 3.1% and a taxable value increase of 2.18%, would mean City employees receive a pay increase of 3.1% plus a 2% STEP for a total of a 5.1% increase. However, with two of the three unions already having a 4% ceiling and the Police Union agreeing to a 4% ceiling during recent negotiations, we have decided it is in the best interest of the City to also set a ceiling of 4% for non-union staff. This ceiling for all employees creates consistency and provides us some predictability since the days of a CPI less than 2% appear to be behind us for now. Pay increases of 4.5% or 5.1% each year are not sustainable. In addition to pay increases, medical insurance premiums increased 3.7% in FY19. Based on the adopted formula, the City will cover 3.4% of the 3.7% increase in premiums.
- This budget also proposes some small assessment increases to keep up with annual CPI increases and continue to address the capital needs of some departments. We are proposing an increase in the Street Maintenance Assessment of 3.1% (about \$3.78 per household with 50 feet of front footage), an increase in both Street Lighting Districts of 3.1% (residential – about \$0.50 per household and commercial – about \$2.48 per lot with 50 feet of front footage), and a slightly larger Parks and Greenway Assessment increase of 6.0% (about \$2.86 per household with 50 feet of front footage) to continue to work toward a solid funding basis.
- In FY18, the Stormwater Assessment remained steady from the prior year at \$12.53 per lot. Last year I informed the Council a significant increase for FY19 will need to be considered because the Stormwater Assessment was drastically cut early on in the recession and has not been adjusted since. If we had not reduced the Stormwater fee in 2010 (from \$72.00 to \$12.53), and taking into account CPI over the years, the Stormwater fee would be \$86.37 for this year. To adjust for these cuts, Stormwater personnel costs were allocated to other departments and since 2010 these other departments have been subsidizing the Stormwater fund. We need to begin to undo these subsidies so that Stormwater can be the self-balancing fund it should be. Therefore, this budget proposes an increase of \$50.00, which would increase the assessment from \$12.53 to \$62.53 per lot. With this increase, the assessment rates are still not at the pre-recession figure of \$72 per lot, much less a CPI adjusted amount of \$86.37, but this is a step toward self-balancing. Since FY20 will be a reappraisal year, I will not recommend additional increases to Stormwater next year but for FY21 we should seek to get Stormwater on track with CPI adjusted amounts.
- This budget does add or increase staffing in the following areas:
 - A full-time IT Administrator to help address the increasing needs of IT for all City departments. This addition will cost about \$95,000 per year, but for FY19 the position

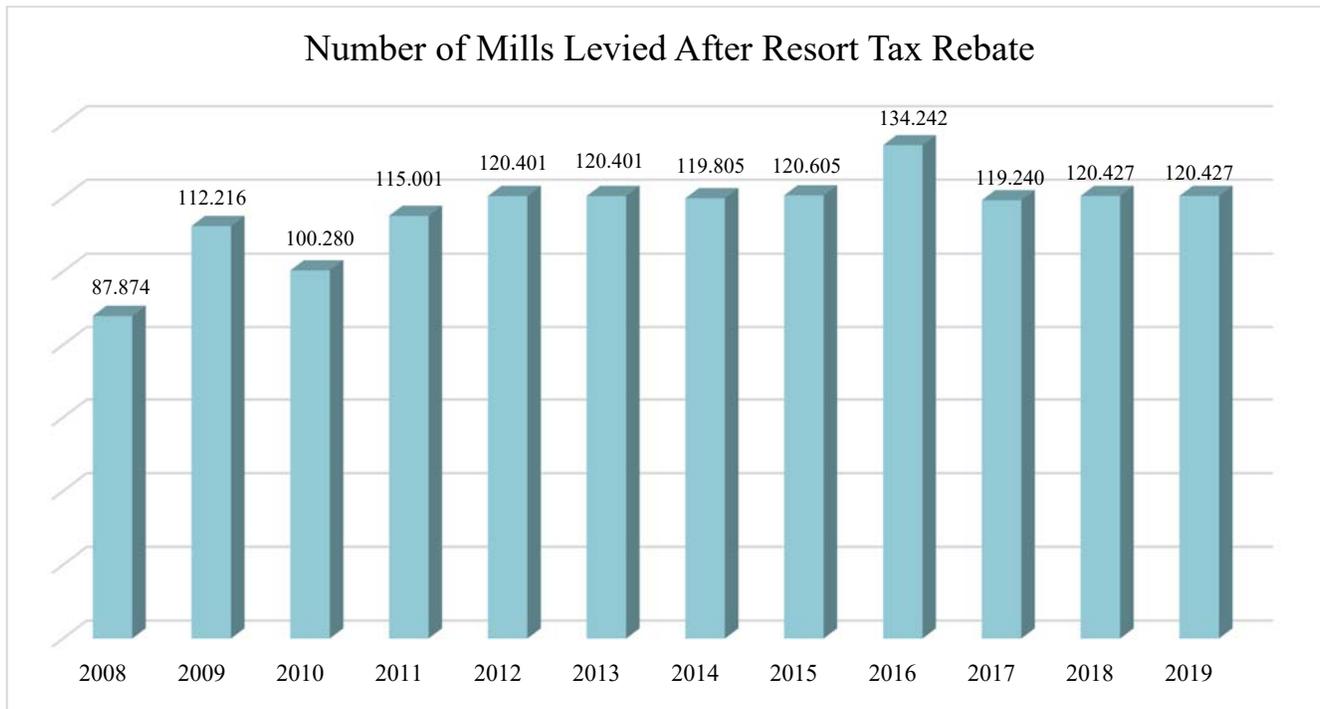
is only budgeted for a partial year equating to a cost of \$77,723. This position will be funded by all departments based on their IT demands. IT Administration has been handled by our GIS Coordinator, but our GIS needs are extremely behind and valued by all departments. With the recent cyberterrorism attack on Columbia Falls schools, we recognize the need to make improvements, set more robust security policies, and protect the security of our vital information. We are also looking to this position to handle our phone system, audio visual needs, and provide forensic investigative help to the police department. This position has been a long time coming and we have the needs to be filled.

- A full-time Housing Program Coordinator to assist in the implementation of strategies identified in the Whitefish Strategic Housing Plan and continue to assist in addressing the need for affordable workforce housing. This addition is budgeted to start on April 1st and is estimated to cost about \$28,192 for those three months during FY19 (80% from TIF and 20% from Planning). This position was called for in the Whitefish Strategic Housing Plan and we are seeing the increased need as developers are beginning to provide affordable housing as part of their developments. This position may become part of the Whitefish Housing Authority at some point depending on future decisions.
- A full-time police officer to backfill a vacancy created by the Internet Crimes Against Children officer who will be from the Whitefish Police Department, but work in the Homeland Security Office in Kalispell. This position will cost about \$58,000 for FY19 as the position is not slated to start until October 1st.
- A part-time Customer Service Clerk to assist in the increasing demands on the cashier/info desk and the Finance Department. This addition is budgeted to start in October and will cost about \$17,759 for those nine months during FY19. The position is funded by all Departments based on demand of the cashier/info desk. This position was felt to be needed when we moved into the new City Hall, but we wanted to wait to see how things went. It is now clear additional front desk help is needed to handle the growing workload.
- Additional seasonal staffing for AIS Inspection Stations at State Park and City Beach, as well as additional park maintenance help. The total increased cost budgeted in FY19 is approximately \$20,900. A few logistical aspects of AIS have been tweaked to improve service and help ensure that AIS doesn't get into our lake, which has resulted in some extra hours. As we continue to add trails and make improvements to our parks we need to have the personnel to maintain them. An extra seasonal position was added for improved maintenance.
- Additional seasonal staffing to assist with the needs of the City's urban forestry program starting in May 2019. The total increased cost budgeted in FY19 is approximately \$22,000. With the inventory of City trees partially complete, the Parks & Recreation Department has now identified a significant list of work that needs to be accomplished, which includes tree maintenance and replacement. This addition to seasonal staffing makes it possible for the City to complete the work in-house instead of contracting with local vendors to finish the projects. Accompanied with the purchase of a bucket truck and other equipment, the City will also be able to trim and maintain the larger trees.

FY19 BUDGET OVERVIEW

The FY19 budget totals \$33,716,194 in expenditures and \$10,525,950 in interfund transfers for a total appropriated budget of \$44,242,144. Compared to the prior fiscal year, FY19 expenditures are increasing \$2,497,169, an 8.00% increase, and interfund transfers are increasing \$778,145, a 7.98% increase. The increase in expenditures is mostly due to an increase in capital expenditures, additional staff positions, and increases in wages and health benefits.

Property Tax supported funds' appropriations have increased by \$442,950, which is mostly in personnel costs. The chart below shows the trend of our net property tax mills levied over recent years.

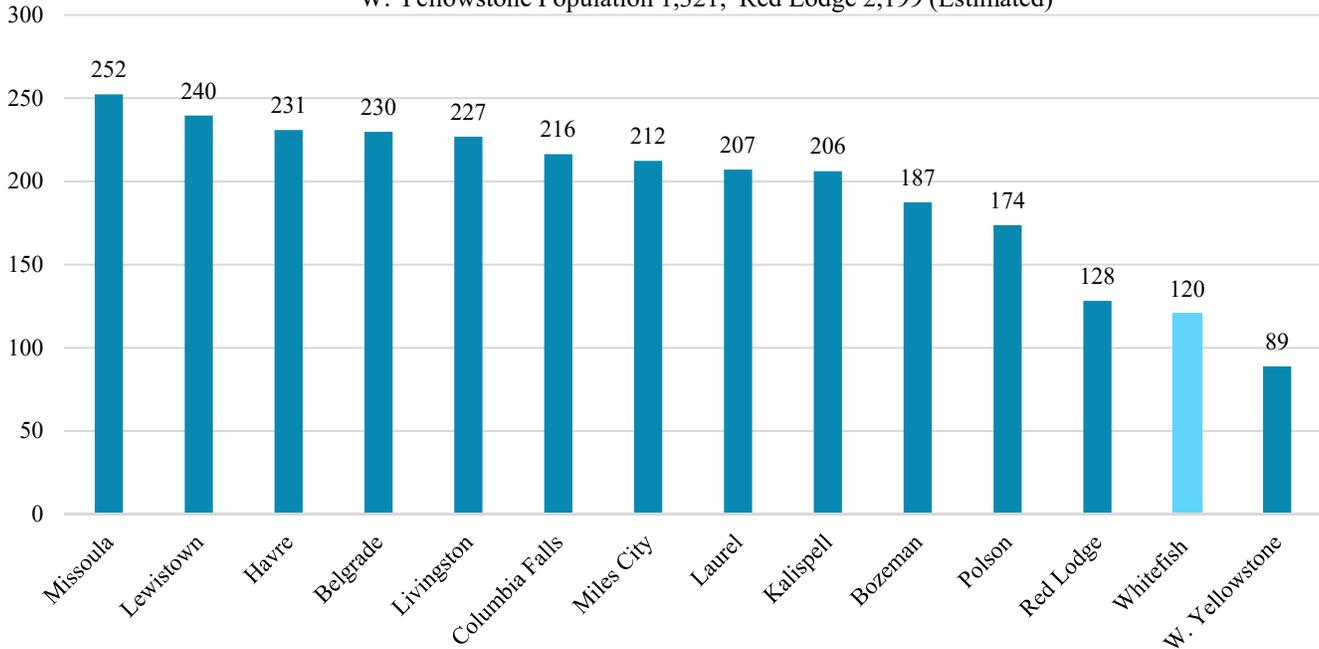


When considering mill rates, it is instructive to compare the City of Whitefish to other Montana cities. Our budget has provided the following graphic for several years. Whitefish has historically had very low property tax mill levy rates, which are even lower due to our Resort Tax rebate for property tax reductions, high property valuations, and maintenance district assessments.

While levy comparisons are of interest, caution should be exercised in 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 property tax mill levies while others do not. Some cities have maintenance district assessments and others do not.

Fiscal Year 2018 Total Property Tax Mills for Cities over 4,500 Population

W. Yellowstone Population 1,321, Red Lodge 2,199 (Estimated)



Some other less significant, but still important issues in the FY19 budget for the Mayor and City Council to consider are:

- In past budgets, the planning and design of a new cemetery has been eliminated but I am leaving it in the FY19 Budget as it has been a Council Goal. I believe it has been assumed the new cemetery would end up on currently owned City property based on prior Goal Setting Sessions with City Council, but that has now changed. The amounts budgeted for FY19 are for initial studies and testing. If the studies check out okay and the location is approved by Council, we can consider acquisition, complete a financial analysis with funding strategy, and do a budget amendment at year end.
- I have mentioned 3 financial areas that are in need for the City: 1) improving fund balance; 2) better funding of Capital Projects (i.e., less debt); and 3) covering unfunded liabilities. In this FY19 Budget, I believe most are being addressed on some level.
 - Our fund balance estimates show a decrease in percentage, but an approximate \$40,714 increase in fund balance from the beginning of FY19. Typically, we end up a little higher on revenues and a little lower on expenditures, which should yield even higher reserves at year end. I believe we should be between 20-25% of General Fund Budget.
 - Our Capital Improvement Program financing will improve over the next five years by minimizing the debt needed for projects. This reduction in debt will help the City's overall financial condition by reducing debt servicing costs.
 - We have also continued to make strides in unfunded liabilities by predicting retirements, budgeting for their final checks when possible, and buying down comp time banks, etc. This is not an exact science but money has been allotted for these purposes which is a step in the right direction.

REVENUES

Total revenues and other financing sources for all 29 budgeted funds are budgeted at \$32,888,621 which is \$5,120,968 or 18% higher than the FY18 budget of \$27,767,653. Most of the increase is the result of a \$2,000,000 loan to finance a portion of the new wastewater treatment facility design, engineering, and equipment purchases through the State Revolving Fund Loan, an increase in the Stormwater Assessment of \$285,158, an increase in water service charges of \$393,785 based on FY18 actuals, an increase in wastewater service charges of \$422,787, new gas tax allocation estimated at \$204,232, an increase in Resort Tax collections of \$326,908, and an increase in property tax revenue. The interfund transfers also increased by \$778,144 from FY18.

Total General Fund Revenues are projected at \$3,996,397 in FY19 which is a \$244,224 or a 6.51% increase from last year's figure of \$3,752,173. Most of the increase is from the projected mill value growth of 2.18%, an increase in estimated municipal court fines of \$100,000, and an increase in business license fees of about \$50,000.

The history and budget for total building permit and plan review fees are shown below. The FY19 estimate remains the same as FY18 based on current figures and known upcoming projects. We also assume that the building permit for the elementary school will occur in FY19.

Building License & Permit Revenue by Fiscal Year



Water usage revenues are up by \$393,785 to \$3,493,785 which is because of higher usage, more connections, and last fall's rate increase. The FY18 actual revenues were \$3,485,863. We have not anticipated a water rate increase in this budget, but that is because the City Council typically makes utility rate decisions later in the year.

Wastewater usage charges are estimated at \$3,442,787 which is \$422,787 (or 14.09%) higher in FY19 than in FY18. The FY18 actual figure as of June 30, 2018, was \$3,241,717. This is the second year that we have anticipated a wastewater rate increase in the budget. The actual public hearing for the rate increase will take place in the fall and will be based on the rate study for the wastewater utility that was completed in anticipation of the Wastewater Treatment Plant Upgrade.

EXPENDITURES

Total appropriations and transfers equal \$44,242,144, which is a \$3,275,314 or 8.00% increase in budget authority as compared to the adopted FY18 budget of \$40,966,830. Again, most of the increase is caused by the increase in wastewater capital spending, increases in wage and health benefits, the addition of new staff positions, and a significant increase in interfund transfers.

Total expenditures and transfers for the General Fund equal \$5,150,104 which is a \$270,146 or 5.54% increase from the FY18 budget figure of \$4,879,958. Most of this increase is the new IT Administrator position, the new Housing Coordinator position, wage and benefit increases, increase in maintenance costs of the parking structure, and increased transfers to other funds.

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

CONCLUSION

I would like to thank Assistant City Manager/Finance Director Dana Smith and the other Department Directors for their help and support through this process. 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 2019 Budget**



8/13/2018

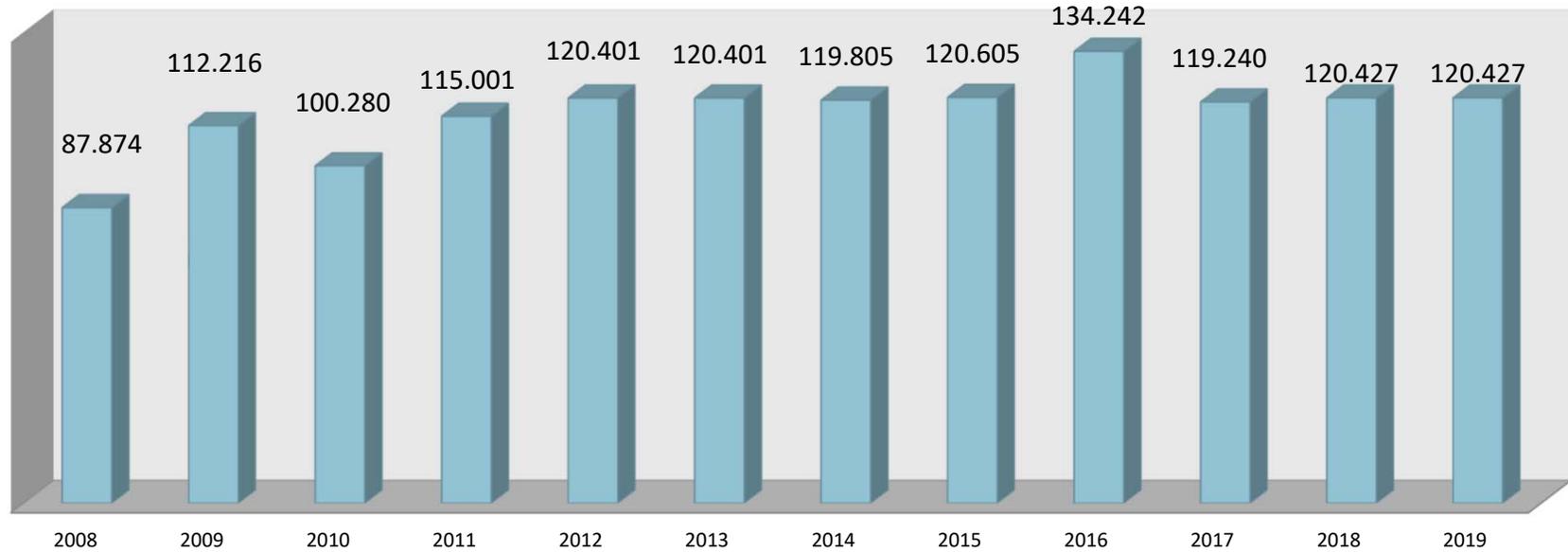
	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1																
2																
3																
4																
5	Resources					Requirements										
6	Fund	Beginning Available Cash	Revenue & Other Financing	Interfund Transfers	Total Budgeted Resources	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Conting.	Total Budgeted Expenditures	Interfund Transfers	Total Appropriated Budget	Ending Available Cash	Total Budgeted Requirements	Change in Cash
7																
8																
9	Property Tax Supported Funds:															
10	General	\$ 997,498	\$ 3,996,397	\$ 1,370,121	\$ 6,364,016	\$ 917,024	\$ 296,957	\$ 25,000	\$ -	\$ 15,520	\$ 1,254,501	\$ 3,895,603	\$ 5,150,104	\$ 1,213,912	\$ 6,364,016	\$ 216,413
11	Library	77,815	215,362	34,371	327,548	188,401	112,351	-	-	8,000	\$ 308,752	-	\$ 308,752	18,796	327,548	(59,019)
12	Law Enforcement	29,914	285,426	2,366,862	2,682,203	2,073,922	533,930	37,000	-	-	\$ 2,644,852	-	\$ 2,644,852	37,351	2,682,203	7,436
13	Fire & Ambulance	76,945	2,590,248	700,380	3,367,572	1,971,006	1,091,616	-	212,123	-	\$ 3,274,745	-	\$ 3,274,745	92,827	3,367,572	15,883
14	Parks/Rec	146,461	812,025	844,501	1,802,987	1,044,686	537,173	214,667	-	-	\$ 1,796,526	-	\$ 1,796,526	6,461	1,802,987	(140,000)
15	Total	\$ 1,328,633	\$ 7,899,458	\$ 5,316,235	\$14,544,326	\$ 6,195,039	\$ 2,572,027	\$ 276,667	\$ 212,123	\$ 23,520	\$ 9,279,376	\$ 3,895,603	\$ 13,174,979	\$ 1,369,347	\$ 14,544,326	\$ 40,714
16																
17																
18																
19	Other Tax, Fee & Assessment Supported Funds:															
20	Resort Tax	\$ 2,657,814	\$ 4,011,196	\$ -	\$ 6,669,010	\$ -	\$ -	\$ 1,567,100	\$ -	\$ -	\$ 1,567,100	\$ 2,262,775	\$ 3,829,875	\$ 2,839,135	\$ 6,669,010	\$ 181,321
21	Tax Inc Dist	375,774	7,360,096	197,994	7,933,865	284,579	1,275,484	2,063,310	-	100,000	\$ 3,723,373	4,016,359	\$ 7,739,732	194,133	7,933,865	(181,642)
22	Bldg Codes	245,360	505,500	-	750,860	419,820	78,636	-	-	-	\$ 498,456	-	\$ 498,456	252,404	750,860	7,044
23	Street Fund	1,074,046	1,589,300	-	2,663,346	556,762	541,295	548,344	-	-	\$ 1,646,401	10,212	\$ 1,656,613	1,006,733	2,663,346	(67,313)
24	Gas Tax - BaRSAA	-	204,232	10,212	214,444	-	-	-	-	-	\$ -	-	\$ -	214,444	214,444	214,444
25	Street Lighting #1	44,685	114,770	-	159,454	29,188	58,750	50,500	-	-	\$ 138,438	-	\$ 138,438	21,016	159,454	(23,668)
26	Street Lighting #4	-	94,589	-	94,589	29,188	36,150	-	-	-	\$ 65,338	-	\$ 65,338	29,251	94,589	29,251
27	Impact Fees	292,838	226,500	-	519,338	-	-	240,102	-	-	\$ 240,102	197,994	\$ 438,096	81,242	519,338	(211,596)
28	Subdivision Blvd Trees	31,080	300	-	31,380	-	31,380	-	-	-	\$ 31,380	-	\$ 31,380	-	31,380	(31,080)
29	Sidewalk	187,794	1,600	-	189,394	-	-	189,394	-	-	\$ 189,394	-	\$ 189,394	-	189,394	(187,794)
30	Stormwater	681,624	362,758	-	1,044,382	145,371	33,560	242,500	-	-	\$ 421,431	-	\$ 421,431	622,951	1,044,382	(58,673)
31	Total	\$ 5,591,015	\$ 14,470,840	\$ 208,206	\$20,270,061	\$ 1,464,908	\$ 2,055,255	\$ 4,901,250	\$ -	\$ 100,000	\$ 8,521,413	\$ 6,487,340	\$ 15,008,753	\$ 5,261,308	\$ 20,270,061	\$ (329,707)
32																
33																
34																
35	Enterprise Funds:															
36	Water	\$ 6,203,036	\$ 3,849,285	\$ 985,150	\$11,037,471	\$ 1,182,968	\$ 785,301	\$ 1,544,545	\$ 1,461,026	\$ -	\$ 4,973,840	\$ 143,007	\$ 5,116,847	\$ 5,920,624	\$ 11,037,471	\$ (282,412)
37	Wastewater	3,957,772	5,702,037	-	9,659,809	1,106,595	845,392	4,004,225	331,820	-	\$ 6,288,032	-	\$ 6,288,032	3,371,778	9,659,809	(585,995)
38	Solid Waste	118,582	900	-	119,482	12,393	11,035	-	-	-	\$ 23,428	-	\$ 23,428	96,054	119,482	(22,528)
39	Total	\$ 10,279,390	\$ 9,552,222	\$ 985,150	\$20,816,762	\$ 2,301,956	\$ 1,641,727	\$ 5,548,770	\$ 1,792,846	\$ -	\$ 11,285,300	\$ 143,007	\$ 11,428,307	\$ 9,388,455	\$ 20,816,762	\$ (890,935)
40																
41																
42																
43	Other Special Revenue and Debt Funds:															
44	Housing Authority	1,429	527,500	-	528,929	-	528,929	-	-	-	528,929	-	528,929	\$ -	528,929	(1,429)
45	WF Trail Construct	-	216,525	-	216,525	-	-	216,525	-	-	216,525	-	216,525	-	216,525	-
46	Park Acq & Dev	22,267	1,800	-	24,067	-	-	500	-	-	500	-	500	23,567	24,067	1,300
47	TIF Debt Svc	5,299,055	30,000	4,016,359	9,345,414	-	-	-	3,710,709	-	3,710,709	-	3,710,709	5,634,705	9,345,414	335,650
48	Victim/Wit	743	15,000	-	15,743	-	15,000	-	-	-	15,000	-	15,000	743	15,743	-
49	Misc. S.I.D.	210,464	175,276	-	385,740	-	-	-	158,442	-	158,442	-	158,442	227,298	385,740	16,834
50		\$ 5,533,958	\$ 966,101	\$ 4,016,359	\$10,516,418	\$ -	\$ 543,929	\$ 217,025	\$ 3,869,151	\$ -	\$ 4,630,105	\$ -	\$ 4,630,105	\$ 5,886,312	\$ 10,516,418	\$ 352,355
51																
52	Total	\$ 22,732,995	\$ 32,888,621	\$ 10,525,950	\$66,147,566	\$ 9,961,903	\$ 6,812,938	\$10,943,712	\$ 5,874,121	\$ 123,520	\$ 33,716,194	\$ 10,525,950	\$ 44,242,144	\$ 21,905,422	\$ 66,147,566	\$ (827,573)

Mill Value and Tax Levy History

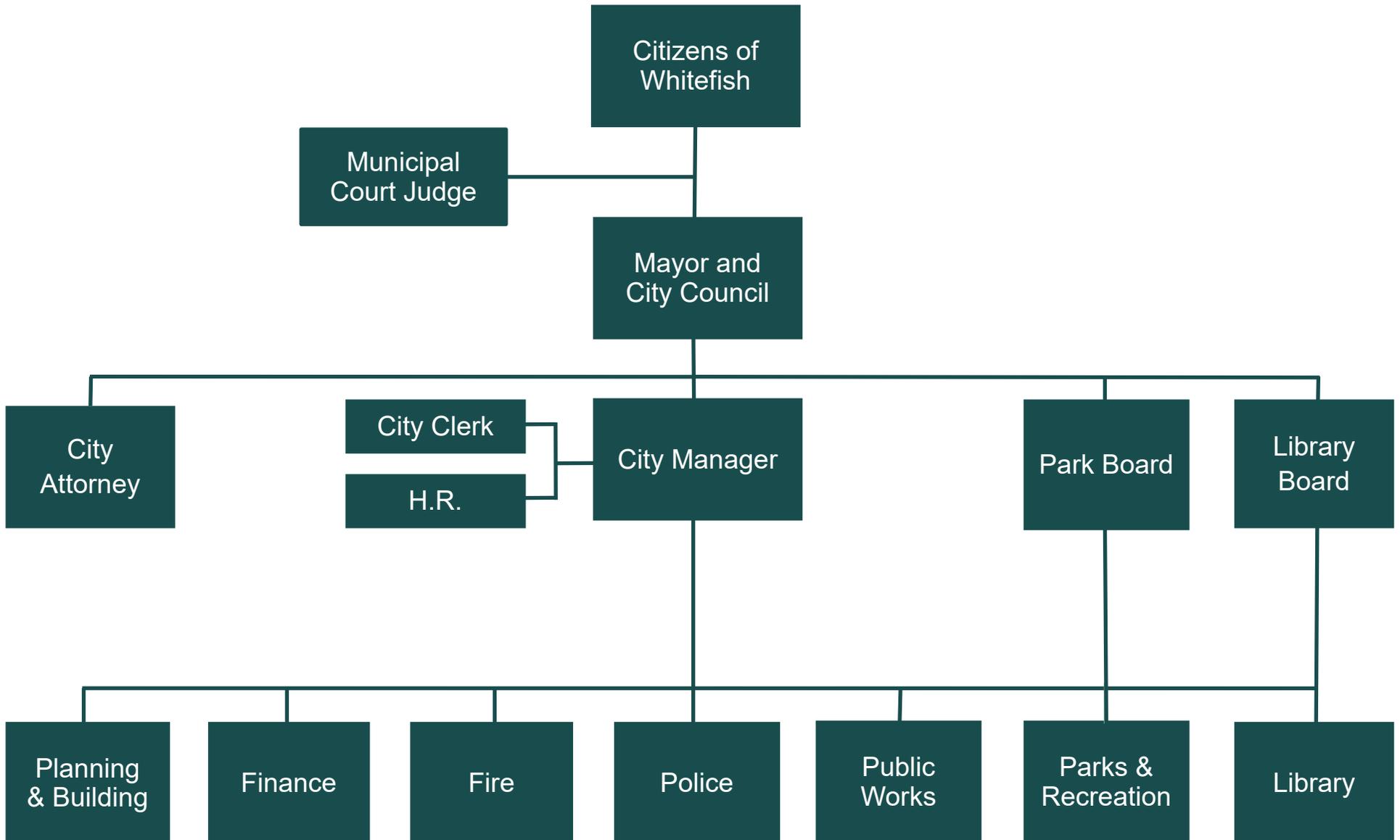
8/13/2018

Fiscal Year	Total Market Value <i>a</i>	Total Taxable Value <i>b</i>	Newly Taxable Value <i>c</i>	Mill Value Less TIF <i>d</i>		HB 124 Mills Levied <i>f</i>	Health Insur Mills <i>g</i>	Gross Mills Levied <i>h</i>	Resort Tax Relief <i>i</i>	Net Mills Levied <i>j</i>	Voted Fire/Amb Mills <i>k</i>	Total Mills Levied <i>l</i>	Distribution of Property Tax Levy				Total Property Tax Revenue <i>q</i>
													General <i>m</i>	Library <i>n</i>	Fire Pension <i>o</i>	Fire/Amb <i>p</i>	
2008	\$ 755,263,708	\$23,026,914	\$ 1,812,408	\$ 18,512.556	11.47%	105.680	5.53	111.210	-23.336	87.874		87.874	\$ 1,552,722		\$ 74,050		\$ 1,626,772
2009	\$ 789,392,160	\$24,221,062	\$ 1,029,224	\$ 19,499.520	5.33%	108.750	2.46	111.210	-22.994	88.216	24	112.216	\$ 1,642,172		\$ 77,998	\$ 467,988	\$ 2,188,158
2010	\$ 888,143,474	\$26,541,317	\$ 1,238,391	\$ 20,103.083	3.10%	108.750	2.46	111.210	-23.290	87.920	12.36	100.280	\$ 1,687,048		\$ 80,412	\$ 248,474	\$ 2,015,935
2011	\$ 952,357,384	\$27,411,173	\$ 563,091	\$ 20,434.118	1.65%	115.400	2.46	117.860	-22.539	95.321	19.68	115.001	\$ 1,866,064		\$ 81,736	\$ 402,143	\$ 2,349,944
2012	\$ 1,022,102,349	\$28,621,645	\$ 710,377	\$ 21,287.796	4.18%	116.332	6.08	122.412	-26.011	96.401	24	120.401	\$ 1,852,060	\$ 114,954	\$ 85,151	\$ 510,907	\$ 2,563,072
2013	\$ 1,090,881,100	\$29,207,259	\$ 522,087	\$ 21,631.411	1.61%	117.966	6.08	124.046	-27.645	96.401	24	120.401	\$ 1,881,954	\$ 116,810	\$ 86,526	\$ 519,154	\$ 2,604,444
2014	\$ 1,164,900,282	\$30,147,558	\$ 307,117	\$ 22,105.761	2.19%	117.174	10.00	127.174	-31.369	95.805	24	119.805	\$ 1,910,048	\$ 119,371	\$ 88,423	\$ 530,538	\$ 2,648,381
2015	\$ 1,241,653,567	\$31,273,240	\$ 540,964	\$ 22,873.171	3.47%	116.000	9.85	125.846	-29.241	96.605	24	120.605	\$ 1,994,655	\$ 141,814	\$ 91,493	\$ 548,956	\$ 2,758,619
2016	\$ 1,988,271,955	\$29,841,941	\$ 447,138	\$ 21,340.576	-6.70%	127.600	14.46	142.061	-31.818	110.242	24	134.242	\$ 2,164,408	\$ 145,543	\$ 42,681	\$ 512,174	\$ 2,864,806
2017	\$ 2,031,231,684	\$30,471,121	\$ 764,540	\$ 21,984.576	3.02%	129.600	19.42	149.021	-53.781	95.240	24	119.240	\$ 1,899,897	\$ 149,935	\$ 43,969	\$ 527,630	\$ 2,621,431
2018	\$ 2,334,342,317	\$34,977,717	\$ 796,213	\$ 24,804.780	12.83%	117.370	26.50	143.870	-47.443	96.427	24	120.427	\$ 2,173,068	\$ 169,169	\$ 49,610	\$ 595,315	\$ 2,987,161
2019	\$ 2,421,042,328	\$36,280,066	\$ 933,156	\$ 25,346.369	2.18%	120.983	29.50	150.483	-54.056	96.427	24	120.427	\$ 2,220,519	\$ 172,862	\$ 50,693	\$ 608,313	\$ 3,052,387
				change from last year		3.613	3.000	6.613	-6.613	0.000	0.000	0.000	\$ 47,452	\$ 3,694	\$ 1,083	\$ 12,998	\$ 65,227
													2.18%	2.18%	2.18%	2.18%	2.18%

Number of Mills Levied After Resort Tax Rebate



Organizational Chart

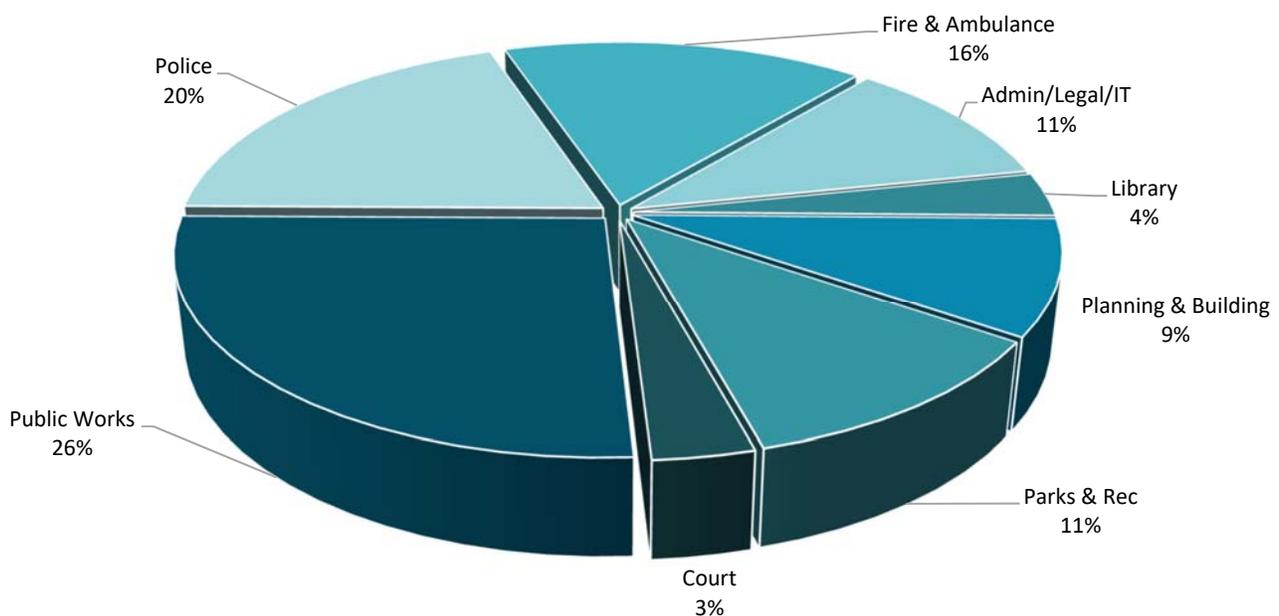


The FY 2019 budget funds 106.28 full time equivalent employees not including seasonal employees for Parks and Recreation during the winter and summer months or a summer internship for Public Works. The total budgeted payroll and employer contributions (personnel services) increased about \$445,271 from FY 2018 to FY 2019, which includes seasonal and intern wages and employer contributions. Changes in payroll include the following:

- A 4.0% wage increase is included for FY 2019. The wage adjustment is COLA (3.1% for FY 2019) plus a 2% pay matrix STEP with a ceiling of 4.0% for all Union and non-union employees.
- Health insurance costs are increasing for FY 2019 by 3.7% with the City paying for 3.4% of the increase based on the City's established formula.
- New or significant changes in current positions in FY 2019:
 - Full-time IT Administrator
 - Full-time Housing Program Coordinator
 - Full-time police officer to backfill a vacancy created by the Internet Crimes Against Children officer who will be from the Whitefish Police Department, but work in the Homeland Security Office in Kalispell
 - Part-time Finance Department Customer Service Clerk (25 hours/week)
 - Increase in seasonal staffing at State Park and City Beach Boat Inspection Stations, Urban Forestry, and Park Maintenance

Full Time Employee Equivalents- FY 2019

(not including Parks & Rec seasonal employees)



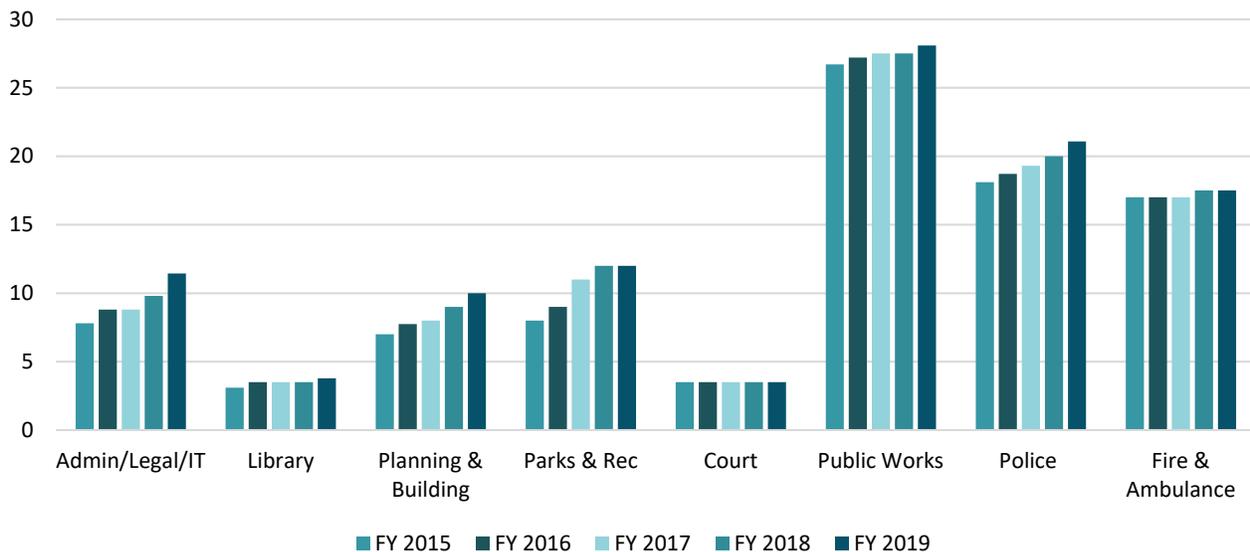
Below is a summary of the full time and part-time employees for FY 2019:

FY 2019 Employee Summary

Department	Full-time	Part-time	Full-time Equivalent
Admin & Legal	10	1.44	11.44
Library	1	2.78	3.78
Planning & Building	10	0.00	10.00
Parks & Rec*	12	0.00	12.00
Court	3	0.50	3.50
Public Works	27	1.08	28.08
Police	20	1.08	21.08
Fire & Ambulance	17	0.50	17.50
Total Employees	100	7.38	107.38

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

FY 2015 - FY 2019 Full Time Equivalent by Department (not including Parks & Rec seasonal employees)



The City has debt outstanding 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.

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 facility. In addition to a tax increment revenue bond, the City created and approved Special Improvement District (SID) 167 to help fund a portion of the construction costs of the downtown parking facility. The SID 167 Bond was issued on January 5, 2017, in the amount of \$779,000. Properties within the SID boundaries were assessed for the first time in FY 2018.

The SID 166 Bond that was issued for the JP Road construction project continues to be assessed on properties within that 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 any given year while the loan is outstanding.

The FY 2019 budget includes a \$2,000,000 SRF loan to finance equipment purchases for the wastewater treatment plant upgrade that is required by the E.P.A. and the State of Montana.

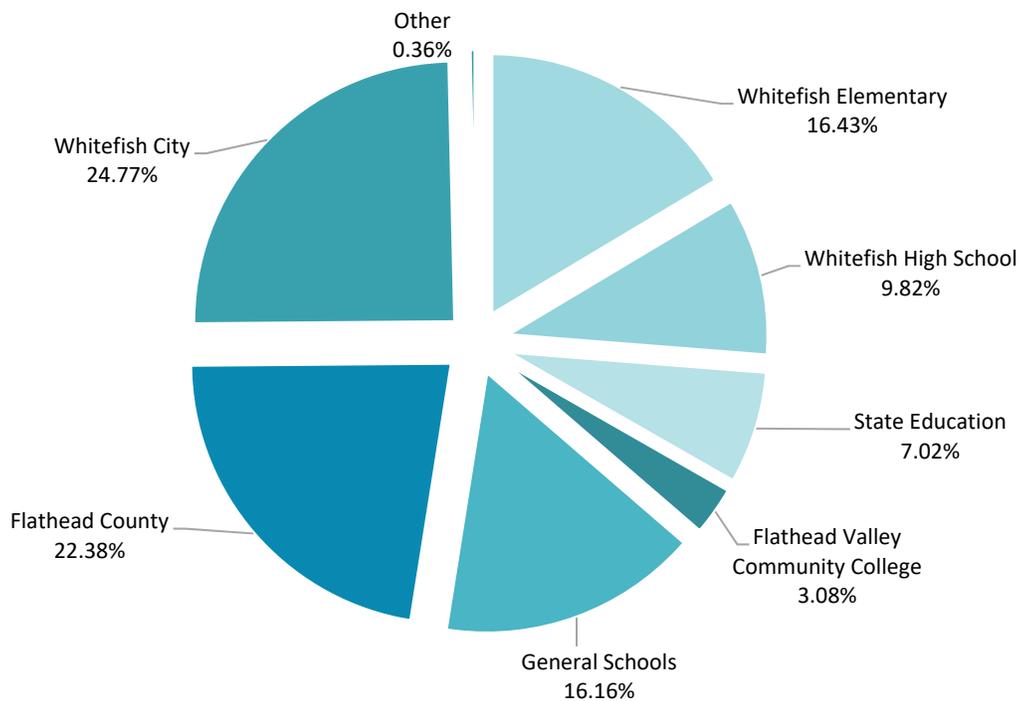
Below is a summary of the outstanding debt obligations of the City as of June 30, 2018:

<u>Description</u>	<u>Balance as of June 30, 2018</u>
TIF 2015 Refunding (ESC)*	\$ 3,722,000
TIF 2016 (City Hall/Parking Facility) *	\$ 7,330,000
Water Revenue Bonds*	\$ 1,408,000
Water Revenue Bond – Haskill Basin C.E.*	\$ 6,499,000
Wastewater Revenue Bonds*	\$ 3,456,563
SID 166 Bond*	\$ 515,000
SID 167 Bond*	\$ 769,669
Ambulance Loan	\$ 31,252
Fire Engine Loan	\$ 320,105
Fire Tender Loan	\$ 122,359
Fire SCBA Loan	<u>\$ 139,989</u>
TOTAL	<u>\$24,313,937</u>

**Bonds backed by specific revenue sources other than property tax.*

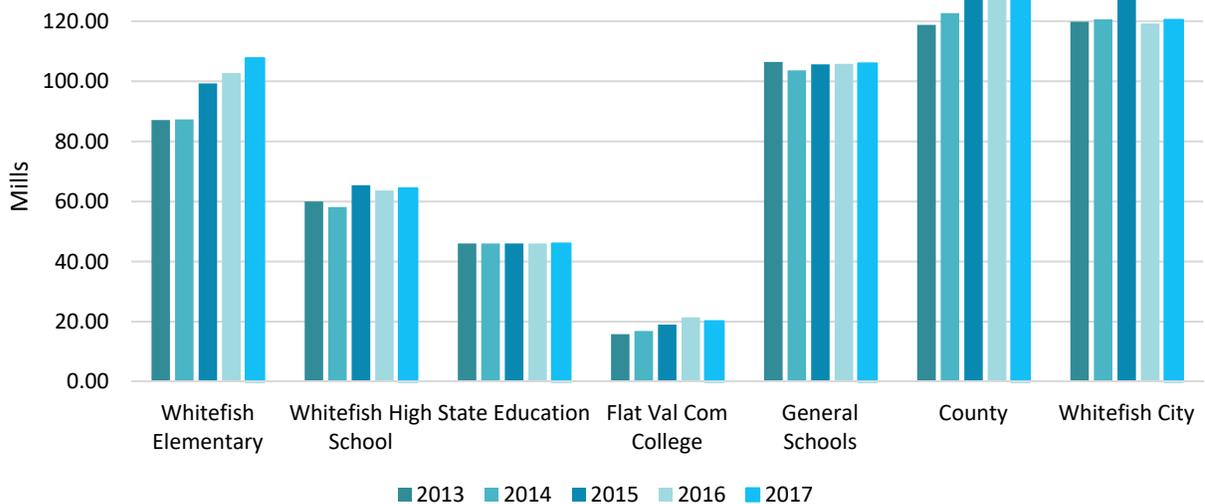
The City of Whitefish has various types of revenue streams during any given year. Revenues include, but are not limited to, charges for services, grants, resort tax, maintenance assessments, and property tax revenue. Other than charges for water and sewer services, the revenue of most interest is property taxes and maintenance assessments that are included on each property owner's tax bill. Of the total property tax bill (including taxes and assessments), the City of Whitefish accounts for 24.77%. Over 50% of a city resident property tax bill goes to education.

2017 Property Tax Bill (FY 2018) Breakdown by Taxing Jurisdiction



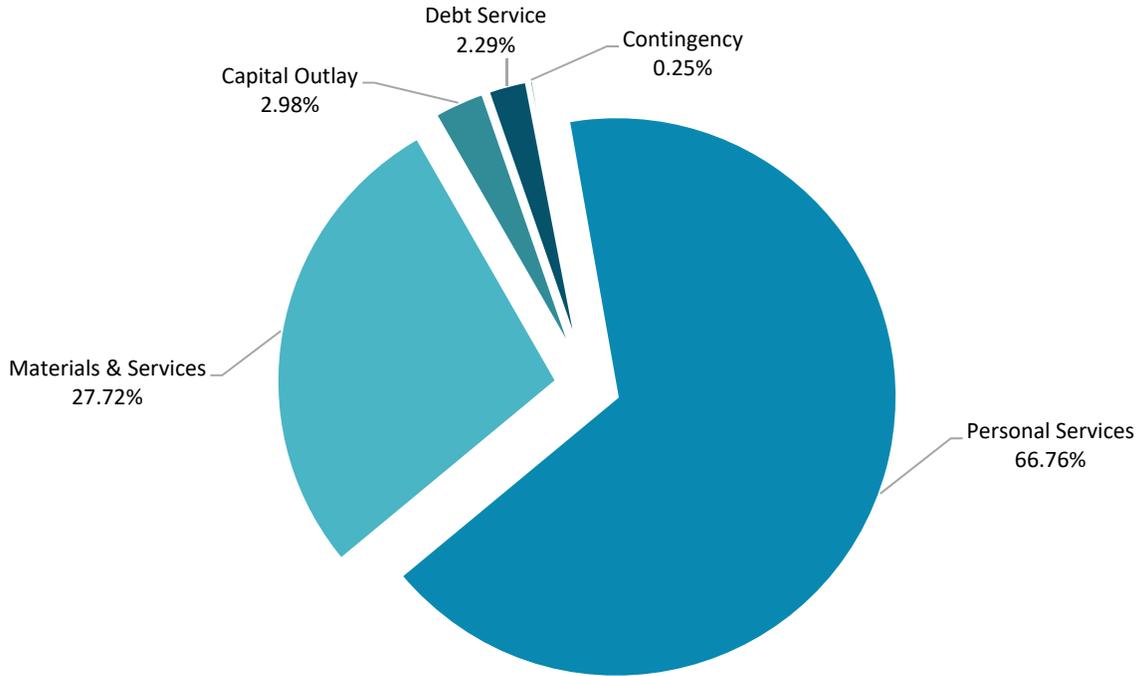
While levy comparisons of local taxing jurisdictions are of interest, caution should be exercised in not drawing hard conclusions based on such information. The value of a mill varies by jurisdiction and the type of activities provided by each jurisdiction varies. However, it is helpful in reviewing where property tax revenue is allocated and the trends over the past five years by jurisdiction.

**Total Number of Mills Levied by Jurisdiction
Tax Year 2013-2017**

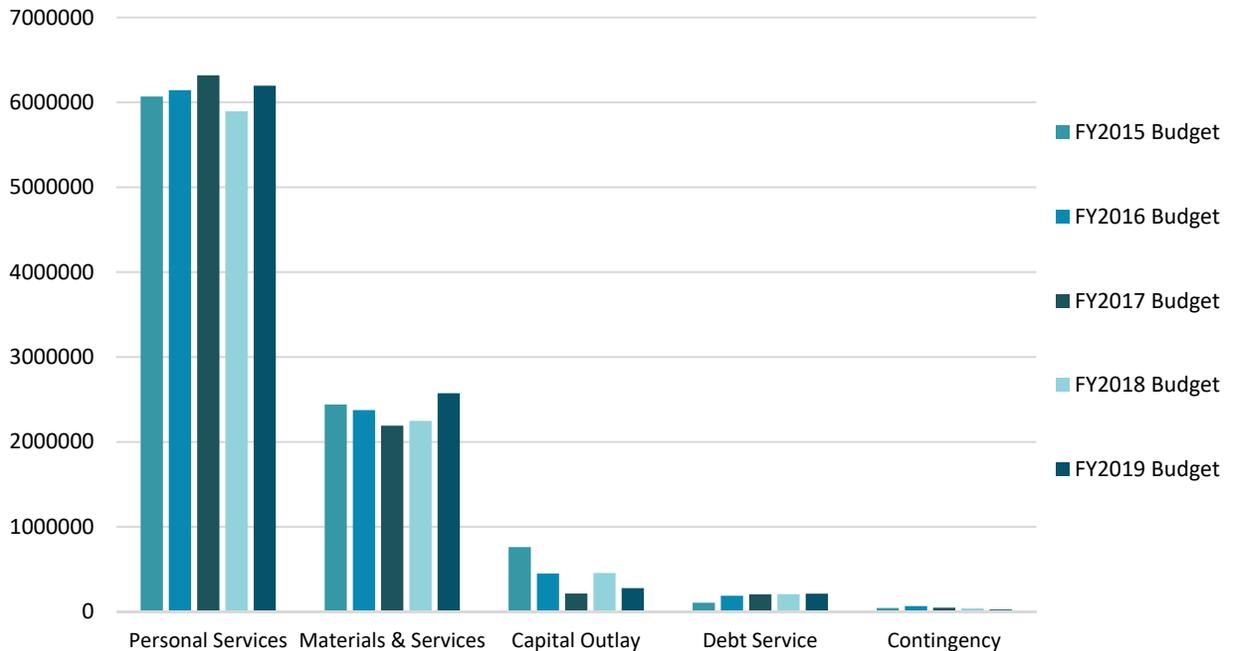


For FY 2019 the budget maintains the total number of mills levied at the same level as FY 2018 and growth in property tax revenue is limited to 2.18%, or newly taxable property. When looking at each category of mills, there is an increase in the general mills levied of 3.613 and an increase of 3.000 mills in the permissive medical levy, but that is offset by the increase in property tax relief from Resort Tax totaling 6.613 mills.

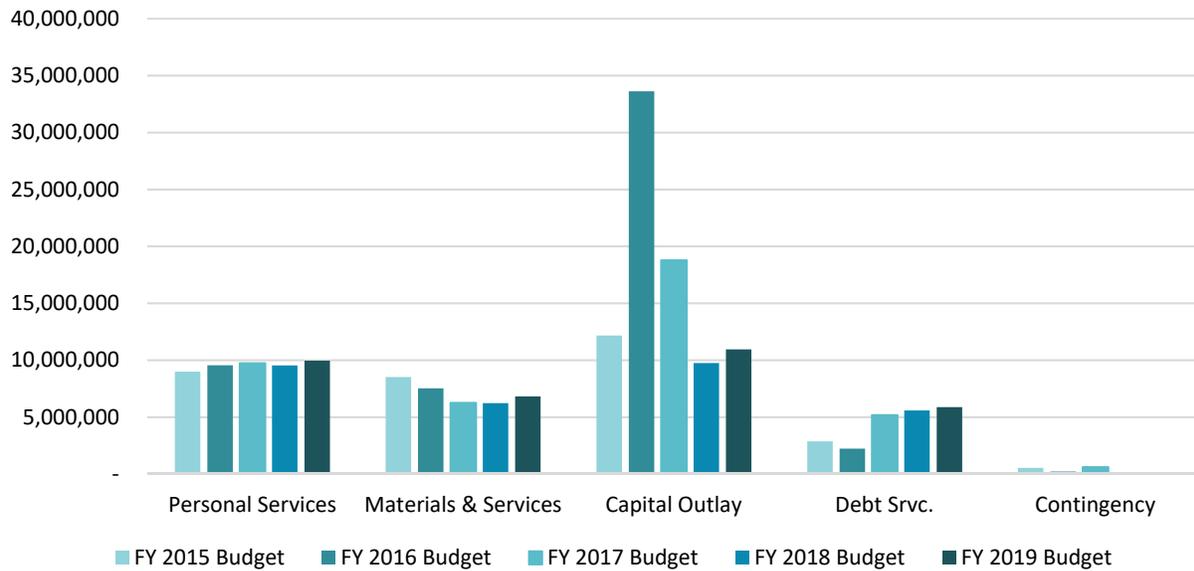
Total FY 2019 Property Tax Supported Budget Requirements



Property Tax Supported Funds Expense History by Category

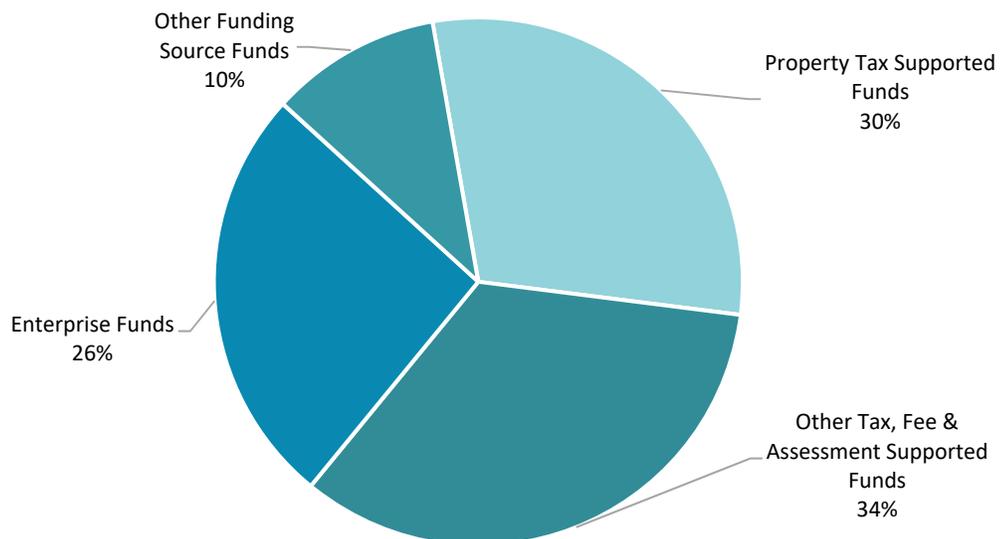


All Funds Expense History by Category



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 were carried over from FY 2016.

Total FY 2019 Budget Requirements 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, Parking Facility 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 2019 Objectives

The objective of the General Fund for FY 2019 is to provide budget authority to provide the above listed services within the City.

Significant or Changed Appropriations during FY 2019 are:

Item/Project

Revenue Changes

• Increase in property tax revenue	\$47,452
• Increase in general business license revenue mostly due to the approved increase in early 2018	\$51,658
• Increase in State Entitlement Distribution	\$15,741
• Increase in Municipal Court Fines based on FY18 collections	\$100,000
• Increase in Planning & Zoning Fees based on FY18 and Future Estimates	\$8,000
• Increase in investment earnings based on new investment strategies	\$18,000
• Increase in Resort Tax Property Tax Relief based on FY18 actual collections	\$193,302

Expenditure Changes

• Improvements in Municipal Court Room	\$5,000
• Increase in salaries and employer contributions for part-time customer services clerk budgeted to start October 1, 2018 (allocated among all funds with 16% General)	\$2,661
• Increase in personnel costs for a portion of the IT Administrator’s wages and benefits (other portion allocated among other funds depending on demand of IT services)	\$14,748

• Increase in expenditures for parking facility maintenance supplies and services based on year-to-date actuals	\$29,935
• Increase in personnel costs for a Housing Coordinator position budgeted to start April 1, 2019 – 80% out of Tax Increment Fund and 20% out of the General Fund-Planning	\$5,638
• Increase in Planning Department repair and maintenance services for short-term rental software (offset by business license revenue increase)	\$17,500
• New cemetery development (carry-over from FY 2018)	\$20,000
• Provide for operating contingency in FY19	\$15,520
• Increase in transfers to the Law Enforcement Fund	\$74,176
• Increase in transfer to the Parks & Recreation Fund	\$92,868
• Decrease in transfer to the Fire & Ambulance Fund	\$29,145

General Fund Revenue - 1000

8/13/2018

Revenues	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Taxes					
311010 Real Property Taxes	2,111,984	1,924,406	2,155,068	2,158,706	2,202,519
311020 Personal Property Taxes	9,986	12,111	18,000	12,349	18,000
312000 Penalty and Interest	6,709	6,950	7,000	6,581	7,000
314125 In Lieu of Taxes - Housing Auth.	12,661	13,485	13,500	-	13,500
	\$ 2,141,341	\$ 1,956,953	\$ 2,193,568	\$ 2,177,637	\$ 2,241,019
Licenses and Permits					
321070 Fees in Lieu of Taxes	1,585	-	1,000	-	1,000
322010 Alcohol Bvrg Licenses/Permits	15,815	16,526	15,000	16,488	16,500
322014 Catering License Fees	245	175	300	420	300
322020 General Business License	46,619	45,997	47,000	58,435	98,658
322022 Security Alarm Fees	125	125	125	125	125
323021 Special Events Permit Fees	2,750	3,145	3,500	2,940	3,500
323030 Animal Licenses	563	686	600	705	-
	\$ 67,701	\$ 66,654	\$ 67,525	\$ 79,113	\$ 120,083
Intergovernmental					
334140 Cultural Arts Grant - Pass Through	-	-	10,000	-	10,000
335110 Live Card Game Table Permit	1,008	850	1,000	1,250	1,000
335120 Gambling Machine Permits	15,675	19,200	18,500	18,450	18,500
335230 State Entitlement Distribution	807,597	837,603	842,620	842,081	858,361
	\$ 824,280	\$ 857,653	\$ 872,120	\$ 861,781	\$ 887,861
Charges for Services					
341010 Copies, Maps & Misc.	24	114	100	188	250
341012 Newsletter Advertising	-	-	-	-	5,000
341015 Bad Check Service Charges	25	100	100	50	100
341061 Temporary Use/Vendor Fees	625	-	1,000	1,363	1,000
341062 Variance Fee	3,575	2,865	5,000	11,410	5,000
341063 Conditional Use Permit Fees	27,091	18,836	25,000	29,781	25,000
341064 Sign Fee	10,835	13,469	15,000	11,817	15,000
341065 Architectural Review Fee	20,025	16,655	20,000	20,600	18,000
341066 Lakeshore Fee	8,115	11,300	9,000	9,160	9,000
341067 Floodplain	-	-	500	275	500
341068 Critical Area Fee - Inside City	200	4,420	1,000	400	1,000
341070 Planning Fees	51,131	55,023	55,000	127,165	60,000
341071 Zoning Fees	123,334	83,237	95,000	93,567	100,000
341077 5% Admin Fee for Impact Fees	25,489	11,388	12,000	14,219	13,000
343320 Sale of Cemetery Lots	250	-	250	-	250
343321 Sale of Cemetery Cremains Niches	350	975	3,000	-	3,000
343340 Cemetery Burial Fees	2,850	1,650	2,000	2,200	2,000
343360 Weed Control Charges	7,381	4,566	4,000	2,668	4,000
	\$ 281,301	\$ 224,598	\$ 247,950	\$ 324,863	\$ 262,100
Fines and Forfeitures					
351030 Municipal Court Fines	161,516	230,470	200,000	308,301	300,000
351031 Parking Fines	35,995	36,355	50,000	41,020	50,000
351040 Dog Fines	975	860	1,000	1,985	1,000
351045 Defense Attorney Fee	-	310	250	40	250
	\$ 198,486	\$ 267,995	\$ 251,250	\$ 351,346	\$ 351,250
Miscellaneous Revenue					
361000 Parking Lease Fee		28,509	56,760	38,477	51,084
361010 Golf Course Lease Fee	25,234	1,844	26,000	27,312	28,000
362000 Miscellaneous Revenue	9,581	9,755	10,000	58,562	10,000
	\$ 34,815	\$ 40,108	\$ 92,760	\$ 124,350	\$ 89,084

General Fund Revenue - 1000

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Investment Earnings						
371010	Investment Earnings	18,602	28,292	27,000	45,191	45,000
		\$ 18,602	\$ 28,292	\$ 27,000	\$ 45,191	\$ 45,000
Other Financing Sources						
381030	SID Bond Proceeds	-	23,370	-	-	-
383002	Resort Tax - Tax Relief Transfer	679,023	862,869	1,123,847	1,123,847	1,277,625
383000	Haskill Basin Excess Tax Relief	-	319,485	52,972	52,972	92,496
		\$ 679,023	\$ 1,205,724	\$ 1,176,819	\$ 1,176,819	\$ 1,370,121
	Total Fund Revenue	\$ 4,245,549	\$ 4,647,977	\$ 4,928,992	\$ 5,141,101	\$ 5,366,518
101000	Beginning Available Cash			\$ 780,591		\$ 997,498
	Total Resources			\$ 5,709,583		\$ 6,364,016

General Fund Expenditures - 1000

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
410100 Legislative Services					
220 Operating Supplies/Material	4,425	5,110	4,500	5,266	5,200
340 Utility Services	-	474	650	1,097	1,200
370 Council Travel & Training	671	20	1,000	359	1,000
390 Other Purchased Services	3,070	1,500	3,600	1,650	7,380
510 Insurance	-	-	53	53	53
Total Legislative Services	\$ 8,166	\$ 7,104	\$ 9,803	\$ 8,425	\$ 14,833

Purpose

The Municipal Court budget in the General Fund provides for the administration of the Whitefish Municipal Court. Two full-time and one part-time clerk assist the Municipal Judge in operating the Municipal Court.

FY 2019 Objectives

The objective of the Municipal Court Division for FY 2019 is to provide budget authority to operate the Whitefish Municipal Court. The FY 2019 budget provides \$5,000 for improvements to the court room.

General Fund Expenditures - 1000

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
410360 Municipal Court					
Personnel Services					
110 Salaries	167,460	174,083	181,693	165,504	183,870
112 Part Time Salaries	10,744	12,594	15,002	28,971	15,777
120 Overtime	1,801	1,315	1,329	1,294	1,407
140 Employer Contributions	61,722	64,828	69,555	61,159	63,970
	\$ 241,727	\$ 252,820	\$ 267,581	\$ 256,927	\$ 265,024
Materials and Services					
210 Office Supplies/Materials	1540	1,807	2,700	5,751	2,700
220 Operating Supplies/Material	2630	1,930	1,000	1,356	1,000
230 Repair/Maintenance Supplies	88	694	1,100	559	1,100
310 Communication & Transportation	541	1,415	1,700	1,513	1,700
320 Printing	-	-	200	-	200
330 Publicity/Subscriptions/Dues	1088	1,650	1,800	300	1,800
340 Utility Services	4786	4,810	5,500	4,023	5,500
360 Repair & Maintenance	5606	5,666	3,400	5,173	3,400
370 Travel & Training	3911	3,999	5,000	2,967	5,000
390 Other Purchased Services	840	4,510	4,262	4,903	4,262
397 Sub-Judge Contracts	1014	1,066	2,000	-	2,000
510 Insurance	4847	3,537	4,320	4,320	6,460
530 Rent / Lease	0	370	1,660	780	1,660
540 Special Assessments	101	101	105	101	105
	\$ 26,991	\$ 31,555	\$ 34,747	\$ 31,746	\$ 36,887
Capital Outlay					
920 Building	-	-	-	-	5,000
	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Total Municipal Court	268,718	284,375	302,328	288,673	306,911

Purpose

The Administrative Services Division provides for the general administration of the City including the offices of the City Manager, Assistant City Manager/Finance Director, City Clerk, and 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 2019 Objectives

The objective of the Administrative Services Division in the General Fund for FY 2019 is to provide budget authority to provide the above listed services within the City. The City Council establishes short-term and long-term goals for the City, which guide the operations and objectives during FY 2019.

The FY 2019 Budget provides for a part-time customer service clerk position to assist with the increasing demands of the Finance Department and the information desk.

Admin & Legal Cost Allocation

FY 2019

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 2019 9.22% of the total city payroll was in the General Fund. Therefore 9.22% of any administrative services materials and services expense remains in the General Fund, and 90.78% is 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 2019 column, the total budget is \$10,000, however, of that \$10,000 only \$922 or 9.22% will stay in the General Fund—found in the next column to the right.

		0.0879	0.0893	0.0921	.0921		
Expenditures		Actual FY 2016	Actual FY 2017	Allocation FY 2018	Actual FY 2018	Budget FY 2019	Allocation FY 2019
410500 -	Administrative Services						
	Materials and Services						
210	Office Supplies/Materials	722	962	921	776	10,000	922
220	Operating Supplies/Materials	1,305	1,191	1,308	1,706	17,200	1,586
230	Repair/Maintenance Supplies	55	32	92	148	1,000	96
310	Postage & Freight	454	452	461	895	9,000	830
320	Printing	2	2	1,510	728	26,400	2,434
330	Publicity/Subscriptions/Dues	1,663	1,640	1,382	1,205	15,000	1,383
340	Utility Services	1,828	995	1,474	1,111	16,000	1,475
350	Professional Services	4,276	4,129	3,047	5,118	43,500	4,011
360	Repair & Maintenance	179	108	2,126	501	24,012	2,214
370	Travel & Training	620	1,991	1,197	1,183	16,000	1,475
390	Other Purchased Services	1,188	298	829	960	-	-
397	Contracted Workers	712	625	847	671	14,000	1,291
510	Insurance	257	107	375	375	6,118	564
530	Rent / Lease	-	262	179	189	2,268	209
540	Special Assessments	78	17	187	71	2,025	187
		\$13,339	\$12,811	\$15,935	\$15,637	\$202,523	\$18,673

Admin & Legal Cost Allocation

FY 2019

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 2016	Actual FY 2017	Allocation FY 2018	Actual FY 2018	Budget FY 2019	Allocation FY 2019
411100 - Legal Services							
Materials and Services							
210	Office Supplies/Materials	208	97	184	211	4,000	369
220	Operating Supplies/Materials	679	83	230	232	2,500	231
230	Repair & Maintenance Supplies	-	-	-	10	100	9
310	Communication & Transportation	16	51	46	34	500	46
330	Publicity/Subscriptions/Dues	116	138	378	251	4,500	415
340	Utility Services	44	256	368	405	4,500	415
350	Professional Services	436	-	645	7	5,000	461
360	Repair & Maintenance	-	-	-	174	500	46
370	Travel & Training	134	182	461	212	5,000	461
390	Other Purchased Services	-	-	-	-	500	46
510	Insurance	61	54	138	84	1,780	164
530	Rent / Lease	-	87	90	60	972	90
		\$1,696	\$947	\$2,540	\$1,680	\$29,852	\$2,753

General Fund Expenditures - 1000

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
410500 Administrative Services					
Personnel Services					
110 Salaries	60,995	67,275	72,604	72,570	85,041
112 Part Time Salaries	-	-	-	-	1,498
120 Overtime	1,975	278	302	192	459
130 Vacation/Sick Accrual	8,935	-	-	-	-
140 Employer Contributions	23,018	24,876	27,877	27,242	32,353
	\$ 94,923	\$ 92,429	\$ 100,783	\$ 100,004	\$ 119,351
Materials and Services					
210 Office Supplies/Materials	722	962	921	776	922
220 Operating Supplies/Materials	1,305	1,191	1,308	1,706	1,586
230 Repair/Maintenance Supplies	55	32	92	148	92
310 Communication & Transportation	454	452	461	895	830
320 Printing	2	2	1,510	729	2,434
330 Publicity/Subscriptions/Dues	1,663	1,640	1,382	1,205	1,383
340 Utility Services	1,828	995	1,474	1,111	1,475
350 Professional Services	4,276	4,129	3,047	5,118	14,011
360 Repair & Maintenance	179	108	2,126	501	2,214
370 Travel & Training	620	1,991	1,197	1,183	1,475
390 Other Purchased Services	1,188	298	829	960	-
397 Contracted Workers	712	625	847	671	1,291
510 Insurance	257	107	375	375	564
530 Rent / Lease	-	262	179	189	209
540 Special Assessments	78	17	187	71	187
	\$ 13,339	\$ 12,811	\$ 15,935	\$ 15,638	\$ 28,673
Capital Outlay					
940 Machinery & Equipment	-	-	30,000	30,000	-
	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -
Total Administrative Services	\$ 108,262	\$ 105,241	\$ 146,718	\$ 145,641	\$ 148,024

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 2019 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 2019 budget continues to provide for in-house prosecution services for the Municipal Court through the Deputy Attorney position. The Legal Department is also supported by a part-time legal assistant.

FY 2019 Objectives

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

General Fund Expenditures - 1000

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
410505 Resort Tax Admin Services					
Materials and Services					
210 Office Supplies & Materials	-	950	950	298	950
350 Professional Services	5,355	7,266	6,760	8,645	7,030
Total Resort Tax	\$ 5,355	\$ 8,216	\$ 7,710	\$ 8,943	\$ 7,980
411100 Legal Services					
Personnel Services					
110 Salaries	33,101	38,443	44,755	62,082	49,372
112 Part-Time Salaries	6,919	2,279	2,007	2,016	2,196
120 Overtime	86	14	22	26	54
130 Vacation/Sick Accrual	6,794	-	-	-	-
140 Employer Contributions	12,633	13,999	18,627	20,097	16,422
	\$ 59,533	\$ 54,734	\$ 65,411	\$ 84,221	\$ 68,044
Materials and Services					
210 Office Supplies/Materials	208	97	184	211	369
220 Operating Supplies/Materials	679	83	230	232	231
230 Repair & Maintenance Supplies	-	-	-	10	9
310 Communication & Transportation	16	51	46	34	46
330 Publicity/Subscriptions/Dues	116	138	378	251	415
340 Utility Services	44	256	368	405	415
350 Professional Services	436	-	645	7	461
360 Repair & Maintenance	-	1	-	174	46
370 Travel & Training	134	181	461	212	461
390 Other Purchased Services	-	-	-	-	46
510 Insurance	61	54	138	84	164
530 Rent / Lease	-	87	90	60	90
	\$ 1,696	\$ 947	\$ 2,540	\$ 1,680	\$ 2,753
Total Legal Services	\$ 61,229	\$ 55,681	\$ 67,951	\$ 85,901	\$ 70,797

Purpose

With a new three-story parking facility that opened in May 2017 in downtown Whitefish, there is a need to continue budgeting for operating and maintenance costs for this structure during FY 2019. The City's Maintenance Facility Technician along with the help of other staff will be responsible for maintaining the parking facility. Leased parking spaces will be enforced by the Police Department's Parking Enforcement Officer. These operating costs are offset by the leased parking revenue, also budgeted in the General Fund.

FY 2019 Objectives

The objective of the Parking Facility Maintenance account in the General Fund for this budget year is to provide budget authority for the new parking facility. FY 2018 was the first full-year of operations, therefore, costs are budgeted to increase from \$18,774 in FY 2018 to \$48,709 for FY 2019, excluding salaries and employer contributions. This includes a \$8,825 increase for property insurance and \$21,110 for supplies and services, including snow removal.

General Fund Expenditures - 1000

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
411230 Parking Facility Maintenance					
Personnel Services					
110 Salaries	-	8,542	17,801	18,177	19,173
120 Overtime	-	179	249	400	336
130 Vacation/Sick Accrual	-	-	-	-	-
140 Employer Contributions	-	5,297	10,500	10,740	11,158
	\$ -	\$ 14,017	\$ 28,550	\$ 29,317	\$ 30,667
Materials and Services					
220 Operating Supplies/Materials	-	987	250	7,396	2,000
230 Repair & Maintenance Supplies	-	6,915	6,000	7,101	10,000
340 Utility Services	-	2,016	12,000	9,654	12,360
360 Repair & Maintenance Services	-	-	-	11,142	15,000
510 Insurance	-	-	200	6,473	9,025
530 Rent / Lease	-	325	324	325	324
	\$ -	\$ 10,242	\$ 18,774	\$ 42,091	\$ 48,709
Total Parking Facility Maintenance	\$ -	\$ 24,259	\$ 47,324	\$ 71,408	\$ 79,376

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 2019 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.

As Whitefish continues its rapid growth, there is need to address the shortage of affordable workforce housing. A new position is proposed for FY 2019 that would work on strategies identified in the Whitefish Strategic Housing Plan.

Significant or changed appropriations during FY 2019 are:

Item/Project	Amount
Revenue Changes	
<ul style="list-style-type: none"> Aggregate increase of all Planning revenues – anticipated steady activity from FY 2018 	\$8,000
Expenditure Changes	
<ul style="list-style-type: none"> Increase in personnel costs for a Housing Coordinator position budgeted to start April 1, 2019 – 80% out of Tax Increment Fund and 20% out of the General Fund-Planning 	\$5,638
<ul style="list-style-type: none"> Increase in repair and maintenance services to account for annual cost of software used to address short-term rentals (offset by increase in business license revenue in General Fund) 	\$17,500

General Fund Expenditures - 1000

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
420540 Community Planning					
Personnel Services					
110 Salaries	211,354	227,399	274,347	263,357	292,788
112 Part-Time Salaries	5,605	8,152	8,027	9,895	11,870
120 Overtime	427	538	401	586	520
130 Vacation/Sick Accrual	3,996	-	-	-	-
140 Employer Contributions	87,981	89,060	119,836	100,313	123,670
	\$ 309,364	\$ 325,149	\$ 402,611	\$ 374,151	\$ 428,848
Materials and Services					
210 Office Supplies/Materials	1,566	1,604	2,000	1,963	2,000
220 Operating Supplies/Materials	2,175	2,090	4,500	9,338	4,500
230 Repair & Maintenance Supplies	-	28	650	251	600
310 Communication & Transportation	1,446	1,461	1,500	1,602	1,500
320 Printing	41	-	500	-	500
330 Publicity/Subscriptions/Dues	5,226	3,814	7,300	4,851	6,300
340 Utility Services	3,721	3,689	6,000	4,672	5,000
350 Professional Services	-	-	10,000	30,705	35,000
360 Repair & Maintenance Services	875	435	2,000	9,376	19,500
370 Travel & Training	3,680	3,890	4,500	7,163	5,000
390 Other Purchased Services	975	1,950	2,000	4,204	2,000
397 Contract Services	1,438	120	5,000	-	5,000
510 Insurance	7,715	3,538	5,500	5,220	8,650
530 Rent / Lease	-	1,625	1620	1,625	1620
540 Special Assessments	103.87	104	149	477	149
	\$ 28,963	\$ 24,346	\$ 53,219	\$ 81,447	\$ 97,319
Total Community Planning	\$ 338,327	\$ 349,494	\$ 455,830	\$ 455,598	\$ 526,167

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 2019 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 2019 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 2019 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 a new Cemetery and \$20,000 is include for possible site testing and preliminary design.

General Fund Expenditures - 1000

8/13/2018

Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Community Agencies						
Materials and Services						
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	Whitefish Community Center	1,500	-	1,500	3,000	1,500
730	Cultural Arts Grant Pass Through	-	-	10,000	-	10,000
790	Whitefish Housing Authority	12,661	13,485	13,500	-	13,500
510	O'Shaughnessy Center Insurance	2,690	2,690	2,700	2,014	2,662
510	WAVE Property Insurance	6,908	6,907	7,000	44,567	6,850
Total Community Agencies		\$ 40,559	\$ 39,882	\$ 51,500	\$ 66,381	\$ 51,312
430900 Cemetery Services						
Personnel Services						
110	Salaries	3,123	3,298	3,517	3,527	3,767
120	Overtime	262	88	25	449	27
130	Vacation/Sick Accrual	1,340	-	-	-	-
140	Employer Contributions	1,165	1,112	1,193	1,331	1,296
		\$ 5,890	\$ 4,498	\$ 4,735	\$ 5,307	\$ 5,090
Materials and Services						
220	Operating Supplies	990	272	1,000	147	1,000
230	Repair/Maintenance Supplies	170	200	2,000	16	200
330	Publicity/Subscriptions/Dues	43	-	-	-	-
340	Utility Services	828	696	1,000	850	1,100
350	Professional Services	-	-	2,000	-	2,000
360	Repair & Maintenance Services	-	-	-	1,646	1,800
390	Other Purchased Services	1,284	705	2,000	250	2,000
510	Insurance	51	101	105	84	141
540	Special Assessments	-	242	250	-	250
		\$ 3,366	\$ 2,216	\$ 8,355	\$ 2,993	\$ 8,491
Capital Outlay						
930	Improvements	-	-	20,000	-	20,000
Total Cemetery Services		\$ 9,256	\$ 6,714	\$ 33,090	\$ 8,300	\$ 33,581
510900 Operating Contingency						
870	Operating Contingency	-	-	-	-	15,520
		\$ -	\$ -	\$ -	\$ -	\$ 15,520
Transfers to Other Funds						
820	Trans to Library Fund	34,371	34,371	34,371	34,371	34,371
820	Trans to Parks and Rec Fund	651,238	672,579	701,122	701,122	793,990
820	Trans to Law Enforcement Fund	2,085,000	2,157,000	2,292,686	2,292,686	2,366,862
820	Trans to Fire & Ambulance Fund	835,000	835,000	729,525	729,525	700,380
820	Trans to City Hall/Parking Structure	-	5,760	-	-	-
		\$ 3,605,609	\$ 3,704,710	\$ 3,757,704	\$ 3,757,704	\$ 3,895,603
Total Non-Departmental		\$ 3,605,609	\$ 3,704,710	\$ 3,757,704	\$ 3,757,704	\$ 3,911,123
Total Expenditures		\$ 4,445,481	\$ 4,585,676	\$ 4,879,958	\$ 4,896,974	\$ 5,150,104
Ending Cash Balance (Reserves)				\$ 829,625	\$ 1,213,912	
Total General Fund				\$ 5,709,583	\$ 6,364,016	

General Fund Expenditures - 1000

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Total General Fund					
Personnel Services	711,437	743,648	869,671	849,927	917,024
Materials and Services	128,434	137,318	202,583	259,344	296,957
Capital Outlay	-	-	50,000	30,000	25,000
Contingency	-	-	-	-	15,520
Transfers	3,605,609	3,704,710	3,757,704	3,757,704	3,895,603
	<u>4,445,481</u>	<u>4,585,676</u>	<u>4,879,958</u>	<u>4,896,974</u>	<u>5,150,104</u>
Personnel Services					
110	476,033	519,040	594,717	585,217	634,011
111	-	-	2	-	-
112	23,269	23,025	25,036	40,882	31,341
120	4,551	2,412	2,328	2,947	2,803
130	21,065	-	-	-	-
140	186,520	199,171	247,588	220,881	248,869
Materials and Services					
210	4,037	5,420	6,755	8,999	6,941
220	12,205	11,662	12,788	25,441	15,517
230	313	7,868	9,842	8,085	12,001
310	2,457	3,379	3,707	4,044	4,076
320	43	2	2,210	729	3,134
330	8,137	7,241	10,860	6,607	9,898
340	11,207	12,935	26,992	21,812	27,050
350	10,067	11,395	22,452	44,475	58,502
360	6,660	6,210	7,526	28,012	41,960
370	9,016	10,081	12,158	11,884	12,936
390	7,357	8,963	12,691	11,967	15,688
397	3,164	1,811	7,847	671	8,291
510	22,529	16,934	20,391	63,189	34,569
530	-	2,668	3,873	2,979	3,903
540	283	464	691	649	691
730	-	-	10,000	-	10,000
790	30,961	30,285	31,800	19,800	31,800
880	-	-	-	-	-
Capital Outlay					
900	-	-	50,000	30,000	25,000
Contingency					
870	9,999	10,000	-	-	15,520
Transfers					
820	3,605,609	3,704,710	3,757,704	3,757,704	3,895,603
Total	4,455,481	4,595,676	4,879,958	4,896,974	5,150,104

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 2019 Objectives

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

Significant changes in the FY 2019 Budget are:

Item/Project	Amount
Revenue Changes	
<ul style="list-style-type: none"> Increase in property tax revenue due to anticipate taxable value growth 	\$3,694
Expenditure Changes	
<ul style="list-style-type: none"> Increase in part time salaries for one additional part-time employee (10 hours/week) and an additional two staff hours per day to open the Library one hour earlier 	\$10,277
<ul style="list-style-type: none"> Increase in repair and maintenance services to accommodate the janitorial contract expenses as well as significant potential facility repairs, cleaning, and maintenance for the aging facility 	\$10,492

Library Fund - 2220

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Taxes						
311010	Real Property Taxes	143,138	149,038	168,369	168,282	172,062
311020	Personal Property Taxes	716	814	800	975	800
		\$ 143,854	\$ 149,852	\$ 169,169	\$ 169,257	\$ 172,862
Intergovernmental						
334100	State Aid	4,716	4,898	2,400	-	-
		\$ 4,716	\$ 4,898	\$ 2,400	\$ -	\$ -
Charges for Services						
346070	Library Collections	11,092	11,190	12,500	10,578	12,500
		\$ 11,092	\$ 11,190	\$ 12,500	\$ 10,578	\$ 12,500
Miscellaneous Revenue						
365010	Private Gifts and Bequests	29,633	27,059	30,000	26,573	30,000
		\$ 29,633	\$ 27,059	\$ 30,000	\$ 26,573	\$ 30,000
Other Financing Sources						
383004	General Fund Transfer	34,371	34,371	34,371	34,371	34,371
		\$ 34,371				
	Total Fund Revenue	\$ 223,667	\$ 227,370	\$ 248,440	\$ 240,780	\$ 249,733
101000	Beginning Available Cash			\$ 105,856		\$ 77,815
	Total Resources			\$ 354,295		\$ 327,548

Library Fund - 2220

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
460120					
Personnel Services					
110 Salaries	61,293	67,398	62,154	62,671	64,194
112 Part Time Salaries	53,017	54,936	70,416	60,539	82,133
120 Overtime	133	59	-	-	-
140 Employer Contributions	31,667	36,842	38,210	36,113	42,074
	\$ 146,109	\$ 159,235	\$ 170,780	\$ 159,323	\$ 188,401
Materials and Services					
210 Office Supplies/Materials	1,722	2,930	2,500	2,697	2,500
220 Operating Supplies	6,191	4,349	6,000	4,623	6,000
221 Library Materials	7,931	9,708	12,000	14,459	14,000
229 Library Materials Processing	2,814	1,247	2,300	1,509	3,000
230 Repair & Maintenance Supplies	250	-	1,000	147	1,500
310 Communication & Transportation	4,558	4,531	6,000	3,742	6,000
330 Publicity, Subscriptions & Dues	6,548	10,835	11,000	13,327	12,000
340 Utility Services	14,425	14,790	17,000	13,594	17,500
360 Repair & Maintenance Services	3,412	9,737	17,508	34,148	28,000
362 Office Machinery & Computers	1,805	960	4,000	4,379	5,500
370 Travel & Training	2,301	1,301	3,000	1,010	3,000
390 Other Purchased Services	2,855	336	2,800	1,371	1,800
397 Contracted Services	471	-	750	-	750
510 Insurance	4,864	4,180	5,200	4,205	6,209
540 Special Assessments	189	189	200	434	200
880 Administrative Costs	2,701	3,064	4,206	3,406	4,392
	\$ 63,038	\$ 68,156	\$ 95,464	\$ 103,051	\$ 112,351
870 Operating Contingency	-	11,474	36,500	-	8,000
	\$ -	\$ 11,474	\$ 36,500	\$ -	\$ 8,000
Total Expenditures	\$ 209,147	\$ 238,865	\$ 302,744	\$ 262,374	\$ 308,752
Ending Available Cash			\$ 51,551		\$ 18,796
Total Fund			\$ 354,295		\$ 327,548

Purpose

The Law Enforcement Fund provides the primary financial support for the City Police Department. The Department currently provides policing services through a staff of 16 sworn officers (including the Chief of Police), and a part-time parking enforcement officer.

FY 2019 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 2019 are:

Item/Project	Amount
Revenue Changes	
• Increase in revenue for Stone Garden Grant	\$18,800
• Increase revenue for ICAC Grant to fund participation in ICAC program including officer wages and benefits, cell phone, and vehicle allowance	\$67,595
• Increase revenue for NW Drug Task Force Grant	\$4,500
• School District #44 contribution for SRO position	\$45,031
• Increased transfer from General Fund (Property Tax Support)	\$74,176
Expenditure Changes	
• New police officer due to new ICAC Grant (assumes October 1 st start-date)	~\$58,000
• New Police Vehicle – fully equipped	\$37,000
• Increase in Contracted Workers (NW Drug Task Force)	\$19,500

Law Enforcement Fund - 2300

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Intergovernmental						
334091	DOT Overtime Reimbursement	5,643	3,315	20,000	11,292	16,000
331000	Federal Grants - Vests	-	5,455	3,000	-	3,000
331001	Federal Grants - ICAC	-	-	-	-	67,595
334151	Stone Garden Equipment Grant	7,285	-	-	-	-
336020	Offset for State Payment to MPORS	282,303	-	-	-	-
337010	Reimbursement - Drug TF Overtime	2,089	-	7,500	941	7,500
337014	Drug Task Force Grant	74,228	84,105	75,000	88,341	79,500
337015	COPS Hiring Grant	32,497	27,594	-	-	-
337018	Stone Garden Federal Grant	18,356	35,671	25,000	19,374	43,800
337019	School District 44 Reimb. SRO	12,544	21,330	36,552	27,044	45,031
		\$ 434,946	\$ 177,470	\$ 167,052	\$ 146,991	\$ 262,426
Miscellaneous Revenue						
362000	Misc. Law Enforcement Collections	19,095	17,141	20,000	48,687	20,000
365000	Contributions	-	-	3,000	2,255	3,000
		\$ 19,095	\$ 17,141	\$ 23,000	\$ 50,942	\$ 23,000
Other Financing Sources						
383004	General Fund Operating Transfer	2,085,000	2,157,000	2,292,686	2,292,686	2,366,862
		\$ 2,085,000	\$ 2,157,000	\$ 2,292,686	\$ 2,292,686	\$ 2,366,862
	Total Fund Revenue	\$ 2,539,041	\$ 2,351,611	\$ 2,482,738	\$ 2,490,619	\$ 2,652,288
101000	Beginning Available Cash			\$ 23,716		\$ 29,914
	Total Resources			\$ 2,506,454		\$ 2,682,203

Law Enforcement Fund - 2300

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
420100					
Personnel Services					
110 Salaries	1,098,605	1,131,646	1,206,399	1,189,647	1,313,031
112 Part-Time Wages	80,715	77,250	59,007	31,409	46,001
120 Overtime	61,577	77,731	24,468	93,255	44,724
120 Reimbursed Overtime	-	-	45,000	-	27,800
130 Vacation/Sick Accrual	4,232	-	-	-	-
140 Employer Contributions	512,777	540,734	605,687	556,339	642,366
145 Offset State Pymnt to MPORS	282,303	-	-	-	-
	\$ 2,040,209	\$ 1,827,361	\$ 1,940,561	\$ 1,870,651	\$ 2,073,922
Materials and Services					
210 Office Supplies/Materials	3,894	4,131	6,000	2,554	6,000
220 Operating Supplies/Materials	70,193	71,527	71,000	68,944	60,000
230 Repair/Maintenance Supplies	36,449	39,941	38,000	45,630	38,000
310 Postage & Freight	656	957	1,000	1,016	1,000
330 Publicity/Subscriptions/Dues	1,354	1,172	1,200	4,629	1,500
340 Utility Services	29,693	32,977	33,000	34,682	33,000
350 Professional Services	4,118	2,304	7,500	7,839	8,500
360 Repair & Maintenance	44,163	66,035	45,200	35,879	37,000
370 Travel & Training	12,835	14,494	20,000	17,923	20,000
390 Other Purchased Services	145,271	145,977	150,600	150,380	153,920
397 Contracted Workers	63,634	67,908	60,000	71,633	79,500
510 Insurance	28,011	24,869	28,500	28,053	46,560
530 Rent	1,250	1,825	1,500	750	-
540 Special Assessments	429	429	500	429	500
880 Administrative Expense	30,491	31,805	35,191	38,271	48,450
	\$ 472,440	\$ 506,352	\$ 499,191	\$ 508,611	\$ 533,930
610/620 Debt Service	\$ 5,566	\$ 5,552	\$ -	\$ -	\$ -
Capital Outlay					
940 Machinery & Equipment	43,358	37,948	36,000	64,082	37,000
	\$ 43,358	\$ 37,948	\$ 36,000	\$ 64,082	\$ 37,000
Total Fund Expenditures	\$ 2,561,573	\$ 2,377,213	\$ 2,475,752	\$ 2,443,344	\$ 2,644,852
Ending Available Cash			7,781		37,351
Total Law Enforcement			\$ 2,483,533		\$ 2,682,203

Purpose

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

FY 2019 Objectives

The objective of the Victim and Witness Assistance Fund for this fiscal year is to administer the requirements of the Montana Victim and Witness Assistance Statute.

Crime Victims Assistance Fund - 2017

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
351015	Victim & Witness Program Fines	5,666	7,670	15,000	7,477	15,000
Total Fund Revenue		\$ 5,666	\$ 7,670	\$ 15,000	\$ 7,477	\$ 15,000
Beginning Available Cash				743	743	

Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
410370	Materials and Services					
725	Crime Victim's Assistance	5,462	7,180	15,000	7,477	15,000
		\$ 5,462	\$ 7,180	\$ 15,000	\$ 7,477	\$ 15,000
Ending Available Cash				\$ 743	\$ 743	

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 2019 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 or changed appropriations during FY 2019 are:

Item/Project	Amount
Revenue Changes	
• Increase in property tax revenue from voted 24-mill levy	\$12,998
• Decrease in Countywide Ambulance Assessment based on year-to-date actuals and prior year trends	\$20,000
• Increase in Ambulance Fee Revenue	\$117,251
• Increase in RescueCare Ambulance Program revenue based on year-to-date actuals and possible rate increase for non-residents	\$30,000
• Decrease in transfer of property taxes from General Fund	\$29,145
Expenditure Changes	
• Decrease in professional services based on prior year figures	\$20,000
• Decrease in overtime costs	\$52,914
• Increase in debt service payments on outstanding loans	\$22,942
• Increase in Medicare/Medicaid adjustments to ambulance fee revenue based on actuals and anticipated improvement in collections	\$227,500

Fire and Ambulance Fund - 2340

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Taxes						
311010	Real Property Taxes	509,879	524,474	587,315	592,193	603,313
311020	Personal Property Taxes	2,768	2,866	8,000	3,428	5,000
		\$ 512,647	\$ 527,340	\$ 595,315	\$ 595,622	\$ 608,313
Licenses and Permits						
323015	Fire Prevention Program Fee	119,174	80,381	110,000	91,551	110,000
323051	Burning Permits	150	155	300	200	300
		\$ 119,324	\$ 80,536	\$ 110,300	\$ 91,751	\$ 110,300
Intergovernmental						
336020	Offset for State Pymnt to FURS	366,579	-	-	-	-
338050	Countywide Amb. Assessment	92,010	43,204	65,000	48,045	45,000
		\$ 458,589	\$ 43,204	\$ 65,000	\$ 48,045	\$ 45,000
Charges for Services						
342020	Rural Fire Service Assessment	253,700	280,317	285,603	285,603	290,995
342050	Ambulance Services	1,050,930	1,341,532	1,363,388	1,451,404	1,480,640
342055	RescueCare Ambulance Prog	24,612	3,301	10,000	43,792	40,000
		\$ 1,329,242	\$ 1,625,150	\$ 1,658,991	\$ 1,780,799	\$ 1,811,635
Miscellaneous Revenue						
362000	Miscellaneous Income	48,052	26,060	10,000	139,448	15,000
		\$ 48,052	\$ 26,060	\$ 10,000	\$ 139,448	\$ 15,000
Other Financing Sources						
381070	Loan Proceeds	230,453	-	175,000	175,000	-
383004	General Fund Transfer	835,000	835,000	729,525	729,525	700,380
		\$ 1,065,453	\$ 835,000	\$ 904,525	\$ 904,525	\$ 700,380
	Total Fund Revenue	\$ 3,533,308	\$ 3,137,289	\$ 3,344,131	\$ 3,560,190	\$ 3,290,628
101000	Beginning Available Cash			246,137		76,945
	Total Resources			\$ 3,590,268		\$ 3,367,572

Fire and Ambulance Fund - 2340

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
420400 Fire and Rescue					
Personnel Services					
110 Salaries	460,067	429,062	471,389	459,222	517,901
112 Regular Part-time	4,545	5,737	8,204	6,740	1,767
120 Overtime	46,985	36,166	43,102	45,451	27,229
130 Vacation/Sick Accrual	4,232	-	-	-	-
140 Employer Contributions	183,352	173,816	201,507	192,296	223,677
146 State Contribution to FURS	109,974	-	-	-	-
147 Med Deduction Reimbursement	918	-	-	-	-
190 Other Personal Services	2,897	2,328	3,000	1,061	3,000
	\$ 812,970	\$ 647,109	\$ 727,202	\$ 704,770	\$ 773,574
Materials and Services					
210 Office Supplies/Materials	273	769	900	659	750
220 Operating Supplies/Materials	26,801	22,684	35,000	20,826	30,000
230 Repair & Maintenance Supplies	16,150	9,018	17,500	18,865	17,500
310 Communication & Transportation	145	163	200	91	750
320 Printing, Duplicating, Binding	-	-	-	-	-
330 Publicity/Subscriptions/Dues	2,739	1,655	2,500	1,753	2,000
340 Utility Services	12,614	13,707	14,000	14,372	14,000
350 Professional Services	4,039	1,148	8,750	2,635	500
360 Repair and Maintenance	37,630	48,618	41,400	42,900	41,000
370 Travel & Training	5,212	4,186	5,000	9,135	5,500
380 Training Services	4,848	3,362	6,000	5,638	6,500
390 Other Purchased Services	7,604	7,563	7,000	7,820	7,000
510 Insurance	20,334	18,183	21,000	19,083	25,000
540 Special Assessments	214	219	220	219	225
880 Administrative Services	12,300	12,106	15,244	14,300	18,009
	\$ 150,903	\$ 143,381	\$ 174,714	\$ 158,296	\$ 168,734
610/620 Debt Service	\$ 84,601	\$ 133,911	\$ 139,755	\$ 139,755	\$ 141,603
Capital Outlay					
940 Equipment	236,831	-	20,000	30,469	-
	\$ 236,831	\$ -	\$ 20,000	\$ 30,469	\$ -
Total Fire	\$ 1,285,304	\$ 924,401	\$ 1,061,671	\$ 1,033,290	\$ 1,083,912

Fire and Ambulance Fund - 2340

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
420730 Ambulance					
Personnel Services					
110 Salaries	740,142	736,950	774,706	766,414	779,319
112 Part-Time Wages	5,865	10,553	15,000	12,905	150
120 Overtime	108,929	84,241	100,351	105,980	63,310
140 Employer Contributions	315,240	322,726	342,173	336,891	349,653
146 State Contribution to FURS	256,605	-	-	-	-
190 Other Personal Services	6,606	5,432	5,000	2,475	5,000
	\$ 1,433,388	\$ 1,159,902	\$ 1,237,230	\$ 1,224,665	\$ 1,197,432
Materials and Services					
210 Office Supplies/Materials	660	1,646	2,100	1,047	2,000
220 Operating Supplies/Materials	42,658	32,913	40,000	40,375	45,000
230 Repair & Maintenance Supplies	14,699	22,158	30,000	30,935	25,000
310 Communication & Transportation	1,656	243	-	97	1,250
330 Publicity/Subscriptions/Dues	1,856	1,282	2,500	1,899	2,000
340 Utility Services	25,903	26,421	29,000	22,615	29,000
350 Professional Services	21,662	30,863	51,750	35,389	40,000
360 Repair and Maintenance	34,340	49,363	26,600	28,117	25,000
370 Travel & Training	3,062	6,527	5,000	6,887	5,500
380 Training Services	5,677	6,334	9,000	11,179	9,000
390 Other Purchased Services	17,645	19,196	19,000	21,099	19,250
510 Insurance	19,382	13,917	18,500	18,089	29,000
540 Special Assessments	517	512	517	512	520
880 Administrative Expense	20,880	20,999	25,855	24,254	27,862
	\$ 210,597	\$ 232,374	\$ 259,822	\$ 242,494	\$ 260,382
610/620 Debt Service	\$ 31,898	\$ 32,078	\$ 49,426	\$ 32,426	\$ 70,520
Accounts Payable Adjustments					
810 Bad Debt Expense	207,994	206,758	115,000	243,205	150,000
811 Medicare/Medicaid Adjustment	346,006	501,951	300,000	584,450	500,000
812 RescueCare Benefits	4,766	4,240	10,000	6,401	10,000
813 City Resident	4,825	-	10,000	-	2,500
	\$ 563,591	\$ 712,949	\$ 435,000	\$ 834,056	\$ 662,500
Capital Outlay					
940 Equipment	75,000	-	245,000	244,028	-
	\$ 75,000	\$ -	\$ 245,000	\$ 244,028	\$ -
Total Ambulance	\$ 2,314,473	\$ 2,137,302	\$ 2,226,478	\$ 2,577,669	\$ 2,190,833
Total Expenditures	\$ 3,599,777	\$ 3,061,703	\$ 3,288,149	\$ 3,610,959	\$ 3,274,745
Ending Available Cash			\$ 55,982		\$ 92,827
Total Fund			\$ 3,344,131		\$ 3,367,572

Fire and Ambulance Fund - 2340

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Total Fire & Amb Fund					
Personnel Services	2,246,358	1,807,011	1,964,432	1,929,435	1,971,006
Materials and Services	361,500	375,755	434,537	400,790	429,116
Debt Service	116,499	165,989	189,181	172,181	212,123
Capital Outlay	311,831	-	265,000	274,497	-
Contingency	-	-	-	-	-
Accounts Receivable Adj.	563,591	712,949	435,000	834,056	662,500
	<u>3,599,777</u>	<u>3,061,703</u>	<u>3,288,149</u>	<u>3,610,959</u>	<u>3,274,745</u>
Personnel Services					
110	1,200,209	1,166,012	1,246,095	1,225,636	1,297,220
112	10,410	16,290	23,204	19,645	1,917
120	155,914	120,407	143,453	151,431	90,539
130	4,232	-	-	-	-
140	499,510	496,542	543,680	529,187	573,330
146	366,579	-	-	-	-
190	9,503	7,760	8,000	3,536	8,000
Materials and Services					
210	933	2,415	3,000	1,706	2,750
220	69,459	55,597	75,000	61,201	75,000
230	30,849	31,176	47,500	49,800	42,500
310	1,801	406	200	188	2,000
320	-	-	-	-	-
330	4,595	2,937	5,000	3,652	4,000
340	38,517	40,128	43,000	36,987	43,000
350	25,701	32,011	60,500	38,024	40,500
360	71,970	97,981	68,000	71,017	66,000
370	8,273	10,713	10,000	16,022	11,000
380	10,525	9,696	15,000	16,817	15,500
390	25,249	26,759	26,000	28,919	26,250
510	39,716	32,100	39,500	37,172	54,000
540	731	731	737	731	745
880	33,180	33,105	41,100	38,554	45,871
Debt Service	116,499	165,989	189,181	172,181	212,123
Accounts Payable Adjustments					
810	207,994	206,758	115,000	243,205	150,000
811	346,006	501,951	300,000	584,450	500,000
812	4,766	4,240	10,000	6,401	10,000
813	4,825	-	10,000	-	2,500
Capital Outlay					
920	-	-	-	-	-
940	311,831	-	265,000	274,497	-
Contingency					
960	-	-	-	-	-
Total	3,599,777	3,061,703	3,288,149	3,610,959	3,274,745

Purpose

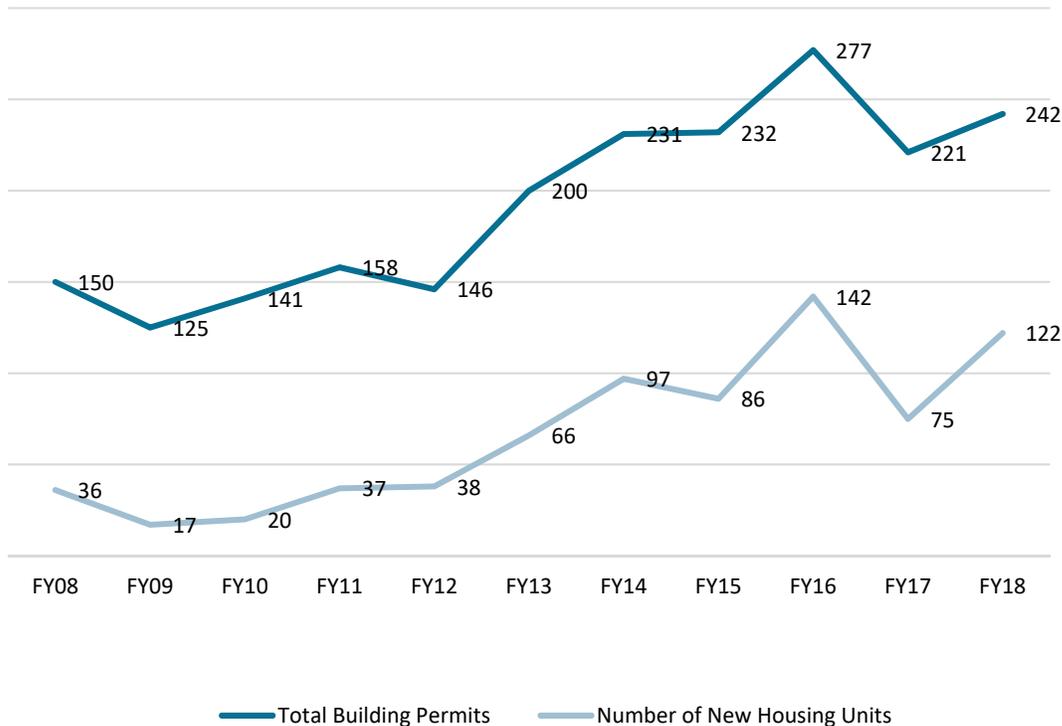
The Building Code Program Fund provides budget authority to administer the City’s Building Code Program and also the contract for Building Code services for the City of Columbia Falls. Administration of the Building Codes Program is provided by the Planning and Building Department.

FY 2019 Objectives

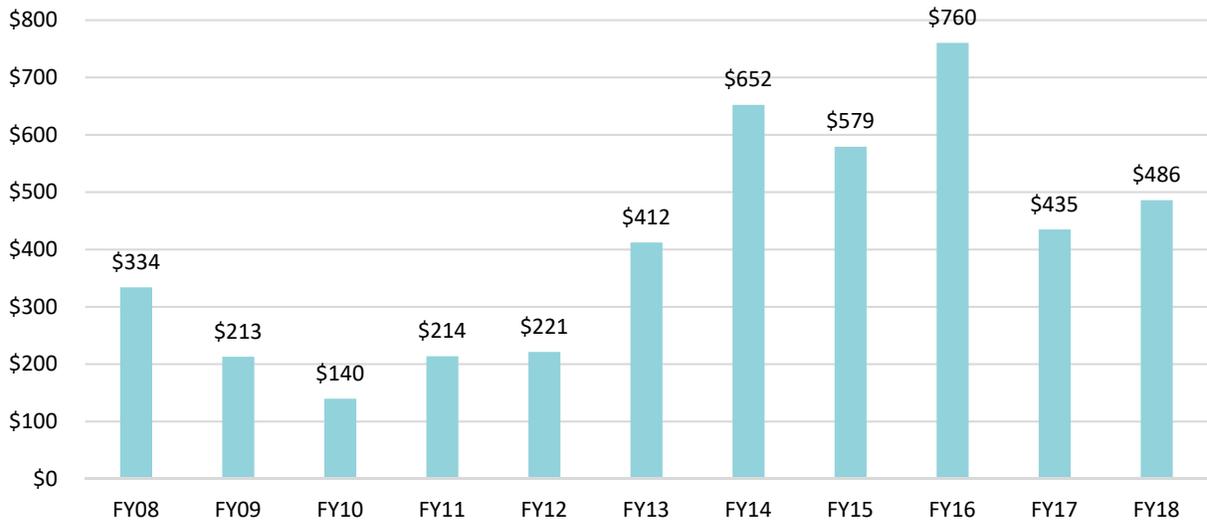
The objective of the Building Code Program Fund for this fiscal year is to promote dependable and safe buildings and structures through the implementation and enforcement of the International Building Code, International Plumbing Code, International Mechanical Code, and National Electric Code within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

The FY 2019 budget proposes a building activity to remain similar to FY 2018 with no significant changes to revenues or expenditures. No capital purchases are budgeted for FY 2019.

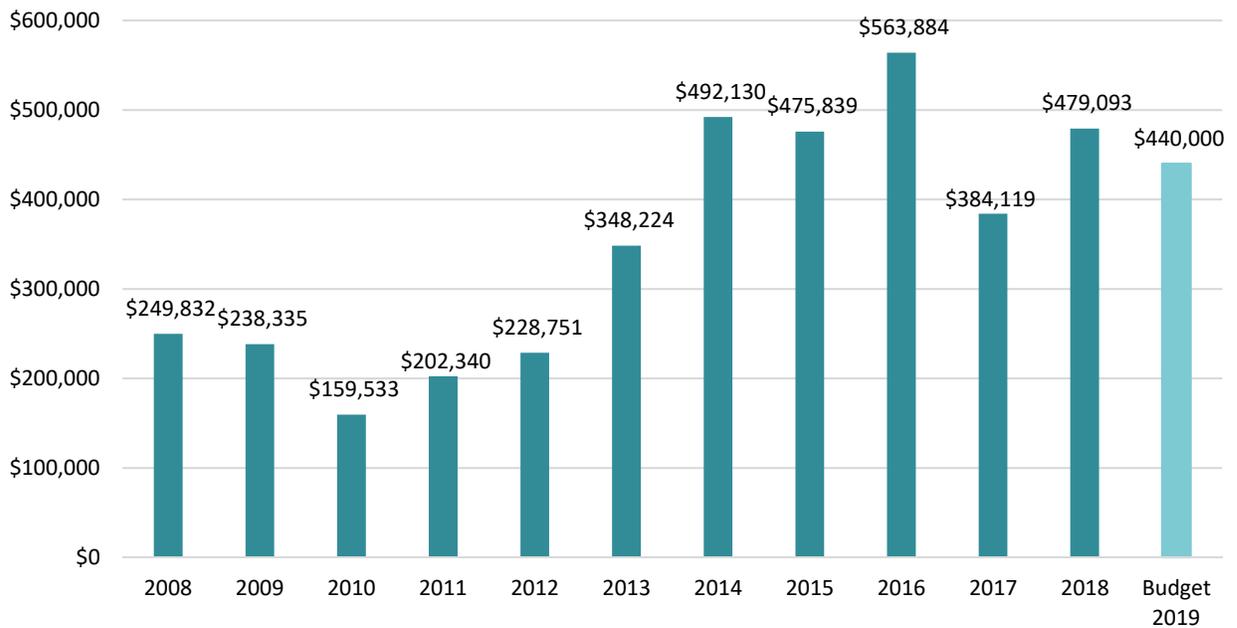
Number of Building Permits Issued by Fiscal Year



Total Construction Valuation by Fiscal Year in \$100,000s



Building License & Permit Revenue by Fiscal Year



Building Code Fund - 2394

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Licenses and Permits						
323010	Building Plan Review	237,882	143,065	170,000	158,335	160,000
323011	Building Permits	217,039	156,161	170,000	220,211	180,000
323012	Electrical Permits	46,706	35,337	40,000	39,237	40,000
323013	Plumbing Permits	31,065	23,085	30,000	32,995	30,000
323017	Mechanical Permits	31,192	26,471	30,000	28,316	30,000
		\$ 563,884	\$ 384,119	\$ 440,000	\$ 479,093	\$ 440,000
Charges for Services						
342041	Col. Falls Building Contract	79,607	64,813	60,000	91,482	65,000
		\$ 79,607	\$ 64,813	\$ 60,000	\$ 91,482	\$ 65,000
Miscellaneous Revenue						
362000	Miscellaneous Revenue	135	292	1,000	15	500
		\$ 135	\$ 292	\$ 1,000	\$ 15	\$ 500
Total Fund Revenue		\$ 643,626	\$ 449,224	\$ 501,000	\$ 570,590	\$ 505,500
Beginning Available Cash				\$ 159,403		\$ 245,360
Total Resources				\$ 660,403		\$ 750,860

Building Code Fund - 2394

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
420530 - Construction Inspection					
Personnel Services					
110 Salaries	181,888	232,093	240,586	231,400	251,926
112 Part-time Wages	15,806	1,599	1,605	1,613	2,506
120 Overtime	320	75	126	121	169
130 Vacation/Sick Accrual	31,830	-	-	-	-
140 Employer Contributions	99,130	103,373	114,322	94,969	113,302
	\$ 328,973	\$ 337,140	\$ 356,639	\$ 328,103	\$ 367,903
Materials and Services					
210 Office Supplies/Materials	1,681	2,510	2,000	1,287	2,000
220 Operating Supplies	3,141	2,687	4,200	9,288	4,200
230 Repair & Maintenance Supplies	1,700	3,114	6,000	3,518	6,000
310 Postage & Freight	10	-	250	-	250
320 Printing	-	-	100	-	100
330 Publicity/Subscriptions/Dues	2,738	4,124	4,000	3,231	3,200
340 Utility Services	4,100	4,726	4,000	9,348	5,300
350 Professional Services	26,640	9,760	16,900	9,961	16,900
360 Repair and Maintenance	2,128	40,946	8,464	10,712	8,464
370 Travel & Training	1,900	1,874	4,000	2,182	5,000
397 Contracted Workers	14,965	-	1,000	347	1,000
510 Insurance	4,681	7,680	8,155	5,655	8,050
530 Lease/Rental	-	2,924	2,916	2,924	3,386
540 Special Assessments	104	104	150	477	480
880 Administrative Expense	6,507	6,625	8,645	8,110	9,806
	\$ 70,296	\$ 87,074	\$ 70,780	\$ 67,040	\$ 74,136
Capital Outlay					
940 Machinery & Equipment	29,038	-	30,000	22,091	-
	\$ 29,038	\$ -	\$ 30,000	\$ 22,091	\$ -
Total Construction Inspection	\$ 428,307	\$ 424,214	\$ 457,419	\$ 417,234	\$ 442,039
510700 - Columbia Falls Building Codes					
Personnel Services					
110 Salaries	19,115	30,700	33,707	33,449	34,817
130 Vacation/Sick Accrual	1,565	-	-	-	-
140 Employer Contributions	10,590	14,174	16,355	15,224	17,100
	\$ 31,270	\$ 44,874	\$ 50,062	\$ 48,673	\$ 51,917
Materials and Services					
220 Operating Supplies/Materials	138	47	400	-	400
230 Repair & Maintenance Supplies	1,330	1,516	3,000	1,515	3,000
510 Insurance	362	309	725	604	1,100
	\$ 1,830	\$ 1,872	\$ 4,125	\$ 2,119	\$ 4,500
Total Columbia Falls Contract	\$ 33,101	\$ 46,746	\$ 54,187	\$ 50,792	\$ 56,417
Total Fund Expenditures	\$ 461,408	\$ 470,960	\$ 511,606	\$ 468,026	\$ 498,456
Ending Available Cash			\$ 148,796		\$ 252,404
Total Building Code Fund			\$ 660,403		\$ 750,860

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.

The Whitefish Trail Operations and Maintenance is also budgeted in the Parks & Recreation Fund to address existing portions of the trail and is primarily funded by the Whitefish Trail endowment disbursements managed by the Whitefish Community Foundation and Whitefish Legacy Partners.

FY 2019 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 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 Median, and the grounds of the Whitefish Cultural Arts Center, Whitefish Library, and City Wastewater Plant.
- (2) provide budget authority for Whitefish Legacy Partners to manage annual operations, trail, and trailhead maintenance through efficient use of endowment funds and strong WT volunteer programs.
- (3) provide a series of recreation programs and special events.
- (4) provide maintenance for boulevard trees and pre-planting administration.
- (5) maintain the Hwy. 93 right-of-way landscape, and provide weed spraying services on City property and right-of-ways as needed.
- (6) provide other general beautification and community services as needed.

Significant or changed appropriations during FY 2019 are:

Item/Project	Amount
Revenue Changes	
• Increase in boat launch pass revenue based on FY 2018 collections	\$13,000
• Decrease in budgeted After School Program revenues to more accurately reflect actual collections in FY 2018 and prior years	\$36,500
• Decrease in budgeted Summer Day Camp revenues to more accurately reflect actual collections in FY 2018 and prior years and an 8-week program	\$24,310
• Increase of the Greenways & Parkland Assessment for capital purchases and maintenance operations (~\$2.86 per residential property with 50 feet or less of front footage)	\$39,601
• Decrease in contributions and donations due to a portion of grant funds expended at the end of FY 2018.	\$33,643
• Increase in transfer from General Fund (Property Tax Support)	\$92,868
• Continued transfer from Water Fund to support the AIS Boat Inspection Station at State Park (includes personnel and operating costs only)	\$50,511
Expenditure Changes	
• Increase in seasonal staffing for AIS and increased maintenance of City Parks	\$23,245
• Increase in seasonal staffing for Urban Forestry Maintenance	\$22,026
• Decrease in Repair and Maintenance for Baker Path Trail Repair	\$2,000
• Decrease in Operating Supplies and Repair & Maintenance for Parks & Properties	\$22,200
• #1 Capital Project – Kubota Tractor with trailer	\$40,000
• #2 Capital Project – Toro Cab	\$15,000
• #3 Capital Project – Bucket Truck and other Urban Forestry Maintenance Equipment	\$140,000
• #4 Capital Project – Exterior Door Improvements at Ice Rink	\$8,000
• #5 Capital – Roundhouse Landing Improvements (BNSF Grant carry-over)	\$19,667

Parks and Recreation Fund - 2210

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Licenses and Permits						
322015	Alcohol Consumption Permit	580	630	700	1,120	700
		\$ 580	\$ 630	\$ 700	\$ 1,120	\$ 700
Intergovernmental						
334000	Grants	4,865	3,757	9,771	25,669	3,000
334001	WF Trail O&M Grants	-	-	-	-	11,000
334002	FWP Fishing Lease - WF Trail	3,500	3,500	3,500	3,500	3,500
		\$ 8,365	\$ 7,257	\$ 13,271	\$ 29,169	\$ 17,500
Charges for Services						
346014	Beach Concessions	8,260	13,774	12,000	14,550	14,000
346015	Beach Gazebo Rental	2,440	3,235	3,500	4,245	3,500
346016	Boat Launch Passes	11,757	17,493	12,000	25,226	25,000
346017	Beach Floatation Rentals	1,000	-	-	-	-
346033	Ice Rink Admissions	7,824	-	-	-	-
346035	Ice Rink Advertising	5,050	-	-	-	-
346037	Ice Rink Concessions	6,373	-	-	-	-
346039	Ice Rink Pro Shop	3,298	-	-	-	-
346040	Ice Rink Management Contract	96,229	34,028	16,089	16,089	-
346041	Ice Rink Rentals	111,839	-	-	-	-
346043	Ice Rink Season Passes	2,160	-	-	-	-
346007	After School Program	64,067	64,332	96,500	56,074	60,000
346022	Summer Day Camp	87,653	93,459	104,310	71,667	80,000
346085	Adult Programs	1,702	992	2,200	246	1,000
346086	Youth Programs	20,565	22,647	26,000	22,035	23,000
346057	Special Events	-	220	3,500	4,204	3,500
346009	Armory Rental	6,826	15,890	8,500	5,285	10,000
346402	Facility Usage Revenue	12,350	13,785	12,000	8,406	12,000
		\$ 449,394	\$ 279,855	\$ 296,599	\$ 228,026	\$ 232,000
Miscellaneous Revenue						
361020	Verizon Cell Tower Lease	18,720	19,469	20,248	20,248	21,057
362000	Miscellaneous Revenue	16,391	8,644	10,000	3,094	10,000
362007	Program Guide Revenue	2,240	3,160	2,500	3,095	3,000
363010	Greenways & Parkland Asmt	293,496	354,864	415,000	423,191	454,601
363040	P&I Special Assessments	858	961	1,000	1,187	1,000
365000	Contributions & Donations	11,459	6,905	60,310	38,891	26,667
365001	WF Trail Oper Revenue	44,423	44,181	52,422	39,139	45,500
		\$ 387,587	\$ 438,184	\$ 561,480	\$ 528,845	\$ 561,825
Other Financing Sources						
383004	Op. Transfer from Gen. Fund	651,238	672,579	701,122	701,122	793,990
383000	Transfer from Water for AIS	-	-	40,376	40,376	50,511
		\$ 651,238	\$ 672,579	\$ 741,498	\$ 741,498	\$ 844,501
Total Fund Revenue		\$ 1,497,164	\$ 1,398,505	\$ 1,613,547	\$ 1,528,659	\$ 1,656,526
101000	Beginning Available Cash			\$ 166,740		\$ 146,461
Total Resources				\$ 1,780,288		\$ 1,802,987

Parks & Recreation Fund - 2210

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
430255 Bicycle Path Maint. Program					
Personnel Services					
110 Salaries	11,586	21,823	19,444	20,439	20,264
111 Part-time/Seasonal Wages	2,168	983	7,330	206	8,880
120 Overtime	63	17	72	94	153
130 Vacation/Sick Accrual	-	-	-	-	-
140 Employer Contributions	6,071	8,711	10,534	8,259	11,059
	\$ 19,888	\$ 31,535	\$ 37,380	\$ 28,998	\$ 40,356
Materials and Services					
220 Operating Supplies	1,371	206	4,000	45	1,000
230 Repair & Maintenance Supplies	7,620	3,344	6,000	-	5,000
330 Publicity/Subscriptions/Dues	1	201	100	1	100
350 Professional Services	33	-	-	-	-
360 Repair & Maintenance Services	5,581	27,900	10,000	5,510	8,000
370 Travel & Training	-	-	1,000	-	-
510 Insurance	407	456	546	546	765
530 Rent	2,985	3,075	3,000	3,167	3,000
	\$ 17,998	\$ 35,182	\$ 24,646	\$ 9,269	\$ 17,865
Capital Outlay					
940 Machinery & Equipment	-	-	5,000	2,390	15,000
	\$ -	\$ -	\$ 5,000	\$ 2,390	\$ 15,000
Total Bicycle Path Maint.	\$ 37,887	\$ 66,717	\$ 67,026	\$ 40,657	\$ 73,221
430256 Whitefish Trail Maintenance					
Personnel Services					
110 Salaries	11,573	3,603	2,891	2,867	3,046
120 Overtime	-	20	-	11	21
140 Employer Contributions	5,306	2,350	1,367	1,702	1,443
	\$ 16,879	\$ 5,973	\$ 4,258	\$ 4,580	\$ 4,510
Materials and Services					
220 Operating Supplies	9,046	10,562	10,300	851	3,550
230 Repair & Maintenance Supplies	5,244	459	-	-	10,000
330 Publicity/Subscriptions/Dues	-	233	-	22	-
360 Repair & Maintenance Services	2,209	11,209	22,500	21,201	23,500
390 Other Purchased Services	22,437	5,000	-	650	-
510 Insurance	878	681	1,000	170	1,000
530 Rent	12,934	16,254	17,950	15,502	17,950
	\$ 52,748	\$ 44,397	\$ 51,750	\$ 38,396	\$ 56,000
Total Whitefish Trail Maint.	\$ 69,627	\$ 50,370	\$ 56,008	\$ 42,976	\$ 60,510

Parks & Recreation Fund - 2210

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
460400 Parks & Rec Administration					
Personnel Services					
110 Salaries	92,604	102,214	123,304	141,842	149,663
112 Permanent Part-Time	2,031	1,925	2,007	2,001	1,757
120 Overtime	301	236	193	659	2,714
130 Vacation/Sick Accrual	1,998	-	-	-	-
140 Employer Contributions	32,582	39,437	52,655	52,247	39,839
	\$ 129,517	\$ 143,812	\$ 178,159	\$ 196,749	\$ 193,973
Materials and Services					
210 Office Supplies/Materials	1,967	3,869	3,750	3,065	3,700
220 Operating Supplies	5,208	11,132	4,375	14,177	7,000
230 Repair & Maintenance Supplies	365	-	500	556	500
310 Postage & Freight	1,112	1,390	1,200	220	1,200
320 Printing	-	-	500	-	500
330 Publicity/Subscriptions/Dues	2,536	1,682	2,500	2,745	2,000
340 Utility Services	3,981	6,012	6,000	8,628	6,000
350 Professional Services	200	359	10,500	12,975	3,000
360 Repair & Maintenance Services	918	2,324	2,000	4,167	3,300
370 Travel & Training	852	3,916	6,000	14,320	6,000
390 Other Purchased Services	4,132	5,133	5,000	6,897	5,000
397 Contract Workers	-	-	500	-	510
510 Insurance	1,814	2,920	2,320	2,507	4,705
530 Rental/Leases	-	2,274	2,268	2,274	2,274
540 Special Assessments	-	-	-	339	350
790 Memorial Park - Glacier Twins	18,720	19,469	19,470	20,248	21,057
880 Administrative Expense	15,501	15,384	17,500	19,079	24,446
	\$ 57,304	\$ 75,864	\$ 85,161	\$ 112,196	\$ 91,542
Total Parks and Rec Admin	\$ 186,821	\$ 219,675	\$ 263,320	\$ 308,945	\$ 285,515

Parks & Recreation Fund - 2210

8/13/2018

Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
460434 City Parks & Properties						
Personnel Services						
110	Salaries	105,825	93,164	112,395	107,172	119,695
111	Part-time/Seasonal Wages	54,277	75,874	22,396	56,288	35,631
120	Overtime	4,568	132	547	2,258	1,261
130	Vacation/Sick Accrual	-	-	-	-	-
140	Employer Contributions	66,671	63,434	69,311	65,843	67,805
		\$ 231,341	\$ 232,603	\$ 204,649	\$ 231,561	\$ 224,392
Materials and Services						
210	Office Supplies/Materials	950	959	700	202	715
220	Operating Supplies	32,778	43,046	49,200	38,495	40,000
230	Repair & Maintenance Supplies	47,062	47,583	50,000	79,174	50,000
310	Postage & Freight	68	-	300	-	300
320	Printing	21	-	100	-	100
330	Publicity/Subscriptions/Dues	458	138	350	-	35
340	Utility Services	59,450	52,022	60,000	44,233	50,000
350	Professional Services	90	-	500	-	500
360	Repair & Maintenance Services	29,525	41,644	44,000	20,038	31,000
370	Travel & Training	3,962	679	6,000	4,681	6,000
390	Other Purchased Services	9,445	11,456	8,000	6,979	8,000
397	Contracted Workers	25,317	1,763	6,000	-	2,000
510	Insurance	7,665	7,693	8,020	8,439	11,000
530	Rent/Lease Expense	1,391	2,347	2,600	1,953	2,600
540	Special Assessments	2,002	1,075	2,140	1,230	1,230
		\$ 220,183	\$ 210,404	\$ 237,910	\$ 205,425	\$ 203,480
Capital Outlay						
931	Park Improvements	-	-	48,310	5,333	19,667
940	Machinery & Equipment	20,738	6,350	35,000	41,492	40,000
		\$ 20,738	\$ 6,350	\$ 83,310	\$ 46,825	\$ 59,667
	Total City Parks & Properties	\$ 472,262	\$ 449,357	\$ 525,869	\$ 483,811	\$ 487,539
460437 Urban Forestry Program						
Personnel Services						
110	Salaries	8,129	32,822	71,582	58,330	78,002
111	Part-time/Seasonal Wages	7,351	2,250	7,330	1,116	27,659
120	Overtime	63	184	318	373	688
140	Employer Contributions	4,047	17,804	37,768	31,632	49,955
		\$ 19,590	\$ 53,060	\$ 116,998	\$ 91,450	\$ 156,304
Materials and Services						
220	Operating Supplies	7,295	9,188	8,000	7,898	8,000
230	Repair & Maintenance Supplies	2,159	3,809	2,000	2,384	2,000
330	Publicity/Subscriptions/Dues	-	-	-	100	-
340	Utility Services	-	776	-	559	480
350	Professional Services	-	-	500	-	500
360	Repair & Maintenance Services	22,363	18,373	25,000	15,933	20,000
390	Other Purchased Services	20	150	-	-	-
510	Insurance	258	195	715	714	1,905
		\$ 32,095	\$ 32,491	\$ 36,215	\$ 27,588	\$ 32,885
Capital Outlay						
940	Machinery and Equipment	-	-	-	-	140,000
	Total Urban Forestry	\$ 51,686	\$ 85,550	\$ 153,213	\$ 119,038	\$ 329,189

Parks & Recreation Fund - 2210

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
460505 After School Program					
Personnel Services					
110 Salaries	30,364	25,680	31,473	21,064	36,557
111 Part-time/Seasonal Wages	34,687	20,796	25,450	23,301	22,977
120 Overtime	-	25	286	768	275
140 Employer Contributions	12,373	9,489	19,853	14,644	23,383
	\$ 77,424	\$ 55,990	\$ 77,062	\$ 59,777	\$ 83,192
Materials and Services					
220 Operating Supplies	9,945	10,076	8,500	9,683	8,225
340 Utility Services	53	-	-	117	-
370 Travel & Training	819	-	2,300	-	2,500
390 Contract Services	1,385	2,320	3,650	1,575	2,500
510 Insurance	733	775	775	774	1,245
	\$ 12,935	\$ 13,171	\$ 15,225	\$ 12,149	\$ 14,470
Total After School Program	\$ 90,359	\$ 69,161	\$ 92,287	\$ 71,927	\$ 97,662
460507 Armory Facility					
Personnel Services					
110 Salaries	9,989	10,751	9,766	9,762	10,192
111 Part-time/Seasonal Wages	-	-	7,635	-	-
120 Overtime	26	17	67	94	152
140 Employer Contributions	4,270	5,128	6,821	4,929	5,860
	\$ 14,285	\$ 15,897	\$ 24,289	\$ 14,785	\$ 16,204
Materials and Services					
210 Office Materials and Supplies	-	-	150	-	-
220 Operating Supplies	1,980	1,951	3,000	2,115	2,000
230 Repair & Maintenance Supplies	1,743	5,669	11,000	30	7,500
340 Utility Services	11,173	12,940	14,000	13,856	14,000
360 Repair & Maintenance Services	894	13,094	2,500	8,713	3,000
370 Travel and Training	-	-	3,000	-	-
510 Insurance	1,514	1,510	1,375	1,361	1,825
540 Special Assessments	478	481	500	841	850
	\$ 17,782	\$ 35,645	\$ 35,525	\$ 26,916	\$ 29,175
Total Armory Facility	\$ 32,067	\$ 51,541	\$ 59,814	\$ 41,701	\$ 45,379

Parks & Recreation Fund - 2210

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
460514 City Beach					
Personnel Services					
110 Salaries and Wages	25,264	37,970	37,278	37,051	39,128
111 Seasonal City Beach AIS	-	-	-	34,820	42,009
113 Seasonal City Beach Rangers	19,779	38,568	55,000	29,600	19,500
114 Seasonal State Park AIS	16,341	20,132	33,770	27,476	40,500
120 Overtime	147	668	862	3,465	1,245
140 Employer Contributions	14,430	27,242	33,901	34,800	34,824
	\$ 75,961	\$ 124,579	\$ 160,811	\$ 167,212	\$ 177,206
Materials and Services					
210 Office Materials and Supplies	133	423	250	211	250
220 Operating Supplies	3,609	10,259	8,000	8,104	8,000
230 Repair & Maintenance Supplies	624	3,620	5,000	6,780	4,000
310 Postage & Freight	-	11	50	-	50
320 Printing, Duplicating, Typing	-	-	300	710	400
330 Publicity, Subscriptions & Dues	180	614	200	198	300
340 Utility Services	8,742	8,479	9,500	11,052	10,100
350 Professional Services	-	-	500	-	-
360 Repair & Maintenance Services	36,661	6,192	14,000	13,724	14,000
370 Travel and Training	355	22	4,000	-	2,000
390 Other Purchased Services	484	769	1,000	1,149	1,000
510 Insurance	1,304	1,001	1,790	1,786	3,775
540 Special Assessments	81	81	85	81	85
	\$ 52,174	\$ 31,470	\$ 44,675	\$ 43,795	\$ 43,960
Capital Outlay					
930 City Beach Improvement	-	5,449	15,000	1,630	-
	\$ -	\$ 5,449	\$ 15,000	\$ 1,630	\$ -
Total City Beach	\$ 128,134	\$ 161,498	\$ 220,486	\$ 212,637	\$ 221,166

Parks & Recreation Fund - 2210

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
460533 Community Ice Rink Pavilion					
Personnel Services					
110 Salaries and Wages	21,586	-	-	-	-
111 Temporary/Seasonal Wages	25,801	-	-	-	-
114 Part-time wages - Concessions	4,671	-	-	-	-
120 Overtime	889	-	-	-	-
140 Employer Contributions	15,276	-	-	-	-
	\$ 68,223	\$ -	\$ -	\$ -	\$ -
Materials and Services					
210 Office Materials and Supplies	651	-	-	-	-
220 Operating Supplies	6,329	-	-	-	-
223 Concessions	5,905	-	-	-	-
230 Repair & Maintenance Supplies	24,168	-	4,000	-	4,000
320 Printing, Duplicating, Typing	656	-	-	-	-
330 Publicity/Subscriptions/Dues	345	-	-	-	-
340 Utility Services	33,596	-	-	-	-
360 Repair & Maintenance Services	83,726	-	-	-	8,000
390 Other Purchased Services	889	-	-	750	-
397 Contracted Workers	26,363	-	-	-	-
510 Insurance	5,564	3,734	2,505	2,502	3,285
	\$ 188,191	\$ 3,734	\$ 6,505	\$ 3,252	\$ 15,285
610 Loan Principal	31,560	31,911	15,892	15,892	-
620 Loan Interest	893	617	197	197	-
Debt Service	\$ 32,453	\$ 32,528	\$ 16,089	\$ 16,089	\$ -
Total Ice Rink Pavilion	\$ 288,867	\$ 36,262	\$ 22,594	\$ 19,341	\$ 15,285
460534 Warming Hut					
Materials and Services					
340 Utility Services	1,714	1,323	2,000	808	1,000
Total Saddle Club Rental	\$ 1,714	\$ 1,323	\$ 2,000	\$ 808	\$ 1,000
460554 Saddle Club Rental					
Materials and Services					
340 Utility Services	812	1,862	2,200	1,130	1,200
Total Saddle Club Rental	\$ 812	\$ 1,862	\$ 2,200	\$ 1,130	\$ 1,200

Parks & Recreation Fund - 2210

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
460557 Special Events					
Personnel Services					
110 Salaries and Wages	4,266	17,392	17,902	17,921	18,742
120 Overtime	-	67	24	117	151
140 Employer Contributions	1,236	7,767	9,293	8,220	9,776
	\$ 5,502	\$ 25,226	\$ 27,219	\$ 26,258	\$ 28,669
Materials and Services					
220 Operating Supplies	-	802	4,000	1,771	1,000
Total Special Events	\$ -	\$ 802	\$ 4,000	\$ 1,771	\$ 1,000
Total Special Events	\$ 5,502	\$ 26,028	\$ 31,219	\$ 28,029	\$ 29,669
460590 Adult Programs					
Personnel Services					
110 Salaries and Wages	2,875	2,670	2,301	2,370	2,496
111 Temporary/Seasonal Wages	-	-	509	118	-
120 Overtime	-	1	4	3	-
140 Employer Contributions	639	531	1,015	430	1,017
	\$ 3,514	\$ 3,202	\$ 3,829	\$ 2,921	\$ 3,513
Materials and Services					
220 Operating Supplies	738	58	-	2,552	50
320 Printing	-	-	-	-	25
	\$ 738	\$ 58	\$ -	\$ 2,552	\$ 75
Total Adult Programs	\$ 4,252	\$ 3,260	\$ 3,829	\$ 5,473	\$ 3,588
460591 Youth Programs					
Personnel Services					
110 Salaries and Wages	10,434	13,834	15,797	10,417	18,529
111 Temporary/Seasonal Wages	6,518	2,260	7,533	982	3,219
120 Overtime	-	-	93	109	55
140 Employer Contributions	3,348	3,463	8,963	5,526	10,465
	\$ 20,300	\$ 19,557	\$ 32,386	\$ 17,034	\$ 32,268
Materials and Services					
220 Operating Supplies	2,199	1,348	3,500	3,140	1,800
390 Contract Services	1,265	5,292	5,300	6,678	5,300
510 Insurance	229	198	262	262	355
	\$ 3,693	\$ 6,838	\$ 9,062	\$ 10,080	\$ 7,455
Total Youth Programs	\$ 23,993	\$ 26,395	\$ 41,448	\$ 27,113	\$ 39,723

Parks & Recreation Fund - 2210

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
460592 Summer Camp					
Personnel Services					
110 Salaries and Wages	8,576	18,731	25,914	15,120	31,137
111 Temporary/Seasonal Wages	53,987	63,867	36,648	38,534	31,746
120 Overtime	43	-	361	189	298
140 Employer Contributions	11,176	20,466	18,567	15,490	20,918
	\$ 73,783	\$ 103,064	\$ 81,490	\$ 69,333	\$ 84,099
Materials and Services					
220 Operating Supplies	4,340	5,514	5,600	4,043	5,446
310 Communication & Transportation	147	-	-	-	-
370 Travel and Training	-	-	600	-	700
390 Contract Services	14,212	13,010	17,800	15,872	14,190
510 Insurance	1,474	661	1,300	1,298	1,445
	\$ 20,173	\$ 19,185	\$ 25,300	\$ 21,213	\$ 21,781
Total Summer Camp	\$ 93,956	\$ 122,249	\$ 106,790	\$ 90,546	\$ 105,880
Total Expenditures	\$ 1,487,940	\$ 1,371,250	\$ 1,648,102	\$ 1,494,132	\$ 1,796,526
Ending Available Cash			\$ 132,185		\$ 6,461
Total Parks & Recreation Fund			\$ 1,780,288		\$ 1,802,987

Parks & Recreation Fund - 2210

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Total Parks and Rec Fund					
Personnel Services	756,206	814,497	948,530	910,657	1,044,686
Materials and Services	678,543	512,426	580,174	516,541	537,173
Debt Service	32,453	32,528	16,089	16,089	-
Capital Outlay	20,738	11,799	103,310	50,845	214,667
Contingency	-	-	-	-	-
	\$ 1,487,940	\$ 1,371,250	\$ 1,648,102	\$ 1,494,132	\$ 1,796,526
Personnel Services					
110	343,071	380,653	470,047	444,355	527,451
111	184,789	166,030	114,831	155,365	172,121
112	2,031	1,925	2,007	2,001	1,757
113/114	40,791	58,700	88,770	57,076	60,000
120	6,101	1,368	2,827	8,139	7,013
130	1,998	-	-	-	-
140	177,425	205,822	270,048	243,722	276,344
Materials and Services					
210	3,700	5,251	4,850	3,477	4,665
220	84,839	104,141	108,475	92,875	86,071
223	5,905	-	-	-	-
230	88,985	64,485	78,500	88,923	83,000
310	1,327	1,400	1,550	220	1,550
320	677	-	900	710	1,025
330	3,519	2,868	3,150	3,066	2,435
340	119,521	83,414	93,700	80,384	82,780
350	323	359	12,000	12,975	4,000
360	181,878	120,736	120,000	89,285	110,800
370	5,988	4,617	22,900	19,001	17,200
390	54,269	43,129	40,750	40,551	35,990
397	51,680	1,763	6,500	-	2,510
510	21,840	19,824	20,608	20,359	31,305
530	17,310	23,950	25,818	22,897	25,824
540	2,561	1,637	2,725	2,491	2,515
790	18,720	19,469	20,248	20,248	21,057
880	15,501	15,384	17,500	19,079	24,446
Contingency					
	-	-	-	-	-
Debt Service					
	32,453	32,528	16,089	16,089	-
Capital Outlay					
930	-	-	63,310	6,963	19,667
940	20,738	11,799	40,000	43,882	195,000
	1,487,940	1,371,250	1,648,102	1,494,132	1,796,526

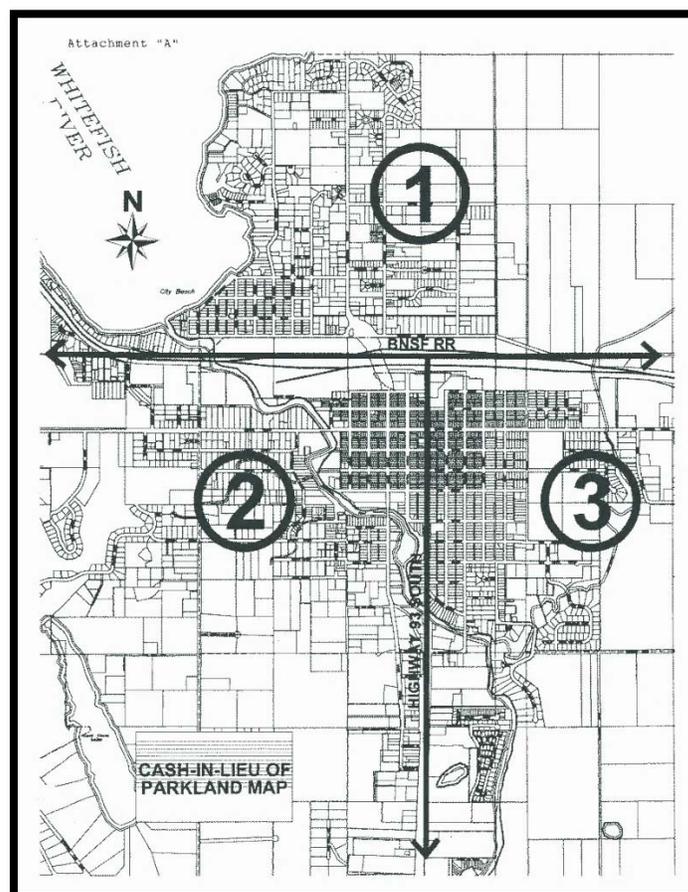
Purpose

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 2019 Objectives

The objective of this fund for FY 2019 is to collect contributions and cash in-lieu of parkland until adequate reserves are accumulated for future park land purchases or park improvements.



Parkland Acquisition & Development - 2990

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Intergovernmental						
331050	CTEP Project Grant	241,706	-	-	-	-
331051	Federal Earmark Grant for Trails	210,700	-	-	-	-
		\$ 452,406	\$ -	\$ -	\$ -	\$ -
Investment Earnings						
371010	Investment Earnings	289	110	200	313	300
		\$ 289	\$ 110	\$ 200	\$ 313	\$ 300
Other Financing Sources						
381061	Proceeds From Cash In-lieu / Dist W	300	41,237	500	18,259	500
381062	Proceeds From Cash In-lieu / Dist N	-	18,000	500	-	500
381060	Proceeds From Cash In-lieu / Dist E	-	-	500	-	500
383002	Transfer from Resort Tax	-	-	-	-	-
383003	Transfer from Tax Increment	61,600	-	-	-	-
383000	Transfer from Impact Fees	165,000	-	-	-	-
		\$ 226,900	\$ 59,237	\$ 1,500	\$ 18,259	\$ 1,500
	Total Fund Revenue	\$ 679,595	\$ 59,347	\$ 1,700	\$ 18,572	\$ 1,800
102130	Cash - District East			\$ 7,644		\$ 8,420
102131	Cash - District West			\$ 41,547		\$ 13,847
102132	Cash - District North			\$ 0		\$ 0
	Total Resources			\$ 50,891		\$ 24,067
Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
460434	Capital Outlay					
931	Park Improvements	986,458	55,613	40,000	46,201	500
		\$ 986,458	\$ 55,613	\$ 40,000	\$ 46,201	\$ 500
	Total Expenditures	\$ 986,458	\$ 55,613	\$ 40,000	\$ 46,201	\$ 500
102130	Cash - District East			\$ 8,244		\$ 9,020
102131	Cash - District West			\$ 2,147		\$ 14,047
102132	Cash - District North			\$ 500		\$ 500
	Total Park Acquisition Fund			\$ 50,891		\$ 24,067

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. Funds provided to the effort are generated through grants and private contributions. To date, these funds have constructed 42 miles of trail and 12 trailheads, impacting over 6,100 acres for conservation.

The Whitefish Trail Operations and Maintenance is budgeted in the Parks & Recreation Fund to address existing portions of the trail and is primarily funded by the Whitefish Trail Endowment Fund disbursements managed by the Whitefish Community Foundation and Whitefish Legacy Partners.

FY 2019 Objectives

The objective of the Whitefish Trail Construction Fund for this fiscal year is to complete Whitefish Trail construction initiated last fiscal year in Haskill (boardwalk) and Spencer Mountain (connector trail and trailhead access road), construct one new mile of trail (Beaver Lake connection), Beaver Lake improvements (shore improvements, toilet, kiosks, and signs), and Beaver Lakes winter grooming.



Whitefish Trail Construction - 4540

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Intergovernmental						
334000	Grants	-	-	264,315	104,900	126,000
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264,315</u>	<u>\$ 104,900</u>	<u>\$ 126,000</u>
Miscellaneous Revenue						
346005	Donations and Sponsors	114,027	27,410	11,185	257,344	90,525
		<u>\$ 114,027</u>	<u>\$ 27,410</u>	<u>\$ 11,185</u>	<u>\$ 257,344</u>	<u>\$ 90,525</u>
Investment Earnings						
371010	Investment Earnings	10	5	-	-	-
		<u>\$ 10</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Fund Revenue	\$ 114,037	\$ 27,415	\$ 275,500	\$ 362,244	\$ 216,525
101000	Beginning Available Cash			\$ -		\$ -
	Total Resources			\$ 275,500		\$ 216,525

Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2018
430255	Capital Outlay					
938	Trail Construction	126,434	25,621	275,500	369,610	216,525
		<u>\$ 126,434</u>	<u>\$ 25,621</u>	<u>\$ 275,500</u>	<u>\$ 369,610</u>	<u>\$ 216,525</u>
	Total Expenditures	\$ 126,434	\$ 25,621	\$ 275,500		\$ 216,525
	Ending Available Cash			\$ -		\$ -
	Total WF Construction Fund			\$ 275,500		\$ 216,525

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% was 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 2019 Objectives

Specific projects appropriated during FY 2019 are shown below. Additional funds are appropriated in case of cost increases or if other projects are approved during the year.

Item/Project	Amount
Revenue Changes	
<ul style="list-style-type: none"> • Increase in resort tax collections due to the anticipated increase in collections during FY 2018 	\$326,908
<ul style="list-style-type: none"> • Increase in investment earnings due to new investment strategies and improving rates 	\$17,249

Expenditures

• Carry-over of Somers Street Reconstruction Construction – south of East 2 nd Street	\$1,112,100
• State Park Road – Hwy 93 to Railroad (design and engineering)	\$400,000
• Wayfinding Signs Improvements	\$20,000
• Gator for Bike Path Maintenance	\$15,000
• Contribution to Project Whitefish Kids for new playground at Smith Fields	\$20,000
• Debt Service Portion of Resort Tax for the Haskill Basin Conservation Easement loan (budgeted debt payments of \$938,588 in Water Fund– transferred from Resort Tax Fund)	\$985,150
• Property tax relief increase from FY18 (additional property tax relief is transferred from the Water Fund to the General Fund)	\$153,778

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
6th and Geddes
East 2nd Street
West 7th Street

Future Street Projects:

Somers Avenue
State Park Road
East Edgewood Place
Karrow Avenue

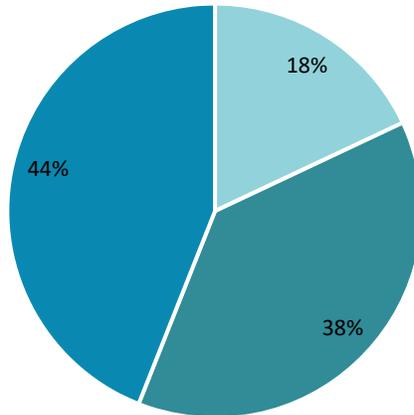
PARKS:

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
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
WAG Dog Park Pave Road and Parking Lot
Riverside Park River/Boat Access
City Beach Restrooms
Lacrosse Fields at Armory Parks with Irrigation

Future Parks Projects:

Wayfinding Signs Improvement Project
Gator for Bike Path Maintenance
Contribution for Playground at Smith Fields

Resort Tax Collections by Category



■ Lodging ■ Bars & Restaurants ■ Retail

Resort Tax Expenditures (Inception to June 2018)

<u>Property tax relief since 1996:</u>	<u>\$ 9,948,669</u>
<u>Street improvements since 1996:</u>	<u>\$ 19,787,626</u>
<u>Park improvements since 1996:</u>	<u>\$ 1,651,967</u>

Resort Tax Fund - 2100

8/13/2018

Revenues	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Taxes					
311010 Resort Taxes	3,243,642	3,658,606	3,660,539	3,987,447	3,987,447
	<u>\$ 3,243,642</u>	<u>\$ 3,658,606</u>	<u>\$ 3,660,539</u>	<u>\$ 3,987,447</u>	<u>\$ 3,987,447</u>
Investment Earnings					
371010 Investment Earnings	8,849	8,432	6,500	23,749	23,749
	<u>\$ 8,849</u>	<u>\$ 8,432</u>	<u>\$ 6,500</u>	<u>\$ 23,749</u>	<u>\$ 23,749</u>
Total Revenue	\$ 3,252,492	\$ 3,667,038	\$ 3,667,039	\$ 4,011,196	\$ 4,011,196
101000 Beginning Cash-Rebate			\$ 1,123,847		\$ 1,277,625
Beginning Cash-Streets			\$ 593,994		\$ 1,313,067
Beginning Cash-Parks			\$ 134,756		\$ 67,122
Total Cash			<u>\$ 1,852,597</u>		<u>\$ 2,657,814</u>
Total Resources			\$ 5,519,636		\$ 6,669,010

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Capital Outlay					
932 Street Improvements	1,223,137	1,658,410	1,820,000	896,181	1,512,100
931 Park Development	302,327	325,935	208,653	179,977	55,000
	<u>\$ 1,525,463</u>	<u>\$ 1,984,345</u>	<u>\$ 2,028,653</u>	<u>\$ 1,076,158</u>	<u>\$ 1,567,100</u>
Other Financing Uses					
820 Property Tax Relief Transfer	679,023	862,869	1,123,847	1,123,847	1,277,625
820 Trans to Water (Haskill Basin)	745,840	898,726	900,625	979,317	985,150
	<u>\$ 1,424,863</u>	<u>\$ 1,761,595</u>	<u>\$ 2,024,471</u>	<u>\$ 2,103,164</u>	<u>\$ 2,262,775</u>
Total Expenditures	\$ 2,950,326	\$ 3,745,940	\$ 4,053,124	\$ 3,179,322	\$ 3,829,875
Ending Cash - Rebate			\$ 965,165		\$ 1,055,746
Ending Cash - Streets			\$ 446,531		\$ 1,630,474
Ending Cash - Parks			\$ 68,469		\$ 152,915
Total Cash			<u>\$ 1,480,165</u>		<u>\$ 2,839,135</u>
Total Resort Tax Fund Requirements			\$ 5,533,289		\$ 6,669,010

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 will be July 15, 2020.

FY 2019 Objectives

Significant or changed appropriations during FY 2019 are:

Item/Project	Amount
Revenue:	
<ul style="list-style-type: none"> Increase in property tax revenue from prior year 	\$506,404
<ul style="list-style-type: none"> Proceeds from property sale - potential LIHTC project with Whitefish Housing Authority (see property purchase below) 	\$500,000
<ul style="list-style-type: none"> Increase in impact fees transfer to pay off debt incurred through TIF bonds and/or payment of projects (City Hall, ESC, and Park Maintenance Building Impact Fees) 	\$123,836
Expenditures:	
<ul style="list-style-type: none"> Increased personnel costs for a Housing Coordinator position budgeted to start April 1, 2019 – 80% out of Tax Increment Fund and 20% out of the General Fund-Planning 	\$22,554
<ul style="list-style-type: none"> Highway 93 South Corridor Plan (350 Account – Prof Services) 	\$15,000
<ul style="list-style-type: none"> Downtown Parking Study (350 Account – Prof Services) 	\$30,000
<ul style="list-style-type: none"> Misc. Professional Services (350 Account – Prof Services) 	\$35,000
<ul style="list-style-type: none"> Contributions (770 Account)–Business Rehab Loans 	\$30,000
<ul style="list-style-type: none"> School Residential Rebate based on FY 2018 actuals and anticipated growth based on taxable value increase 	\$1,102,027
<ul style="list-style-type: none"> Land (910 Account)–Potential purchase of property for LIHTC project with Whitefish Housing Authority (City's net contribution of \$150,000) 	\$650,000
<ul style="list-style-type: none"> Improvements (930 Account)–Contribution for Right-of-Way Improvements on Nelson's Property to address blight 	\$100,000
<ul style="list-style-type: none"> Improvements (930 Account)–Central Avenue Slump Repairs 	\$200,000

• Improvements (930 Account)–Construction of parking lot at new City Beach lot at 55 Woodland Place	\$210,000
• Improvements (930 Account)–Depot Park Phase II	\$600,000
• Improvements (930 Account)–Misc. Urban Renewal Projects and carry-over from FY 2018	\$303,310
• Transfer – TIF Debt Service Fund (Current TIF Bond and New City Hall/Parking Structure TIF Revenue Bond)	\$4,016,359

Tax Increment District Fund - 2310

8/13/2018

Revenues	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Taxes					
311010 Real Property Taxes	4,981,949	5,036,114	5,951,361	5,953,090	6,466,265
311020 Personal Property Taxes	48,292	47,522	90,000	61,036	80,000
312000 Penalty and Interest	11,815	15,998	13,000	15,741	14,500
	\$ 5,042,055	\$ 5,099,634	\$ 6,054,361	\$ 6,029,867	\$ 6,560,765
Intergovernmental					
331008 CDBG Grant	-	-	-	36,367	-
335230 State Entitlement Share	248,865	248,865	248,865	248,865	248,865
	\$ 248,865	\$ 248,865	\$ 248,865	\$ 285,232	\$ 248,865
Miscellaneous Revenue					
362000 Miscellaneous Revenue	23,828	986	69,414	59,570	50,466
363000 Special Assessments	25,251	5,160	-	-	-
363040 P & I Special Assessments	47	55	-	79	-
382011 Proceeds from property sale	-	-	-	-	500,000
383021 Transfer from Impact Fees	213,084	203,386	74,158	74,159	197,994
	\$ 262,210	\$ 209,587	\$ 143,573	\$ 133,809	\$ 748,460
Total Revenue	\$ 5,553,131	\$ 5,558,086	\$ 6,446,799	\$ 6,448,907	\$ 7,558,090
101000 Beginning Available Cash			\$ 365,353		\$ 375,774
Total Resources			\$ 6,812,152		\$ 7,933,865

Tax Increment District Fund - 2310

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
470330					
Personnel Services					
110 Salaries	165,273	147,844	175,631	162,989	200,219
112 Part-Time Wages	6,094	5,775	6,020	5,972	4,842
120 Overtime	1,507	354	178	141	177
130 Vacation/Sick Accrual	12,696	-	-	-	-
140 Employer Contributions	58,156	50,619	69,790	61,986	79,341
	\$ 243,726	\$ 204,592	\$ 251,619	\$ 231,088	\$ 284,579
Materials and Services					
220 Operating Supplies	4,230	-	2,000	2,000	2,000
330 Publicity/Subscriptions/Dues	42	890	-	-	-
350 Professional Services	21,764	48,617	50,000	3,888	80,000
390 Other Purchased Services	15,840	3,270	25,000	27,000	50,000
510 Insurance	3,547	2,407	2,800	2,763	4,811
540 Special Assessments	1,558	-	-	-	-
770 Contributions	4,976	58,349	55,414	26,559	30,000
880 Administrative Expense	3,831	3,427	5,336	5,005	6,646
	\$ 57,618	\$ 116,960	\$ 140,550	\$ 67,215	\$ 173,457
Intergovernmental Allocations					
591 School Residential Rebate	829,608	813,047	824,575	1,011,034	1,102,027
	\$ 829,608	\$ 813,047	\$ 824,575	\$ 1,011,034	\$ 1,102,027
Transfers					
820 Trans to Parkland Dev Fund	61,600	-	-	-	-
820 Transfer to TIF Debt Service	3,085,121	3,458,768	3,798,123	3,718,078	4,016,359
820 Trans to City Hall/PS Const.	2,250,080	1,656,137	-	-	-
	\$ 5,396,801	\$ 5,114,905	\$ 3,798,123	\$ 3,718,078	\$ 4,016,359
Capital Outlay					
910 Land	286,001	1,909	-	-	650,000
920 Buildings	8,140	-	60,000	149,568	-
930 Urban Renewal Projects	175,077	218,812	1,320,855	834,853	1,413,310
	\$ 469,218	\$ 220,721	\$ 1,380,855	\$ 984,421	\$ 2,063,310
Contingency	-	-	100,000	-	100,000
Total Expenditures	\$ 6,996,970	\$ 6,470,225	\$ 6,495,722	\$ 6,011,836	\$ 7,739,732
Year end Available Cash			\$ 316,430		\$ 194,133
Total Fund			\$ 6,812,152		\$ 7,933,865

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 2000 bond, the 6% interest rate of the 2001 bond, and the 5.1% interest rate of the 2004 bond.

The City refinanced the 2009 bond 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 also issued \$9,800,000 of Tax Increment Revenue Bonds in March 2016 as to finance a portion of the City Hall and Parking Structure project. The interest rate on these bonds is 2.21%. All bonds will be paid in full July 15, 2020.

FY 2019 Objectives

To provide budget authority to meet debt service requirements on the 2015 and 2016 TIF Revenue Bonds.

Tax Increment Debt Service Debt - 3110

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Investment Earnings						
371010	Investment Earnings	\$ 5,382	\$ 19,812	\$ 1,850	\$ 31,324	\$ 30,000
Other Financing Sources						
383011	Transfer from TIF District Fund	\$ 3,085,121	\$ 3,458,768	\$ 3,798,123	\$ 3,718,078	\$ 4,016,359
381000	Revenue from Bond Issue	1,053,200	-	-	-	-
	Total	4,138,321	3,458,768	3,798,123	3,718,078	4,016,359
Total Fund Revenue		\$ 4,143,703	\$ 3,478,579	\$ 3,799,973	\$ 3,749,402	\$ 4,046,359
102000	Debt Service			\$ 3,292,207		\$ 3,600,755
102000	Debt Service Reserve			\$ 1,698,300		\$ 1,698,300
Total Resources				\$ 8,790,480		\$ 9,345,414

Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
490200	Debt Service					
350	Bond Issuance Costs	72,591	-	-	-	-
610	Principal	-	2,806,000	3,125,000	3,125,000	3,471,000
620	Interest	112,394	359,573	316,534	316,534	239,709
630	Paying Agent Fees	300	-	-	-	-
		\$ 185,285	\$ 3,165,573	\$ 3,441,534	\$ 3,441,534	\$ 3,710,709
Total Expenditures		\$ 185,285	\$ 3,165,573	\$ 3,441,534	\$ 3,441,534	\$ 3,710,709
102000	Debt Service			\$ 3,650,647		\$ 3,936,405
102000	Debt Service Reserve			\$ 1,698,300		\$ 1,698,300
Total Requirements				\$ 8,790,480		\$ 9,345,414

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.

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 and subsequent five-year review was completed in FY 2018. During the Fall of 2018, it is expected that the City Council will consider adjustments to the current impact fees based on the findings of the five-year review. While there are proposed increases and decrease for the various fees, this budget does not reflect the proposed rates. However, when any changes are approved, staff will monitor the fund to ensure expenditures are in-line with revenues.

FY 2019 Objectives

The objective of the Impact Fee Fund for this fiscal year is to provide a segregated fund to account for the collection of impact fees and appropriate fund for impact fee eligible projects. Projects for FY 2019 include completion of the trail from Kay Beller Park to the BNSF Loop, the Whitefish Avenue Stormwater Project, and Sump Collection System Project.

Impact Fees - 2399

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Charges for Services						
341072	Impact Fee - Paved Trails	60,203	37,838	25,000	52,237	38,000
341073	Impact Fee - Park Maint Bldg	4,004	2,184	2,000	3,452	2,500
341074	Impact Fee - ESC	208,862	86,073	70,000	103,004	80,000
341075	Impact Fee - City Hall/Park Str.	197,839	81,526	70,000	97,480	80,000
341076	Impact Fee - Stormwater	45,355	25,154	18,000	26,046	24,000
		\$ 516,263	\$ 232,775	\$ 185,000	\$ 282,218	\$ 224,500
Investment Earnings						
371010	Investment Earnings	1,584	1,657	1,500	2,419	2,000
		\$ 1,584	\$ 1,657	\$ 1,500	\$ 2,419	\$ 2,000
	Total Fund Revenue	\$ 517,847	\$ 234,432	\$ 186,500	\$ 284,637	\$ 226,500
101000	Beginning Available Cash:			\$ 129,643		\$ 292,838
	Paved Trails			14,352		63,119
	Park Maint Building			194		1,468
	ESC			6,548		66,649
	City Hall/Parking Structure			1,965		27,878
	Stormwater			106,584		133,725
	Total Resources			\$ 316,143		\$ 519,338

Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Capital Outlay						
930	Improvements - Stormwater	80,538	-	-	-	87,500
930	Improvements - ESC	-	-	70,000	43,481	60,500
938	Improvements - Paved Trails	19,460	63,095	-	3,838	92,102
		\$ 99,998	\$ 63,095	\$ 70,000	\$ 47,319	\$ 240,102
Transfers						
820	TIF-Park Maint Building	5,250	4,013	2,194	2,194	3,968
820	TIF- ESC Bond Pmt	207,834	199,373	-	-	86,149
820	TIF-City Hall/Park Str. Bond	90,055	188,098	71,965	71,965	107,878
820	Parkland Dev. (Paved Trails)	165,000	-	-	-	-
		\$ 468,139	\$ 391,484	\$ 74,158	\$ 74,159	\$ 197,994
	Total Expenditures	\$ 568,137	\$ 454,579	\$ 144,158	\$ 121,478	\$ 438,096
101000	Ending Available Cash:			\$ 171,984		\$ 81,242
	Paved Trails			40,102		10,017
	Park Maint Building			-		-
	ESC			6,548		-
	City Hall/Parking Structure			-		-
	Stormwater			125,334		71,225
	Total Requirements			\$ 316,143		\$ 519,338

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 2019 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 2019 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 2019 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.

CDBG/HOME Homebuyers Assistance Fund - 2945

8/13/2018

Revenues	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Intergovernmental Revenues					
331009 CDBG/HOME Grant	-	-	400,000	-	400,000
Total Revenue	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
101000 Beginning Available Cash			-		-
Total Resources			\$ 400,000		\$ 400,000

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
470600 Homebuyers Assistance					
794 Acq. of Rentals/Homes Purchase	-	-	380,000	-	380,000
880 Administrative Expense	-	-	20,000	-	20,000
	-	-	400,000	-	400,000
Total Expenditures	\$ -	\$ -	\$ 400,000		\$ 400,000

Housing Rehabilitation Fund - 2987

Revenues	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Miscellaneous Revenue					
362000 Miscellaneous Revenue	-	-	20,000	-	20,000
	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
Investment Earnings					
373030 HOME Loan Repayments	250	2,041	2,500	45	2,500
373070 USDA Program Loan Repayments	415	355	5,000	315	5,000
	\$ 665	\$ 2,396	\$ 7,500	\$ 360	\$ 7,500
Total Fund Revenue	\$ 665	\$ 2,396	\$ 27,500	\$ 360	\$ 27,500
101000 Beginning Available Cash			\$ 3,369		\$ 429
Total Resources			\$ 30,869		\$ 27,929

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Materials and Services					
470200 USDA Housing Rehab Projects	-	-	18,900	3,300	18,900
470440 HOME Grant Projects	-	-	11,969	-	9,029
Total Expenditures	\$ -	\$ -	\$ 30,869	\$ 3,300	\$ 27,929

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

8/13/2018

Revenues	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
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362004 Cash-in-Lieu Payments	-	-	100,000	-	100,000
Total Revenue	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000

101000 Beginning Available Cash			1,000		1,000
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Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2018
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Materials and Services

794 Homeowner Assistance	-	-	101,000	-	101,000
Total Expenditures	\$ -	\$ -	\$ 101,000	\$ -	\$ 101,000

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 including east, north and west areas of the City. Projects are undertaken within each district when sufficient funds are available to build substantial lengths of sidewalks.

FY 2019 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)

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Investment Earnings						
371010	Investment Earnings	452	803	750	1,554	1,600
		\$ 452	\$ 803	\$ 750	\$ 1,554	\$ 1,600
Other Financing Sources						
381060	Cash In-lieu - District E	7,833	-	-	-	-
381061	Cash-in-lieu - District W	1,500	6,896	-	31,478	-
381062	Cash-in-lieu - District N	6,411	4,860	-	-	-
		\$ 15,744	\$ 11,756	\$ -	\$ 31,478	\$ -
	Total Fund Revenue	\$ 16,196	\$ 12,559	\$ 750	\$ 33,032	\$ 1,600
101000	Beginning Available Cash			\$ 154,737		\$ 187,794
	Total Resources			\$ 155,487		\$ 189,394
Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Capital Outlay						
430267	East District Improvements	-	-	14,942	-	15,006
430268	West District Improvements	-	-	69,340	-	102,206
430269	North District Improvements	-	-	71,205	-	72,182
	Total Expenditures	\$ -	\$ -	\$ 155,487	\$ -	\$ 189,394
	Total Fund			\$ -		\$ -

Purpose

The Subdivision Street Trees Fund provides budget authority for the purchase and installation of trees in specific subdivisions based on an agreement with the developer and the City. Amounts received from developers must be spent on installation of trees within that specific subdivision. All costs, including a 20% contract administrative fee, are included in the total cost paid by the developer. This option for developers is under section *12-4-22: Planting Strip Landscaping and Street Trees* of the Whitefish City Code.

FY 2019 Objectives

The objective of the Subdivision Street Trees Fund for this fiscal year is to provide for tree installation for amounts previously received.

Subdivision Street Trees - 2993 (cash in lieu)

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Investment Earnings						
371010	Investment Earnings	-	-	-	-	300
		\$ -	\$ -	\$ -	\$ -	\$ 300
Other Financing Sources						
343301	Subdivision Trees Agreement	-	10,500	-	20,580	-
		\$ -	\$ 10,500	\$ -	\$ 20,580	\$ -
Total Fund Revenue		\$ -	\$ 10,500	\$ -	\$ 20,580	\$ 300
101000	Beginning Available Cash			\$ 10,500		\$ 31,080
Total Resources				\$ 10,500		\$ 31,380

Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Materials and Services						
230	Repair & Maintenance Supplies	-	-	10,500	-	31,380
	Total Expenditures	\$ -	\$ -	\$ 10,500	\$ -	\$ 31,380
Total Fund				\$ -		\$ -

Purpose

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

FY 2019 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. In FY 2018, the City decided to move forward with replacing and retrofitting all lights with LED bulbs to help reduce energy consumption and extend the useful lives of each light. Over a short-time, this replacement is expected to reducing energy cost and repair and maintenance costs. However, a 3.1% increase in the Commercial and Residential Lighting District Assessments is included in FY 2019 to ensure adequate cash reserves in each fund.

Significant or changed appropriations during FY 2019 are:

Item/Project	Cost
Revenue Changes	
• 3.1% (CPI) increase in the Commercial Lighting Assessment for FY 2019	~\$2,850
• 3.1% (CPI) increase in the Residential Lighting Assessment for FY 2019	~\$2,925
• Rebate from Flathead Electric for LED Conversion Project	\$14,500
Expenditure Changes	
• Residential LED Lighting Conversion Project to reduce operating and maintenance costs in current and future years	\$50,500
• Reduction in utility expenditures for Residential Lighting District due to LED Conversion Project in FY 2019	\$7,000
• Reduction in utility costs and maintenance supplies for Commercial Lighting District due to LED Conversion Project completed in FY 2018	\$23,000

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

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Miscellaneous Revenue						
362000	Miscellaneous Revenue	-	-	-	-	14,500
363010	Maintenance Assessments	77,710	86,570	92,368	94,255	99,970
363040	Penalties & Interest	215	234	500	307	300
Total Fund Revenue		\$ 77,925	\$ 86,805	\$ 92,868	\$ 94,562	\$ 114,770
101000	Beginning Available Cash			\$ 36,320		\$ 44,685
Total Resources				\$ 129,187		\$ 159,454

Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Personnel Services						
110	Salaries	20,576	21,024	20,802	20,653	21,433
120	Overtime	131	81	281	8	172
140	Employer Contributions	5,053	5,280	7,259	5,203	7,583
		\$ 25,760	\$ 26,385	\$ 28,342	\$ 25,864	\$ 29,188
Materials and Services						
230	Repair & Maintenance Supplies	17,266	19,370	17,000	18,830	17,000
340	Utility Services	41,110	39,096	46,000	37,140	39,000
360	Repair & Maintenance Services	670	2,320	1,600	2,228	1,600
510	Insurance	415	314	425	422	605
880	Administrative Costs	463	476	545	564	545
		\$ 59,924	\$ 61,576	\$ 65,570	\$ 59,184	\$ 58,750
Capital Outlay						
920	Buildings	302	-	-	-	-
940	Machinery & Equipment	-	-	-	-	50,500
		\$ 302	\$ -	\$ -	\$ -	\$ 50,500
Total Expenditures		\$ 85,985	\$ 87,961	\$ 93,912	\$ 85,048	\$ 138,438
Ending Available Cash				\$ 35,275		\$ 21,016
Total Fund				\$ 129,187		\$ 159,454

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

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Miscellaneous Revenue						
363010	Maintenance Assessments	73,879	80,869	89,288	91,502	94,339
363040	Penalties & Interest	121	161	250	262	250
Total Revenue		\$ 74,000	\$ 81,030	\$ 89,538	\$ 91,765	\$ 94,589
101000	Beginning Available Cash			14,861		-
Total Resources				\$ 104,399		\$ 94,589

Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2018
Personnel Services						
110	Salaries	20,576	21,024	20,802	20,653	21,433
120	Overtime	131	81	281	8	172
140	Employer Contributions	5,053	5,250	7,259	5,203	7,583
		\$ 25,760	\$ 26,355	\$ 28,342	\$ 25,864	\$ 29,188
Materials and Services						
230	Repair & Maintenance Supplies	21,709	20,197	20,000	30,178	5,000
340	Utility Services	21,207	23,746	26,000	27,122	18,000
360	Repair & Maintenance Services	11,454	7,215	12,000	22,858	12,000
510	Insurance	415	314	425	422	605
880	Administrative Costs	463	476	545	564	545
		\$ 55,248	\$ 51,948	\$ 58,970	\$ 81,144	\$ 36,150
Capital Outlay						
920	Buildings	462	-	-	-	-
		\$ 462	\$ -	\$ -	\$ -	\$ -
Total Requirements		\$ 81,470	\$ 78,303	\$ 87,312	\$ 107,008	\$ 65,338
Ending Available Cash				\$ 17,087		\$ 29,251
Total Fund				\$ 104,399		\$ 94,589

Purpose

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

FY 2019 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 2019 are:

Item/Project	
Revenue Changes	
• Increase in Street Maintenance Assessment of 3.1% (CPI)	~\$49,500
• Increase in Water Utility Right of Way Fee	~\$19,700
• Increase in Wastewater Utility Right of Way Fee	~\$21,000
Expenditure Changes	
• Decrease in personnel services due to a re-allocation of staff time attributed to maintenance and improvements of the Stormwater Utility to the Stormwater Fund	\$97,888
• Increase in repair and maintenance services for additional street overlays	\$50,000
• Increase in contract services from \$2,000 to \$50,000 to contract out alley plowing and snow removal	\$48,000
• Carry-over from FY 2018 Capital Improvement – Central Avenue Reconstruction	\$22,200
• #1 Capital Improvement – Flathead Avenue Road Extension (partial carry-over FY 2018)	\$182,900
• #2 Capital Improvement – Central Avenue Slump Repairs (+\$200K in TIF Fund)	\$200,000
• #3 Capital Improvement – Washington/Skyles Wall Replacement (carry-over FY 2018)	\$25,000
• #4 Capital Improvement – Sidewalk Extension Project (carry-over from FY 2018)	\$25,000
• #1 Capital Equipment – Dump Truck (Split Water/Wastewater/Streets)	\$40,000
• #2 Capital Equipment – 4x4 Pickup Truck (Split Water/Wastewater/Streets)	\$9,000
• #3 Capital Equipment – Dump trailer	\$11,000
• #4 Capital Equipment – Hydraulic Press	\$5,000
• #1 Capital Snow & Ice Equipment – V plow for Loader	\$16,000
• #2 Capital Snow & Ice Equipment – Tank – 10,000 Gallon Poly.	\$6,500
• #3 Capital Snow & Ice Equipment – SM. Sander – 1.8 Cubic Yards	\$5,744

Street Fund - 2110

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Licenses and Permits						
322031	Cable T.V. Franchise Fee	98,331	75,863	99,000	103,990	100,000
322035	Water Utility ROW Fee	153,771	155,057	155,000	174,315	174,689
322036	Wastewater Utility ROW Fee	123,363	138,858	150,000	162,086	171,139
323022	Street Excavation Permit Fees	3,775	3,350	3,500	3,746	3,500
		\$ 379,241	\$ 373,128	\$ 407,500	\$ 444,137	\$ 449,329
Intergovernmental Revenues						
335040	Gasoline Tax Apportionment	149,242	149,412	151,121	151,121	156,115
		\$ 149,242	\$ 149,412	\$ 151,121	\$ 151,121	\$ 156,115
Charges for Services						
343370	Plan Review/Const. Oversight	1,463	1,375	1,400	1,310	1,400
		\$ 1,463	\$ 1,375	\$ 1,400	\$ 1,310	\$ 1,400
Miscellaneous Revenue						
362000	Miscellaneous Revenue	6,733	15,029	5,000	31,112	5,000
363010	Maintenance Assessments	832,948	844,539	925,450	947,287	974,956
363040	Penalties and Interest	2,191	2,530	2,500	2,737	2,500
		\$ 841,872	\$ 862,098	\$ 932,950	\$ 981,136	\$ 982,456
Total Fund Revenue		\$ 1,371,818	\$ 1,386,013	\$ 1,492,971	\$ 1,577,704	\$ 1,589,300
Beginning Available Cash				1,377,319	1,074,046	
Total Resources				\$ 2,870,290	\$ 2,663,346	

Street Fund - 2110

8/13/2018

Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
430200 Street and Alley						
Personnel Services						
110	Salaries	473,725	426,756	368,391	393,832	297,751
111	Seasonal	-	-	1,901	-	2,376
112	Part-Time Salaries	3,163	4,518	4,014	4,033	5,142
120	Overtime	5,883	2,514	6,998	3,591	3,716
125	Stand By or Call Back Time	15,399	-	-	14,129	-
130	Vacation/Sick Accrual	4,232	-	-	-	-
140	Employer Contributions	207,767	205,462	158,896	179,054	133,327
		\$ 710,169	\$ 639,249	\$ 540,200	\$ 594,639	\$ 442,312
Materials and Services						
210	Office Supplies/Materials	1,826	792	2,000	3,183	3,000
220	Operating Supplies/Materials	12,103	14,738	14,100	20,496	15,700
230	Repair & Maintenance Supplies	95,533	82,700	79,000	100,308	79,000
310	Communication & Transportation	59	85	1,000	15	400
320	Printing	169	496	1,000	89	1,000
330	Notices, Subscriptions, Dues	1,418	7,704	13,000	7,928	16,100
340	Utility Service	8,810	10,529	14,386	14,041	15,386
350	Professional Services	14,953	11,156	21,100	3,049	16,100
360	Repair & Maintenance Services	520,366	22,443	133,000	7,467	184,500
370	Travel & Training	2,998	2,215	7,000	3,653	7,000
390	Other Purchased Services	1,354	45	10,000	77	500
397	Contract Services	5,756	8,395	4,500	11,089	4,500
510	Insurance Expense	14,556	11,500	15,500	20,645	22,200
530	Rent/Leases	-	1,192	1,296	1,170	1,296
540	Special Assessments	29,298	29,219	29,500	29,425	29,500
880	Administrative Expense	12,808	12,092	13,640	12,795	13,013
		\$ 722,006	\$ 215,301	\$ 360,022	\$ 235,430	\$ 409,195
Capital Outlay						
932	Street Improvements	24,290	161,179	833,610	543,988	455,100
940	Machinery & Equipment	-	87,519	88,830	161,478	65,000
		\$ 24,290	\$ 248,698	\$ 922,440	\$ 705,466	\$ 520,100
Transfers						
820	Transfer to BARSAA Fund	-	-	-	-	10,212
		\$ -	\$ -	\$ -	\$ -	\$ 10,212
Total Street and Alley		\$ 1,456,466	\$ 1,103,248	\$ 1,822,662	\$ 1,535,535	\$ 1,381,819

Street Fund - 2110

8/13/2018

Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
430251 Ice and Snow Removal						
Personnel Services						
110	Salaries	35,118	67,288	65,000	74,495	68,250
120	Overtime	2,569	6,366	7,000	15,274	7,350
140	Employer Contributions	19,825	38,065	37,000	44,621	38,850
		\$ 57,512	\$ 111,719	\$ 109,000	\$ 134,390	\$ 114,450
Materials and Services						
220	Operating Supplies/Materials	5,089	55	8,000	2,115	8,000
230	Repair & Maintenance Supplies	23,650	57,951	55,000	51,335	55,000
360	Repair & Maintenance Services	550	10,660	16,300	155	16,300
397	Contract Services	-	2,893	2,000	600	50,000
510	Insurance	1,374	588	1,600	1,567	2,800
		\$ 30,663	\$ 72,147	\$ 82,900	\$ 55,772	\$ 132,100
Capital Outlay						
940	Machinery & Equipment	\$ 21,770	\$ 15,840	\$ 152,481	\$ 72,015	\$ 28,244
	Total Ice and Snow Removal	\$ 109,945	\$ 199,705	\$ 344,381	\$ 262,177	\$ 274,794
	Total Expenditures	\$ 1,566,411	\$ 1,302,954	\$ 2,167,043	\$ 1,797,712	\$ 1,656,613
	Year End Available Cash			\$ 703,248		\$ 1,006,733
	Total Street Fund			\$ 2,870,290		\$ 2,663,346

Purpose

The Bridge and Road Safety and Accountability Act (BaRSAA) Program was established by House Bill 473 during the 2017 Legislature that is funded by an increase in the gas tax for the State of Montana. The BaRSAA program funds are allocated to each city, town, and county in Montana using the same allocation formula as the originally allocated gas tax. The Montana Department of Transportation must allocate funds by March 1st of each year. Local governments must match the program funds requested in a ratio of 20:1 and identify a project to request funds. The City has 5 years from the date of receipt to spend the monies received.

FY 2019 Objectives

The objective of the Gas Tax - BaRSAA Fund for this fiscal year is to accumulate BaRSAA gas tax allocations available March 1, 2018, and March 1, 2019, for the future Monegan Street Improvement Project. No expenditures are anticipated for FY 2019.

Gas Tax - BaRSAA Fund - 2821

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Intergovernmental Revenues						
335041	Gas Tax - BaRSAA	-	-	-	-	204,232
		\$ -	\$ -	\$ -	\$ -	\$ 204,232
Other Financing Sources						
383000	Transfer from Streets Fund	-	-	-	-	10,212
		\$ -	\$ -	\$ -	\$ -	\$ 10,212
Total Fund Revenue		\$ -	\$ -	\$ -	\$ -	\$ 214,444
Beginning Available Cash			-	-	-	-
Total Resources				\$ -		\$ 214,444

Expenditures		Actual FY 2016	Budget FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
430200	Street and Alley Capital Outlay					
932	Street Improvements	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures		\$ -	\$ -	\$ -		\$ -
Ending Available Cash			\$ -	\$ -		\$ 214,444

Purpose

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

FY 2019 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. In FY11 the assessment was reduced from \$72 per parcel to \$12.53 to provide relief to taxpayers during the recession. The assessment has remained at \$12.53 through FY 2018. In the FY 2019 budget the assessment increases \$50 parcel to cover the actual costs of maintenance and capital improvements needed for the Stormwater system.

Significant or changed appropriations during FY 2019 are:

Item/Project

Revenue Changes

- Increase in Stormwater Utility Maintenance Assessment from \$12.53 to \$60.53 per parcel ~\$285,000

Expenditure Changes

- Increase in personnel services to reflect actual cost of staff time to maintain the stormwater utility (re-allocated from the Streets Fund) \$145,171
- Decrease in professional services \$38,000
- #1 Capital Improvement Project – Cow Creek Nutrient Trading \$20,000
- #2 Capital Improvement Project – Riverside Stormwater Treatment Pond BMP Improvements (carry-over from FY 2018) \$25,000
- #3 Capital Improvement Project – Crestwood & Parkway Drive Stormwater Improvement Project including Engineering and Construction \$150,000
- #4 Capital Improvement Project – Armory Road Drainage Improvements including Engineering and Construction (carry-over from FY 2018) \$20,000
- #5 Capital Improvement Project – Shady River Outfall Stabilization & Overflow (carry-over from FY 2018) \$27,500

Stormwater Fund - 2525

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Charges for Services						
343370	Plan Review / Construction Oversight	16,177	9,438	7,000	11,471	10,000
		\$ 16,177	\$ 9,438	\$ 7,000	\$ 11,471	\$ 10,000
Miscellaneous Revenue						
363010	Maintenance Assessments	64,818	66,790	66,000	67,630	351,158
363040	Penalties and Interest	194	224	1,600	206	1,600
		\$ 65,011	\$ 67,014	\$ 67,600	\$ 67,836	\$ 352,758
Total Fund Revenue		\$ 81,188	\$ 76,452	\$ 74,600	\$ 79,307	\$ 362,758
Beginning Available Cash				629,757	681,624	
Total Resources				\$ 704,357	\$ 1,044,382	
Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Personnel Services						
110	Salaries	-	-	-	-	95,378
120	Overtime	-	-	-	-	3,185
140	Employer Contributions	-	-	-	-	46,808
		\$ -	\$ -	\$ -	\$ -	\$ 145,371
Materials and Services						
210	Office Supplies/Materials	-	-	500	-	500
220	Operating Supplies	40	9	4,000	95	4,000
230	Repair & Maintenance Supplies	6,018	1,522	10,000	1,894	10,000
310	Postage & Freight	-	200	1,000	-	1,000
330	Publicity/Subscriptions/Dues	569	156	1,000	-	1,000
340	Utility Services	-	-	500	-	500
350	Professional Services	-	-	38,000	14,894	-
360	Repair & Maintenance Services	750	523	2,000	-	2,000
370	Travel & Training	-	310	2,500	600	2,500
390	Other Purchased Services	-	21	2,000	-	2,000
397	Contract Services	-	-	100	-	-
730	Whitefish Lake Institute Grant	6,666	6,666	6,667	6,667	6,667
880	Administrative Expense	-	-	-	-	3,393
		\$ 14,043	\$ 9,408	\$ 68,267	\$ 24,150	\$ 33,560
Capital Outlay						
930	Improvements	317,891	1,185	72,500	3,290	242,500
		\$ 317,891	\$ 1,185	\$ 72,500	\$ 3,290	\$ 242,500
Total Expenditures		\$ 331,934	\$ 10,593	\$ 140,767	\$ 27,440	\$ 421,431
Ending Available Cash				563,590	622,951	
Total Stormwater Fund				\$ 704,357	\$ 1,044,382	

Purpose

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

FY 2019 Objectives

The objective of the Water Fund for this fiscal year is to supply potable water to City water customers and provide preventative and emergency maintenance for the system as needed.

Significant or changed appropriations during FY 2019 are:

Item/Project	
Revenue Changes	
• Increase in Charges for Water Service based on FY 2018 collections	\$393,785
• Increase in investment earnings based on new investment strategy and higher rates	\$44,500
• Increase in estimated transfer from Resort Tax	\$84,525
Expenditure Changes	
• Decrease in utility services due to the anticipated pay-off of the hydro plant in March 2019 and resulting savings in electricity costs	\$21,100
• Decrease in professional services	\$41,000
• Increase in right of way fees paid to Streets Fund	\$19,689
• Increase in property tax relief transfer for amounts estimated to be received over the required debt payments (Total transfer is \$92,496)	\$39,524
• Total contribution to AIS Inspection Station at State Park for FY2019	\$50,511
• Continued contribution to City AIS Program other than State Park Inspection Station	\$17,050
• Carry-over Capital Improvement – Central Avenue Reconstruction	\$10,545
• #1 Capital Improvement – South Water Reservoir – 100% Impact Fees (carry-over FY 2018)	\$400,000
• #2 Capital Improvement – Cast Iron Water Main Replacement – 25% Impact Fees	\$500,000
• #3 Capital Improvement – Water Treatment Plant Expansion – Control Upgrades	\$200,000
• #4 Capital Improvement – Flathead Avenue Watermain Extension – 100% Impact Fees	\$190,000
• #5 Capital Improvement – Suncrest Conversion from Gas to Electric (carry-over FY 2018)	\$75,000
• #6 Capital Improvement – Replace Pumps at Lower Grouse Tank	\$15,000
• #7 Capital Improvement – Reinstate First Creek Supply	\$25,000
• #1 Capital Equipment – Dump Truck (Split Water/Wastewater/Streets)	\$40,000
• #2 Capital Equipment – Automatic Reading System	\$75,000
• #3 Capital Equipment – 4x4 Pickup (Split Water/Wastewater/Streets)	\$9,000
• #4 Capital Equipment – PLC Software Updates (Split Water/Wastewater)	\$5,000

Water Fund - 5210

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Charges for Services						
341077	5% Admin Fee for Impact Fees	14,016	10,276	9,000	12,578	9,000
343021	Water Usage Charges	3,075,421	3,101,137	3,100,000	3,485,863	3,493,785
343025	Impact Fees - Water	280,349	206,657	175,000	248,256	180,000
343026	Installation Fees	55,831	39,970	45,000	48,976	45,000
343027	Miscellaneous Income	24,617	21,784	30,000	33,966	28,000
343029	Late Fees	38,060	34,810	33,000	33,545	35,000
343370	Plan Review/Const. Oversight	2,035	2,512	2,000	1,534	2,000
		\$ 3,490,330	\$ 3,417,146	\$ 3,394,000	\$ 3,864,717	\$ 3,792,785
Miscellaneous Revenues						
363050	Latecomer Fees	1,850	14,310	1,500	4,960	1,500
		\$ 1,850	\$ 14,310	\$ 1,500	\$ 4,960	\$ 1,500
Investment Earnings						
371010	Investment Earnings	12,918	27,262	8,000	44,627	44,000
371010	Investment Earnings (Impact)	3,618	6,568	2,500	11,259	11,000
		\$ 16,536	\$ 33,830	\$ 10,500	\$ 55,886	\$ 55,000
Other Financing Sources						
381070	SRF Loan Proceeds	8,339,500	-	-	-	-
383002	Transfer from Resort Tax	745,840	898,726	900,625	979,317	985,150
		\$ 9,085,340	\$ 898,726	\$ 900,625	\$ 979,317	\$ 985,150
Total Revenue		\$ 12,594,056	\$ 4,364,012	\$ 4,306,625	\$ 4,904,879	\$ 4,834,435
101000 Beginning Available Cash				3,914,974		4,226,222
102110 Impact Fee Balance				1,302,924		1,052,163
102213 Debt Svc, Debt Rsrv, Surplus Bal.				885,243		924,651
				\$ 6,103,141		\$ 6,203,036
Total Resources				\$ 10,409,766		\$ 11,037,471

Water Fund - 5210

8/13/2018

Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Personnel Services						
110	Salaries	621,731	653,414	787,910	724,628	782,419
111	Seasonal	-	-	1,901	-	2,376
112	Part Time Salaries	7,226	7,657	7,224	7,259	12,400
120	Overtime	19,451	19,663	24,810	18,025	18,250
125	Stand By or Call Back	8,198	-	-	8,270	-
130	Vacation/Sick Accrual	14,930	-	41,635	-	-
140	Employer Contributions	255,094	287,146	349,825	318,522	367,523
		\$ 926,629	\$ 967,879	\$ 1,213,305	\$ 1,076,704	\$ 1,182,968
Materials and Services						
210	Office Supplies/Materials	2,686	2,908	3,500	4,556	4,000
220	Operating Supplies	59,638	42,896	59,100	42,215	59,600
230	Repair & Maintenance Supplies	106,237	98,432	179,350	134,960	186,130
310	Postage & Freight	12,969	16,731	13,500	23,428	20,900
320	Printing	513	913	2,500	175	750
330	Publicity/Subscriptions/Dues	11,698	16,758	23,301	21,259	27,151
340	Utility Services	73,393	67,282	93,550	89,562	72,450
350	Professional Services	128,289	26,740	76,250	22,291	35,250
360	Repair & Maintenance Services	61,120	87,326	48,000	48,445	41,500
370	Travel & Training	7,108	5,063	11,200	8,540	13,200
390	Other Purchased Services	32,623	32,766	30,500	31,541	30,500
397	Contract Services	43,173	31,093	11,500	15,358	22,050
510	Insurance	27,399	23,187	29,000	29,037	45,000
530	Rent/Leases	8,918	19,838	10,256	10,947	10,256
540	Special Assessments	8,415	8,942	7,555	9,250	7,555
545	Water Utility ROW Fee	153,771	155,057	155,000	174,315	174,689
730	Whitefish Lake Institute	6,667	12,686	6,667	24,387	6,667
880	Administrative Expense	16,967	18,695	24,892	23,350	27,653
		\$ 761,582	\$ 667,315	\$ 785,621	\$ 713,616	\$ 785,301
Total Water Operating		\$ 1,688,210	\$ 1,635,194	\$ 1,998,926	\$ 1,790,320	\$ 1,968,269
Capital Outlay						
910	Land	7,700,248	-	500,000	-	400,000
920	Buildings	15,353	3,045	21,000	21,612	-
930	Improvements	669,910	328,807	1,213,004	1,256,680	1,015,545
940	Machinery and Equipment	97,825	44,757	148,450	95,928	129,000
		\$ 8,483,335	\$ 376,609	\$ 1,882,454	\$ 1,374,220	\$ 1,544,545
Debt Service						
610	Water Bonds - Principal	490,000	501,000	514,000	514,000	495,000
620	Water Bonds - Interest	56,690	48,054	37,794	37,794	27,439
611	Haskill Basin Bond - Principal	356,500	647,000	717,000	717,000	781,000
621	Haskill Basin Bond - Interest	77,058	192,625	175,950	175,950	157,588
		\$ 980,248	\$ 1,388,679	\$ 1,444,744	\$ 1,444,744	\$ 1,461,026

Water Fund - 5210

8/13/2018

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Other Financing Uses					
820 Property Tax Relief - Haskill	-	319,485	52,972	52,972	92,496
820 AIS State Park Transfer	-	-	40,376	40,376	50,511
	\$ -	\$ 319,485	\$ 93,348	\$ 93,348	\$ 143,007
Total Expenditures	\$ 11,151,794	\$ 3,719,967	\$ 5,419,472	\$ 4,702,632	\$ 5,116,847
Ending Available Cash			3,581,952		4,421,247
Ending PIF/Impact Fee Balance			515,424		528,163
Debt Service Ending Balance			892,918		971,214
			\$ 4,990,294		\$ 5,920,624
Total Water Fund			\$ 10,409,766		\$ 11,037,471

Purpose

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

FY 2019 Objectives

The objective of the Wastewater Fund for this fiscal year is to collect and treat the community's wastewater and provide for preventative and emergency maintenance for the system as needed. In addition, continued design and purchase of equipment will continue into FY 2019 for the the mandated update to the wastewater treatment plant by the State of Montana and the EPA.

Significant or changed appropriations during FY 2019 are:

Item/Project

Revenue Changes

• Increase in Charges for Wastewater (Sewer) Service based on assumed rate increase recommended by rate study to help fund the upgrade of the WWTP	\$422,787
• Increase in wastewater impact fees based on year-to-date figures	\$25,000
• Increase in investment earnings based on new investment strategy and higher rates	\$19,400
• Increase in SRF loan proceeds to start funding equipment purchases for the WWTP	\$2,000,000

Expenditure Changes

• Decrease in operating supplies	\$17,900
• Decrease in professional services due to completion of nutrient reduction plan	\$128,500
• Increase in right of way fees paid to Streets Fund	\$21,139
• #1 Capital Improvement – WWTP Design and Upgrade (partial carry-over from FY 2018)	\$2,693,825
• #2 Capital Improvement – Glenwood Lift Station (partial carry-over from FY 2018)	\$80,000
• #3 Capital Improvement – Flathead Avenue Sewer – 100% Impact Fees	\$200,900
• #4 Capital Improvement – Generator (Emergency Power) & Access Improvements (partial carry-over from FY 2018)	\$110,000
• #5 Capital Improvement – Manhole & Pipe Rehab	\$100,000
• #6 Capital Improvement – Upgrade 1730 LF of collection mains to enhance capacity as per Wastewater Facility Plan	\$100,000
• #7 Capital Improvement – Houston Point Lift Station (convert from floats to transducer)	\$100,000
• #8 Capital Improvement – Whitefish West Sewer Main-Phase II (final bill still pending) – 100% Impact Fees	\$50,000

• #1 Capital Equipment – Vector Truck Replacement	\$400,000
• #2 Capital Equipment – Dump Truck (Split Water/Wastewater/Streets)	\$40,000
• #3 Capital Equipment – Automatic Reading System	\$75,000
• #4 Capital Equipment – 4x4 Pickup (Split Water/Wastewater/Streets)	\$9,000
• #5 Capital Equipment – PLC Hardware/Software Updates (Split Water/Wastewater)	\$5,000
• #6 Capital Equipment – Rest Haven STEP Pumps	\$10,500
• #7 Capital Equipment – HVAC Upgrade	\$30,000

Wastewater Fund - 5310

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Intergovernmental Revenues						
334120	TSEP Grant	232,508	276,016	-	-	-
334121	DNRC Planning Grants	106,018	60,070	-	-	-
		\$ 338,526	\$ 336,086	\$ -	\$ -	\$ -
Charges for Services						
341077	5% Admin Fee for Impact Fees	13,821	10,478	10,000	12,052	10,750
343031	Sewer Service Charges	2,467,267	2,777,167	3,000,000	3,241,717	3,422,787
343032	Inspection Fees	2,420	1,770	2,000	2,380	2,000
343033	Impact Fees - Wastewater	278,569	211,219	190,000	239,793	215,000
343034	Impact Fees - Big Mt.	5,604	33,508	10,000	17,469	12,000
343036	Miscellaneous Income	2,592	3,143	3,000	3,672	3,000
343370	Plan Review/Const. Oversight Fees	1,025	2,313	1,200	1,626	1,500
		\$ 2,771,298	\$ 3,039,597	\$ 3,216,200	\$ 3,518,709	\$ 3,667,037
Miscellaneous Revenues						
363040	Penalties and Interest	-	2,163	-	-	-
362000	Miscellaneous	-	4,155	-	-	3,000
		\$ -	\$ 6,318	\$ -	\$ -	\$ 3,000
Investment Earnings						
371010	Investment Earnings	6,303	13,028	11,000	27,306	27,000
371010	Investment Earnings - Impact Fees	864		1,600	5,569	5,000
		\$ 7,167	\$ 13,028	\$ 12,600	\$ 32,876	\$ 32,000
Other Financing Sources						
381070	SRF Loan Proceeds	1,024,345	439,085	-	-	2,000,000
		\$ 1,024,345	\$ 439,085	\$ -	\$ -	\$ 2,000,000
	Total Revenue	\$ 4,141,336	\$ 3,834,114	\$ 3,228,800	\$ 3,551,584	\$ 5,702,037
101000	Beginning Available Cash			2,304,886		2,948,450
102110	Impact Fee Balance			494,905		740,349
102216	Debt Service & Debt Reserve Balance			268,973		268,973
				\$ 3,068,764		\$ 3,957,772
	Total Resources			\$ 6,297,564		\$ 9,659,809

Wastewater Fund - 5310

8/13/2018

Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Personnel Services						
110	Salaries	603,989	604,938	707,323	673,790	740,022
111	Seasonal	-	-	1,958	-	2,448
112	Part Time Salaries	7,260	7,324	6,823	6,856	11,960
120	Overtime	19,574	15,735	11,003	14,437	11,438
125	Stand By or Call Back	8,198	-	-	8,019	-
130	Vacation/Sick Accrual	14,930	-	1,288	-	-
140	Employer Contributions	262,185	273,944	320,633	301,907	340,727
		\$ 916,135	\$ 901,942	\$ 1,049,028	\$ 1,005,009	\$ 1,106,595
Materials and Services						
210	Office Supplies/Materials	1,924	1,843	3,000	5,784	4,000
220	Operating Supplies	128,402	159,688	142,000	127,659	124,100
230	Repair & Maintenance Supplies	119,114	105,277	149,450	168,770	156,230
310	Postage & Freight	12,854	16,684	13,500	21,187	22,900
320	Printing	219	968	600	-	-
330	Notices, Subscriptions, Dues	3,183	9,471	16,670	11,346	17,870
340	Utility Services	106,795	110,355	113,632	125,685	121,412
350	Professional Services	117,309	92,110	225,700	51,316	97,200
360	Repair & Maintenance Services	38,848	24,851	50,000	23,808	37,500
370	Travel & Training	4,931	5,471	11,500	6,309	11,500
390	Other Purchased Services	4,319	325	6,000	2,126	500
397	Contract Services	8,459	12,243	2,500	16,203	1,000
510	Insurance	22,457	19,504	26,500	22,582	39,600
530	Rents/Leases	185	1,383	6,506	1,399	2,510
540	Special Assessments	394	446	400	747	400
541	State Assessments and Fees	4,741	4,125	3,500	4,666	5,000
545	Wastewater Utility ROW Fee	123,363	138,858	150,000	162,086	171,139
730	Whitefish Lake Institute Grant	6,667	6,667	6,667	6,667	6,667
880	Administrative Expense	16,174	17,105	22,265	20,886	25,863
		\$ 720,340	\$ 727,374	\$ 950,390	\$ 779,226	\$ 845,392
Total Wastewater Operating		\$ 1,636,475	\$ 1,629,316	\$ 1,999,418	\$ 1,784,235	\$ 1,951,987
Capital Outlay						
920	Buildings	16,103	3,231	21,000	22,575	-
934	Improvement Projects	2,171,941	836,125	865,000	325,233	3,434,725
940	Equipment	16,242	47,728	493,950	104,270	569,500
		\$ 2,204,286	\$ 887,083	\$ 1,379,950	\$ 452,078	\$ 4,004,225
Debt Service						
610	Bonded Debt Principal	195,000	233,085	238,000	238,000	246,000
620	Bonded Debt Interest	79,733	95,105	89,096	92,516	85,820
		\$ 274,733	\$ 328,190	\$ 327,096	\$ 330,516	\$ 331,820
Total Expenditures		\$ 4,115,494	\$ 2,844,590	\$ 3,706,464	\$ 2,566,829	\$ 6,288,032
Ending Available Cash				1,788,122	2,315,955	
Ending PIF/Impact Fee Balance				534,005	721,449	
Debt Service Ending Balance				268,973	334,373	
				<u>\$ 2,591,100</u>	<u>\$ 3,371,778</u>	
Total Wastewater Fund				\$ 6,297,564	\$ 9,659,809	

Purpose

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

FY 2019 Objectives

The objective of the Solid Waste Fund for this budget year is to administer the City's solid waste collection and recycling services contract with North Valley Refuse. The contract requires North Valley Refuse to provide not only collection 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 administrative expenses during the year related to management of the contract and the operations of the City's central recycling site. Therefore, some budget authority to spend-down cash reserves is included in FY 2019.

Solid Waste Fund - 5410

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Charges for Services						
343041	Solid Waste Collection Fees	614,354	-	-	-	-
343043	Container Charge	3,634	-	-	-	-
343046	Miscellaneous Revenue	225	-	-	-	-
		\$ 618,213	\$ -	\$ -	\$ -	\$ -
Investment Earnings						
371010	Interest Earnings	599	591	700	1,061	900
		\$ 599	\$ 591	\$ 700	\$ 1,061	\$ 900
	Total Revenue	\$ 618,811	\$ 591	\$ 700	\$ 1,061	\$ 900
	Beginning Available Cash			\$ 131,820		\$ 118,582
	Total Resources			\$ 132,520		\$ 119,482
Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Personnel Services						
110	Salaries	63,683	8,486	8,651	8,625	8,974
112	Part Time Salaries	2,078	5	-	-	-
120	Overtime	871	1	-	101	-
130	Vacation/Sick Accrual	4,232	-	-	-	-
140	Employer Contributions	22,280	3,120	3,267	3,206	3,419
		\$ 93,144	\$ 11,612	\$ 11,918	\$ 11,932	\$ 12,393
Materials and Services						
210	Office Supplies/Materials	106	-	-	-	-
220	Operating Supplies	466	10	-	495	500
230	Repair & Maintenance Supplies	2,554	218	-	-	-
310	Communication & Transportation	8,823	-	-	-	-
320	Printing	32	-	-	-	-
330	Publicity/Subscriptions/Dues	23	-	-	930	-
340	Utility Services	856	-	-	-	-
350	Professional Services	326	-	-	-	-
360	Repair & Maintenance Services	2,465	900	10,000	-	10,000
370	Travel & Training	64	-	-	-	-
390	Refuse Hauling Contract	572,463	9,116	-	-	-
397	Contract Services	1,442	-	-	-	-
510	Insurance	1,131	926	172	172	256
880	Administrative Expense	1,405	198	226	245	279
		\$ 592,156	\$ 11,368	\$ 10,398	\$ 1,842	\$ 11,035
	Total Solid Waste Operating	\$ 685,300	\$ 22,980	\$ 22,316	\$ 13,774	\$ 23,428
	Ending Available Cash			\$ 110,204		\$ 96,054
	Total Solid Waste Fund			\$ 132,520		\$ 119,482

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 2019 Objectives

The objective of the S.I.D. Funds for this fiscal year is to meet obligations previously incurred to facilitate various community improvement projects. The S.I.D. Revolving Fund is used as security for the S.I.D. Bonds outstanding and can be used if assessments do not cover the scheduled debt payments. Currently only two S.I.D. Bonds are outstanding including S.I.D 166 (JP Road) and S.I.D. 167 (Downtown Parking Facility).

SID Revolving Fund - 3400

8/13/2018

Revenues	Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Miscellaneous Revenue					
381030 SID Bond Proceeds (Parking Str.)	-	38,950	-	-	-
371010 Investment Earnings	417	817	750	1,484	1,400
Total Fund Revenue	\$ 417	\$ 39,767	\$ 750	\$ 1,484	\$ 1,400
101000 Beginning Cash Balance			\$ 168,051		\$ 169,563

Expenditures	Actual FY 2016	Actual FY 2017	Budget FY 2018	Budget FY 2018
Transfers				
820 Transfers to Other S.I.D. Funds	-	-	-	-
	\$ -	\$ -	\$ -	\$ -
Total Requirements	\$ -	\$ -	\$ -	\$ -
Unappropriated Balance			\$ 168,801	\$ 170,963

S.I.D. 166 Fund (JP Road) - 3545

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Miscellaneous Revenue						
363020	Principal & Interest Assessments	111,288	113,073	107,200	107,782	109,000
363040	Penalties and Interest	160	250	300	188	250
		\$ 111,449	\$ 113,323	\$ 107,500	\$ 107,970	\$ 109,250
Investment Earnings						
371010	Investment Earnings	147	276	330	522	400
		\$ 147	\$ 276	\$ 330	\$ 522	\$ 400
Total Fund Revenue		\$ 111,596	\$ 113,599	\$ 107,830	\$ 108,492	\$ 109,650
101000	Beginning Cash Balance			20,403		31,170

Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Debt Service						
610	Principal	70,000	70,000	70,000	70,000	70,000
620	Interest	33,578	30,498	28,098	27,383	28,098
630	Paying Agent Fee	350	350	350	350	350
Total Requirements		\$ 103,928	\$ 100,848	\$ 98,448	\$ 97,733	\$ 98,448
Unappropriated Balance				\$ 29,785		\$ 42,372

S.I.D. 167 Fund (Downtown Parking Facility) - 3550

8/13/2018

Revenues		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Miscellaneous Revenue						
363020	Principal & Interest Assessments	-	-	65,084	69,649	63,776
363040	Penalties and Interest	-	-	200	6	200
		\$ -	\$ -	\$ 65,284	\$ 69,655	\$ 63,976
Investment Earnings						
371010	Investment Earnings	-	-	250	70	250
		\$ -	\$ -	\$ 250	\$ 70	\$ 250
Total Fund Revenue		\$ -	\$ -	\$ 65,534	\$ 69,725	\$ 64,226
101000	Beginning Cash Balance			-		9,731

Expenditures		Actual FY 2016	Actual FY 2017	Budget FY 2018	Actual FY 2018	Budget FY 2019
Debt Service						
610	Principal	-	-	9,331	9,331	26,725
620	Interest	-	-	50,664	50,664	33,269
	Total Requirements	\$ -	\$ -	\$ 59,994	\$ 59,995	\$ 59,994
Unappropriated Balance			\$ -	\$ 5,540		\$ 13,962