



**CITY COUNCIL BUDGET WORK SESSION
HELD REMOTELY VIA WEBEX
TUESDAY, MAY 26, 2020, 5:30 P.M.**

To register to attend the Meeting, and provide live comment, residents should go to the following web address and register:

- WebEx Link Click [here](#) for meeting
- Event Number 964 831 689

You will receive a calendar invite; in most cases it will automatically be added to your calendar. The calendar invite contains the information to join the meeting. Residents will not be able to join the meeting until approximately 5 minutes prior to the meeting time;

OR

- For Audio call in:
Audio conference: call the number below and enter the access code.
United States Toll
+1-408-418-9388
Access code: 964 831 689

We encourage individuals who wish to provide public comment; submit a letter to the City Clerk, Michelle Howke at mhowke@cityofwhitefish.org. or deliver a letter by 5:00 at City Hall. Written comments should provide name, address, and should be short and concise; courteous and polite.

1. CALL TO ORDER
2. CITY MANAGER PRESENTS THE BUDGET TRANSMITTAL LETTER
3. OVERALL DISCUSSION ON MAJOR BUDGET ISSUES
4. LIBRARY (p. 38 - 25 MINUTES)
5. GENERAL FUND OVERVIEW AND ADMINISTRATION (p. 19 - 15 MINUTES)
6. LEGAL SERVICES (p.29 - 10 MINUTES)
7. POLICE DEPARTMENT (p. 41 - 30 MINUTES)
8. FIRE AND AMBULANCE (p. 46 - 30 MINUTES)

9. PARKS AND RECREATION (p. 55 - 35 MINUTES)
10. PLANING & BUILDING DEPARTMENT (p. 33/p. 51 - 25 MINUTES)
11. RESORT TAX AND TAX INCREMENT FUNDS (p. 71/p. 76 - 15 MINUTES)
12. COMMENTS FROM THE PUBLIC ON THE FY21 PROPOSED BUDGET
13. MAYOR AND COUNCIL DELIBERATIONS AND DIRECTION
14. ADJOURNMENT

CITY OF WHITEFISH

FLATHEAD COUNTY, MONTANA



Photo by Parks & Recreation



FISCAL YEAR 2021

PROPOSED BUDGET

City of Whitefish

Mayor

John Muhlfeld

City Council

Andy Feury

Ryan Hennen

Frank Sweeney

Steve Qunell

Rebecca Norton

Vacant

City Manager

Dana Smith

Finance Director

Ben Dahlman

City Clerk/Administrative Services Director

Michelle Howke

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BUDGET TRANSMITTAL LETTER



May 18, 2020

Mayor Muhlfeld and City Council Members,

The proposed Fiscal Year 2021 (FY21) City of Whitefish Budget was developed based on the goals and priorities of the City Council and the service level expectations of our community. The proposed budget provides budget authority for the services and projects the City anticipates during the upcoming fiscal year that runs July 1, 2020 to June 30, 2021.

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. More detailed information about each fund is provided within the budget document.

FY21 BUDGET MAJOR CHANGES AND ISSUES

With the economic impacts to our community from the COVID-19 pandemic, the proposed budget keeps property tax levies and assessments the same as the prior year with no budgeted increase.

Property Taxes and Assessments

This year is a non-reappraisal year, so the growth of property tax revenue is limited to half the rate of inflation and newly taxable property. Generally, our growth rate in a non-reappraisal year is about two to three percent, but with Tax Increment District expiration on July 15, 2020 we will recognize a significant increase in our newly taxable property. Our mill value will increase from \$26,877.17 to an estimated \$39,366.00 per mill. Without an increase to our taxpayers, property tax revenue in the General Fund, Library Fund, Fire Pension Fund, and Fire and Ambulance Fund will increase by 46.47% or \$1,469,125 in total. However, the offset to the property tax revenue in those funds is a decrease of about \$7.55 million in property tax revenue in our Tax Increment Fund that was restricted for certain purposes.

As noted above, while total mills levied is the same total property tax revenue will increase 46.47% over the prior year due to the higher mill value. The budget as proposed levies a total of 117.636 mills, which is the same as FY20. To keep the number of mills levied flat, the City’s general property tax mills were decreased to accommodate for the decrease in number of mills for property tax relief from Resort Tax.

In a typical year we would consider increasing assessments by CPI to account for the increased costs to provide maintenance services. However, due to the financial hardships many are facing, this budget proposes no assessment increases to the Street Maintenance Assessment, Street Lighting Districts, Parks and Greenway Assessment, and the Stormwater Assessment.

Resort Tax

Resort Tax is an area of the City's finances that has been adversely impacted by the COVID-19 pandemic and the future is still uncertain. Projections were developed with this in mind and has resulted in a significant decrease in revenue for FY21. Unfortunately, the decrease was sizeable enough for us to need to budget for the Water Fund to cover a portion of the debt service for the Haskill Basin Conservation Easement bond in FY21. Water revenue was a required secondary source for the bond. Furthermore, the property tax relief for FY21 that is transferred from the Resort Tax Fund to the General Fund decreased by \$334,767 and was absorbed with the additional property tax revenue from the increased mill value. We expect a change by the final budget adoption in August to the Resort Tax projections as we collect more data and we have a better idea about how our typically higher summer months are impacted.

Cash Reserves

During an emergency like the COVID-19 pandemic, an economic downturn, or a recession cash reserves are essential to maintaining expected levels of services for our citizens. While a possible delay in collections of property taxes and other charges for services can be expected due to uncertain economic times, cash reserves will help the City manage any cash flow issues that arise. Budgeted cash reserves at the end of FY21 have increased from \$1,553,033 to \$1,882,489 in property tax supported funds. Cash as a percentage of the budget has increased from 15.29% in FY20 to 17.13% in FY21. Reserves in the 20%-25% of annual expenditures is a typical level for municipalities to maintain and would require a year-end cash balance of about \$2,198,000 to \$2,747,000 in property tax supported funds.

Capital Improvements

A Capital Improvements Program (CIP) is vital to providing excellent services to the community and fluctuates in spending amounts due to the varied timing of infrastructure and equipment needs. The City's proposed five-year CIP has been provided with the proposed budget.

Capital spending is proposed to increase \$10.5 million compared to FY20. This significant increase is expected as construction continues on the Wastewater Treatment Plant Upgrade Project (an increase of \$5.6 million from FY20) and the City will soon begin construction on the Water Treatment Plant Expansion Project (an increase of \$8.6 million from FY20). Additionally, the Parks and Recreation Department has budgeted \$250,000 for the Armory Park Improvement Project that is expected to start in FY21 and is funded by a Land Water Conservation Fund grant with matching funds in the Resort Tax Fund, Stormwater Fund, and Impact Fee Fund. Other significant capital improvement projects are detailed within each fund within the budget and the FY21-FY25 CIP.

City Personnel

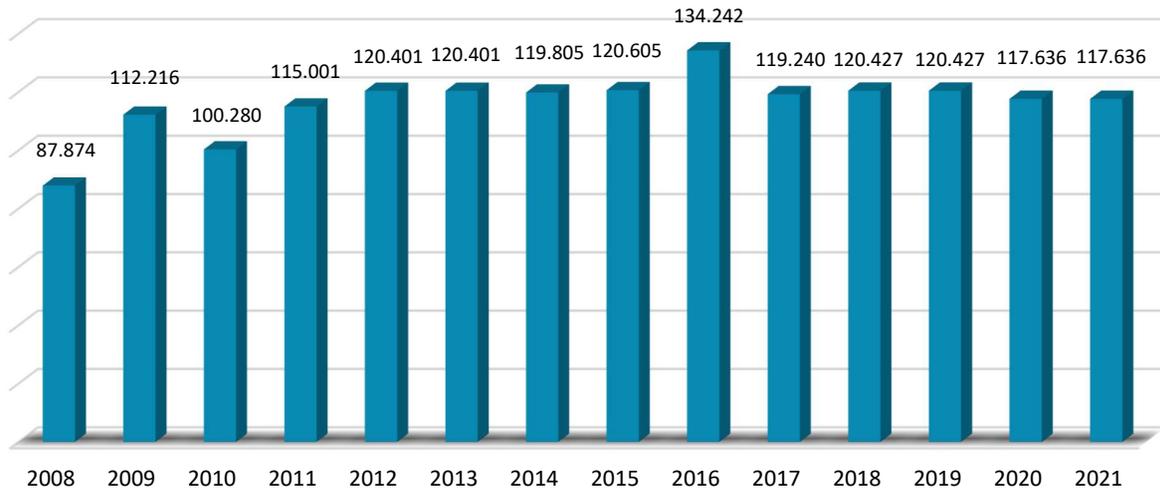
With a Consumer Price Index (CPI) increase of 2.8% and a taxable value increase equal to or greater than 2%, City employees will receive a pay increase of 2% (maximum CPI) plus a 2% STEP for a total increase of 4.0%. In addition to pay increases, medical insurance premiums increased 8.0% in FY21. This increase was higher than the preliminary estimate of 5%-7% due to COVID-19. Based on the adopted formula, the City will cover 5.4% of the 8.0% increase in premiums in FY21. This proposed budget does add or increase staffing in the following areas:

- The full-time police officer budgeted for six months last year now includes the full year of costs. This position will help increase the capabilities of the Police Department both in patrol activities and investigations. The position will cost about \$39,300 more than FY20 as it is budgeted for a full year.
- The software the City had procured in prior years to help with enforcement of short-term rentals has required more staff time than anticipated and, with a recent buy-out of the original vendor, costs were expected to increase significantly. After discussions with the Finance Department and the Planning and Building Department, and my inherent knowledge of the challenges being the previous Finance Director, the part-time Customer Service Clerk position has been increased to full-time. By going with a lower cost option software and increasing this part-time position to full-time, the City can improve the timeliness of investigations and enforcement efforts for properties operating as short-term rentals that may not be complying with our regulations. Furthermore, with the setup of City Hall having this position full-time will be more efficient for coverage of the front desk, which is a critical position at the City. With the savings from the lower software costs, the net increased cost for this position is about \$20,000.
- The Fire Department's part-time office manager has been increased to full-time. With the Assistant Fire Chief working mostly on fire inspections, this position will assist the Fire Department with ambulance billing coordination, grant writing, and a backlog of other tasks. The increased cost for this position is \$31,000.
- The Library continues to see increasing demand so we have included and additional 10 hours per week that will be allocated to the current part-time staff. The total cost is about \$9,275.

FY21 BUDGET OVERVIEW

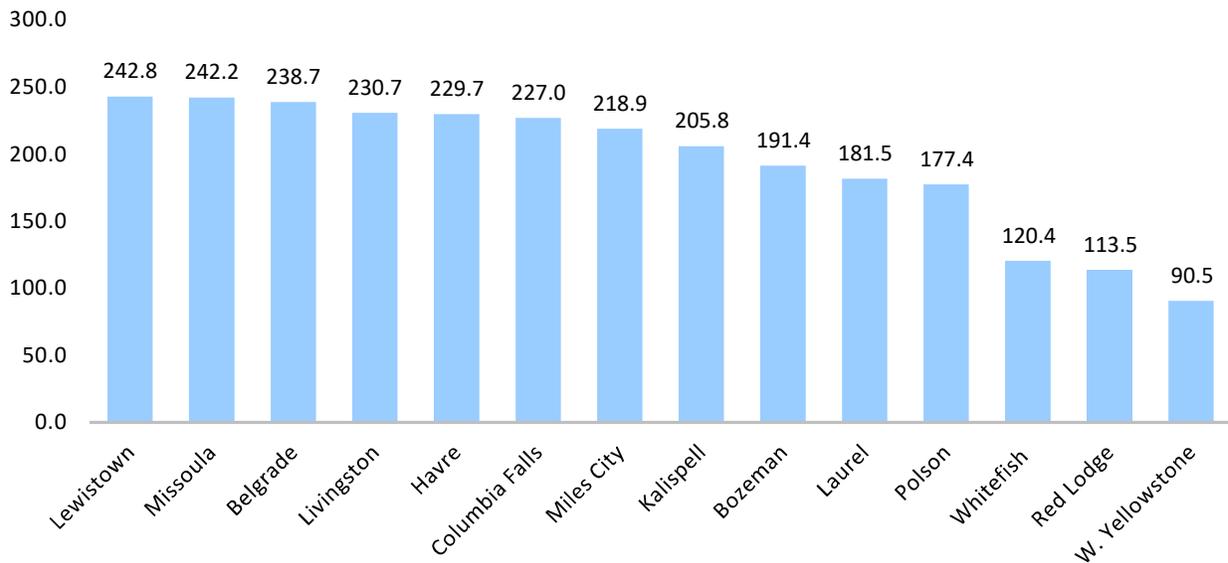
As previously described, property tax levies and assessments are not proposed to increase from FY20 rates. The chart below shows the trend of our net property tax mills levied over recent years.

Total Number of Mills Levied After Resort Tax Relief



When considering mill rates, it is common practice 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.

Fiscal Year 2019 Total Property Tax Mills for Cities over 4,500 Population (except W. Yellowstone and Red Lodge - both have lower population and Resort Tax)



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.

Total revenues and other financing sources for all funds are budgeted at \$52,008,415 which is \$10,540,068 or 25.42% higher than the FY20 budget of \$41,468,347. Most of the increase is the result of anticipated loan proceeds to finance a portion of the Wastewater Treatment Plant Upgrade and the Water Treatment Plant Expansion Projects through the State Revolving Fund Loan Program. The increase in of loan proceeds of \$17,865,351 from FY20 is offset by the reduction in property tax and other revenue in the Tax Increment Fund of about \$8,334,792.

The FY21 budget totals \$58,441,536 in expenditures and \$6,631,159 in interfund transfers for a total appropriated budget of \$65,072,695. Compared to the prior fiscal year, FY21 expenditures are increasing \$11,550,320, a 24.63% increase, and interfund transfers are decreasing \$2,212,735, a 25.02% decrease. The increase in expenditures is mostly due to an increase in capital expenditures of \$10,468,783 and the increase in personnel costs as described above. The decrease in transfers is due to the elimination of the transfer from the Tax Increment Fund to the Tax Increment Debt Service Fund. All funds needed for the final debt service payment on July 15, 2020 will be within the Debt Service Fund on July 1, 2020.

Property Tax supported funds' appropriations have increased by \$1,341,754, which is mostly due to increases in Medicare/Medicaid adjustments for ambulance services, personnel costs described above, and capital expenditures (Armory Park Improvement Project, a new ambulance, and other equipment).

There continues to be three financial areas that are important for the City to plan and consider in this budget and the future including: 1) improving cash reserves and fund balance, 2) better funding of Capital Projects (i.e., less debt), and 3) address unfunded liabilities. These are addressed to some extent within the proposed budget.

1. Cash reserves have increased from 15.29% to 17.13%, which is a continued trend over the past few years. While uncertain economic times are here, making progress now is crucial since the City could face more serious financial impacts in the coming years.
2. In FY21 more capital projects have been funded with cash in our property tax supported funds and with our CIP the City has been able to plan and efficiently use impact fees and other sources of funds to cash fund most projects.
3. We have included final checks for known retirees in FY21 and limited payouts of comp time for current employees in accordance with our collective bargaining agreements, but more needs to be done in this area. During FY21 City staff will create a more robust plan for our unfunded liabilities as we work toward improving the financial position of the City.

I would like to thank Finance Director Dahlman for his dedication, hard work, and long hours preparing this budget. With this year's budget preparation process far from normal, I would also like to thank the other Department Directors for their support and help too.

City staff looks forward to the new fiscal year and the opportunities ahead. Thank you for your review and consideration of the proposed FY21 budget.

Respectfully,

A handwritten signature in cursive script that reads "Dana Smith".

Dana Smith
City Manager

**Budget Summary by Main Revenue Source
City of Whitefish**



5/18/2020

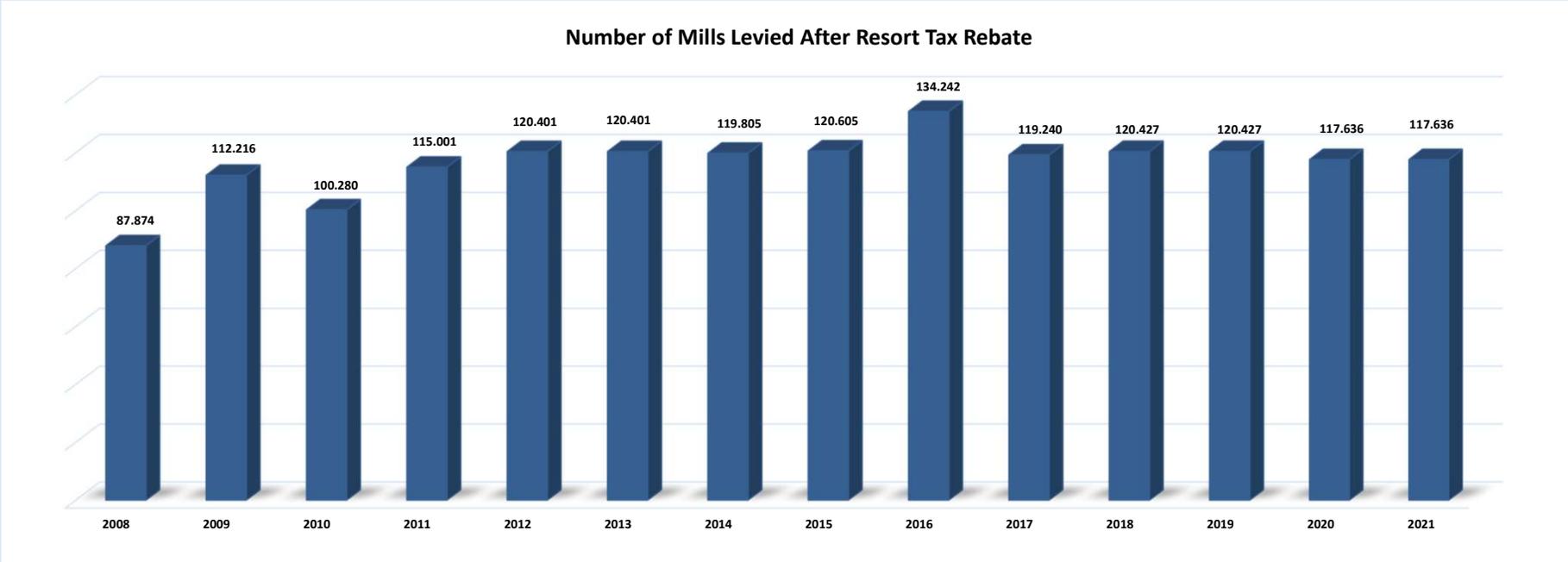
Resources

Requirements

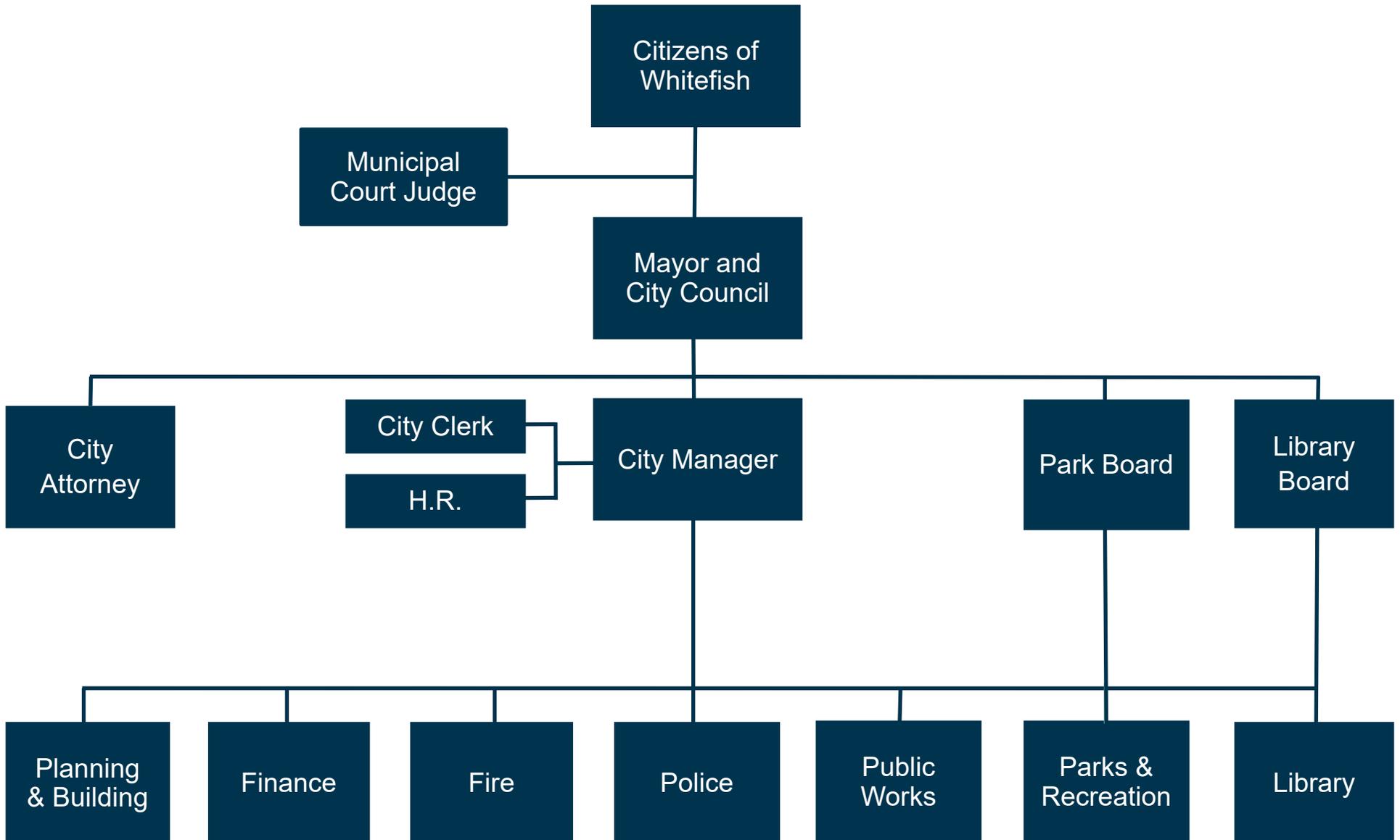
Fund	Resources			Total Budgeted Resources	Requirements										Change in Cash
	Beginning Available Cash	Revenue & Other Financing	Interfund Transfers		Personnel Services	Materials & Services	Capital Outlay	Debt Service	Conting.	Total Budgeted Expenditures	Interfund Transfers	Total Appropriated Budget	Ending Available Cash	Total Budgeted Requirements	
Property Tax Supported Funds:															
General	\$ 1,419,630	\$ 5,236,345	\$ 1,060,522	\$ 7,716,497	\$ 1,258,679	\$ 339,174	\$ 33,500	\$ -	\$ -	\$ 1,631,353	\$ 4,528,391	\$ 6,159,743	\$ 1,556,754	\$ 7,716,497	\$ 137,124
Library	10,419	311,976	34,371	356,766	215,776	126,879	-	-	8,000	350,655	-	350,655	6,111	356,766	(4,308)
Law Enforcement	24,711	239,744	2,657,502	2,921,957	2,242,778	567,838	41,000	-	-	2,851,616	-	2,851,616	70,341	2,921,957	45,630
Fire & Ambulance	2,598	3,266,814	953,092	4,222,504	2,206,638	1,415,524	270,000	171,942	-	4,064,104	-	4,064,104	158,401	4,222,504	155,803
Parks/Rec	95,675	1,154,384	932,727	2,182,786	1,177,421	584,483	330,000	-	-	2,091,904	-	2,091,904	90,882	2,182,786	(4,793)
Total	\$ 1,553,033	\$ 10,209,263	\$ 5,638,214	\$ 17,400,511	\$ 7,101,292	\$ 3,033,897	\$ 674,500	\$ 171,942	\$ 8,000	\$ 10,989,631	\$ 4,528,391	\$ 15,518,022	\$ 1,882,489	\$ 17,400,511	\$ 329,456
											Change in Cash \$ 329,456				
											Cash as a % of Budget 17.13%				
Other Tax, Fee & Assessment Supported Funds:															
Resort Tax	\$ 1,853,003	\$ 4,040,550	\$ -	\$ 5,893,554	\$ -	\$ 459,500	\$ 2,370,000	\$ -	\$ -	\$ 2,829,500	\$ 2,049,792	\$ 4,879,292	\$ 1,014,262	\$ 5,893,554	\$ (838,741)
Tax Inc Dist	2,089,500	-	-	2,089,500	-	459,500	1,630,000	-	-	2,089,500	-	2,089,500	-	2,089,500	(2,089,500)
Bldg Codes	565,022	660,500	-	1,225,522	479,469	99,886	70,000	-	-	649,355	-	649,355	576,167	1,225,522	11,145
Street Fund	1,807,350	1,729,142	-	3,536,492	744,426	740,037	212,130	-	-	1,696,593	3,675	1,700,268	1,836,225	3,536,492	28,874
Gas Tax - BaRSAA	92,659	73,500	3,675	169,834	-	-	-	-	-	-	-	-	169,834	169,834	77,175
Street Lighting #1	74,516	103,597	-	178,113	25,551	46,777	-	-	-	72,328	-	72,328	105,785	178,113	31,269
Street Lighting #4	89,272	100,996	-	190,268	25,551	30,177	-	-	-	55,728	-	55,728	134,540	190,268	45,268
Impact Fees	483,020	141,900	-	624,920	-	-	187,500	-	-	187,500	-	187,500	437,420	624,920	(45,600)
Subdivision Blvd Trees	41,160	90	-	41,250	-	41,250	-	-	-	41,250	-	41,250	-	41,250	(41,160)
Sidewalk	263,187	990	-	264,177	-	-	264,177	-	-	264,177	-	264,177	-	264,177	(263,187)
Stormwater	521,313	454,303	-	975,615	151,499	31,106	430,000	-	-	612,605	-	612,605	363,011	975,615	(158,302)
Total	\$ 7,880,002	\$ 7,305,569	\$ 3,675	\$ 15,189,245	\$ 1,426,496	\$ 1,908,232	\$ 5,163,807	\$ -	\$ -	\$ 8,498,535	\$ 2,053,467	\$ 10,552,002	\$ 4,637,243	\$ 15,189,245	\$ (3,242,758)
											Total Operating Budget = 3,334,728				
Enterprise Funds:															
Water	\$ 5,330,177	\$ 14,306,304	\$ 989,270	\$ 20,625,751	\$ 1,226,190	\$ 837,045	\$ 11,554,897	\$ 1,451,532	\$ -	\$ 15,069,664	\$ 49,302	\$ 15,118,966	\$ 5,506,786	\$ 20,625,751	\$ 176,608
Wastewater	4,504,075	19,381,031	-	23,885,106	1,150,821	990,577	15,458,230	1,069,188	-	18,668,816	-	18,668,816	5,216,290	23,885,106	712,215
Solid Waste	92,084	450	-	92,534	43,726	4,262	-	-	-	47,988	-	47,988	44,546	92,534	(47,538)
Total	\$ 9,926,336	\$ 33,687,785	\$ 989,270	\$ 44,603,391	\$ 2,420,737	\$ 1,831,884	\$ 27,013,127	\$ 2,520,720	\$ -	\$ 33,786,469	\$ 49,302	\$ 33,835,770	\$ 10,767,621	\$ 44,603,391	\$ 841,285
											Total Operating Budget = 4,252,621				
Other Special Revenue and Debt Funds:															
Housing Authority	599,979	427,500	-	1,027,479	-	1,027,479	-	-	-	1,027,479	-	1,027,479	\$ -	1,027,479	(599,979)
WF Trail Construct	-	190,664	-	190,664	-	-	190,246	-	-	190,246	-	190,246	418	190,664	418
Park Acq & Dev	59,163	210	-	59,373	-	-	10,000	-	-	10,000	-	10,000	49,373	59,373	(9,790)
TIF Debt Svc	3,775,814	-	-	3,775,814	-	-	-	3,775,814	-	3,775,814	-	3,775,814	-	3,775,814	(3,775,814)
Victim/Wit	1,473	15,000	-	16,473	-	15,000	-	-	-	15,000	-	15,000	1,473	16,473	-
Misc. S.I.D.	254,903	172,424	-	427,327	-	-	-	148,362	-	148,362	-	148,362	278,965	427,327	24,062
Total	\$ 4,691,332	\$ 805,798	\$ -	\$ 5,497,130	\$ -	\$ 1,042,479	\$ 200,246	\$ 3,924,176	\$ -	\$ 5,166,901	\$ -	\$ 5,166,901	\$ 330,229	\$ 5,497,130	\$ (4,361,103)
Total	\$ 24,050,703	\$ 52,008,415	\$ 6,631,159	\$ 82,690,277	\$ 10,948,525	\$ 7,816,492	\$ 33,051,680	\$ 6,616,839	\$ 8,000	\$ 58,441,536	\$ 6,631,159	\$ 65,072,695	\$ 17,617,582	\$ 82,690,277	\$ (6,433,121)

Mill Value and Tax Levy History

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>	% Change <i>e</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	\$ 2,864,805
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
2020	\$ 2,608,870,041	\$ 39,066,006	\$ 375,584	\$ 26,877.172	6.04%	121.510	24.04	145.550	-51.914	93.636	24	117.636	\$ 2,279,627	\$ 183,302	\$ 53,754	\$ 645,052	\$ 3,161,735
2021		\$ 39,366,006	\$ 12,488,834	\$ 39,366.006	46.47%	96.536	24.04	120.576	-26.940	93.636	24	117.636	\$ 3,338,868	\$ 268,476	\$ 78,732	\$ 944,784	\$ 4,630,860
			change from last year			-24.974	0.000	-24.974	24.973	0.000	0.000	0.000	\$ 1,059,242	\$ 85,174	\$ 24,978	\$ 299,732	\$ 1,469,125
													46.47%	46.47%	46.47%	46.47%	46.47%

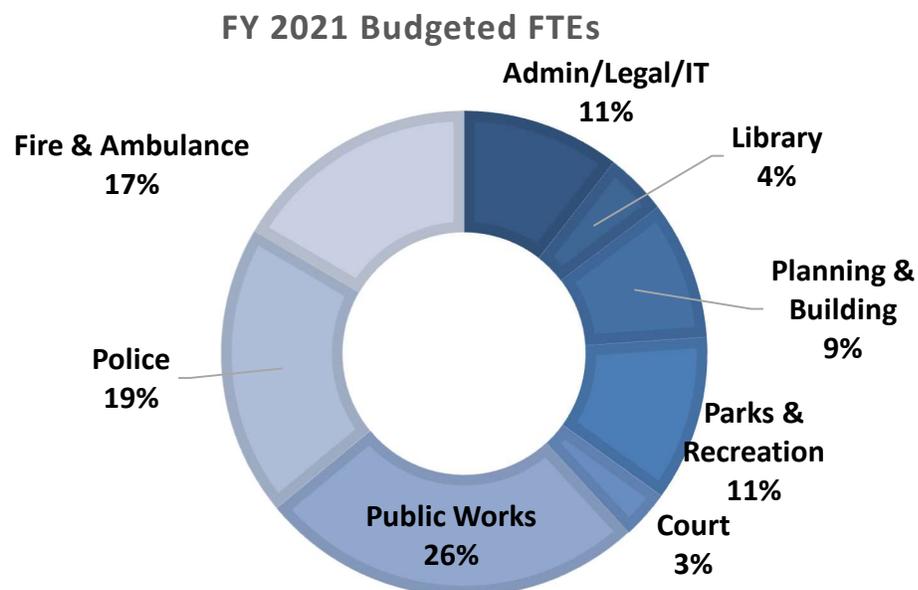


Organizational Chart



The FY 2021 budget funds 108.75 full time equivalent employees (FTEs); not including employees Parks and Recreation hires seasonally during the winter and summer months. The FTE count also does not include a summer internship for Public Works. The total budgeted payroll and employer contributions (personnel services) which includes seasonal and intern wages and employer contributions for FY 2021 are proposed to increase \$421.5 thousand or just over 4% from FY 2020, to \$10.95 million. Changes in payroll include the following:

- A 4.0% wage increase is included for FY 2021. Wage increases include a cost of living adjustment (COLA) of 2% plus a 2% pay matrix STEP with a ceiling of 4.0% for all union and non-union employees. With a ceiling of 4%, COLAs are capped at 2%.
- Health insurance costs are increasing for FY 2021 by approximately 8.0% with the City paying an average of 5.43% of the increase based on the City's established formula.
- New or significant changes in current positions proposed in FY 2021:
 - An increase from part-time to full-time for the administrative assistant position in the Fire Department. This position will cost about \$31 thousand more in FY 2021 if approved.
 - The FY 2021 budget proposal also includes increasing a part-time position for Customer Service which would be approximately \$30 thousand over the FY 2020 budget.

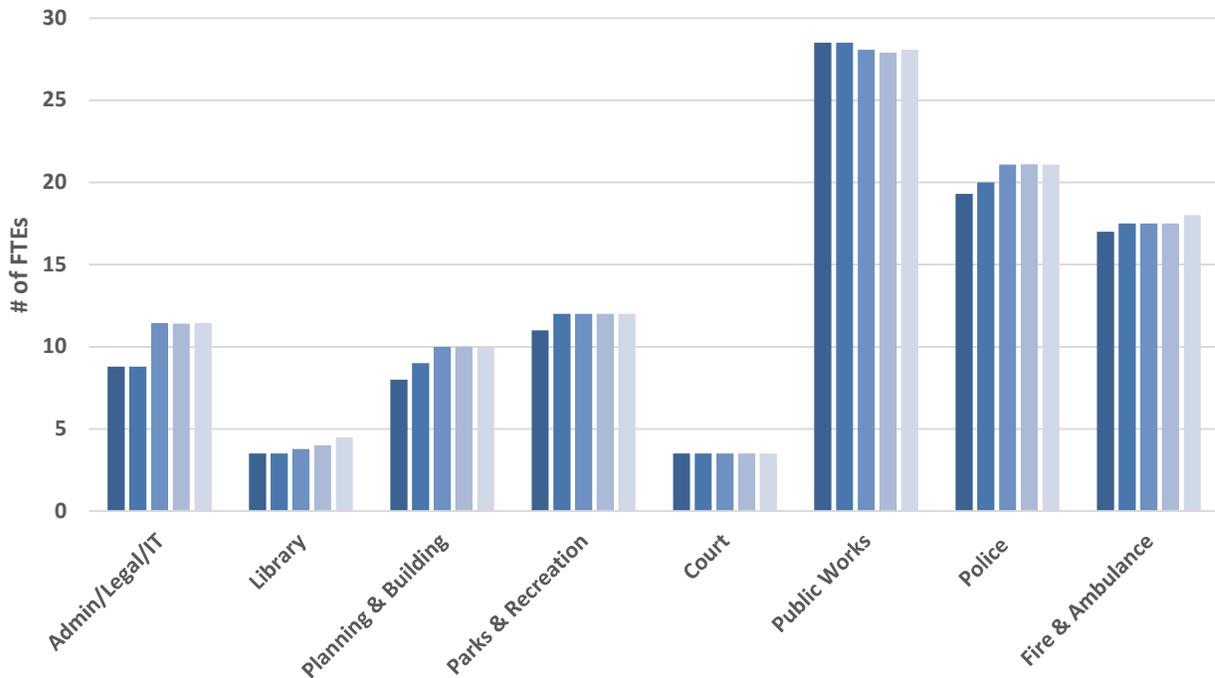


The following is a summary of the FTE analysis including budgeted full time and part-time employees for FY 2017-2021:

City of Whitefish FTE Staffing History															
Department	FY2017			FY2018			FY2019			FY2020			FY2021		
	Full Time	Part Time	Total FTEs	Full Time	Part Time	Total FTEs	Full Time	Part Time	Total FTEs	Full Time	Part Time	Total FTEs	Full Time	Part Time	Total FTEs
Admin/Legal/IT	8	0.8	8.8	8	0.8	8.8	10	1.44	11.44	10	1.4	11.4	11	0.8	11.8
Library	1	2.5	3.5	1	2.5	3.5	1	2.78	3.78	1	3	4	1	3.25	4.25
Planning & Building	8	0	8	9	0	9	10	0	10	10	0	10	10	0	10
Parks & Recreation	11	0	11	12	0	12	12	0	12	12	0	12	12	0	12
Court	3	0.5	3.5	3	0.5	3.5	3	0.5	3.5	3	0.5	3.5	3	0.5	3.5
Public Works	28	0.5	28.5	28	0.5	28.5	27	1.1	28.1	27	0.9	27.9	27	1.1	28.1
Police	18	1.3	19.3	19	1	20	20	1.1	21.1	20	1.1	21.1	20	1.1	21.1
Fire & Ambulance	17	0	17	17	0.5	17.5	17	0.5	17.5	17	0.5	17.5	18	0	18
Total	94	5.6	99.6	97	5.8	102.8	100	7.42	107.42	100	7.4	107.4	102	6.75	108.75

**Parks also has seasonal employees budgeted for summer and winter that are not shown above. In addition, there is one internship position budgeted for Public Works.*

Budgeted FTEs by Department FY 2017-2021



The City has debt outstanding from revenue bonds, loans from the State of Montana's Revolving Fund (SRF), 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 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.

In 2020, the City entered into a loan agreement with the State of Montana's SRF loan program for the Wastewater Treatment Plant that included two series of loans; one for \$10,000,000 and a \$350,000 forgivable loan which were finalized on May 6th, 2020. The City anticipates an additional third loan for the project in the amount of \$9,575,000 to occur in 2021.

The FY 2021 proposed budget includes a \$11,000,000 SRF Water Revenue Bond to finance the expansion and construction of the Water Treatment Plant required by the State Department of Environmental Quality. The project will have an estimated 42-week construction timeline with a completion date in FY21.

The following is a summary of the outstanding debt obligations for the City as of June 30, 2020:

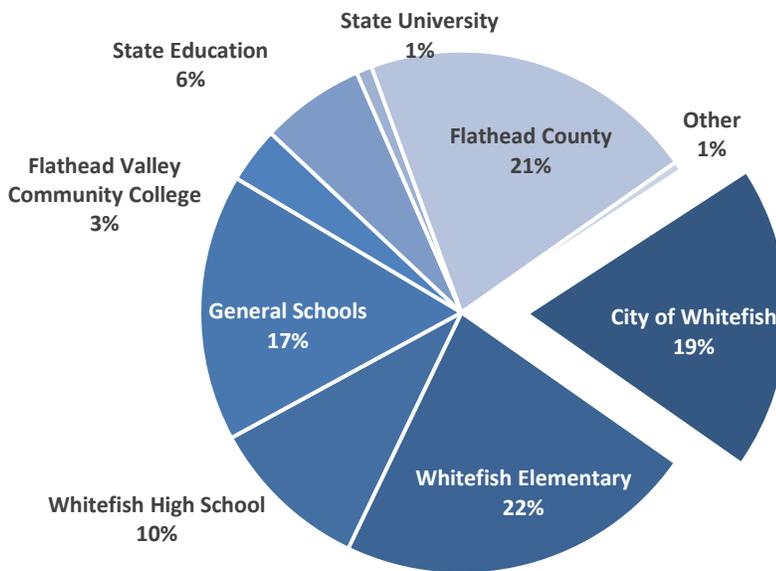
<u>Description</u>	<u>Balance as of June 30, 2020 ^</u>
TIF 2015 Refunding (ESC)*	\$ 763,000
TIF 2016 (City Hall/Parking Facility) *	\$ 2,970,000
Water Revenue Bonds*	\$ 805,000
Water Revenue Bond – Haskill Basin C.E.*	\$ 4,867,000
SID 166 Bond*	\$ 385,000
SID 167 Bond*	\$ 742,086
Wastewater Revenue Bonds*^	\$ 2,957,563
2018 Ambulance Loan	\$ 107,581
Fire Engine Loan	\$ 223,588
Fire Tender Loan	\$ 61,781
Fire SCBA Loan	<u>\$ 47,242</u>
TOTAL	<u>\$ 13,929,841</u>

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

^ Does not include 2020 Wastewater Treatment Plant draws

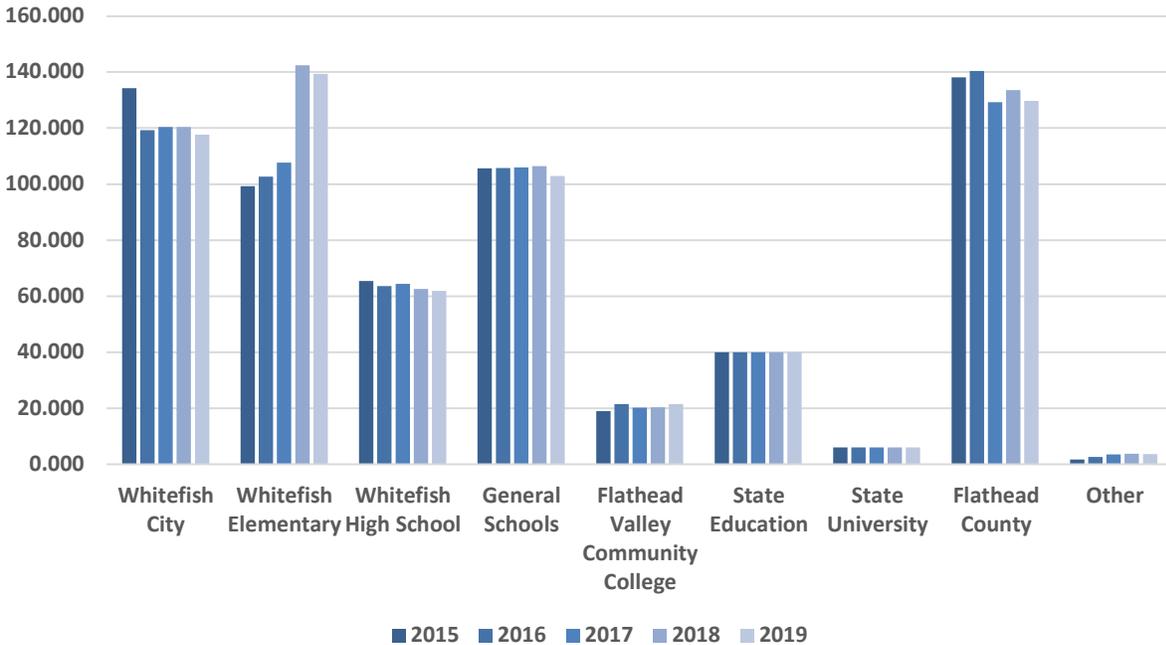
The City of Whitefish has various types of revenue streams during any given year. Revenues include, but are not limited to, charges for services, grants, resort tax, maintenance assessments, and property tax revenue. Other than charges for water and sewer services, the revenue of most interest is property taxes and maintenance assessments that are included on property owners tax bills. Of the total property tax bill (including taxes and assessments), the City of Whitefish accounts for 19%. Approximately 59% of a city resident’s property tax bill goes to education. The most recent tax bills available represent property taxes levied in 2019 for collection in FY 2020.

2019 Property Tax Breakdown



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.

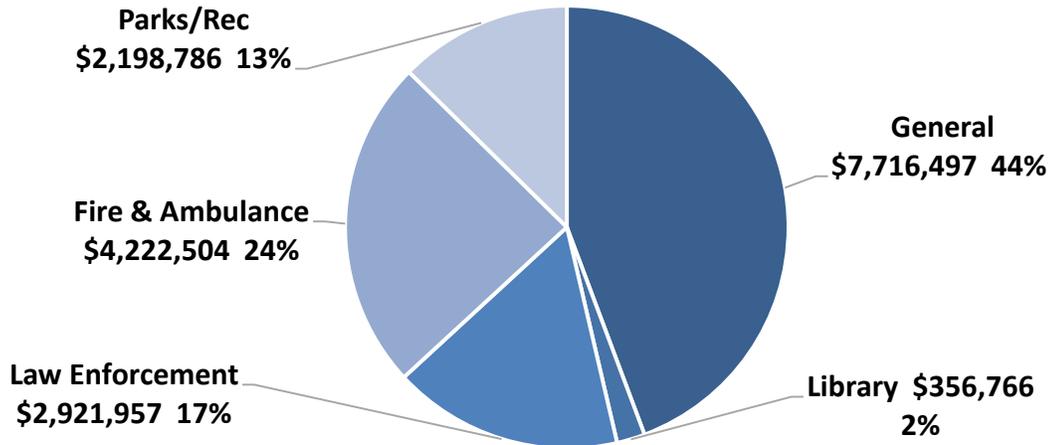
**Mills Levied by Jurisdiction
Tax Years 2015-2019**



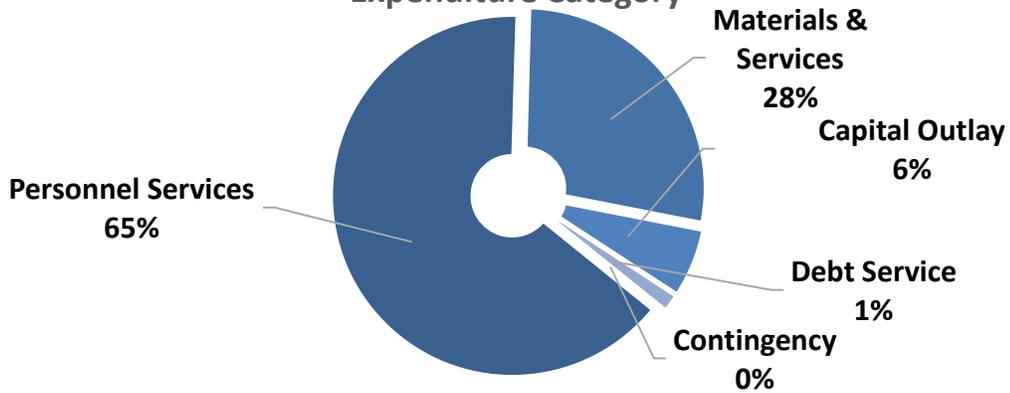
Property Tax Data Flathead County for the City of Whitefish Area					
	2015	2016	2017	2018	2019
Whitefish City	134.242	119.239	120.427	120.427	117.636
Whitefish Elementary	99.250	102.700	107.690	142.470	139.310
Whitefish High School	65.390	63.630	64.370	62.530	61.930
General Schools	105.630	105.770	105.930	106.400	102.910
Flathead Valley Community College	18.990	21.450	20.160	20.330	21.460
State Education	40.000	40.000	40.000	40.000	40.000
State University	6.000	6.000	6.000	6.000	6.000
Flathead County	138.150	140.350	129.260	133.570	129.730
Other	1.730	2.630	3.570	3.760	3.610
Total	609.382	601.769	597.407	635.487	622.586

For FY 2021 (2020 Tax Levies for collection in FY 2021) the proposed budget includes an overall flat mill levy for the City. This includes an anticipated change as the City’s Tax Increment Financing District will expire and revenue will no longer be segregated into base and incremental amounts. The FY 2021 proposed budget includes \$4,630,860 in property taxes.

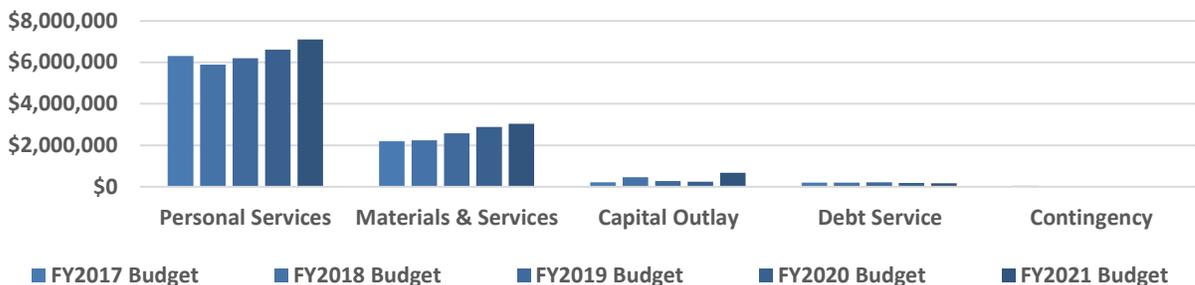
Total FY 2021 Property Tax Supported Budget Requirements by Fund

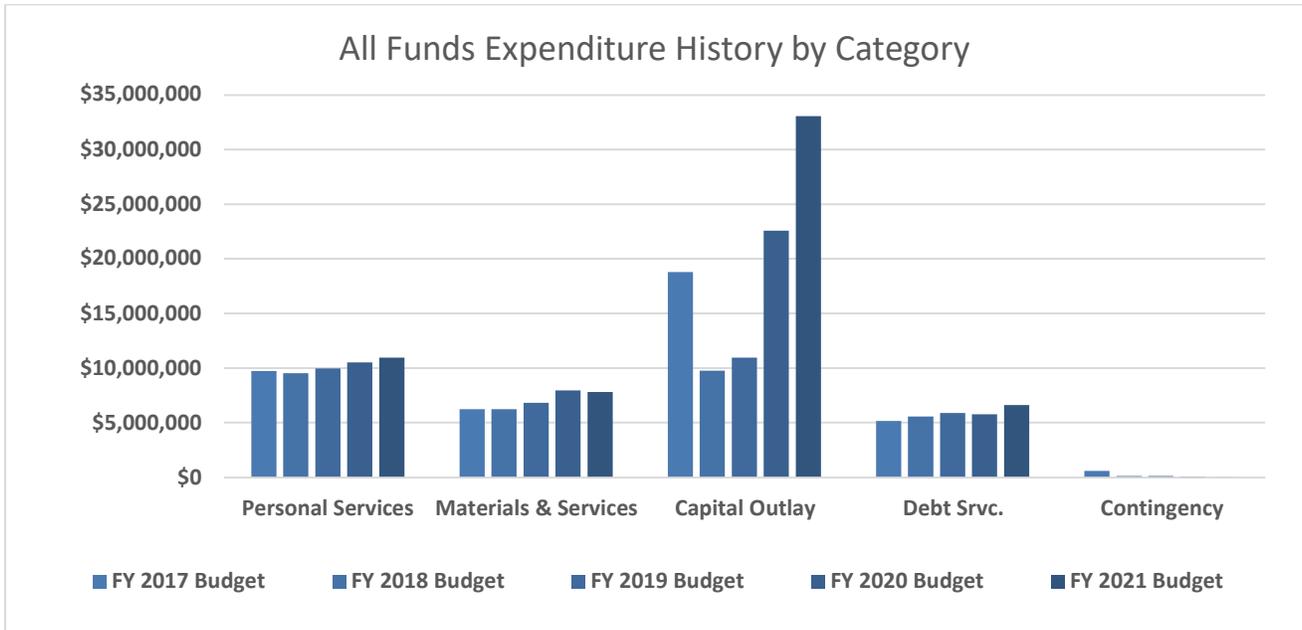


Total FY 2021 Property Tax Supported Budget Requirements by Expenditure Category



Property Tax Funds Expenditure History by Category





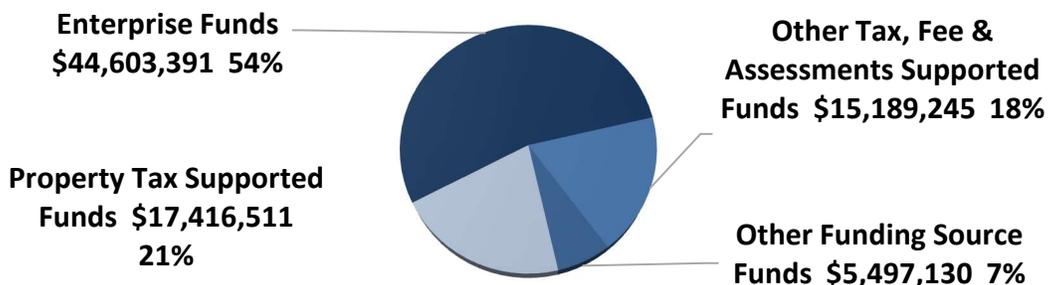
FY 2021 Budgeted Expenditures

Personnel costs continue to trend higher due to salary and benefit increases and to a lesser extent the increase in full time equivalent (FTE) positions serving the community. Overall, personnel costs represent 19% of budgeted expenditures for all funds (not including transfers between funds). Materials & Services expenditures are 13% of the 2021 proposed budget for all funds. Capital is the single largest component. For FY 2021 there is over \$33 million budgeted for continued investment all capital but primarily for large projects in the Wastewater and Water funds.

Expenditures for debt service and contingency are minor categories of allocated resources.

Note: FY 2017’s budgeted Capital Outlay included the City Hall Parking Structure project. The FY 2020’s Budget included Capital Outlay for the Wastewater Treatment Plan Project.

Total Budgeted Requirements by Budget Fund Categories



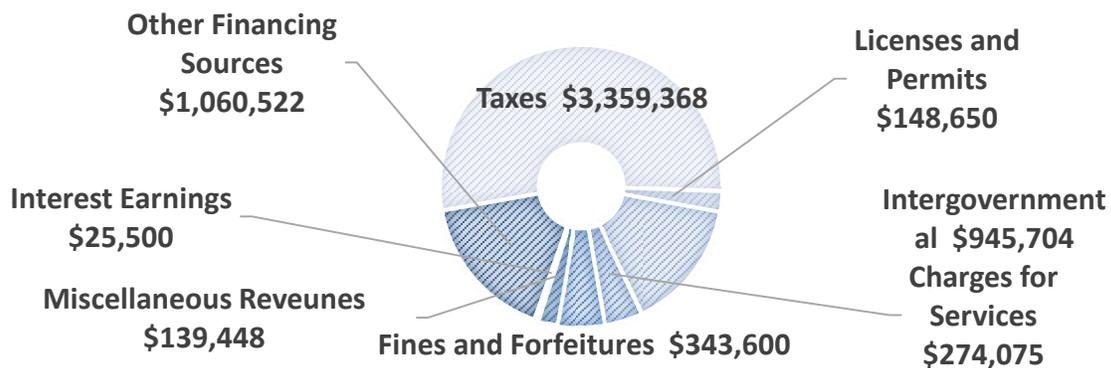
Purpose

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 pay for General Fund expenses.

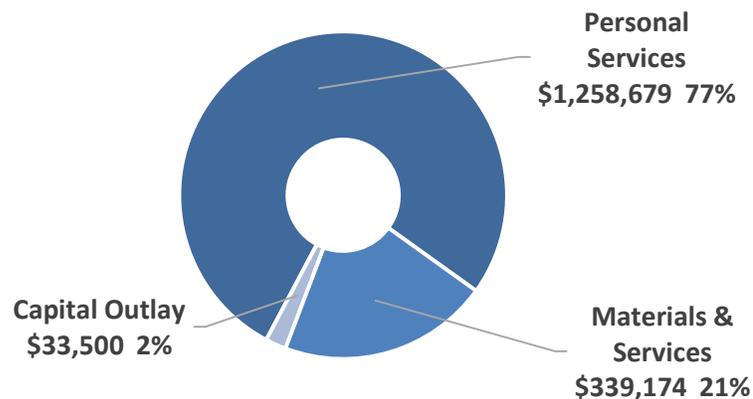
FY 2021 Objectives

The objective of the General Fund for FY 2021 is to provide budget authority to provide the above listed services within the City.

FY 2021 General Fund Revenues



FY 2021 General Fund Expenditures



Significant or Changed Appropriations during FY 2021 are:

Item/Project	Amount
Revenue Changes	
• Increase in property tax revenue (related to the Tax Increment Financing (TIF) District expiring and taxes being allocated to property tax funds instead of TIF fund)	\$1,059,242
• Increase in general business license revenue due to year-to-date actuals and trends	\$3,000
• Increase in State Entitlement Distribution	\$33,423
• Decrease in fines & forfeitures including parking fines based on year-to-date figures	\$16,000
• Increase in Planning & Zoning fee estimates	\$21,500
• Decrease in investment earnings based on lower rates	\$59,500
• Decrease in Haskill Basin Excess Tax Relief based on recent market conditions	\$107,692
• Decrease in Resort Tax Property Tax Relief based on recent market conditions	\$227,075
Expenditure Changes	
• Increases in Personnel due to higher wages, benefits and FTEs	\$285,794
• New cemetery development (roll-over from FY 2020)	\$20,000
• Additional consulting services in Community Planning formerly paid with TIF funds	\$25,000
• Increase in cost for property insurance for the WAVE	\$15,170
• Increase in transfers to Fire & Ambulance Fund due to former TIF allocation	\$100,000
• Increase in transfers to the Law Enforcement Fund due to former TIF allocation	\$112,267
• Increase in transfer to the Parks & Recreation Fund due to former TIF allocation	\$64,823
• Partial funding for a new Plotter to be shared between Public Works and Planning	\$5,000
• Decrease in capital in administrative services for servers purchased in FY 2020	\$21,500
• Copier purchase for the Municipal Court	\$8,500

Information Technology Projects for FY 2021:

The FY 2021 budget also includes three Information Technology (IT) related projects. An Office 365 upgrade to migrate to the government tenant plan is proposed. The costs include one-time cost of approximately \$15,000 for consulting for the migration and an additional \$5,000 per year for maintenance. \$38,100 has been proposed for upgrading the City's network equipment which needs replacing. The City's IT projects also include upgrades to backup and recovery systems and software. While these projects are managed by staff in the General Fund, a large proportion of the costs are allocated to other funds.

General Fund Revenue - 1000

5/18/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Taxes						
311010	Real Property Taxes	2,158,706	2,191,802	2,261,627	1,496,605	3,320,868
311020	Personal Property Taxes	12,349	11,969	18,000	12,420	18,000
312000	Penalty and Interest	6,581	7,962	7,000	7,325	7,000
314125	In Lieu of Taxes - Housing Auth.	-	-	13,500	12,000	13,500
		\$ 2,177,637	\$ 2,211,733	\$ 2,300,127	\$ 1,528,350	\$ 3,359,368
Licenses and Permits						
321070	Fees in Lieu of Taxes	-	-	1,000	-	100
322010	Alcohol Bvrg Licenses/Permits	16,488	11,710	16,500	4,415	16,500
322014	Catering License Fees	420	350	300	105	300
322020	General Business License	58,435	128,682	125,000	120,027	128,000
322022	Security Alarm Fees	125	50	125	250	250
323021	Special Events Permit Fees	2,940	4,480	3,500	2,840	3,500
323030	Animal Licenses	705	25	-	-	-
		\$ 79,113	\$ 145,297	\$ 146,425	\$ 127,637	\$ 148,650
Intergovernmental						
334140	Cultural Arts Grant - Pass Through	-	-	10,000	-	-
335110	Live Card Game Table Permit	1,250	700	1,000	700	700
335120	Gambling Machine Permits	18,450	16,825	18,500	20,125	20,000
335230	State Entitlement Distribution	842,081	858,361	891,581	668,686	925,004
		\$ 861,781	\$ 875,886	\$ 921,081	\$ 689,511	\$ 945,704
Charges for Services						
341010	Copies, Maps & Misc.	188	614	1,000	1,509	1,000
341012	Newsletter Advertising	-	3,300	5,000	1,150	-
341015	Bad Check Service Charges	50	-	100	25	100
341020	Attorney Fees					
341061	Temporary Use/Vendor Fees	1,363	525	1,000	563	1,000
341062	Variance Fee	11,410	7,446	5,000	5,580	6,000
341063	Conditional Use Permit Fees	29,781	31,530	20,000	32,560	30,000
341064	Sign Fee	11,817	9,852	15,000	5,961	8,000
341065	Architectural Review Fee	20,600	41,434	20,000	29,990	20,000
341066	Lakeshore Fee	9,160	6,035	9,000	4,700	7,000
341067	Floodplain	275	275	500	550	500
341068	Critical Area Fee - Inside City	400	-	1,000	-	500
341070	Planning Fees	127,165	92,461	65,000	27,501	65,000
341071	Zoning Fees	93,567	164,293	100,000	159,189	120,000
341077	5% Admin Fee for Impact Fees	14,219	23,715	8,325	8,693	6,975
343321	Sale of Cemetery Cremains Niches	-	6,375	3,000	3,725	3,000
343340	Cemetery Burial Fees	3,400	950	2,000	800	2,000
343360	Weed Control Charges	2,668	2,767	3,000	2,661	3,000
		\$ 326,063	\$ 391,572	\$ 258,925	\$ 285,157	\$ 274,075
Fines and Forfeitures						
351030	Municipal Court Fines	308,301	332,145	316,000	235,579	300,000
351031	Parking Fines	41,020	39,473	42,500	35,545	42,500
351040	Dog Fines	1,985	1,365	1,100	1,600	1,100
351045	Defense Attorney Fee	40	-	-	-	-
		\$ 351,346	\$ 372,983	\$ 359,600	\$ 272,724	\$ 343,600

General Fund Revenue - 1000

5/18/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Miscellaneous Revenue						
361000	Parking Lease Fee	38,477	44,223	51,084	20,894	51,084
361010	Golf Course Lease Fee	27,312	25,526	28,000	24,089	28,000
361011	Parking Structure Retail Lease	-	-	-	-	50,364
362000	Miscellaneous Revenue	58,562	19,813	10,000	8,930	10,000
362001	Over / Short	-	13	-	7	-
363040	Penalty & Interest Special Assessmen	-	27	-	18	-
		\$ 124,350	\$ 89,602	\$ 89,084	\$ 53,937	\$ 139,448
Investment Earnings						
371010	Investment Earnings	43,540	118,168	85,000	78,567	25,500
		\$ 43,540	\$ 118,168	\$ 85,000	\$ 78,567	\$ 25,500
Other Financing Sources						
381030	SID Bond Proceeds	-	-	-	-	-
383002	Resort Tax - Tax Relief Transfer	1,123,847	1,277,625	1,287,597	1,287,597	1,060,522
383000	Haskill Basin Excess Tax Relief	52,972	92,496	107,692	107,692	-
		\$ 1,176,819	\$ 1,370,121	\$ 1,395,289	\$ 1,395,289	\$ 1,060,522
	Total Fund Revenue	\$ 5,140,649	\$ 5,575,361	\$ 5,555,531	\$ 4,431,173	\$ 6,296,867
101000	Beginning Available Cash			\$ 1,449,008		\$ 1,419,630
	Total Resources			\$ 7,004,539		\$ 7,716,497

General Fund Expenditures - 1000

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
410100 Legislative Services					
220 Operating Supplies/Material	5,266	4,977	7,200	3,962	5,500
340 Utility Services	1,097	1,352	1,450	774	1,450
370 Council Travel & Training	359	1,564	7,500	-	7,500
390 Other Purchased Services	1,650	1,500	13,460	1,500	6,960
510 Insurance	53	53	53	53	53
Total Legislative Services	\$ 8,425	\$ 9,446	\$ 29,663	\$ 6,288	\$ 21,463

Purpose

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

FY 2021 Objectives

The objective of the Municipal Court Division for FY 2021 is to provide budget authority to operate the Whitefish Municipal Court. Two full-time and one part-time clerk assist the Municipal Judge in operating the Municipal Court. The FY 2021 budget provides \$8,500 to replace the copier that is at the end of its useful life.

General Fund Expenditures - 1000

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
410360 Municipal Court					
Personnel Services					
110 Salaries	165,504	161,729	180,637	125,271	184,425
111 Temporary/Seasonal Salaries			-	640	-
112 Part Time Salaries	28,971	21,947	17,389	15,408	22,270
120 Overtime	1,294	2,172	1,332	200	1,466
140 Employer Contributions	61,159	61,006	64,069	44,888	68,232
	\$ 256,927	\$ 246,854	\$ 263,427	\$ 186,406	\$ 276,393
Materials and Services					
210 Office Supplies/Materials	5,751	3,562	2,700	1,550	2,700
220 Operating Supplies/Material	1,356	1,230	1,000	903	1,200
230 Repair/Maintenance Supplies	559	1,205	1,100	414	1,100
310 Communication & Transportation	1,513	1,073	1,700	2,238	2,500
320 Printing	-	-	200		200
330 Publicity/Subscriptions/Dues	300	2,339	1,800	452	1,800
340 Utility Services	4,023	5,183	5,500	3,040	5,500
350 Professional Services	-	6,121	-	1,155	-
360 Repair & Maintenance	5,173	4,934	4,400	3,145	4,400
370 Travel & Training	2,967	3,295	4,000	1,092	4,000
390 Other Purchased Services	4,903	7,239	6,330	1,750	5,000
397 Contracted Workers	-	7,379	-	-	-
510 Insurance	4,320	6,459	5,743	5,742	6,111
530 Rent / Lease	780	1,100	1,000	610	105
540 Special Assessments	101	101	105	101	8,500
	\$ 31,746	\$ 51,220	\$ 35,578	\$ 22,192	\$ 43,116
Capital Outlay					
920 Building	-	-	21,000	11,456	8,500
	\$ -	\$ -	\$ 21,000	\$ 11,456	\$ 8,500
Total Municipal Court	288,673	298,073	320,005	220,054	328,009

Purpose

The Administrative Services Division provides for the general administration of the City including the offices of the City Manager, Finance Director, City Clerk/Administrative Services Director, and Human Resources Director. Insurance, benefits, payroll, accounting, financial reporting and information technology administration are areas covered by this division. There are nine 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 2021 Objectives

The objective of the Administrative Services Division in the General Fund for FY 2021 is to provide budget authority to provide the above listed services within the City. City Council establishes short-term and long-term goals for the City, which guide the operations and objectives during FY 2021.

The FY 2021 Budget provides for cost related to the implementation of the City's new website, audit costs, crisis communication and additional resources for repairs and maintenance. These increased costs are partially offset by a reduction in City newsletter costs which will only be published bi-annually instead of quarterly.

Admin & Legal Cost Allocation

FY 2021

The Administrative Services Division expenditures of the General Fund are allocated to any fund that has personal services costs. 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 for the City. For example, in FY 2021, 11.68% of the total City payroll is budgeted in the General Fund. Therefore 11.68% of any administrative services materials and services expenditures remain in the General Fund, and 88.32% is allocated to other funds.

The table below shows both the total amount before the allocation of costs and the amount that remains in the General Fund. In Office Supplies, under the Budget FY 2021 column, the total budget is \$10,000, however, of that \$10,000, only \$1,168 or 11.68% will stay in the General Fund—found in the Allocation FY 2021 column to the right.

General Fund Allocation Rate		0.0921	0.0922	0.0931		0.1168	
Expenditures		Actual FY 2018	Allocation FY 2019	Allocation FY 2020	Actual YTD 3/31/20	Proposed Budget FY 2021	Allocation FY 2021
410500 - Administrative Services							
Materials and Services							
210	Office Supplies/Materials	776	922	931	334	10,000	1,168
220	Operating Supplies/Materials	1,706	1,586	1,620	1,617	16,900	1,974
230	Repair/Maintenance Supplies	148	92	233	76	2,500	292
310	Postage & Freight	895	830	1,117	726	12,000	1,402
320	Printing	728	2,434	2,458	1,128	400	47
330	Publicity/Subscriptions/Dues	1,205	1,383	1,397	765	15,000	1,752
340	Utility Services	1,111	1,475	1,536	847	16,500	1,927
350	Professional Services	5,118	4,011	5,106	5,237	60,180	7,029
360	Repair & Maintenance	501	2,214	3,870	391	48,664	5,684
370	Travel & Training	1,183	1,475	2,141	909	23,000	2,686
390	Other Purchased Services	960	-	978	445	2,000	234
397	Contracted Workers	671	1,291	1,303	475	14,000	1,635
510	Insurance	375	564	596	594	12,082	1,411
530	Rent / Lease	189	209	241	48	2,592	303
540	Special Assessments	71	187	189	429	2,025	237
Total		\$ 15,637	\$ 18,673	\$ 23,716	\$ 14,021	\$237,843	\$ 27,781

Expenditures for the Legal Services Division is also allocated based on the percentages described above. The following table shows totals before allocation and the amount that is budgeted to remain in the General Fund.

Admin & Legal Cost Allocation

FY 2021

General Fund Allocation Rate		0.0921	0.0922	0.0931		0.1168	
Expenditures	Actual FY 2018	Allocation FY 2019	Allocation FY 2020	Actual YTD 3/31/20	Proposed Budget FY 2021	Allocation FY 2021	
411100 - Legal Services							
Materials and Services							
210	Office Supplies/Materials	211	369	233	144	2,500	292
220	Operating Supplies/Materials	232	231	521	331	5,600	654
230	Repair & Maintenance Supplies	10	9	74	15	800	93
310	Communication & Transportation	34	46	28	5	300	35
330	Publicity/Subscriptions/Dues	251	415	419	295	4,500	526
340	Utility Services	405	415	577	238	6,200	724
350	Professional Services	7	461	466	139	5,000	584
360	Repair & Maintenance	174	46	112	36	3,243	379
370	Travel & Training	212	461	372	7	4,000	467
390	Other Purchased Services	-	46	-	26	-	-
510	Insurance	84	164	166	115	1,297	151
530	Rent / Lease	60	90	90	39	972	114
	Total	\$ 1,680	\$ 2,753	\$ 3,058	\$ 1,390	\$ 34,412	\$ 4,019

General Fund Expenditures - 1000

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
410500 Administrative Services					
Personnel Services					
110 Salaries	72,570	81,246	97,269	77,684	154,993
112 Part Time Salaries	-	11,695	1,565	1,979	5,401
120 Overtime	192	18	198	40	158
140 Employer Contributions	27,242	51,489	35,736	23,713	57,803
	\$ 100,004	\$ 144,448	\$ 134,768	\$ 103,416	\$ 218,355
Materials and Services					
210 Office Supplies/Materials	776	753	931	334	1,168
220 Operating Supplies/Materials	1,706	2,170	1,620	1,617	1,974
230 Repair/Maintenance Supplies	148	249	233	76	292
310 Communication & Transportation	895	1,034	1,117	726	1,402
320 Printing	729	1,494	2,458	1,128	47
330 Publicity/Subscriptions/Dues	1,205	951	1,397	765	1,752
340 Utility Services	1,111	1,440	1,536	847	1,927
350 Professional Services	5,118	6,287	5,106	5,237	7,029
360 Repair & Maintenance	501	344	3,870	391	5,684
370 Travel & Training	1,183	1,331	8,141	909	2,686
390 Other Purchased Services	960	744	978	445	234
397 Contracted Workers	671	665	1,303	475	1,635
510 Insurance	375	564	596	594	1,411
530 Rent / Lease	189	239	241	48	303
540 Special Assessments	71	241	189	429	237
	\$ 15,638	\$ 18,506	\$ 29,716	\$ 14,021	\$ 27,781
Capital Outlay					
940 Machinery & Equipment	30,000	-	21,500	21,340	-
	\$ 30,000	\$ -	\$ 21,500	\$ 21,340	\$ -
Total Administrative Services	\$ 145,641	\$ 162,954	\$ 185,984	\$ 138,777	\$ 246,136

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 2021 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 2021 budget continues to provide for in-house prosecution services for the City Court through the Deputy Attorney position. The Legal Department is also supported by a part-time legal assistant.

FY 2021 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

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
410505 Resort Tax Admin Services					
Materials and Services					
210 Office Supplies & Materials	298	855	950	-	950
310 Communication & Transportation	-	-	-	521	-
350 Professional Services	8,645	7,617	8,900	-	9,256
390 Other Purchased Services	-	1,361	-	2	-
Total Resort Tax	\$ 8,943	\$ 9,833	\$ 9,850	\$ 523	\$ 10,206
411100 Legal Services					
Personnel Services					
110 Salaries	62,082	48,562	54,414	39,674	54,297
112 Part-Time Salaries	2,016	2,106	2,292	1,728	2,386
120 Overtime	26	-	46	8	42
130 Vacation/Sick Accrual	-	-	-	-	-
140 Employer Contributions	20,097	15,049	17,648	11,611	18,186
	\$ 84,221	\$ 65,717	\$ 74,400	\$ 53,021	\$ 74,911
Materials and Services					
210 Office Supplies/Materials	211	175	233	144	292
220 Operating Supplies/Materials	232	352	521	331	654
230 Repair & Maintenance Supplies	10	91	74	15	93
310 Communication & Transportation	34	19	28	5	35
330 Publicity/Subscriptions/Dues	251	315	419	295	526
340 Utility Services	405	528	577	238	724
350 Professional Services	7	48	466	139	584
360 Repair & Maintenance	174	159	112	36	379
370 Travel & Training	212	300	372	7	467
390 Other Purchased Services	-	1	-	26	-
510 Insurance	84	164	166	115	151
530 Rent / Lease	60	90	90	39	114
540 Special Assessments	-	27	-	-	-
	\$ 1,680	\$ 2,269	\$ 3,058	\$ 1,390	\$ 4,019
Total Legal Services	\$ 85,901	\$ 67,986	\$ 77,458	\$ 54,411	\$ 78,930

Parking Facility Maintenance

Purpose

With a new three-story parking facility that opened in May of 2017 in downtown Whitefish, there is a need to continue budgeting for operating and maintenance costs for this structure during FY 2021. 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 2021 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. The FY 2021 budget provides for a continued expenditure budget for maintaining the facility. Overall, the cost to maintain the parking structure, including salaries and employer contributions, is budgeted to be \$87,659 which is fairly flat when compared to the FY 2020 budget of \$90,259. The reduction is primarily the result of a lower allocation of salaries for Parking Facility Maintenance activities.

General Fund Expenditures - 1000

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
411230 Parking Facility Maintenance					
Personnel Services					
110 Salaries	18,177	16,227	23,158	1,262	20,459
120 Overtime	400	-	75	-	67
130 Vacation/Sick Accrual	-	-	-	-	-
140 Employer Contributions	10,740	9,077	12,276	199	12,699
	\$ 29,317	\$ 25,304	\$ 35,509	\$ 1,461	\$ 33,225
Materials and Services					
220 Operating Supplies/Materials	7,396	6,880	7,000	2,930	7,000
230 Repair & Maintenance Supplies	7,101	6,559	8,600	878	7,200
330 Publicity, Subscriptions & Dues	-	-	-	665	-
340 Utility Services	9,654	7,686	9,800	6,246	8,900
360 Repair & Maintenance Services	11,142	20,325	20,000	4,639	18,000
390 Other Purchased Services	-	-	-	1,332	2,500
510 Insurance	6,473	10,960	9,025	9,236	10,509
530 Rent / Lease	325	324	325	-	325
	\$ 42,091	\$ 52,734	\$ 54,750	\$ 25,925	\$ 54,434
Total Parking Facility Maintenance	\$ 71,408	\$ 78,038	\$ 90,259	\$ 27,386	\$ 87,659

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 2021 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.

Whitefish continues to address the shortage of affordable workforce housing by working on strategies identified in the Whitefish Strategic Housing Plan.

Significant or changed appropriations during FY 2021 are:

Item/Project	Amount
Revenue Changes	
<ul style="list-style-type: none"> Aggregate increase of all Planning budgeted revenues – anticipated steady activity from FY 2020 	\$21,500
Expenditure Changes	
<ul style="list-style-type: none"> Increase in professional services to pay for items previously covered with Tax Increment Financing District funds for special planning efforts and projects 	\$10,000
<ul style="list-style-type: none"> Decrease in contract services to reflect spending 	\$3,800
<ul style="list-style-type: none"> Decrease in repair and maintenance services to reflect actual spending 	\$5,236
<ul style="list-style-type: none"> #1 Capital Project - Replacement Plotter (Community Planning portion with the remaining cost to be funded in Public Works’ budgets) 	\$5,000

General Fund Expenditures - 1000

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
420540 Community Planning					
Personnel Services					
110 Salaries	263,357	286,662	312,933	222,542	435,757
112 Part-Time Salaries	9,895	12,275	12,390	9,691	14,251
120 Overtime	586	149	458	12	458
140 Employer Contributions	100,313	113,905	133,588	84,410	200,555
	\$ 374,151	\$ 412,991	\$ 459,369	\$ 316,655	\$ 651,021
Materials and Services					
210 Office Supplies/Materials	1,963	1,133	2,000	1,327	2,000
220 Operating Supplies/Materials	9,338	5,623	6,000	6,776	6,000
230 Repair & Maintenance Supplies	251	1,188	600	991	1,200
310 Communication & Transportation	1,602	2,574	1,900	906	1,900
320 Printing	-	198	500	127	500
330 Publicity/Subscriptions/Dues	4,851	4,597	5,300	3,174	5,300
340 Utility Services	4,672	7,667	7,500	4,664	7,500
350 Professional Services	30,705	60,653	40,000	36,101	50,000
360 Repair & Maintenance Services	9,376	1,830	17,500	530	12,265
370 Travel & Training	7,163	8,117	6,000	2,290	7,000
390 Other Purchased Services	4,204	4,308	3,100	2,462	3,100
397 Contract Services	-	1,223	5,000	-	1,200
510 Insurance	5,220	15,963	10,500	12,499	9,023
530 Rent / Lease	1,625	1,620	1,625	26	1,625
540 Special Assessments	477	572	600	106	600
	\$ 81,447	\$ 117,266	\$ 108,125	\$ 71,978	\$ 109,213
Capital Outlay					
940 Machinery & Equipment		1,622		-	5,000
	\$ -	\$ 1,622	\$ -	\$ -	\$ 5,000
Total Community Planning	\$ 455,598	\$ 531,879	\$ 567,494	\$ 388,633	\$ 765,234

Community Agencies Division

Purpose

The Community Agencies Division provides budget authority to support various community organizations. These include the Eagle Bus Service, Big Mountain S.N.O.W. (Shuttle Network of Whitefish) Bus, Golden Agers Community Center, Whitefish Theatre Grant, O'Shaughnessy Center Insurance, Whitefish Housing Authority, and property insurance for The Wave.

FY 2021 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 2021 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 2021 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 development.

General Fund Expenditures - 1000

5/16/2020

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
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	3,000	1,500	1,500	-	1,500
730	Cultural Arts Grant Pass Through	-	-	10,000	-	10,000
790	Whitefish Housing Authority	-	-	13,500	12,000	13,500
510	O'Shaughnessy Center Insurance	2,014	2,661	2,662	3,053	3,489
510	WAVE Property Insurance	44,567	6,832	6,850	7,126	15,170
Total Community Agencies		\$ 66,381	\$ 27,793	\$ 51,312	\$ 38,978	\$ 60,459
430900 Cemetery Services						
Personnel Services						
110	Salaries	3,527	3,763	3,934	2,882	3,264
112	Permanent Part Time	-	-	-	148	369
120	Overtime	449	2	157	-	-
140	Employer Contributions	1,331	1,224	1,321	940	1,141
		\$ 5,307	\$ 4,989	\$ 5,412	\$ 3,970	\$ 4,774
Materials and Services						
220	Operating Supplies	147	1,066	1,000	-	1,000
230	Repair/Maintenance Supplies	16	-	200	17	200
330	Publicity/Subscriptions/Dues	-	-	-	-	-
340	Utility Services	850	795	1,100	848	1,100
350	Professional Services	-	-	2,000	-	2,000
360	Repair & Maintenance Services	1,646	1,025	1,800	2,800	1,800
390	Other Purchased Services	250	350	2,000	1,175	2,000
510	Insurance	84	141	141	124	133
540	Special Assessments	-	-	250	-	250
		\$ 2,993	\$ 3,377	\$ 8,491	\$ 4,964	\$ 8,483
Capital Outlay						
930	Improvements	-	-	20,000	-	20,000
Total Cemetery Services		\$ 8,300	\$ 8,366	\$ 33,903	\$ 8,934	\$ 33,257
510900 Operating Contingency						
870	Operating Contingency	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to Other Funds						
820	Trans to Library Fund	34,371	34,371	34,371	25,778	34,371
820	Trans to Parks and Rec Fund	701,122	793,990	818,603	613,952	883,426
820	Trans to Law Enforcement Fund	2,292,686	2,366,862	2,545,235	1,908,926	2,657,502
820	Trans to Fire & Ambulance Fund	729,525	700,380	853,092	639,819	953,092
		\$ 3,757,704	\$ 3,895,603	\$ 4,251,301	\$ 3,188,476	\$ 4,528,391
Total Non-Departmental		\$ 3,757,704	\$ 3,895,603	\$ 4,251,301	\$ 3,188,476	\$ 4,528,391
Total Expenditures		\$ 4,896,974	\$ 5,089,971	\$ 5,617,229	\$ 4,072,458	\$ 6,159,743
Ending Cash Balance (Reserves)				\$ 1,387,310		\$ 1,556,754
Total General Fund				\$ 7,004,539		\$ 7,716,497

General Fund Expenditures - 1000

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Total General Fund					
Personnel Services	849,927	900,303	972,885	664,928	1,258,679
Materials and Services	259,344	292,442	330,543	186,259	339,174
Capital Outlay	30,000	1,622	62,500	32,795	33,500
Contingency	-	-	-	-	-
Transfers	3,757,704	3,895,603	4,251,301	3,188,476	4,528,391
	4,896,974	5,089,971	5,617,229	4,072,458	6,159,743
Personnel Services					
110	585,217	598,189	672,345	469,315	853,195
111	-	-	-	640	-
112	40,882	48,023	33,636	28,953	44,677
120	2,947	2,341	2,266	260	2,191
130	-	-	-	-	-
140	220,881	251,750	264,638	165,760	358,616
Materials and Services					
210	8,999	6,478	6,814	3,355	7,110
220	25,441	22,298	24,341	16,518	23,328
230	8,085	9,292	10,807	2,390	10,085
310	4,044	4,700	4,745	4,396	5,837
320	729	1,692	3,158	1,255	747
330	6,607	8,202	8,916	5,351	9,378
340	21,812	24,651	27,463	16,655	27,101
350	44,475	80,726	56,472	42,633	68,869
360	28,012	28,617	47,682	11,541	42,528
370	11,884	14,607	26,013	4,298	21,653
390	11,967	15,503	25,868	8,691	19,794
397	671	9,267	6,303	475	2,835
510	63,189	43,796	35,736	38,541	46,050
530	2,979	3,373	3,281	723	2,472
540	649	941	1,144	636	9,587
730	-	-	10,000	-	10,000
790	19,800	18,300	31,800	28,800	31,800
Capital Outlay					
900	-	-	-	-	-
910	-	-	-	-	-
920	-	-	21,000	11,456	8,500
930	-	-	20,000	-	20,000
940	30,000	1,622	21,500	21,340	5,000
Contingency					
870	-	-	-	-	-
Transfers					
820	3,757,704	3,895,603	4,251,301	3,188,476	4,528,391
Total	4,896,974	5,089,971	5,617,229	4,072,458	6,159,743

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 2021 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 2021 Budget are:

Item/Project	Amount
Revenue Changes	
<ul style="list-style-type: none"> Increase in property tax revenue from the expiration of the Tax Increment Financing (TIF) District (previously incremental taxes were allocated to the TIF fund) 	\$84,974
Expenditure Changes	
<ul style="list-style-type: none"> Increase in repair and maintenance services 	\$3,500
<ul style="list-style-type: none"> Increase in communication and transportation 	\$1,500
<ul style="list-style-type: none"> Increase in library materials 	\$2,000

Library Fund - 2220

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Taxes						
311010	Real Property Taxes	168,282	170,627	182,502	119,827	267,476
311020	Personal Property Taxes	975	933	800	967	1,000
		\$ 169,257	\$ 171,560	\$ 183,302	\$ 120,794	\$ 268,476
Intergovernmental						
334100	State Aid	-	2,555	2,500	-	2,500
		\$ -	\$ 2,555	\$ 2,500	\$ -	\$ 2,500
Charges for Services						
346070	Library Collections	10,578	10,920	12,500	7,622	11,000
		\$ 10,578	\$ 10,920	\$ 12,500	\$ 7,622	\$ 11,000
Miscellaneous Revenue						
365010	Private Gifts and Bequests	26,573	26,114	30,000	12,844	30,000
		\$ 26,573	\$ 26,114	\$ 30,000	\$ 12,844	\$ 30,000
Other Financing Sources						
383004	General Fund Transfer	34,371	34,371	34,371	25,778	34,371
		\$ 34,371	\$ 34,371	\$ 34,371	\$ 25,778	\$ 34,371
	Total Fund Revenue	\$ 240,780	\$ 245,520	\$ 262,673	\$ 167,038	\$ 346,347
101000	Beginning Available Cash			\$ 63,572		\$ 10,419
	Total Resources			\$ 326,246		\$ 356,766

Library Fund - 2220

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
460120					
Personnel Services					
110 Salaries	62,671	64,193	67,067	48,915	72,015
112 Part Time Salaries	60,539	70,328	84,914	55,983	96,144
120 Overtime	-	-	-	-	-
140 Employer Contributions	36,113	39,099	43,166	28,986	47,617
	\$ 159,323	\$ 173,620	\$ 195,147	\$ 133,884	\$ 215,776
Materials and Services					
210 Office Supplies/Materials	2,697	3,015	2,500	1,545	3,500
220 Operating Supplies	4,623	4,813	6,000	2,909	6,000
221 Library Materials	14,459	13,563	14,000	7,522	16,000
229 Library Materials Processing	1,509	1,542	3,000	1,463	3,000
230 Repair & Maintenance Supplies	147	441	1,500	59	1,500
310 Communication & Transportation	3,742	5,931	4,500	2,872	6,000
330 Publicity, Subscriptions & Dues	13,327	9,328	12,000	10,865	13,500
340 Utility Services	13,594	15,755	17,500	10,866	18,000
350 Professional Services	-	130	-	-	-
360 Repair & Maintenance Services	34,148	16,193	31,500	11,727	35,000
362 Office Machinery & Computers	4,379	2,326	5,500	1,627	5,500
370 Travel & Training	1,010	1,568	3,000	105	2,000
390 Other Purchased Services	1,371	717	1,800	1,430	3,100
397 Contracted Services	-	-	750	-	750
510 Insurance	4,205	6,208	6,327	6,327	6,904
540 Special Assessments	434	409	425	488	425
880 Administrative Costs	3,406	4,151	5,378	3,198	5,700
	\$ 103,051	\$ 86,090	\$ 115,680	\$ 63,001	\$ 126,879
870 Operating Contingency	-	-	8,000	-	8,000
	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000
Total Expenditures	\$ 262,374	\$ 259,710	\$ 318,827	\$ 196,885	\$ 350,655
Ending Available Cash			\$ 7,419		\$ 6,111
Total Fund			\$ 326,246		\$ 356,766

Purpose

The Law Enforcement Fund provides the primary financial support for the City Police Department. The Department currently provides policing services through a budgeted staff of 17 sworn officers (including the Chief of Police) and a parking enforcement officer.

FY 2021 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 2021 are:

Item/Project	Amount
Revenue Changes	
<ul style="list-style-type: none"> Decrease in revenue for a Stone Garden Equipment Grant for equipment for two mobile command post for a budgeted total of \$10,000 which is less than the \$30,000 budgeted in FY 2020 	\$20,000
<ul style="list-style-type: none"> Increase in DOT Overtime Reimbursement - STEP 	\$6,500
<ul style="list-style-type: none"> Decrease in Stone Garden Federal Grant 	\$8,800
<ul style="list-style-type: none"> Increased transfer from General Fund (Property Tax Support) 	\$112,267
Expenditure Changes	
<ul style="list-style-type: none"> Increase in Personnel Services due to higher wages and benefits. The FY 2021 Budget also included the full year cost of an officer position budgeted to start mid-year FY 2020 	\$82,550
<ul style="list-style-type: none"> Increase in 911 costs which represent a 4% increase over FY 2020 	\$6,418
<ul style="list-style-type: none"> A proposed Ford Explorer Hybrid for the Assistant Chief has been budgeted as a replacement vehicle. The hybrid will be approximately \$3,000 higher in initial cost. However, over the operating life of the vehicle, savings for the cost of fuel is anticipated to be approximately \$2,600 per year contributing to the City's sustainability efforts 	\$41,000

Law Enforcement Fund - 2300

5/18/2020

Revenues	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Intergovernmental					
334012 Traffic Safety Grant			-	-	-
334091 DOT Overtime Reimbursement-STEP	18,353	8,333	16,000	10,745	22,500
331000 Federal Grants - Vests	-	913	3,000	4,183	3,000
331001 Federal Grants (MBCC) - ICAC	-	-	-	-	-
334151 Stone Garden Equipment Grant	-	-	40,000	-	10,000
336020 Offset for State Payment to MPORS	-	-	-	-	-
337010 HIDTA Grant - Overtime Reimbursment	941	-	11,500	-	11,500
337011 Safe Kids Grant	-	-	-	-	-
337012 Homeland Security Eqpmnt Grant	-	-	-	-	-
337013 Youth Mentoring Grant	-	-	-	-	-
TBD 2020 OCDETF Slot Grant	-	-	-	-	1,500
337014 Drug Task Force Grant	96,259	89,215	79,500	89,975	79,500
337015 COPS Hiring Grant	-	-	-	-	-
337018 Stone Garden Federal Grant	19,374	2,319	43,800	-	35,000
337019 School District 44 Reimb. SRO	35,972	33,773	52,682	11,258	56,744
	\$ 170,899	\$ 134,553	\$ 246,482	\$ 116,161	\$ 219,744
Miscellaneous Revenue					
362000 Misc. Law Enforcement Collections	48,687	12,013	20,000	6,393	20,000
365000 Contributions	2,255	355	3,000	145	-
	\$ 50,942	\$ 12,368	\$ 23,000	\$ 6,538	\$ 20,000
Other Financing Sources					
381070 Loan Proceeds					
382010 Sale of General Fixed Assets	-	-	-	18,414	-
383004 General Fund Operating Transfer	2,292,686	2,366,862	2,545,235	1,908,926	2,657,502
	\$ 2,292,686	\$ 2,366,862	\$ 2,545,235	\$ 1,927,340	\$ 2,657,502
Total Fund Revenue	\$ 2,514,527	\$ 2,513,783	\$ 2,814,717	\$ 2,050,039	\$ 2,897,246
101000 Beginning Available Cash			\$ 14,660	\$ 14,660	\$ 24,711
Total Resources			\$ 2,829,378	\$ 2,064,699	\$ 2,921,957

Law Enforcement Fund - 2300

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
420100					
Personnel Services					
110 Salaries	1,189,647	1,282,252	1,357,779	978,918	1,416,672
112 Part-Time Wages	31,409	31,887	47,273	41,893	48,237
115 Other Salary Costs	-	-	-	-	-
120 Overtime	93,255	81,700	55,926	52,355	21,112
120 Reimbursed Overtime	-	-	43,800	-	69,000
130 Vacation/Sick Accrual	-	-	-	-	-
140 Employer Contributions	556,339	617,521	655,450	452,908	687,757
145 Offset State Pymnt to MPORS	-	-	-	-	-
	\$ 1,870,651	\$ 2,013,360	\$ 2,160,228	\$ 1,526,075	\$ 2,242,778
Materials and Services					
210 Office Supplies/Materials	2,554	3,694	6,000	1,715	8,000
220 Operating Supplies/Materials	68,944	30,806	63,158	65,559	50,000
230 Repair/Maintenance Supplies	45,630	50,688	45,000	28,894	45,000
310 Postage & Freight	1,016	1,079	1,000	772	1,100
330 Publicity/Subscriptions/Dues	4,629	8,479	6,000	3,672	6,000
340 Utility Services	34,682	31,995	33,000	22,718	33,000
350 Professional Services	7,839	5,621	8,500	5,039	7,500
360 Repair & Maintenance	35,879	48,220	37,000	25,758	50,896
370 Travel & Training	17,923	16,216	20,000	15,582	20,000
390 Other Purchased Services	150,380	156,015	160,462	84,907	166,880
397 Contracted Workers	71,633	79,514	79,500	54,773	79,500
510 Insurance	28,053	42,810	44,875	41,124	43,187
530 Rent	750	-	-	-	-
540 Special Assessments	429	429	500	429	500
790 Grants - Stonegarden	-	-	-	-	-
880 Administrative Expense	38,271	45,812	59,444	35,398	56,275
	\$ 508,611	\$ 521,378	\$ 564,439	\$ 386,339	\$ 567,838
Capital Outlay					
920 Buildings	-	-	-	-	-
940 Machinery & Equipment	64,082	40,230	80,000	-	41,000
	\$ 64,082	\$ 40,230	\$ 80,000	\$ -	\$ 41,000
Operating Contingency	\$ -		\$ -	\$ -	\$ -
Total Fund Expenditures	\$ 2,443,344	\$ 2,574,968	\$ 2,804,667	\$ 1,912,414	\$ 2,851,616
Ending Available Cash			24,711		24,711
Total Law Enforcement			\$ 2,829,378		\$ 2,876,327

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 2021 Objectives

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

Crime Victims Assistance Fund - 2917

5/16/2020

Revenues	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
351015 Victim & Witness Program Fines	7,477	7,301	15,000	8,082	15,000
Total Fund Revenue	\$ 7,477	\$ 7,301	\$ 15,000	\$ 8,082	\$ 15,000
 Beginning Available Cash			1,473		1,473

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
410370 Materials and Services					
725 Crime Victim's Assistance	7,477	6,838	15,000	7,301	15,000
	\$ 7,477	\$ 6,838	\$ 15,000	\$ 7,301	\$ 15,000
 Ending Available Cash			\$ 1,473		\$ 1,473

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 2021 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 2021 are:

Item/Project	Amount
Revenue Changes	
<ul style="list-style-type: none"> Increase in property tax revenue from the expiration of the Tax Increment Financing (TIF) Area (previously incremental taxes were allocated to the TIF fund) 	\$295,732
<ul style="list-style-type: none"> Increase in Fire Prevention Program Fee revenues to reflect strong building market 	\$25,000
<ul style="list-style-type: none"> Increase in Loan Proceeds for financing a replacement Ambulance 	\$160,000
<ul style="list-style-type: none"> Increase in operating transfer from the General Fund to account for anticipated resources from the expiration of the TIF District 	\$100,000
Expenditure Changes	
<ul style="list-style-type: none"> Increase in personnel services which includes higher salaries, cost associated with the increase of the Administrative Assistant position from part time to full time and higher benefits costs. The overall increase is partially offset by a reduction from the prior year budget related to back pay that was budgeted in FY 2020 	\$15,492
<ul style="list-style-type: none"> A departmental masterplan study for Fire and Ambulance to be split 30/70% respectively 	\$40,000
<ul style="list-style-type: none"> Capital equipment purchase of a replacement ambulance 	\$200,000
<ul style="list-style-type: none"> Capital equipment purchase of an additional LUCAS CPR device for the ambulance service 	\$20,000
<ul style="list-style-type: none"> Capital equipment purchase of a Type 6 Wildland Fire Pick-Up 	\$50,000
<ul style="list-style-type: none"> Increase in Medicare/Medicaid adjustments to ambulance fee revenue based on year-to-date actuals 	\$156,319

Fire and Ambulance Fund - 2340

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Taxes						
311010	Real Property Taxes	592,193	600,447	645,052	421,682	940,784
311020	Personal Property Taxes	3,428	3,281	4,000	3,403	4,000
		\$ 595,622	\$ 603,728	\$ 649,052	\$ 425,084	\$ 944,784
Licenses and Permits						
323015	Fire Prevention Program Fee	91,551	151,075	125,000	154,189	150,000
323051	Burning Permits	200	100	100	75	100
		\$ 91,751	\$ 151,175	\$ 125,100	\$ 154,264	\$ 150,100
Intergovernmental						
331000	Assistances to Firefighters Grant	-	-	56,250	-	56,250
338050	Countywide Amb. Assessment	48,045	52,448	53,000	28,680	53,000
		\$ 48,045	\$ 52,448	\$ 109,250	\$ 28,680	\$ 109,250
Charges for Services						
342020	Rural Fire Service Assessment	285,603	290,995	296,495	149,636	296,495
342050	Ambulance Services	1,450,074	1,641,620	1,563,185	1,157,129	1,563,185
342055	RescueCare Ambulance Prog	43,792	22,925	23,000	12,564	23,000
		\$ 1,779,469	\$ 1,955,540	\$ 1,882,680	\$ 1,319,329	\$ 1,882,680
Miscellaneous Revenue						
362000	Miscellaneous Income	139,448	35,548	20,000	25,844	20,000
		\$ 139,448	\$ 35,548	\$ 20,000	\$ 25,844	\$ 20,000
Other Financing Sources						
381070	Loan Proceeds	175,000	-	-	-	160,000
383004	General Fund Transfer	729,525	700,380	853,092	639,819	953,092
		\$ 904,525	\$ 700,380	\$ 853,092	\$ 639,819	\$ 1,113,092
	Total Fund Revenue	\$ 3,558,860	\$ 3,498,819	\$ 3,639,174	\$ 2,593,020	\$ 4,219,906
101000	Beginning Available Cash			63,592		2,598
	Total Resources			\$ 3,702,766		\$ 4,222,504

Fire and Ambulance Fund - 2340

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
420400 Fire and Rescue					
Personnel Services					
110 Salaries	459,222	497,694	550,946	405,523	557,958
112 Regular Part-time	6,740	6,973	6,950	5,954	1,801
120 Overtime	45,451	31,652	30,057	25,585	31,207
140 Employer Contributions	192,296	214,944	250,627	176,845	263,106
190 Other Personal Services	1,061	-	5,000	883	5,000
	\$ 704,770	\$ 751,263	\$ 843,580	\$ 614,790	\$ 859,072
Materials and Services					
210 Office Supplies/Materials	659	199	500	246	500
220 Operating Supplies/Materials	20,826	17,448	27,340	17,803	22,000
230 Repair & Maintenance Supplies	18,865	20,356	15,000	21,742	21,500
310 Communication & Transportation	91	118	500	206	250
330 Publicity/Subscriptions/Dues	1,753	3,490	1,750	697	1,500
340 Utility Services	14,372	14,710	15,000	11,340	15,000
350 Professional Services	2,635	1,124	1,500	2,172	13,200
360 Repair and Maintenance	42,900	45,144	40,000	23,921	42,452
370 Travel & Training	9,135	6,904	5,000	4,892	5,000
380 Training Services	5,638	9,022	5,000	-	2,500
390 Other Purchased Services	7,820	14,124	7,000	4,404	7,000
510 Insurance	19,083	25,548	24,035	22,910	23,934
540 Special Assessments	219	219	230	219	230
880 Administrative Services	14,300	17,022	23,064	13,741	21,617
	\$ 158,296	\$ 175,428	\$ 165,919	\$ 124,293	\$ 176,683
Debt Service					
610 Principal	\$ 122,894	\$ 124,240	\$ 125,602	\$ 125,602	\$ 126,972
620 Interest	16,861	17,363	14,377	14,377	7,519
	\$ 139,755	\$ 141,603	\$ 139,979	\$ 139,979	\$ 134,491
Capital Outlay					
940 Equipment	30,469	-	22,500	-	50,000
	\$ 30,469	\$ -	\$ 22,500	\$ -	\$ 50,000
Total Fire	\$ 1,033,290	\$ 1,068,294	\$ 1,171,978	\$ 879,062	\$ 1,220,246

Fire and Ambulance Fund - 2340

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
420730 Ambulance					
Personnel Services					
110 Salaries	766,414	732,962	836,900	613,679	845,573
112 Part-Time Wages	12,905	13,318	12,069	10,796	-
120 Overtime	105,980	73,837	70,012	59,696	72,697
140 Employer Contributions	336,891	333,459	395,366	280,154	418,296
190 Other Personal Services	2,475	-	11,000	2,061	11,000
	\$ 1,224,665	\$ 1,153,576	\$ 1,325,347	\$ 966,385	\$ 1,347,566
Materials and Services					
210 Office Supplies/Materials	1,047	465	1,500	580	750
220 Operating Supplies/Materials	40,375	29,341	50,460	45,497	42,500
230 Repair & Maintenance Supplies	30,935	23,099	20,000	15,062	21,500
310 Communication & Transportation	97	104	1,000	2	500
330 Publicity/Subscriptions/Dues	1,899	2,739	2,000	1,039	2,000
340 Utility Services	22,615	26,176	29,000	19,378	27,500
350 Professional Services	37,468	25,729	40,000	19,768	58,000
360 Repair and Maintenance	28,117	33,223	25,000	20,914	33,220
370 Travel & Training	6,887	5,158	5,500	3,365	5,000
380 Training Services	11,179	16,016	9,000	150	7,500
390 Other Purchased Services	21,099	33,685	20,000	10,601	20,000
510 Insurance	18,089	28,748	28,000	24,802	26,086
540 Special Assessments	512	512	600	512	600
880 Administrative Expense	24,254	26,340	36,149	21,537	33,841
	\$ 244,573	\$ 251,335	\$ 268,209	\$ 183,208	\$ 278,998
Debt Service					
610 Principal	\$ 31,063	\$ 64,549	\$ 34,122	\$ 34,122	\$ 34,980
620 Interest	\$ 1,363	\$ 5,970	\$ 4,487	\$ 4,487	\$ 2,471
	\$ 32,426	\$ 70,520	\$ 38,609	\$ 38,609	\$ 37,451
Accounts Payable Adjustments					
810 Bad Debt Expense	158,317	212,661	208,250	83,033	168,250
811 Medicare/Medicaid Adjustment	584,450	797,982	625,274	625,466	781,593
812 RescueCare Benefits	6,401	4,106	10,000	4,573	10,000
	\$ 749,168	\$ 1,014,749	\$ 843,524	\$ 713,072	\$ 959,843
Capital Outlay					
940 Equipment	244,028	-	52,500	24,187	220,000
	\$ 244,028	\$ -	\$ 52,500	\$ 24,187	\$ 220,000
Total Ambulance	\$ 2,494,859	\$ 2,490,180	\$ 2,528,190	\$ 1,925,462	\$ 2,843,858
Total Expenditures	\$ 3,528,149	\$ 3,558,474	\$ 3,700,168	\$ 2,804,524	\$ 4,064,104
Ending Available Cash			\$ 2,598		\$ 158,401
Total Fund			\$ 3,702,767		\$ 4,222,504

Fire and Ambulance Fund - 2340

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Total Fire & Amb Fund					
Personnel Services	1,929,435	1,904,839	2,168,927	1,581,175	2,206,638
Materials and Services	402,869	426,763	434,128	307,501	455,681
Debt Service	172,181	212,123	178,588	178,589	171,942
Capital Outlay	274,497	-	75,000	24,187	270,000
Accounts Receivable Adj.	749,168	1,014,749	843,524	713,072	959,843
	<u>3,528,149</u>	<u>3,558,474</u>	<u>3,700,168</u>	<u>2,804,524</u>	<u>4,064,104</u>
Personnel Services					
110	1,225,636	1,230,656	1,387,846	1,019,202	1,403,531
112	19,645	20,291	19,019	16,750	1,801
120	151,431	105,489	100,069	85,280	103,904
140	529,187	548,403	645,993	456,999	681,402
190	3,536	-	16,000	2,944	16,000
Materials and Services					
210	1,706	664	2,000	826	1,250
220	61,201	46,789	77,800	63,299	64,500
230	49,800	43,455	35,000	36,804	43,000
310	188	222	1,500	208	750
330	3,652	6,229	3,750	1,736	3,500
340	36,987	40,886	44,000	30,718	42,500
350	40,103	26,853	41,500	21,940	71,200
360	71,017	78,367	65,000	44,834	75,672
370	16,022	12,062	10,500	8,257	10,000
380	16,817	25,038	14,000	150	10,000
390	28,919	47,809	27,000	15,006	27,000
510	37,172	54,296	52,035	47,712	50,021
540	731	731	830	731	830
880	38,554	43,362	59,213	35,278	55,458
Debt Service					
610	172,181	212,123	159,724	159,724	161,952
620		23,333	18,864	18,865	9,990
Accounts Payable Adjustments					
810	158,317	212,661	208,250	83,033	168,250
811	584,450	797,982	625,274	625,466	781,593
812	6,401	4,106	10,000	4,573	10,000
813	-	-	-	-	-
Capital Outlay					
940	274,497	-	75,000	24,187	270,000
Total	3,528,149	3,581,808	3,700,168	2,804,524	4,064,104

Purpose

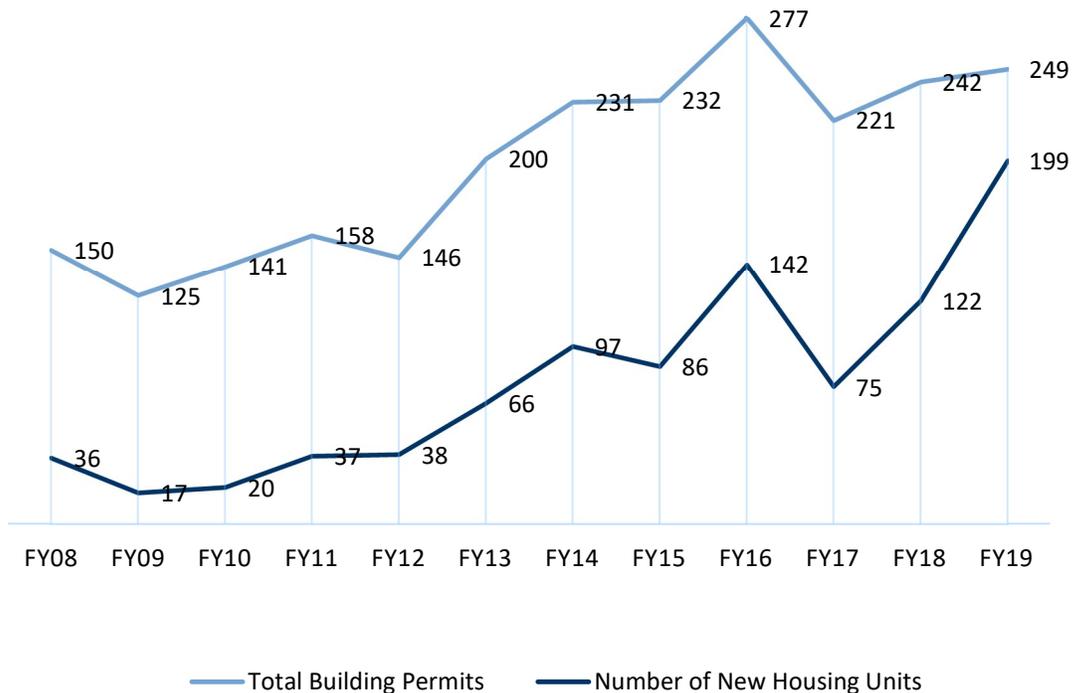
The Building Code Program Fund provides budget authority to administer the City's Building Code Program and also the contract for Building Code services for the City of Columbia Falls. Administration of the Building Codes Program is provided by the Planning and Building Department.

FY 2021 Objectives

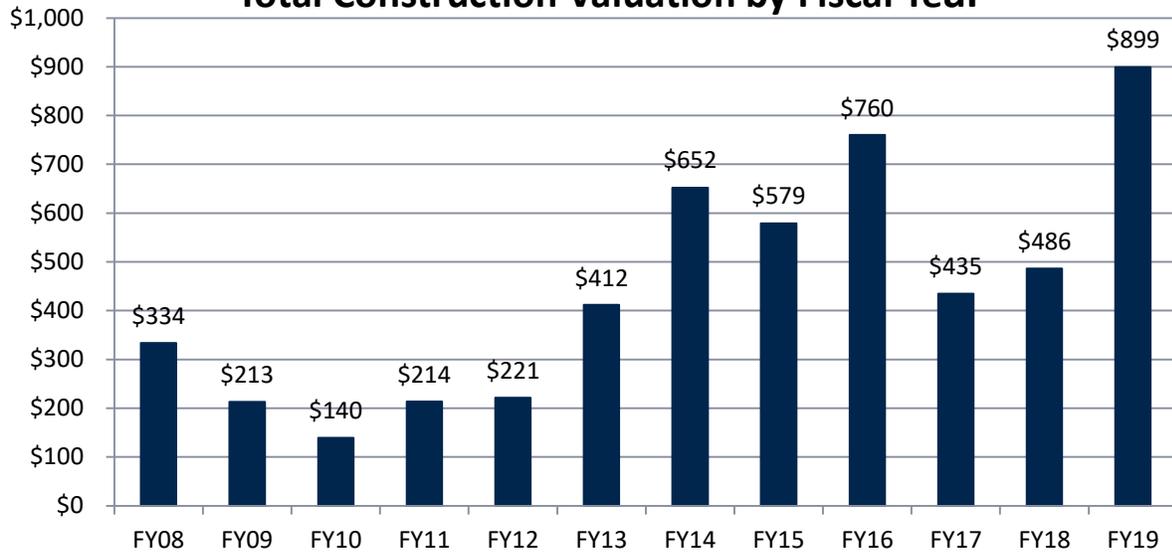
The objective of the Building Code Program Fund for this fiscal year is to promote dependable and safe buildings and structures through the implementation and enforcement of the International Building Code, International Plumbing Code, International Mechanical Code, and National Electric Code within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

The FY 2021 budget proposes building activity to slow from FY 2020 actuals. Salaries were reallocated to more closely reflect the actual time spent providing building inspections in Columbia Falls and two trucks are scheduled to be replaced.

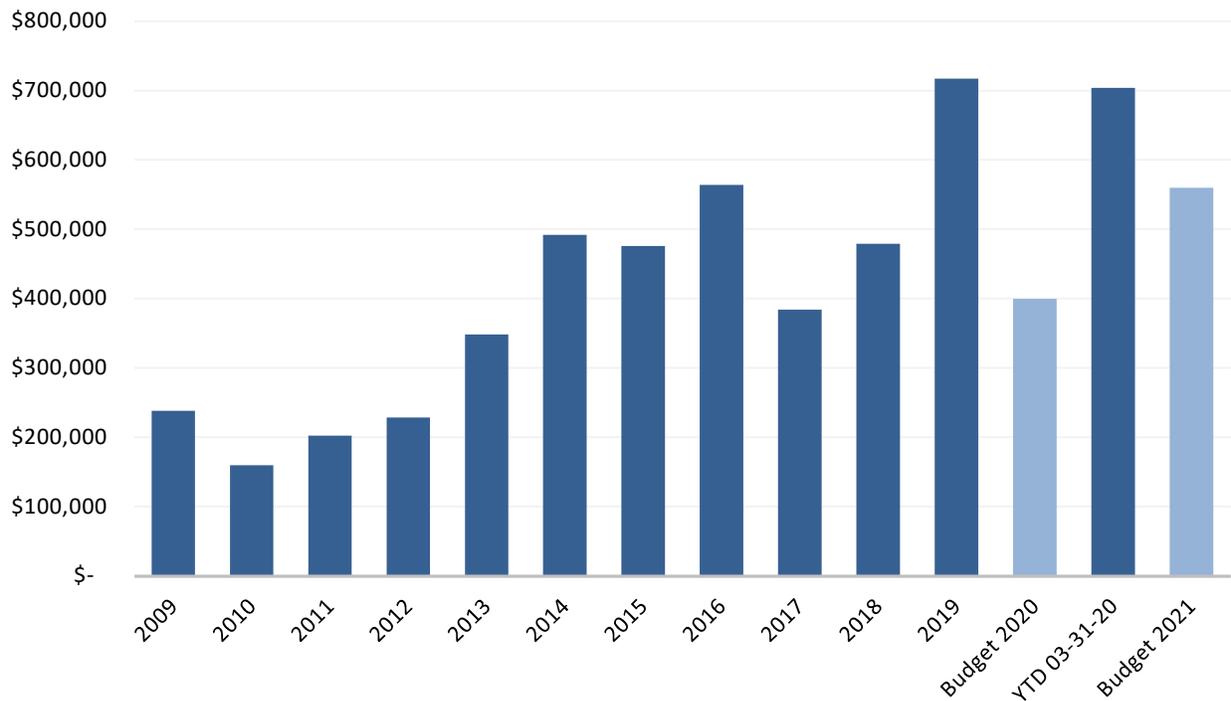
Number of Building Permits Issued by Fiscal Year



Total Construction Valuation by Fiscal Year



Building License & Revenue Revenue by Fiscal Year



Building Code Fund - 2394

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Licenses and Permits						
323010	Building Plan Review	158,335	245,232	160,000	248,873	200,000
323011	Building Permits	220,211	339,421	180,000	327,688	250,000
323012	Electrical Permits	39,237	51,600	40,000	47,034	40,000
323013	Plumbing Permits	32,995	40,439	30,000	37,345	35,000
323017	Mechanical Permits	28,316	40,504	30,000	43,051	35,000
		\$ 479,093	\$ 717,196	\$ 440,000	\$ 703,991	\$ 560,000
Charges for Services						
342041	Col. Falls Building Contract	91,482	68,151	65,000	71,544	100,000
		\$ 91,482	\$ 68,151	\$ 65,000	\$ 71,544	\$ 100,000
Miscellaneous Revenue						
362000	Miscellaneous Revenue	15	1,469	500	2,641	500
		\$ 15	\$ 1,469	\$ 500	\$ 2,641	\$ 500
	Total Fund Revenue	\$ 570,590	\$ 786,816	\$ 505,500	\$ 778,176	\$ 660,500
	Beginning Available Cash			\$ 534,457		\$ 565,022
	Total Resources			\$ 1,039,957		\$ 1,225,522

Building Code Fund - 2394

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
420530 - Construction Inspection					
Personnel Services					
110 Salaries	231,400	246,188	265,287	194,483	270,847
112 Part-time Wages	1,613	1,685	2,617	2,002	5,226
120 Overtime	121	9	102	13	94
140 Employer Contributions	94,969	111,609	123,520	84,941	128,279
	\$ 328,103	\$ 359,491	\$ 391,526	\$ 281,439	\$ 404,446
Materials and Services					
210 Office Supplies/Materials	1,287	1,192	2,000	2,445	3,000
220 Operating Supplies	9,288	5,779	6,200	6,380	7,200
230 Repair & Maintenance Supplies	3,518	6,099	6,000	3,286	6,000
310 Postage & Freight	-	39	250	1	250
320 Printing	-	-	100	-	-
330 Publicity/Subscriptions/Dues	3,231	4,810	3,300	2,628	4,950
340 Utility Services	9,348	10,508	13,100	6,990	10,500
350 Professional Services	9,961	8,458	10,000	6,125	10,000
360 Repair and Maintenance	10,712	17,361	18,000	14,885	21,065
370 Travel & Training	2,182	4,986	5,000	2,001	6,500
390 Other Purchased Services	-	462	-	430	500
397 Contracted Workers	347	1,223	1,000	-	1,000
510 Insurance	5,655	8,008	8,050	7,874	8,299
530 Lease/Rental	2,924	3,241	3,386	459	3,386
540 Special Assessments	477	644	645	106	645
880 Administrative Expense	8,110	9,274	12,280	7,312	11,925
	\$ 67,040	\$ 82,084	\$ 89,311	\$ 60,922	\$ 95,220
Capital Outlay					
940 Machinery & Equipment	22,091	1,622	35,000	33,573	70,000
	\$ 22,091	\$ 1,622	\$ 35,000	\$ 33,573	\$ 70,000
Total Construction Inspection	\$ 417,234	\$ 443,197	\$ 515,837	\$ 375,934	\$ 569,666
510700 - Columbia Falls Building Codes					
Personnel Services					
110 Salaries	33,449	34,484	36,242	26,441	51,204
140 Employer Contributions	15,224	17,044	18,456	12,886	23,819
	\$ 48,673	\$ 51,528	\$ 54,698	\$ 39,327	\$ 75,023
Materials and Services					
220 Operating Supplies/Materials	-	-	400	-	400
230 Repair & Maintenance Supplies	1,515	1,980	3,000	1,319	3,000
510 Insurance	604	1,013	1,000	956	1,266
	\$ 2,119	\$ 2,993	\$ 4,400	\$ 2,275	\$ 4,666
Total Columbia Falls Contract	\$ 50,792	\$ 54,521	\$ 59,098	\$ 41,601	\$ 79,689
Total Fund Expenditures	\$ 468,026	\$ 497,718	\$ 574,935	\$ 417,535	\$ 649,355
Ending Available Cash			\$ 465,022		\$ 576,167
Total Building Code Fund			\$ 1,039,957		\$ 1,225,522

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 2021 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 Medium, 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 2021 are:

Item/Project	Amount
Revenue Changes	
<ul style="list-style-type: none"> Increase in budgeted After School Program revenues to more accurately reflect year-to-date actuals and previous years and including a full year of higher rates 	\$16,270
<ul style="list-style-type: none"> Increase in Grants; specific grants anticipated for FY 2021 includes - EAB \$4,200, Garden Grant \$4,000, LWCF \$250,000, Arbor Day \$700, Grouse Rest Area \$21,000 (\$16,000 paving and \$5,000 other), \$4,000 WF Community Foundation 	\$279,900
<ul style="list-style-type: none"> Decrease in budgeted Summer Day Camp revenues to account for recent COVID-19 conditions 	\$10,000
<ul style="list-style-type: none"> Decrease in facility usage revenues due to anticipated reduction of use due to COVID-19 	\$16,000
<ul style="list-style-type: none"> Contributions to Whitefish Trail Revenues from Whitefish Legacy Partners for Glacier Nordic \$2,000, FAMB \$4,000, FAS \$2,500, Endowment (additional funds available if grants not awarded) 	\$45,419
<ul style="list-style-type: none"> Increase in transfer from General Fund (Property Tax Support) including additional allotment with the expiration of the City's Tax Increment Financing District 	\$64,823
<ul style="list-style-type: none"> Continued transfer from Water Fund to support the Aquatic Invasive Species Boat Inspection Station at State Park (includes personnel costs only) 	\$49,302
Expenditure Changes	
<ul style="list-style-type: none"> Increase personnel services related to higher wage and benefit costs and higher Urban Forestry part time and seasonal budgets which are partially offset with lower seasonal staff wages in other areas due to COVID-19 related reductions 	\$55,603
<ul style="list-style-type: none"> Increase in repair and maintenance services for the Urban Forestry Program 	\$7,000
<ul style="list-style-type: none"> #1 Capital Project – Grouse Mountain Parking Lot Overlay / Drainage (\$4,000 of the project supported using cash reserves and \$21,000 with grants) 	\$25,000
<ul style="list-style-type: none"> #2 Capital Project – Bus/Passenger Van 	\$10,000
<ul style="list-style-type: none"> #3 Capital Project – ¾ Ton Truck 	\$45,000
<ul style="list-style-type: none"> #4 Capital Project – Armory Park Improvements (grant funds requested) 	\$250,000

Parks and Recreation Fund - 2210

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Licenses and Permits						
322015	Alcohol Consumption Permit	1,120	1,240	1,000	690	1,000
		\$ 1,120	\$ 1,240	\$ 1,000	\$ 690	\$ 1,000
Intergovernmental						
334000	Grants	25,669	24,292	4,000	19,250	283,900
334001	WF Trail O&M Grants	-	-	17,500	15,215	18,233
334002	FWP Fishing Lease - WF Trail	3,500	3,500	3,500	-	-
		\$ 29,169	\$ 27,792	\$ 25,000	\$ 34,465	\$ 302,133
Charges for Services						
346014	Beach Concessions	14,550	13,267	14,550	11,980	7,000
346015	Beach Gazebo Rental	4,245	6,415	4,300	2,045	5,000
346016	Boat Launch Passes	25,226	24,750	25,000	15,499	25,000
346040	Ice Rink Management Contract	16,089	-	-	-	-
346007	After School Program	56,074	79,077	67,000	68,666	83,270
346022	Summer Day Camp	71,667	76,478	90,000	30,226	80,000
346080	Recreation Programs	-	-	60,000	38,762	60,000
346085	Adult Programs	246	259	-	-	-
346086	Youth Programs	22,035	21,863	-	-	-
346057	Special Events	4,204	445	-	-	-
346009	Armory Rental	5,285	12,528	-	120	-
346402	Facility Usage Revenue	8,406	9,969	16,000	13,577	-
		\$ 228,026	\$ 245,051	\$ 276,850	\$ 180,874	\$ 260,270
Miscellaneous Revenue						
361020	Verizon Cell Tower Lease	20,248	21,057	21,900	21,900	22,776
362000	Miscellaneous Revenue	3,094	14,375	4,000	240	4,000
362007	Program Guide Revenue	3,095	1,580	3,000	3,300	3,500
363010	Greenways & Parkland Asmt	423,191	462,600	482,786	342,927	482,786
363040	P&I Special Assessments	1,187	1,546	1,000	1,577	1,000
365000	Contributions & Donations	38,891	8,174	30,000	29,103	31,500
365001	WF Trail Oper Revenue	45,088	47,156	40,000	22,000	45,419
		\$ 534,794	\$ 556,488	\$ 582,686	\$ 421,047	\$ 590,981
Other Financing Sources						
383004	Op. Transfer from Gen. Fund	701,122	793,990	818,603	613,952	883,426
383000	Transfer from Water for AIS	40,376	50,511	48,498	-	49,302
		\$ 741,498	\$ 844,501	\$ 867,101	\$ 613,952	\$ 932,727
	Total Fund Revenue	\$ 1,534,607	\$ 1,675,073	\$ 1,752,637	\$ 1,251,029	\$ 2,087,111
101000	Beginning Available Cash			\$ 78,416		\$ 95,675
	Total Resources			\$ 1,831,053		\$ 2,182,786

Parks & Recreation Fund - 2210

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
430255 Bicycle Path Maint. Program					
Personnel Services					
110 Salaries	20,439	22,141	43,683	32,646	45,417
111 Part-time/Seasonal Wages	206	328	4,078	879	4,334
120 Overtime	94	16	150	135	165
140 Employer Contributions	8,259	8,979	22,902	16,404	24,045
	\$ 28,998	\$ 31,464	\$ 70,813	\$ 50,064	\$ 73,961
Materials and Services					
220 Operating Supplies	45	600	1,000	1,742	1,500
230 Repair & Maintenance Supplies	-	5,868	7,000	192	7,000
330 Publicity/Subscriptions/Dues	1	1	100	1	100
360 Repair & Maintenance Services	5,510	5,325	10,000	-	10,000
510 Insurance	546	763	850	848	915
530 Rent	3,167	3,262	3,000	-	3,400
	\$ 9,269	\$ 15,819	\$ 21,950	\$ 2,783	\$ 22,915
Capital Outlay					
940 Machinery & Equipment	2,390	-	-	-	-
	\$ 2,390	\$ -	\$ -	\$ -	\$ -
Total Bicycle Path Maint.	\$ 40,657	\$ 47,283	\$ 92,763	\$ 52,847	\$ 96,876
430256 Whitefish Trail Maintenance					
Personnel Services					
110 Salaries	2,867	3,038	2,636	1,852	2,738
120 Overtime	11	20	25	-	25
140 Employer Contributions	1,702	1,818	1,337	1,219	1,401
	\$ 4,580	\$ 4,876	\$ 3,998	\$ 3,071	\$ 4,164
Materials and Services					
220 Operating Supplies	851	4,282	1,000	972	-
230 Repair & Maintenance Supplies	-	-	9,000	-	7,340
330 Publicity/Subscriptions/Dues	22	22	-	13	-
360 Repair & Maintenance Services	21,201	23,652	6,000	19,961	6,000
390 Other Purchased Services	650	-	24,050	-	26,977
510 Insurance	170	415	750	272	750
530 Rent	15,502	16,176	16,200	18,303	18,585
	\$ 38,396	\$ 44,547	\$ 57,000	\$ 39,521	\$ 59,652
Total Whitefish Trail Maint.	\$ 42,976	\$ 49,423	\$ 60,998	\$ 42,592	\$ 63,816

Parks & Recreation Fund - 2210

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
460400 Parks & Rec Administration					
Personnel Services					
110 Salaries	141,842	140,062	225,833	179,249	244,880
112 Permanent Part-Time	2,001	1,690	1,834	2,002	2,386
120 Overtime	659	138	2,827	55	4,807
130 Vacation/Sick Accrual	-	-	-	-	8,768
140 Employer Contributions	52,247	50,682	73,149	65,804	83,186
	\$ 196,749	\$ 192,573	\$ 303,643	\$ 247,110	\$ 344,027
Materials and Services					
210 Office Supplies/Materials	3,065	1,650	3,800	1,386	3,800
220 Operating Supplies	14,177	8,666	8,000	8,837	8,000
230 Repair & Maintenance Supplies	556	1,274	525	274	540
310 Postage & Freight	220	385	500	339	500
320 Printing	-	-	500	-	500
330 Publicity/Subscriptions/Dues	2,745	3,862	2,575	1,796	2,575
340 Utility Services	8,628	11,791	8,700	6,932	11,200
350 Professional Services	12,975	1,204	3,000	1,922	3,100
360 Repair & Maintenance Services	4,167	6,753	8,600	2,110	17,653
370 Travel & Training	14,320	2,101	6,000	4,302	2,000
390 Other Purchased Services	6,897	7,531	6,900	4,283	8,000
397 Contract Workers	-	13	510	-	510
510 Insurance	2,507	5,666	4,405	4,186	5,000
530 Rental/Leases	2,274	2,269	2,274	370	2,275
540 Special Assessments	339	364	350	-	350
790 Memorial Park - Glacier Twins	20,248	21,057	21,900	21,900	17,082
880 Administrative Expense	19,079	23,114	30,369	18,088	29,812
	\$ 112,196	\$ 97,701	\$ 108,908	\$ 76,726	\$ 112,897
Capital Outlay					
930 Improvements Other than Buildings	-	-	-	4,050	-
	\$ -	\$ -	\$ -	\$ 4,050	\$ -
Total Parks and Rec Admin	\$ 308,945	\$ 290,273	\$ 412,551	\$ 327,885	\$ 456,924

Parks & Recreation Fund - 2210

5/16/2020

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
460434 City Parks & Properties						
Personnel Services						
110	Salaries	107,172	131,544	93,356	98,775	92,014
111	Part-time/Seasonal Wages	56,288	48,086	47,546	29,207	37,733
120	Overtime	2,258	1,434	446	2,751	553
140	Employer Contributions	65,843	68,100	49,278	61,978	49,641
		\$ 231,561	\$ 249,164	\$ 190,626	\$ 192,710	\$ 179,941
Materials and Services						
210	Office Supplies/Materials	202	888	700	715	700
220	Operating Supplies	38,495	39,667	36,000	15,072	32,000
230	Repair & Maintenance Supplies	79,174	60,730	41,000	34,771	41,000
310	Postage & Freight	-	-	300	-	300
320	Printing	-	-	100	-	100
330	Publicity/Subscriptions/Dues	-	-	100	-	100
340	Utility Services	44,233	56,967	50,300	51,326	60,000
350	Professional Services	-	-	500	-	500
360	Repair & Maintenance Services	20,038	25,050	29,000	7,701	24,000
370	Travel & Training	4,681	3,775	4,500	558	4,500
390	Other Purchased Services	6,979	4,924	8,000	4,893	8,000
397	Contracted Workers	-	-	-	-	-
510	Insurance	8,439	11,067	11,300	11,443	12,250
530	Rent/Lease Expense	1,953	2,012	2,600	-	2,600
540	Special Assessments	1,230	1,268	1,270	1,095	1,270
		\$ 205,425	\$ 206,348	\$ 185,670	\$ 127,574	\$ 187,320
Capital Outlay						
910	Land					
920	Buildings					
931	Park Improvements	6,429	20,222	-	1,648	275,000
940	Machinery & Equipment	41,492	43,569	23,000	11,958	45,000
		\$ 47,921	\$ 63,791	\$ 23,000	\$ 13,606	\$ 320,000
	Total City Parks & Properties	\$ 484,907	\$ 519,303	\$ 399,296	\$ 333,890	\$ 687,261
460437 Urban Forestry Program						
Personnel Services						
110	Salaries	58,330	79,756	73,487	52,815	76,427
111	Part-time/Seasonal Wages	1,116	760	23,662	9,675	34,430
120	Overtime	373	171	140	525	471
140	Employer Contributions	31,632	43,754	48,149	32,505	51,851
		\$ 91,450	\$ 124,441	\$ 145,438	\$ 95,520	\$ 163,179
Materials and Services						
220	Operating Supplies	7,898	18,706	24,200	5,984	8,000
230	Repair & Maintenance Supplies	2,384	5,787	10,000	3,481	8,000
330	Publicity/Subscriptions/Dues	100	187	-	232	180
340	Utility Services	559	534	-	1,061	1,600
350	Professional Services	-	-	500	-	-
360	Repair & Maintenance Services	15,933	12,991	3,000	4,899	10,000
370	Travel & Training	-	-	4,000	3,654	4,000
390	Other Purchased Services	-	-	-	-	-
510	Insurance	714	1,904	2,308	2,308	2,425
		\$ 27,588	\$ 40,109	\$ 44,008	\$ 21,619	\$ 34,205
Capital Outlay						
940	Machinery and Equipment	-	150,402	-	-	-
	Total Urban Forestry	\$ 119,038	\$ 314,952	\$ 189,446	\$ 117,140	\$ 197,384

Parks & Recreation Fund - 2210

5/16/2020

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
460505 After School Program						
Personnel Services						
110	Salaries	21,064	43,616	35,277	25,693	36,686
111	Part-time/Seasonal Wages	23,301	20,873	19,689	14,408	20,906
120	Overtime	768	604	205	145	289
140	Employer Contributions	14,644	28,529	25,522	17,946	26,876
		\$ 59,777	\$ 93,622	\$ 80,693	\$ 58,192	\$ 84,757
Materials and Services						
210	Office Supplies	-	-	-	38	-
220	Operating Supplies	9,683	9,363	10,000	1,613	9,850
340	Utility Services	117	411	-	-	-
370	Travel & Training	-	-	2,500	2,264	2,500
390	Contract Services	1,575	2,003	3,612	1,495	3,000
397	Contracted Workers	-	-	2,500	-	-
510	Insurance	774	1,244	1,737	1,736	1,815
		\$ 12,149	\$ 13,021	\$ 20,349	\$ 7,147	\$ 17,165
	Total After School Program	\$ 71,927	\$ 106,643	\$ 101,042	\$ 65,339	\$ 101,922
460220 Facilities						
Personnel Services						
110	Salaries	-	-	27,338	20,668	28,421
111	Part-time/Seasonal Wages	-	-	6,175	1,319	6,374
120	Overtime	-	-	255	55	279
140	Employer Contributions	-	-	18,582	13,277	19,558
		\$ -	\$ -	\$ 52,350	\$ 35,319	\$ 54,632
Materials and Services						
220	Operating Supplies	-	-	9,000	6,069	9,000
230	Repair & Maintenance Supplies	-	-	16,500	1,001	11,500
340	Utility Services	-	-	26,700	16,399	26,700
360	Repair & Maintenance Services	-	-	15,000	3,270	15,000
370	Travel and Training	-	-	1,000	-	1,000
510	Insurance	-	-	1,658	1,658	1,700
		\$ -	\$ -	\$ 69,858	\$ 28,397	\$ 64,900
	Total Facilities	\$ -	\$ -	\$ 122,208	\$ 63,716	\$ 119,532
460507 Armory Facility						
Personnel Services						
110	Salaries	9,762	10,713	-	-	-
120	Overtime	94	16	-	-	-
140	Employer Contributions	4,929	5,396	-	-	-
		\$ 14,785	\$ 16,125	\$ -	\$ -	\$ -
Materials and Services						
220	Operating Supplies	2,115	2,150	-	-	-
230	Repair & Maintenance Supplies	30	3,781	-	-	-
340	Utility Services	13,856	15,851	-	-	-
360	Repair & Maintenance Services	8,713	4,256	-	-	-
510	Insurance	1,361	1,822	-	-	-
540	Special Assessments	841	842	-	-	-
		\$ 26,916	\$ 28,702	\$ -	\$ -	\$ -
	Total Armory Facility	\$ 41,701	\$ 44,827	\$ -	\$ -	\$ -

Parks & Recreation Fund - 2210

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
460514 City Beach					
Personnel Services					
110 Salaries and Wages	37,051	39,021	30,127	21,167	31,292
111 Seasonal City Beach AIS	34,820	47,724	63,205	33,541	55,908
113 Seasonal City Beach Rangers	29,600	10,532	6,245	7,639	5,530
114 Seasonal State Park AIS	27,476	32,410	42,390	18,133	43,092
120 Overtime	3,465	4,280	1,216	2,257	1,531
140 Employer Contributions	34,800	35,158	30,733	20,742	30,314
	\$ 167,212	\$ 169,125	\$ 173,916	\$ 103,479	\$ 167,667
Materials and Services					
210 Office Materials and Supplies	211	276	500	253	500
220 Operating Supplies	8,104	13,618	7,000	2,699	7,000
230 Repair & Maintenance Supplies	6,780	4,418	2,000	607	2,000
310 Postage & Freight	-	-	50	-	50
320 Printing, Duplicating, Typing	710	-	400	-	400
330 Publicity, Subscriptions & Dues	198	198	300	-	300
340 Utility Services	11,052	13,283	11,000	9,949	11,000
360 Repair & Maintenance Services	13,724	1,531	4,000	407	4,000
370 Travel and Training	-	1,870	4,000	993	4,000
390 Other Purchased Services	1,149	560	1,000	-	1,000
510 Insurance	1,786	3,773	3,510	3,509	3,510
540 Special Assessments	81	81	85	81	85
	\$ 43,795	\$ 39,608	\$ 33,845	\$ 18,497	\$ 33,845
Capital Outlay					
930 City Beach Improvement	1,630	-	-	-	-
	\$ 1,630	\$ -	\$ -	\$ -	\$ -
Total City Beach	\$ 212,637	\$ 208,733	\$ 207,761	\$ 121,976	\$ 201,512

Parks & Recreation Fund - 2210

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
460533 Community Ice Rink Pavilion					
Materials and Services					
230 Repair & Maintenance Supplies	-	-	4,000	-	-
360 Repair & Maintenance Services	-	10,110	8,000	-	8,000
390 Other Purchased Services	750	-	-	-	-
510 Insurance	2,502	3,285	3,297	3,296	3,300
	\$ 3,252	\$ 13,395	\$ 15,297	\$ 3,296	\$ 11,300
610 Loan Principal	15,892	-	-	-	-
620 Loan Interest	197	-	-	-	-
Debt Service	\$ 16,089	\$ -	\$ -	\$ -	\$ -
Total Ice Rink Pavilion	\$ 19,341	\$ 13,395	\$ 15,297	\$ 3,296	\$ 11,300
460534 Warming Hut					
Materials and Services					
340 Utility Services	808	372	-	-	-
Total Saddle Club Rental	\$ 808	\$ 372	\$ -	\$ -	\$ -
460554 Saddle Club Rental					
Materials and Services					
340 Utility Services	1,130	751	-	-	-
Total Saddle Club Rental	\$ 1,130	\$ 751	\$ -	\$ -	\$ -

Parks & Recreation Fund - 2210

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
460440 Recreation Programs					
Personal Services					
110 Salaries and Wages	-	-	8,289	16,372	8,623
111 Temporary/Seasonal Wages	-	-	9,087	2,414	9,905
120 Overtime	-	-	69	14	111
140 Employer Contributions	-	-	6,120	7,381	6,480
	\$ -	\$ -	\$ 23,565	\$ 26,182	\$ 25,119
Materials and Services					
220 Operating Supplies	-	-	4,577	3,822	6,784
340 Utility Services	-	-	-	1,935	-
390 Contract Services	-	184	19,890	11,031	20,000
510 Insurance	-	-	379	379	400
530 Rent / Lease	-	-	-	32	-
540 Special Assessments	-	-	-	842	-
	\$ -	\$ 184	\$ 24,846	\$ 18,041	\$ 27,184
Total Recreation Programs	\$ -	\$ 184	\$ 48,411	\$ 44,223	\$ 52,303
460557 Special Events					
Personnel Services					
110 Salaries and Wages	17,921	19,405	-	-	-
120 Overtime	117	65	-	-	-
140 Employer Contributions	8,220	8,877	-	-	-
	\$ 26,258	\$ 28,347	\$ -	\$ -	\$ -
Materials and Services					
220 Operating Supplies	1,771	1,025	-	-	-
Total Special Events	\$ 1,771	\$ 1,025	\$ -	\$ -	\$ -
Total Special Events	\$ 28,029	\$ 29,372	\$ -	\$ -	\$ -
460590 Adult Programs					
Personnel Services					
110 Salaries and Wages	2,370	2,472	-	-	-
111 Temporary/Seasonal Wages	118	614	-	-	-
120 Overtime	3	-	-	-	-
140 Employer Contributions	430	505	-	-	-
	\$ 2,921	\$ 3,591	\$ -	\$ -	\$ -
Materials and Services					
220 Operating Supplies	2,552	29	-	-	-
320 Printing	-	-	-	-	-
	\$ 2,552	\$ 29	\$ -	\$ -	\$ -
Total Adult Programs	\$ 5,473	\$ 3,620	\$ -	\$ -	\$ -
460591 Youth Programs					
Personnel Services					
110 Salaries and Wages	10,417	11,760	-	-	-
111 Temporary/Seasonal Wages	982	1,593	-	-	-
120 Overtime	109	-	-	-	-
140 Employer Contributions	5,526	7,080	-	-	-
	\$ 17,034	\$ 20,433	\$ -	\$ -	\$ -
Materials and Services					
220 Operating Supplies	3,140	2,766	-	-	-
390 Contract Services	6,678	5,530	-	-	-
510 Insurance	262	355	-	-	-
	\$ 10,080	\$ 8,651	\$ -	\$ -	\$ -
Total Youth Programs	\$ 27,113	\$ 29,084	\$ -	\$ -	\$ -

FY 2021 Proposed Budget

Parks & Recreation Fund - 2210

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
460592 Summer Camp					
Personnel Services					
110 Salaries and Wages	15,120	17,656	21,995	1,586	22,874
111 Temporary/Seasonal Wages	38,534	32,384	35,416	20,086	36,713
120 Overtime	189	-	304	-	443
140 Employer Contributions	15,490	14,933	19,061	3,841	19,944
	\$ 69,333	\$ 64,973	\$ 76,776	\$ 25,513	\$ 79,974
Materials and Services					
220 Operating Supplies	4,043	6,413	4,975	2,120	6,600
370 Travel and Training	-	-	645	-	240
390 Other Purchased Services	17,432	9,423	4,504	4,795	5,000
510 Insurance	1,298	1,443	1,205	1,205	1,260
	\$ 22,773	\$ 17,279	\$ 11,329	\$ 8,120	\$ 13,100
Capital					
940 Machinery and Equipment	-	-	-	-	10,000
	-	-	-	-	10,000
Total Summer Camp	\$ 92,106	\$ 82,252	\$ 88,105	\$ 33,633	\$ 103,074
Total Expenditures	\$ 1,496,788	\$ 1,740,467	\$ 1,737,878	\$ 1,206,538	\$ 2,091,904
Ending Available Cash			\$ 95,675		\$ 90,882
Total Parks & Recreation Fund			\$ 1,831,053		\$ 2,182,786

Parks & Recreation Fund - 2210

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Total Parks and Rec Fund					
Personnel Services	910,657	998,734	1,121,818	837,160	1,177,421
Materials and Services	518,101	527,540	593,060	351,722	584,483
Debt Service	16,089	-	-	-	-
Capital Outlay	51,941	214,193	23,000	17,656	330,000
Contingency	-	-	-	-	-
	\$ 1,496,788	\$ 1,740,467	\$ 1,737,878	\$ 1,206,538	\$ 2,091,904
Personnel Services					
110	444,355	521,184	562,021	450,824	589,372
111	155,364	152,362	208,858	111,530	206,303
112	2,001	1,690	1,834	2,002	2,386
113	29,600	10,532	6,245	7,639	5,530
114	27,476	32,410	42,390	18,133	43,092
120	8,139	6,744	5,637	5,937	8,674
130	-	-	-	-	8,768
140	243,722	273,811	294,833	241,096	313,296
Materials and Services					
210	3,477	2,814	5,000	2,392	5,000
220	92,875	107,285	105,752	48,931	88,734
223	-	-	-	-	-
230	88,923	81,858	90,025	40,325	77,380
310	220	385	850	339	850
320	710	-	1,000	-	1,000
330	3,066	4,270	3,075	2,042	3,255
340	80,384	99,960	96,700	87,602	110,500
350	12,975	1,204	4,000	1,922	3,600
360	89,285	89,668	83,600	38,349	94,653
370	19,001	7,746	22,645	11,771	18,240
390	42,111	30,155	67,956	26,498	71,977
397	-	13	3,010	-	510
510	20,359	31,737	31,399	30,838	33,325
530	22,897	23,719	24,074	18,706	26,860
540	2,491	2,555	1,705	2,017	1,705
790	20,248	21,057	21,900	21,900	17,082
880	19,079	23,114	30,369	18,088	29,812
Debt Service					
610	15,892	-	-	-	-
620	197	-	-	-	-
Capital Outlay					
910	-	-	-	-	-
920	-	-	-	-	-
930	1,630	-	-	4,050	-
931	6,429	20,222	-	1,648	275,000
940	43,882	193,971	23,000	11,958	55,000
	1,496,788	1,740,467	1,737,878	1,206,538	2,091,904

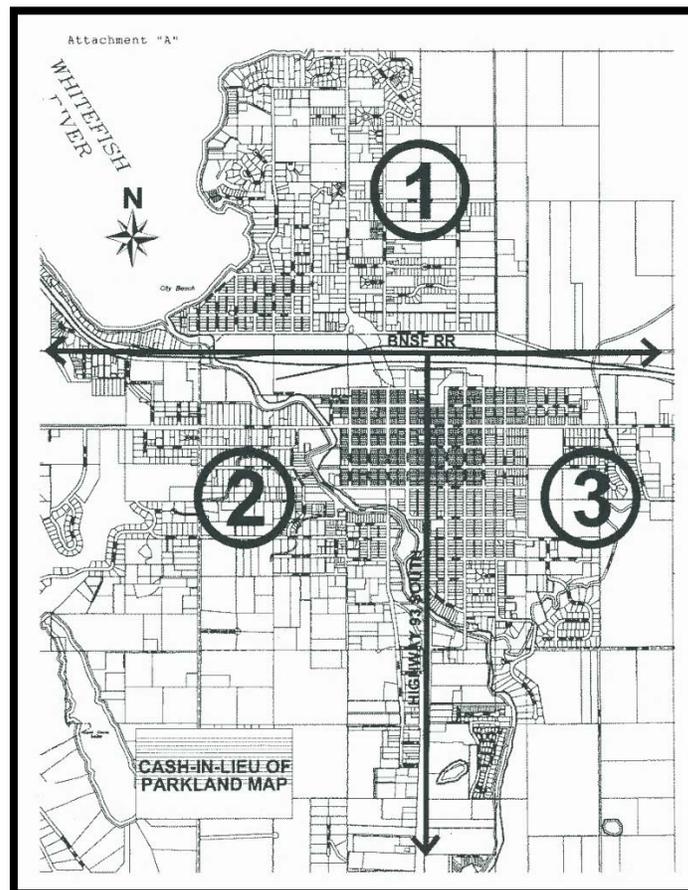
Purpose

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 2021 Objectives

The objective of this fund for FY 2021 is to collect contributions and cash in-lieu of parkland. The budget provides a portion of the matching funds for LWCF Grant for the Armory Park Improvement Project.



Parkland Acquisition & Development - 2990

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Investment Earnings						
371010	Investment Earnings	329	714	700	744	210
		\$ 329	\$ 714	\$ 700	\$ 744	\$ 210
Other Financing Sources						
381061	Proceeds From Cash In-lieu / Dist W	18,259	-	-	10,147	-
381062	Proceeds From Cash In-lieu / Dist N	-	26,625	-	-	-
381060	Proceeds From Cash In-lieu / Dist E	-	41,781	-	-	-
		\$ 18,259	\$ 68,406	\$ -	\$ 10,147	\$ -
Total Fund Revenue		\$ 18,588	\$ 69,120	\$ 700	\$ 10,891	\$ 210
102130	Cash - District East			\$ 43,447		\$ 36,924
102131	Cash - District West			\$ 11,259		\$ 184
102132	Cash - District North			\$ 26,855		\$ 22,055
Total Resources				\$ 82,262		\$ 59,373

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
460434						
Capital Outlay						
931	Park Improvements	46,201	9,841	25,898	16,259	10,000
		\$ 46,201	\$ 9,841	\$ 25,898	\$ 16,259	\$ 10,000
Total Expenditures		\$ 46,201	\$ 9,841	\$ 25,898	\$ 16,259	\$ 10,000
102130	Cash - District East			\$ 36,924		\$ 27,014
102131	Cash - District West			\$ 184		\$ 244
102132	Cash - District North			\$ 22,055		\$ 22,115
Total Park Acquisition Fund				\$ 85,062		\$ 59,373

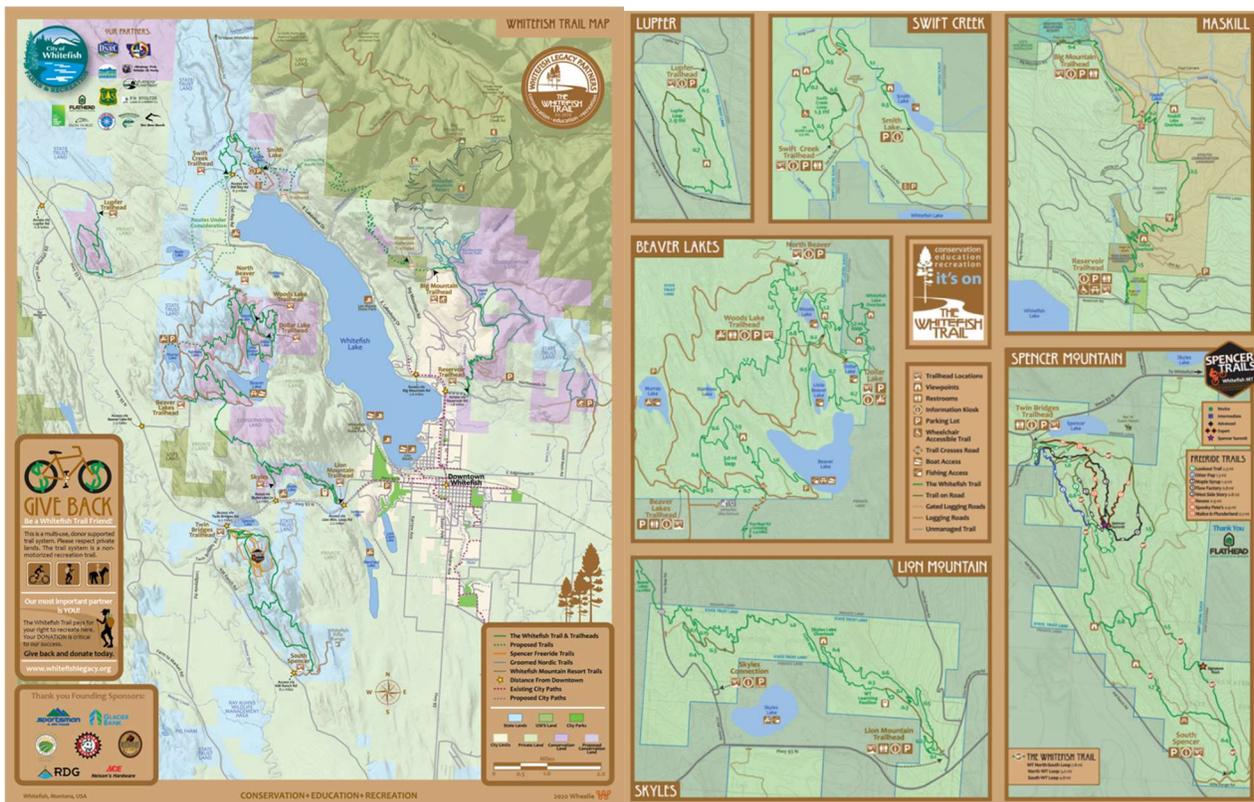
Purpose

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 43 miles of trail and 13 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 Whitefish Trail, including trail and trailhead maintenance, weeds management, DNRC licenses, and the seasonal WT Coordinator. It is primarily funded by the Whitefish Trail Endowment Fund disbursements managed by the Whitefish Community Foundation and Whitefish Legacy Partners and is also supported by community partners including Flathead Area Mountain Bikers, Glacier Nordic Club, Montana Fish, Wildlife & Parks, corporate sponsors, and Adopt-A-Trail crews and sponsors.

FY 2021 Objectives

The objective of the Whitefish Trail Construction Fund for this fiscal year is to continue expanding and improving the trails and amenities of the Whitefish Trail. Projects include Phase 1 construction at Smith Lake, completion of retread projects in Haskill, completion of wayfinding sign installation, and planning for possible Lion Mountain expansion. The objective of the Whitefish Trail Operations and Maintenance Fund for this fiscal year is to continue ongoing operations and maintenance of the entire trail system and initiate larger maintenance projects on priority use areas including Lion Mountain.



Whitefish Trail Construction - 4540

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Intergovernmental						
334000	Grants	104,900	47,787	64,313	27,097	73,246
		\$ 104,900	\$ 47,787	\$ 64,313	\$ 27,097	\$ 73,246
Miscellaneous Revenue						
365000	Donations and Sponsors	265,410	64,053	18,500	-	117,418
		\$ 265,410	\$ 64,053	\$ 18,500	\$ -	\$ 117,418
Investment Earnings						
371010	Investment Earnings	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -
	Total Fund Revenue	\$ 370,310	\$ 111,840	\$ 82,813	\$ 27,097	\$ 190,664
101000	Beginning Available Cash			\$ -		\$ -
	Total Resources			\$ 82,813		\$ 190,664

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Capital Outlay						
430255	Trail Construction	369,610	115,643	82,813	28,979	190,246
		\$ 369,610	\$ 115,643	\$ 82,813	\$ 28,979	\$ 190,246
	Total Expenditures			\$ 82,813		\$ 190,246
	Ending Available Cash			\$ -		\$ 418
	Total WF Construction Fund			\$ 82,813		\$ 190,664

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 2021 Objectives

Specific projects appropriated during FY 2021 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"> • Decrease in resort tax collections due to the anticipated decrease in collections during FY 2020 due to COVID-19 	\$232,125
<ul style="list-style-type: none"> • Decrease in investment earnings due to lower anticipated interest rates 	\$29,351

Expenditures

• State Park Road – Hwy 93 to Railroad (Construction)	\$1,700,000
• East Edgewood (Wisconsin to City Limits)	\$400,000
• Armory Park Improvements - Playground	\$80,000
• Bike Path Connections	\$120,000
• Armory Park Improvements – Well installation to continue irrigation efforts at lower operating costs	\$40,000
• Memorial Park Irrigation/Field Work at the southern end of the park	\$30,000
• Debt Service Portion of Resort Tax for the Haskill Basin Conservation Easement loan (budgeted debt payments in Water Fund– transferred from Resort Tax Fund)	\$989,270
• Property tax relief decrease from FY20 due to reduced additional amounts over budget for FY20	\$227,075

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
 Somers Avenue

Future Street Projects:

State Park Road
 East Edgewood Place

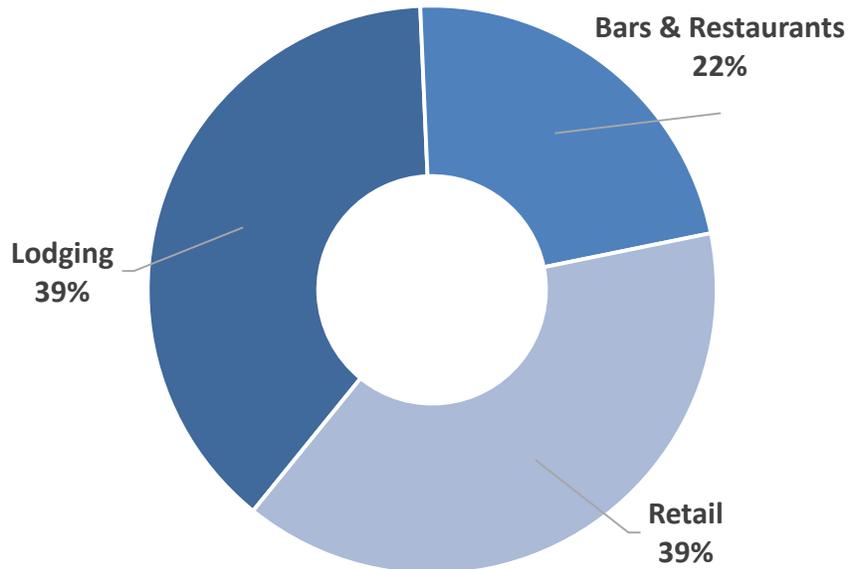
PARKS:

Riverside Park Bike/Ped Path
 Baker Street Park Bike/Ped Path
 Grouse Mtn Park Tennis Court reconstruction
 Riverside Park Tennis Court improvements
 Kay Beller Park Construction
 Memorial Park Basketball Court Resurfacing
 Baker Park Bike/Ped Path
 2nd to Armory Trail
 East Edgewood Trail
 Rocksund/Monegan Trail
 Rocksund Footbridge
 Ice Den Signage
 Donation for New Baseball Stadium
 Parks and Recreation Master Plan
 Soroptimist Park Play Equipment
 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
 Wayfinding Signs Improvement Project
 Gator for Bike Path Maintenance

FY 2021 and Future Parks Projects:

State Park Road
 East Edgewood
 Armory Park Improvements – Playground
 Bike Path Connection – Armory Bike Path
 Armory Park Improvements – Irrigation Well
 Memorial Park Irrigation and Field

FY 19 Resort Tax Collections by Business Type



Resort Tax Expenditures (Inception to June 2019):

Property tax relief since 1996: \$ 11,095,755

Street improvements since 1996: \$ 20,334,518

Park improvements since 1996: \$ 1,609,453

Resort Tax Fund - 2100

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Taxes						
311010	Resort Taxes	3,987,807	4,260,456	4,260,096	3,591,100	4,027,971
		\$ 3,987,807	\$ 4,260,456	\$ 4,260,096	\$ 3,591,100	\$ 4,027,971
Investment Earnings						
371010	Investment Earnings	25,541	41,930	41,930	27,711	12,579
		\$ 25,541	\$ 41,930	\$ 41,930	\$ 27,711	\$ 12,579
	Total Revenue	\$ 4,013,347	\$ 4,302,386	\$ 4,302,026	\$ 3,618,811	\$ 4,040,550
101000	Beginning Cash-Rebate			\$ 1,287,597		\$ 1,060,522
	Beginning Cash-Streets			\$ 1,697,150		\$ 613,083
	Beginning Cash-Parks			\$ 68,096		\$ 179,398
	Total Cash			\$ 3,052,843		\$ 1,853,003
	Total Resources			\$ 7,354,869		\$ 5,893,554

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Capital Outlay						
932	Street Improvements	903,557	1,458,912	2,900,000	2,034,427	2,100,000
931	Park Development	179,977	131,032	210,000	30,079	270,000
		\$ 1,083,534	\$ 1,589,944	\$ 3,110,000	\$ 2,064,506	\$ 2,370,000
Other Financing Uses						
820	Property Tax Relief Transfer	1,123,847	1,277,625	1,287,597	1,287,597	1,060,522
820	Trans to Water (Haskill Basin)	979,317	1,046,280	1,056,578	899,662	989,270
		\$ 2,103,164	\$ 2,323,905	\$ 2,344,175	\$ 2,187,259	\$ 2,049,792
	Total Expenditures	\$ 3,186,698	\$ 3,913,849	\$ 5,454,175	\$ 4,251,765	\$ 4,419,792
	Ending Cash - Rebate			\$ 1,132,293		\$ 1,060,162
	Ending Cash - Streets			\$ 759,304		\$ 350,240
	Ending Cash - Parks			\$ 219,097		\$ 50,780
	Total Cash			\$ 2,110,694		\$ 1,461,183
	Total Resort Tax Fund Requirements			\$ 7,564,869		\$ 5,880,975

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 2021 Objectives

To complete projects under contract and funded with remaining cash funds as the TIF expires early in FY 2021.

Significant or changed appropriations during FY 2021 are:

Item/Project	Amount
Revenue:	
<ul style="list-style-type: none"> No additional revenues are expected. Revenues are budgeted as \$0 	\$0
Expenditures:	
<ul style="list-style-type: none"> Library Remodel 	\$30,000
<ul style="list-style-type: none"> Baker Street Predestination-Bike Underpass project 	\$1,600,000
<ul style="list-style-type: none"> Housing Authority Contribution for an affordable housing project 	\$459,500

Tax Increment District Fund - 2310

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Taxes						
311010	Real Property Taxes	5,953,090	6,617,769	7,377,489	4,780,679	-
311020	Personal Property Taxes	61,036	134,418	149,849	71,846	-
312000	Penalty and Interest	15,741	21,103	23,526	23,943	-
		\$ 6,029,867	\$ 6,773,290	\$ 7,550,864	\$ 4,876,467	\$ -
Intergovernmental						
331008	CDBG Grant	36,367	-	-	-	-
335230	State Entitlement Share	248,865	248,865	248,865	124,433	-
		\$ 285,232	\$ 248,865	\$ 248,865	\$ 124,433	\$ -
Miscellaneous Revenue						
362000	Miscellaneous Revenue	59,570	78,087	50,364	37,774	-
363000	Special Assessments	-	-	-	-	-
363040	P & I Special Assessments	79	-	-	-	-
382011	Proceeds from Property sale	-	-	482,275	481,148	-
383021	Transfer from Impact Fees	74,159	197,994	-	-	-
		\$ 133,809	\$ 276,081	\$ 532,639	\$ 518,922	\$ -
	Total Revenue	\$ 6,448,907	\$ 7,298,236	\$ 8,332,368	\$ 5,519,821	\$ -
101000	Beginning Available Cash			\$ 671,268		\$ 2,089,500
	Total Resources			\$ 9,003,636		\$ 2,089,500

Tax Increment District Fund - 2310

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
470330					
Personnel Services					
110 Salaries	162,989	184,668	226,856	156,073	-
112 Part-Time Wages	5,972	4,202	5,055	3,603	-
120 Overtime	141	2	2	0	-
140 Employer Contributions	61,986	70,009	97,880	48,844	-
	\$ 231,088	\$ 258,881	\$ 329,793	\$ 208,520	\$ -
Materials and Services					
220 Operating Supplies	2,000	3,681	1,000	7,616	-
330 Publicity/Subscriptions/Dues	-	591	-	-	-
350 Professional Services	3,888	23,801	75,000	27,078	-
390 Other Purchased Services	27,000	-	50,000	200	-
510 Insurance	2,763	4,811	4,811	4,801	-
770 Contributions	26,559	-	-	-	459,500
880 Administrative Expense	5,005	6,286	9,088	5,404	-
	\$ 67,215	\$ 39,170	\$ 139,899	\$ 45,098	\$ 459,500
Intergovernmental Allocations					
591 School Residential Rebate	1,011,034	1,206,098	1,344,558	650,054	-
	\$ 1,011,034	\$ 1,206,098	\$ 1,344,558	\$ 650,054	\$ -
Transfers					
820 Transfer to TIF Debt Service	3,718,078	3,984,728	2,084,878	1,042,439	-
	\$ 3,718,078	\$ 3,984,728	\$ 2,084,878	\$ 1,042,439	\$ -
Capital Outlay					
910 Land	-	642,275	-	-	-
920 Buildings	149,568	-	-	24,552	-
930 Urban Renewal Projects	929,820	825,866	5,009,175	1,399,828	1,630,000
	\$ 1,079,388	\$ 1,468,141	\$ 5,009,175	\$ 1,424,380	\$ 1,630,000
Contingency	-	-	50,000	-	-
Total Expenditures	\$ 6,106,803	\$ 6,957,018	\$ 8,958,303	\$ 3,370,491	\$ 2,089,500
Year end Available Cash			\$ 45,333		\$ -
Total Fund			\$ 9,003,636		\$ 2,089,500

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 2021 Objectives

Provide budget authority to disburse the final debt service requirements on the 2015 and 2016 TIF Revenue Bonds. FY 2021 is the final year for this fund.

Tax Increment Debt Service Debt - 3110

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Investment Earnings						
371010	Investment Earnings	\$ 34,046	\$ 58,909	\$ 59,140	\$ 35,773	\$ -
Other Financing Sources						
383011	Transfer from TIF District Fund	\$ 3,718,078	\$ 3,984,728	\$ 2,084,878	\$ -	\$ -
	Total	3,718,078	3,984,728	2,084,878	-	-
Total Fund Revenue		\$ 3,752,124	\$ 4,043,637	\$ 2,144,018	\$ 35,773	\$ -
102000	Debt Service			\$ 3,650,647		\$ 2,077,514
102000	Debt Service Reserve			\$ 1,698,300		\$ 1,698,300
Total Resources				\$ 7,492,965		\$ 3,775,814

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
490200	Debt Service					
610	Principal	3,125,000	3,461,442	3,848,000	3,848,000	3,733,000
620	Interest	316,534	249,267	154,909	154,909	42,814
		\$ 3,441,534	\$ 3,710,709	\$ 4,002,909	\$ 4,002,909	\$ 3,775,814
Total Expenditures		\$ 3,441,534	\$ 3,710,709	\$ 4,002,909	\$ 4,002,909	\$ 3,775,814
102000	Debt Service			\$ 2,077,514		\$ -
102000	Debt Service Reserve			\$ 1,698,300		\$ -
Total Requirements				\$ 7,778,723		\$ 3,775,814

Purpose

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

FY 2021 Objectives

The objective of the Impact Fee Fund for this fiscal year is to provide a segregated fund to account for appropriate impact fee project expenditures. The City has established an Impact Fee Advisory Committee to help monitor the impact fees and advise the City on appropriate expenditures. A five-year review of the impact fee calculation took place in FY 2013 and a second one was completed in FY 2019. Projects for FY 2021 include \$100,000 for the Armory Park Shared Path Improvement Project, and \$87,500 for a Stormwater Sump Collection System Project on Whitefish Avenue.

Impact Fees - 2399

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Charges for Services						
341072	Impact Fee - Paved Trails	52,237	98,965	100,000	43,922	50,000
341073	Impact Fee - Park Maint Bldg	3,452	11,716	2,500	10,372	7,500
341074	Impact Fee - ESC	103,004	181,044	20,000	74,578	50,000
341075	Impact Fee - City Hall/Park Str.	97,480	148,565	20,000	7,206	7,000
341076	Impact Fee - Stormwater	26,046	36,197	24,000	25,715	25,000
		\$ 282,218	\$ 476,487	\$ 166,500	\$ 161,793	\$ 139,500
Investment Earnings						
371010	Investment Earnings	2,631	9,018	8,000	5,285	2,400
		\$ 2,631	\$ 9,018	\$ 8,000	\$ 5,285	\$ 2,400
	Total Fund Revenue	\$ 284,849	\$ 485,505	\$ 174,500	\$ 167,077	\$ 141,900
101000	Beginning Available Cash:			\$ 458,520		\$ 483,020
	Paved Trails			125,176		80,776
	Park Maint Building			9,327		11,827
	ESC			133,840		154,340
	City Hall/Parking Structure			70,792		91,292
	Stormwater			119,385		144,785
	Total Resources			\$ 633,020		\$ 624,920

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Capital Outlay						
930	Improvements - Stormwater	-	79,946	87,500	-	87,500
930	Improvements - ESC	43,481	30,400	-	-	-
938	Improvements - Paved Trails	3,838	11,693	150,000	46,830	100,000
		\$ 47,319	\$ 122,039	\$ 237,500	\$ 46,830	\$ 187,500
Transfers						
820	TIF-Park Maint Building	2,194	3,968	-	-	-
820	TIF- ESC Bond Pmt	-	86,149	-	-	-
820	TIF-City Hall/Park Str. Bond	71,965	107,878	-	-	-
		\$ 74,159	\$ 197,995	\$ -	\$ -	\$ -
	Total Expenditures	\$ 121,478	\$ 320,034	\$ 237,500	\$ 46,830	\$ 187,500
101000	Ending Available Cash:			\$ 395,520		\$ 443,020
	Paved Trails			80,776		36,376
	Park Maint Building			11,827		19,327
	ESC			154,340		204,840
	City Hall/Parking Structure			91,292		98,792
	Stormwater			57,285		83,685
	Total Requirements			\$ 633,020		\$ 630,520

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 2021 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 if awarded.

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 2021 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 2021 Objectives

The objective of the Affordable Housing Fund for this fiscal year is to accumulate funds from the affordable housing cash in-lieu program and provide funding to the Whitefish Housing Authority for development of affordable housing at the corner Railway St. and Columbia Ave.

CDBG/HOME Homebuyers Assistance Fund - 2945

5/16/2020

Revenues	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
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 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Homebuyers Assistance					
794 Acq. of Rentals/Homes Purchase	-	-	380,000	-	380,000
880 Administrative Expense	-	-	20,000	-	20,000
Total Expenditures	-	-	400,000	-	400,000
			\$ 400,000		\$ 400,000

Housing Rehabilitation Fund - 2987

Revenues	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Miscellaneous Revenue					
362000 Miscellaneous Revenue	-	-	20,000	-	20,000
	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
Investment Earnings					
373030 HOME Loan Repayments	45	25	2,500		2,500
373070 USDA Program Loan Repayments	315	290	5,000	235	5,000
	\$ 360	\$ 315	\$ 7,500	\$ 235	\$ 7,500
Total Fund Revenue	\$ 360	\$ 315	\$ 27,500	\$ 235	\$ 27,500
101000 Beginning Available Cash			744		979
Total Resources			\$ 28,244		\$ 28,479

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Materials and Services					
470200 USDA Housing Rehab Projects	3,300	-	18,900	-	18,900
470440 HOME Grant Projects	-	-	9,344	-	9,579
Total Expenditures	\$ 3,300	\$ -	\$ 28,244	\$ -	\$ 28,479

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

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
362004	Cash-in-Lieu Payments	-	-	598,000	259,000	-
Total Revenue		\$ -	\$ -	\$ 598,000	\$ 259,000	\$ -
101000	Beginning Available Cash			1,000		599,000
Total Resources				\$ 599,000		\$ 599,000

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Materials and Services						
794	Affordable Housing/Assistance	-	-	499,000	-	599,000
Total Expenditures		\$ -	\$ -	\$ 499,000	\$ -	\$ 599,000

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

FY 2021 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)

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Investment Earnings						
371010	Investment Earnings	1,670	3,333	3,300	2,588	990
		\$ 1,670	\$ 3,333	\$ 3,300	\$ 2,588	\$ 990
Other Financing Sources						
381060	Cash In-lieu - District E	-	33,471	-	-	-
381061	Cash-in-lieu - District W	31,478	4,801	-	2,249	-
381062	Cash-in-lieu - District N	-	30,374	-	-	-
		\$ 31,478	\$ 68,646	\$ -	\$ 2,249	\$ -
Total Fund Revenue		\$ 33,148	\$ 71,979	\$ 3,300	\$ 4,837	\$ 990
101000	Beginning Available Cash			\$ 259,887		\$ 263,187
Total Resources				\$ 263,187		\$ 264,177
Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Capital Outlay						
430267	East District Improvements	-	-	49,438	-	49,768
430268	West District Improvements	-	-	109,191	-	109,521
430269	North District Improvements	-	-	104,558	-	104,888
	Total Expenditures	\$ -	\$ -	\$ 263,187	\$ -	\$ 264,177
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, is included in the fee. This option for developers is under section *12-4-22: Planting Strip Landscaping and Street Trees* of the City Code.

FY 2021 Objectives

The objective of the Subdivision Street Trees Fund for this fiscal year is to accumulate payments from Street Tree agreements and provide for tree installation.

Subdivision Street Trees - 2993 (cash in lieu)

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Investment Earnings						
371010	Investment Earnings	-	-	300	-	90
		\$ -	\$ -	\$ 300	\$ -	\$ 90
Other Financing Sources						
343301	Subdivision Trees Agreement	20,580	2,520	-	16,380	-
		\$ 20,580	\$ 2,520	\$ -	\$ 16,380	\$ -
Total Fund Revenue		\$ 20,580	\$ 2,520	\$ 300	\$ 16,380	\$ 90
101000	Beginning Available Cash			\$ 24,780		\$ 41,160
Total Resources				\$ 25,080		\$ 41,250

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Materials and Services						
230	Repair & Maintenance Supplies	-	8,820	25,080	-	41,250
	Total Expenditures	\$ -	\$ 8,820	\$ 25,080	\$ -	\$ 41,250
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 2021 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.

Significant or changed appropriations during FY 2021 are:

Item/Project	Cost
Revenue Changes	
<ul style="list-style-type: none"> Decrease in miscellaneous revenue for Flathead Electric Residential LED Conversion Project 	\$14,000
Expenditure Changes	
<ul style="list-style-type: none"> Decrease in repair and maintenance supplies in residential lighting due to more efficient systems 	\$5,000
<ul style="list-style-type: none"> Decrease in repair and maintenance supplies in commercial lighting due to more efficient systems 	\$4,000

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

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Miscellaneous Revenue						
362000	Miscellaneous Revenue	-	-	14,500	-	-
363010	Maintenance Assessments	94,255	102,027	103,297	71,730	103,297
363040	Penalties & Interest	307	372	300	327	300
Total Fund Revenue		\$ 94,562	\$ 102,399	\$ 118,097	\$ 72,057	\$ 103,597
101000 Beginning Available Cash				\$ 43,117		\$ 74,516
Total Resources				\$ 161,215		\$ 178,113
Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Personnel Services						
110	Salaries	20,653	17,937	18,006	13,040	18,425
120	Overtime	8	66	175	32	175
140	Employer Contributions	5,203	6,622	6,728	4,835	6,951
		\$ 25,864	\$ 24,625	\$ 24,909	\$ 17,908	\$ 25,551
Materials and Services						
220	Operating Supplies	-	-	-	84	-
230	Repair & Maintenance Supplies	18,830	10,336	17,000	18,905	12,000
340	Utility Services	37,140	39,240	32,000	23,673	32,000
360	Repair & Maintenance Services	2,228	5,105	1,600	-	1,600
510	Insurance	422	600	500	499	523
880	Administrative Costs	564	645	690	408	653
		\$ 59,184	\$ 55,926	\$ 51,790	\$ 43,569	\$ 46,777
Capital Outlay						
940	Machinery & Equipment	-	23,414	10,000	17,047	-
		\$ -	\$ 23,414	\$ 10,000	\$ 17,047	\$ -
Total Expenditures		\$ 85,048	\$ 103,965	\$ 86,699	\$ 78,523	\$ 72,328
Ending Available Cash				\$ 74,516		\$ 105,785
Total Fund				\$ 161,215		\$ 178,113

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

5/16/2020

Revenues	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Miscellaneous Revenue					
362000 Miscellaneous Revenue	-	92	-	8,652	-
363010 Maintenance Assessments	91,502	92,292	100,746	71,425	100,746
363040 Penalties & Interest	262	258	250	392	250
Total Revenue	\$ 91,765	\$ 92,642	\$ 100,996	\$ 80,469	\$ 100,996
101000 Beginning Available Cash			47,375		89,272
Total Resources			\$ 148,371		\$ 190,268

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Personnel Services					
110 Salaries	20,653	17,937	18,006	13,040	18,425
120 Overtime	8	66	175	32	175
140 Employer Contributions	5,203	6,622	6,728	4,835	6,951
	\$ 25,864	\$ 24,625	\$ 24,909	\$ 17,908	\$ 25,551
Materials and Services					
230 Repair & Maintenance Supplies	30,178	2,953	12,000	10,266	8,000
340 Utility Services	27,122	14,911	16,000	10,474	16,000
360 Repair & Maintenance Services	22,858	-	5,000	1,296	5,000
510 Insurance	422	600	500	499	523
880 Administrative Costs	564	645	690	408	653
	\$ 81,144	\$ 19,109	\$ 34,190	\$ 22,944	\$ 30,177
Total Requirements	\$ 107,008	\$ 43,734	\$ 59,099	\$ 40,852	\$ 55,728
Ending Available Cash			\$ 89,272		\$ 134,540
Total Fund			\$ 148,371		\$ 190,268

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 2021 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 2021 are:

Item/Project	Amount
Revenue Changes	
<ul style="list-style-type: none"> Revenues for FY 2021 are budgeted to remain flat however a \$1,000 increase was added to street excavation permits 	\$1,000
Expenditure Changes	
<ul style="list-style-type: none"> Increase in personnel services related to higher wages and benefits 	\$137,242
<ul style="list-style-type: none"> Increase in repair and maintenance services for the overlay and chip seal program (total budget is \$250,000 for this program) 	\$94,495
<ul style="list-style-type: none"> Decrease in professional services as the FY 2020 budget included budget for Asphalt Maintenance Plan work which will not be needed in FY 2021 	\$23,000
<ul style="list-style-type: none"> Increase in contract services in the Ice and Snow Removal program to account for hauling snow to the Public Works Shop instead of using the snow lot which will no longer be available (the overall increase for hauling snow to the snow lot will be partially offset by a reduction in costs for alley plowing) 	\$20,000
<ul style="list-style-type: none"> #1 Capital Improvement – Sidewalk Extension Project 	\$25,000
<ul style="list-style-type: none"> #2 Capital Improvement – Shop Upgrades to include paving from sewer hookup, locker room & bathroom remodel, mechanic storage, shop wash containment, garage Door openers (Streets/Water/Sewer) 	\$10,000
<ul style="list-style-type: none"> #1 Capital Equipment – Backhoe Thumb (split with Streets/Water/Sewer) 	\$2,500
<ul style="list-style-type: none"> #2 Capital Equipment – Snowplow – 12' for unit #140 	\$17,000
<ul style="list-style-type: none"> #3 Capital Equipment – Snowgate 	\$10,000
<ul style="list-style-type: none"> #4 Capital Equipment – Van replacement for unit #20 (split Streets/Water/Wastewater) 	\$14,000
<ul style="list-style-type: none"> #5 Capital Equipment – Replacement 4 x 4 Pick-Up for unit #10 (split Streets/Water/Wastewater) 	\$14,000

Street Fund - 2110

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03/31/20	Proposed Budget FY 2021
Licenses and Permits						
322031	Cable T.V. Franchise Fee	103,990	114,356	115,000	83,448	115,000
322035	Water Utility ROW Fee	174,315	176,190	179,738	134,727	179,738
322036	Wastewater Utility ROW Fee	162,086	177,336	198,109	140,982	198,109
323022	Street Excavation Permit Fees	3,746	4,575	3,500	4,675	4,500
		\$ 444,137	\$ 472,457	\$ 496,347	\$ 363,832	\$ 497,347
Intergovernmental Revenues						
335040	Gasoline Tax Apportionment	151,121	156,115	158,382	118,787	158,382
		\$ 151,121	\$ 156,115	\$ 158,382	\$ 118,787	\$ 158,382
Charges for Services						
343370	Plan Review/Const. Oversight	1,310	3,464	1,400	1,743	1,400
		\$ 1,310	\$ 3,464	\$ 1,400	\$ 1,743	\$ 1,400
Miscellaneous Revenue						
362000	Miscellaneous Revenue	31,112	16,060	15,000	27,259	15,000
363010	Maintenance Assessments	947,287	1,007,786	1,054,213	724,187	1,054,213
363040	Penalties and Interest	2,737	3,404	2,800	3,376	2,800
		\$ 981,136	\$ 1,027,250	\$ 1,072,013	\$ 754,822	\$ 1,072,013
Other Financing Sources						
382010	Sale of General Fixed Assets	-	-	-	15,495	-
		\$ -	\$ -	\$ -	\$ 15,495	\$ -
	Total Fund Revenue	\$ 1,577,704	\$ 1,659,286	\$ 1,728,142	\$ 1,254,679	\$ 1,729,142
	Beginning Available Cash			1,315,527		\$ 1,807,350
	Total Resources			\$ 3,043,669		\$ 3,536,492

Street Fund - 2110

5/16/2020

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03/31/20	Proposed Budget FY 2021
430200 Street and Alley						
Personnel Services						
110	Salaries	393,832	343,661	326,466	288,044	405,283
111	Seasonal	-	6,607	2,376	2,839	2,376
112	Part-Time Salaries	4,033	4,301	5,368	3,853	6,615
120	Overtime	3,591	2,374	4,486	2,863	6,490
140	Employer Contributions	193,183	156,359	150,104	126,338	200,543
		\$ 594,639	\$ 513,302	\$ 488,800	\$ 423,936	\$ 621,307
Materials and Services						
210	Office Supplies/Materials	3,183	1,413	2,000	788	2,000
220	Operating Supplies/Materials	20,496	16,727	13,750	9,293	17,050
230	Repair & Maintenance Supplies	100,308	93,058	97,000	64,052	98,000
310	Communication & Transportation	15	45	2,000	274	400
320	Printing	89	935	1,000	872	1,000
330	Notices, Subscriptions, Dues	7,928	10,163	24,150	8,731	25,850
340	Utility Service	14,041	13,823	13,700	10,209	13,832
350	Professional Services	3,049	9,091	86,100	2,417	63,100
360	Repair & Maintenance Services	7,467	24,693	189,500	126,613	283,995
370	Travel & Training	3,653	1,788	7,500	1,141	7,500
390	Other Purchased Services	77	145	500	207	500
397	Contract Services	11,089	2,062	-	-	-
510	Insurance Expense	20,645	17,656	22,200	15,214	15,978
530	Rent/Leases	1,170	1,263	1,296	181	1,296
540	Special Assessments	29,425	29,490	29,500	29,217	29,500
880	Administrative Expense	12,795	12,299	16,565	9,867	15,736
		\$ 235,430	\$ 234,651	\$ 506,761	\$ 279,077	\$ 575,737
Capital Outlay						
932	Street Improvements	600,088	286,549	25,000	248	25,000
940	Machinery & Equipment	161,478	21,715	72,333	12,256	\$ 160,130
		\$ 761,566	\$ 308,264	\$ 97,333	\$ 12,504	\$ 185,130
Transfers						
820	Transfer to BARSAA Fund	-	9,014	7,350	-	3,675
		\$ -	\$ 9,014	\$ 7,350	\$ -	\$ 3,675
Total Street and Alley		\$ 1,591,635	\$ 1,065,231	\$ 1,100,244	\$ 715,517	\$ 1,385,849

Street Fund - 2110

5/16/2020

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03/31/20	Proposed Budget FY 2021
430251 Ice and Snow Removal						
Personnel Services						
110	Salaries	74,495	54,612	70,980	17,028	73,819
120	Overtime	15,274	6,973	7,000	2,100	7,280
140	Employer Contributions	44,621	31,910	40,404	8,152	42,020
		\$ 134,390	\$ 93,495	\$ 118,384	\$ 27,281	\$ 123,119
Materials and Services						
220	Operating Supplies/Materials	2,115	57	4,000	34	-
230	Repair & Maintenance Supplies	51,335	59,922	67,000	65,861	74,000
360	Repair & Maintenance Services	155	9,678	17,500	371	17,500
397	Contract Services	600	28,950	50,000	10,590	70,000
510	Insurance	1,567	2,798	2,800	1,734	2,800
		\$ 55,772	\$ 101,405	\$ 141,300	\$ 78,589	\$ 164,300
Capital Outlay						
940	Machinery & Equipment	\$ 72,015	\$ 24,457	\$ -	\$ -	\$ 27,000
	Total Ice and Snow Removal	\$ 262,177	\$ 219,357	\$ 259,684	\$ 105,870	\$ 314,419
	Total Expenditures	\$ 1,853,812	\$ 1,284,588	\$ 1,359,928	\$ 821,387	\$ 1,700,268
Year End Available Cash				\$ 1,807,350		\$ 1,836,225
Total Street Fund				\$ 3,167,278		\$ 3,536,492

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 2021 Objectives

The objective of the Gas Tax - BaRSAA Fund for this fiscal year is to continue accumulating funds for the next street improvement project.

Gas Tax - BaRSAA Fund - 2821

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03/31/20	Proposed Budget FY 2021
Intergovernmental Revenues						
335041	Gas Tax - BaRSAA	-	180,270	147,000	-	73,500
		\$ -	\$ 180,270	\$ 147,000	\$ -	\$ 73,500
Miscellaneous Revenues						
365000	Contributions & Donations	-	-	75,000	41,960	-
		\$ -	\$ -	\$ 75,000	\$ 41,960	\$ -
Other Financing Sources						
383000	Transfer from Streets Fund	-	9,014	7,350	-	3,675
		\$ -	\$ 9,014	\$ 7,350	\$ -	\$ 3,675
Total Fund Revenue		\$ -	\$ 189,284	\$ 229,350	\$ 41,960	\$ 77,175
Beginning Available Cash		-	-	163,309	-	92,659
Total Resources				\$ 392,659		\$ 169,834

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03/31/20	Proposed Budget FY 2021
430200	Street and Alley Capital Outlay					
932	Street Improvements	-	25,975	225,000	399,519	-
		\$ -	\$ 25,975	\$ 225,000	\$ 399,519	\$ -
Total Expenditures			\$ 25,975	\$ 225,000	\$ 399,519	\$ -
Ending Available Cash				\$ 167,659		\$ 169,834
Total Gas Tax - BaRSAA Fund				\$ 392,659		\$ 169,834

Purpose

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

FY 2021 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. The FY 2019 budget increased the assessment up to \$62.53 to cover the actual costs of maintenance and capital improvements needed for the Stormwater system. For FY 2021, no increase is budgeted.

Significant or changed appropriations during FY 2021 are:

Item/Project	Amount
Expenditure Changes	
• #1 Capital Improvement Project – Sump Pump Collection	\$50,000
• #2 Capital Improvement Project – Riverside Stormwater Treatment Pond BMP Improvements	\$25,000
• #3 Capital Improvement Project – Armory Road Drainage Improvements including Engineering and Construction	\$75,000
• #4 Capital Improvement Project – Stormwater improvements for the State Park Road Reconstruction Project	\$250,000
• #5 Capital Improvement Project – Grouse Mountain Parking Lot Rain Garden Project	\$30,000

Stormwater Fund - 2525

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03/31/20	Proposed Budget FY 2021
Charges for Services						
343370	Plan Review / Construction Oversight	11,471	14,600	10,000	9,600	10,000
		\$ 11,471	\$ 14,600	\$ 10,000	\$ 9,600	\$ 10,000
Miscellaneous Revenue						
363010	Maintenance Assessments	67,630	316,610	443,703	287,156	443,703
363040	Penalties and Interest	206	589	600	1,171	600
		\$ 67,836	\$ 317,199	\$ 444,303	\$ 288,327	\$ 444,303
Total Fund Revenue		\$ 79,307	\$ 331,799	\$ 454,303	\$ 297,927	\$ 454,303
Beginning Available Cash				841,628		521,313
Total Resources				\$ 1,295,931		\$ 975,615
Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03/31/20	Proposed Budget FY 2021
Personnel Services						
110	Salaries	-	89,142	97,502	69,432	98,165
120	Overtime	-	529	2,135	854	2,138
140	Employer Contributions	-	41,620	48,630	33,054	51,196
		\$ -	\$ 131,291	\$ 148,267	\$ 103,340	\$ 151,499
Materials and Services						
210	Office Supplies/Materials	-	-	500	-	500
220	Operating Supplies	95	682	4,000	-	4,000
230	Repair & Maintenance Supplies	1,894	568	7,000	366	7,000
310	Postage & Freight	-	-	1,000	-	1,000
330	Publicity/Subscriptions/Dues	-	-	1,000	495	1,000
340	Utility Services	-	-	500	-	500
350	Professional Services	31,237	10,966	-	-	-
360	Repair & Maintenance Services	-	-	2,000	-	2,000
370	Travel & Training	600	-	2,500	595	2,500
390	Other Purchased Services	-	-	2,000	-	2,000
397	Contract Services	-	-	100	-	100
510	Insurance	-	-	-	2,435	-
730	Whitefish Lake Institute Grant	6,667	6,667	6,667	6,667	6,667
880	Administrative Expense	-	3,211	4,084	2,430	3,839
		\$ 40,493	\$ 22,094	\$ 31,351	\$ 12,987	\$ 31,106
Capital Outlay						
930	Improvements	3,290	2,067	595,000	19,891	430,000
		\$ 3,290	\$ 2,067	\$ 595,000	\$ 19,891	\$ 430,000
Total Expenditures		\$ 43,783	\$ 155,452	\$ 774,618	\$ 136,217	\$ 612,605
Ending Available Cash				521,313		363,011
Total Stormwater Fund				\$ 1,295,931		\$ 975,615

Purpose

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

FY 2021 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 2021 are:

Item/Project	Amount
Revenue Changes	
• Increase in charges for water service based on year-to-date figures	\$100,969
• Increase in impact fees based on prior year trends and year-to-date actuals	\$45,000
• Decrease in investment earnings based anticipated lower rates	\$81,200
• Increase in SRF loan proceeds for the Water Treatment Plant Financing	\$10,327,000
• Decrease in the Transfer from Resort Tax	\$67,308
Expenditure Changes	
• Increase in personnel services related to higher wages and benefits costs	\$31,384
• Increases in operating supplies primarily for replacement computers and aquatic invasive species supplies	\$6,500
• Increase in repair and maintenance supplies for confined space and other safety equipment	\$1,500
• Increase in professional services due to cost for the aquatic invasive species programs and contributing funding toward a Cadastral project with Flathead County	\$9,000
• Increase in utility services to align electric costs net of hydro plant savings	\$24,300
• Increase in repair and maintenance services for IT project allocation	\$9,439
• Decrease in property tax relief transfer for amounts estimated to be received over the required debt payments (Total transfer is estimated to be \$0)	\$107,692
• Contribution to AIS Inspection Station at State Park for FY2021 for personnel costs	\$49,302
• Continued contribution to Whitefish Lake Institute	\$6,667
• #1 Capital Improvement – Water Treatment Plant Expansion – SRF Loan	\$10,000,000
• #2 Capital Improvement – Cast Iron Water Main Replacement (25% Impact Fees)	\$1,000,000
• #3 Capital Improvement – Fencing at Water Intakes	\$25,000
• #4 Capital Improvement – Generator and Pump at Lower Grouse	\$80,000
• #5 Capital Improvement – Armory Road Watermain (100% Impact Fees)	\$200,000

• #6 Capital Improvement – Shop Upgrades to include paving from sewer hookup, locker room & bathroom remodel, mechanic storage, shop wash containment, garage Door openers (Streets/Water/Sewer)	\$10,000
• #1 Capital Equipment – Backhoe Thumb (split with Streets/Water/Sewer)	\$2,500
• #2 Capital Equipment – Van replacement for unit #20 (split Streets/Water/Wastewater)	\$14,000
• #3 Capital Equipment – Replacement 4 x 4 Pick-Up for unit #10 (split Streets/Water/Wastewater)	\$14,000
• #4 Capital Equipment – Replacement Dump Truck for unit #27 (split Streets/Water/Wastewater)	\$50,000
• #5 Capital Equipment – Replace Loader for unit #42 (split Streets/Water/Wastewater)	\$60,000
• #6 Capital Equipment – Replace Plotter (split Streets/Water/Wastewater and Planning)	\$2,000
• #7 Capital Equipment – RTK Base Station (split Streets/Water/Wastewater)	\$4,130
• #8 Capital Equipment – Equipment Diagnostic Scanner (split Streets/Water/Wastewater)	\$3,500
• #1 Utility Billing Project – Automatic Meter Reading System (split with Water/Wastewater)	\$75,000
• #2 Utility Billing Project – Handheld Meter Reader	\$3,100
• #3 Utility Billing Project – PLC Hardware/Software Upgrades	\$5,000

Water Fund - 5210

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03/31/20	Proposed Budget FY 2021
Charges for Services						
341016	Convenience Fee					
341077	5% Admin Fee for Impact Fees	12,578	17,490	11,250	18,196	11,250
343021	Water Usage Charges	3,486,298	3,521,199	3,594,754	2,694,541	3,594,754
343025	Impact Fees - Water	247,821	338,180	225,000	348,834	225,000
343026	Installation Fees	48,976	77,568	45,000	75,109	45,000
343027	Miscellaneous Income	33,966	23,836	28,000	28,284	28,000
343029	Late Fees	33,545	36,620	35,000	22,445	35,000
343051	Electric Sales	54,891	-	-	-	-
343370	Plan Review/Const. Oversight	1,534	6,194	2,500	2,493	2,500
		\$ 3,919,608	\$ 4,021,087	\$ 3,941,504	\$ 3,189,902	\$ 3,941,504
Miscellaneous Revenues						
363050	Latecomer Fees	4,960	6,128	3,000	658	3,000
		\$ 4,960	\$ 6,128	\$ 3,000	\$ 658	\$ 3,000
Investment Earnings						
371010	Investment Earnings	47,902	100,803	100,000	71,421	30,000
371010	Investment Earnings (Impact)	11,930	18,834	16,000	12,361	4,800
		\$ 59,832	\$ 119,637	\$ 116,000	\$ 83,782	\$ 34,800
Other Financing Sources						
381070	SRF Loan Proceeds	-	-	-	-	10,327,000
383002	Transfer from Resort Tax	979,317	1,046,280	1,056,578	899,662	989,270
		\$ 979,317	\$ 1,046,280	\$ 1,056,578	\$ 899,662	\$ 11,316,270
	Total Revenue	\$ 4,963,717	\$ 5,193,132	\$ 5,117,082	\$ 4,174,004	\$ 15,295,574
101000	Beginning Available Cash			5,396,787		5,153,309
102110	Impact Fee Balance			1,076,005		347,005
102213	Debt Svc, Debt Rsrv, Surplus Bal.			926,181		886,441
				\$ 7,398,973		\$ 5,330,177
	Total Resources			\$ 12,516,055		\$ 20,625,751

Water Fund - 5210

5/16/2020

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03/31/20	Proposed Budget FY 2021
Personnel Services						
110	Salaries	767,048	1,065,126	782,248	564,600	793,518
111	Seasonal	-	-	2,376	378	2,376
112	Part Time Salaries	7,259	7,663	12,947	9,736	17,803
120	Overtime	18,025	13,527	19,328	15,773	19,316
125	Stand By or Call Back	8,270	132	-	-	-
130	Vacation/Sick Accrual	-	10,881	-	-	-
140	Employer Contributions	318,522	330,383	377,907	244,591	393,177
		\$ 1,119,124	\$ 1,427,712	\$ 1,194,806	\$ 835,077	\$ 1,226,190
Materials and Services						
210	Office Supplies/Materials	4,556	6,454	3,500	1,795	3,500
220	Operating Supplies	42,215	57,472	55,550	34,975	62,050
230	Repair & Maintenance Supplies	134,960	160,962	219,593	84,606	221,093
310	Postage & Freight	23,428	21,059	22,500	14,405	23,000
320	Printing	175	1,353	2,000	1,435	2,000
330	Publicity/Subscriptions/Dues	21,259	29,767	29,390	13,958	29,690
340	Utility Services	89,562	84,066	41,250	49,601	65,550
350	Professional Services	22,291	18,187	30,150	25,261	39,150
360	Repair & Maintenance Services	49,515	41,803	33,000	31,824	42,439
370	Travel & Training	8,540	8,765	12,700	4,804	12,700
390	Other Purchased Services	31,541	31,669	23,500	18,514	23,500
397	Contract Services	15,358	3,531	19,812	-	19,312
510	Insurance	29,037	37,341	45,000	35,464	43,472
530	Rent/Leases	10,947	11,731	11,296	448	11,296
540	Special Assessments	9,250	8,274	19,055	15,498	19,055
545	Water Utility ROW Fee	174,315	176,190	179,738	134,727	181,535
730	Whitefish Lake Institute	24,387	23,774	6,667	6,667	6,667
880	Administrative Expense	23,350	26,131	32,871	19,578	31,037
		\$ 714,686	\$ 748,529	\$ 787,572	\$ 493,558	\$ 837,045
	Total Water Operating	\$ 1,833,810	\$ 2,176,241	\$ 1,982,378	\$ 1,328,636	\$ 2,063,235
Capital Outlay						
920	Buildings	21,612	7,307	-	-	-
930	Improvements	1,256,680	551,460	2,720,000	726,669	11,200,000
940	Machinery and Equipment	95,928	54,930	154,833	32,825	348,230
		\$ 1,374,220	\$ 613,697	\$ 2,874,833	\$ 759,494	\$ 11,554,897
Debt Service						
610	Water Bonds - Principal	514,000	495,000	108,000	54,000	298,000
620	Water Bonds - Interest	37,794	26,439	19,274	9,943	110,619
611	Haskill Basin Bond - Principal	717,000	781,000	851,000	426,000	927,000
621	Haskill Basin Bond - Interest	175,950	157,588	137,625	71,475	115,913
		\$ 1,444,744	\$ 1,460,027	\$ 1,115,899	\$ 561,418	\$ 1,451,532

Water Fund - 5210

5/16/2020

Expenditures	Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03/31/20	Proposed Budget FY 2021
Other Financing Uses					
820 Property Tax Relief - Haskill	52,972	92,496	107,692	107,692	-
820 AIS State Park Transfer	40,376	50,511	48,498	-	49,302
	<u>\$ 93,348</u>	<u>\$ 143,007</u>	<u>\$ 156,191</u>	<u>\$ 107,692</u>	<u>\$ 49,302</u>
Total Expenditures	\$ 4,746,122	\$ 4,392,971	\$ 6,129,300	\$ 2,757,239	\$ 15,118,966
Ending Available Cash			5,153,309		4,166,539
Ending Impact Fee Balance			347,005		126,805
Debt Service Ending Balance			886,441		1,213,441
			<u>\$ 5,330,177</u>		<u>\$ 5,506,786</u>
Total Water Fund			\$ 12,516,055		\$ 20,625,751

Purpose

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

FY 2021 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, purchase of equipment and continued construction in FY 2021 for the the mandated update to the wastewater treatment plant by the State of Montana and the EPA.

Significant or changed appropriations during FY 2021 are:

Item/Project	Amount
Revenue Changes	
<ul style="list-style-type: none"> Increase in wastewater impact fees based on year-to-date figures and increased 5% admin fee 	\$42,000
Expenditure Changes	
<ul style="list-style-type: none"> Increase in personnel services due to higher wages and benefits 	\$31,784
<ul style="list-style-type: none"> Increase in operating supplies due to increased cost for various chemicals at the wastewater treatment plant including more budget specifically for odor control chemicals. 	\$36,300
<ul style="list-style-type: none"> Increase in repair and maintenance services primarily for the Headworks Screen Rebuild 	\$53,050
<ul style="list-style-type: none"> Decrease in electricity costs due to the Hydro Plant improvement 	\$16,000
<ul style="list-style-type: none"> Decrease in professional services due to lower bond counsel fees 	\$38,000
<ul style="list-style-type: none"> #1 Capital Improvement – WWTP Upgrade 	\$15,000,000
<ul style="list-style-type: none"> #2 Capital Improvement – Manhole & Pipe Rehab 	\$120,000
<ul style="list-style-type: none"> #3 Capital Improvement – Piping – Future Capacity Enhancements 	\$100,000
<ul style="list-style-type: none"> #4 Capital Improvement – Shop Upgrades to include paving from sewer hookup, locker room & bathroom remodel, mechanic storage, shop wash containment, garage Door openers (Streets/Water/Sewer) 	\$10,000
<ul style="list-style-type: none"> #1 Capital Equipment – Backhoe Thumb (split with Streets/Water/Sewer) 	\$2,500
<ul style="list-style-type: none"> #2 Capital Equipment – Van replacement for unit #20 (split Streets/Water/Wastewater) 	\$14,000
<ul style="list-style-type: none"> #3 Capital Equipment – Replacement 4 x 4 Pick-Up for unit #10 (split 	\$14,000

Streets/Water/Wastewater)

• #4 Capital Equipment – Replacement Dump Truck for unit #27 (split Streets/Water/Wastewater)	\$50,000
• #5 Capital Equipment – Replace Loader for unit #42 (split Streets/Water/Wastewater)	\$60,000
• #6 Capital Equipment – Replace Plotter (split Streets/Water/Wastewater and Planning)	\$2,000
• #7 Capital Equipment – RTK Base Station (split Streets/Water/Wastewater)	\$4,130
• #8 Capital Equipment – Equipment Diagnostic Scanner (split Streets/Water/Wastewater)	\$3,500
• #1 Utility Billing Project – Automatic Meter Reading System (split with Water/Wastewater)	\$75,000
• #2 Utility Billing Project – Handheld Meter Reader	\$3,100
• #3 Utility Billing Project – PLC Hardware/Software Upgrades	\$5,000

Wastewater Fund - 5310

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03/31/20	Proposed Budget FY 2021
Intergovernmental Revenues						
334120	TSEP Grant	-	-	593,750	-	593,750
334121	DNRC Planning Grants	-	-	-	-	-
334121	RRGL & WRDA Grants	-	-	118,750	-	118,750
		\$ -	\$ -	\$ 712,500	\$ -	\$ 712,500
Charges for Services						
341077	5% Admin Fee for Impact Fees	12,052	24,083	18,000	33,821	20,000
343031	Sewer Service Charges	3,241,717	3,540,822	3,962,180	2,819,644	3,962,180
343032	Inspection Fees	2,380	3,080	2,000	2,580	2,000
343033	Impact Fees - Wastewater	239,793	481,703	360,000	681,492	400,000
343034	Impact Fees - Big Mt.	17,469	50,044	20,000	26,616	20,000
343036	Miscellaneous Income	3,672	540	3,000	13,553	3,000
343370	Plan Review/Const. Oversight Fees	1,626	6,615	2,000	2,415	2,000
		\$ 3,518,709	\$ 4,106,887	\$ 4,367,180	\$ 3,580,122	\$ 4,409,180
Miscellaneous Revenues						
363050	Latecomer Fees	-	(1,199)	-	1,466	-
		\$ -	\$ (1,199)	\$ -	\$ 1,466	\$ -
Investment Earnings						
371010	Investment Earnings	29,382	60,981	60,000	37,477	18,000
371010	Investment Earnings - Impact Fees	6,019	14,813	10,000	14,647	3,000
		\$ 35,401	\$ 75,794	\$ 70,000	\$ 52,124	\$ 21,000
Other Financing Sources						
381070	SRF Loan Proceeds	-	-	6,700,000	-	14,238,351
		\$ -	\$ -	\$ 6,700,000	\$ -	\$ 14,238,351
	Total Revenue	\$ 3,554,110	\$ 4,181,482	\$ 11,849,680	\$ 3,633,712	\$ 19,381,031
101000	Beginning Available Cash			3,475,573		3,555,670
102110	Impact Fee Balance			1,100,342		460,342
102216	Debt Service & Debt Reserve Balance			268,973		340,913
				\$ 4,844,888		\$ 4,504,075
	Total Resources			\$ 16,694,568		\$ 23,885,106

Wastewater Fund - 5310

5/16/2020

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03/31/20	Proposed Budget FY 2021
Personnel Services						
110	Salaries	717,151	1,046,362	749,703	556,007	758,469
111	Seasonal	-	-	2,448	378	2,448
112	Part Time Salaries	6,856	7,241	12,489	9,439	17,695
120	Overtime	14,437	9,884	9,422	6,751	9,411
125	Stand By or Call Back	8,019	88	-	-	-
130	Vacation/Sick Accrual	-	7,699	-	-	-
140	Employer Contributions	301,907	311,263	344,975	234,960	362,798
		\$ 1,048,370	\$ 1,382,537	\$ 1,119,037	\$ 807,536	\$ 1,150,821
Materials and Services						
210	Office Supplies/Materials	5,784	3,232	3,000	1,500	3,000
220	Operating Supplies	127,659	144,165	152,750	124,049	189,050
230	Repair & Maintenance Supplies	168,770	150,347	174,293	79,298	175,793
310	Postage & Freight	21,187	20,879	23,000	14,023	23,000
320	Printing	-	1,140	1,000	1,227	1,000
330	Notices, Subscriptions, Dues	11,346	17,696	25,100	17,090	21,400
340	Utility Services	125,685	132,874	114,300	72,542	98,300
350	Professional Services	53,951	51,822	129,100	57,103	91,100
360	Repair & Maintenance Services	25,831	30,923	21,500	28,271	74,550
370	Travel & Training	6,309	6,175	12,700	4,979	12,700
390	Other Purchased Services	2,126	522	18,250	16,032	18,250
397	Contract Services	16,203	3,492	1,500	-	1,500
510	Insurance	22,582	31,998	39,600	30,696	38,652
530	Rents/Leases	1,399	1,869	2,510	429	500
540	Special Assessments	747	875	875	410	875
541	State Assessments and Fees	4,666	5,644	7,000	4,800	7,000
545	Wastewater Utility ROW Fee	162,086	177,336	198,109	140,982	198,109
730	Whitefish Lake Institute Grant	6,667	6,666	6,667	6,666	6,667
880	Administrative Expense	20,886	24,444	30,800	18,337	29,131
		\$ 783,884	\$ 812,099	\$ 962,054	\$ 618,433	\$ 990,577
Total Wastewater Operating		\$ 1,832,254	\$ 2,194,636	\$ 2,081,091	\$ 1,425,969	\$ 2,141,398
Capital Outlay						
920	Buildings	22,575	7,529	-	-	-
934	Improvement Projects	325,233	997,358	9,622,000	1,887,930	15,220,000
940	Equipment	104,270	47,119	154,658	423,777	238,230
		\$ 452,078	\$ 1,052,006	\$ 9,776,658	\$ 2,311,707	\$ 15,458,230
Debt Service						
610	Bonded Debt Principal	238,000	246,000	253,000	125,000	753,500
620	Bonded Debt Interest	92,516	85,800	79,744	39,629	315,688
		\$ 330,516	\$ 331,800	\$ 332,744	\$ 164,629	\$ 1,069,188
Total Expenditures		\$ 2,614,848	\$ 3,578,441	\$ 12,190,493	\$ 3,902,305	\$ 18,668,816
Ending Available Cash				3,555,670		4,041,183
Ending Impact Fee Balance				460,342		383,342
Debt Service Ending Balance				488,063		791,765
				\$ 4,504,075		\$ 5,216,290
Total Wastewater Fund				\$ 16,694,568		\$ 23,885,106

Purpose

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

FY 2021 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 Republic Services. The current contract requires Republic Services 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 begin billing services again after a new contract is executed during this budget year. The FY 2021 budget includes an increase in salaries to support billing services and the revenue from collections and related expenditures will be added at the time of contract approval, which will either be prior to the final budget or with a budget amendment. Therefore, the Solid Waste Fund continues to spend-down cash reserves in FY 2021.

Solid Waste Fund - 5410

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03/31/20	Proposed Budget FY 2021
Investment Earnings						
371010	Interest Earnings	1,134	1,807	1,500	1,018	450
		\$ 1,134	\$ 1,807	\$ 1,500	\$ 1,018	\$ 450
	Total Revenue	\$ 1,134	\$ 1,807	\$ 1,500	\$ 1,018	\$ 450
	Beginning Available Cash			\$ 107,060		\$ 92,084
	Total Resources			\$ 108,560		\$ 92,534
Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03/31/20	Proposed Budget FY 2021
Personnel Services						
110	Salaries	1,988	18,807	9,350	6,827	26,305
112	Part Time Salaries	-	-	-	-	5,528
120	Overtime	101	82	-	-	-
140	Employer Contributions	3,206	3,577	3,550	2,474	11,893
		\$ 5,295	\$ 22,466	\$ 12,900	\$ 9,301	\$ 43,726
Materials and Services						
220	Operating Supplies	495	495	500	-	500
330	Publicity/Subscriptions/Dues	930	-	-	-	-
360	Repair & Maintenance Services	-	-	2,500	-	2,500
510	Insurance	172	256	230	245	255
880	Administrative Expense	245	274	345	211	1,007
		\$ 1,842	\$ 1,025	\$ 3,575	\$ 456	\$ 4,262
	Total Solid Waste Operating	\$ 7,137	\$ 23,491	\$ 16,475	\$ 9,757	\$ 47,988
	Ending Available Cash			\$ 92,084		\$ 44,546
	Total Solid Waste Fund			\$ 108,559		\$ 92,534

Purpose

The purpose of a Special Improvement District (SID) Fund is to provide budget authority to collect district assessments and to disburse principal and interest payments on behalf of district property owners and to repay the various City funds for the early retirement of externally held SID bonds. SIDs 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 2021 Objectives

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

SID Revolving Fund - 3400

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Miscellaneous Revenue						
371010	Investment Earnings	1,588	2,728	2,500	1,710	750
Total Fund Revenue		\$ 1,588	\$ 2,728	\$ 2,500	\$ 1,710	\$ 750
101000	Beginning Cash Balance			\$ 172,395		\$ 172,395

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Transfers						
820	Transfers to Other S.I.D. Funds	-	-	-	-	-
Total Requirements		\$ -	\$ -	\$ -	\$ -	\$ -
Unappropriated Balance				\$ 174,895		\$ 173,145

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

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Miscellaneous Revenue						
363020	Principal & Interest Assessments	107,782	108,559	107,200	84,276	107,200
363040	Penalties and Interest	188	171	250	229	250
		\$ 107,970	\$ 108,730	\$ 107,450	\$ 84,505	\$ 107,450
Investment Earnings						
371010	Investment Earnings	560	994	800	778	240
		\$ 560	\$ 994	\$ 800	\$ 778	\$ 240
Total Fund Revenue		\$ 108,529	\$ 109,724	\$ 108,250	\$ 85,283	\$ 107,690
101000	Beginning Cash Balance			51,349		69,406

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Debt Service						
610	Principal	70,000	65,000	65,000		65,000
620	Interest	27,383	24,233	24,843	10,638	21,788
630	Paying Agent Fee	350	350	350	350	350
	Total Requirements	\$ 97,733	\$ 89,583	\$ 90,193	\$ 10,988	\$ 87,138
Unappropriated Balance				\$ 69,406		\$ 89,958

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

5/16/2020

Revenues		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Miscellaneous Revenue						
363020	Principal & Interest Assessments	69,649	64,792	63,709	64,182	63,709
363040	Penalties and Interest	6	206	200	267	200
		\$ 69,655	\$ 64,998	\$ 63,909	\$ 64,449	\$ 63,909
Investment Earnings						
371010	Investment Earnings	80	336	250	386	75
		\$ 80	\$ 336	\$ 250	\$ 386	\$ 75
	Total Fund Revenue	\$ 69,735	\$ 65,334	\$ 64,159	\$ 64,836	\$ 63,984
101000	Beginning Cash Balance			13,102		13,102

Expenditures		Actual FY 2018	Actual FY 2019	Budget FY 2020	Actual YTD 03-31-20	Proposed Budget FY 2021
Debt Service						
610	Principal	9,331	26,725	27,903	13,801	29,132
620	Interest	50,664	33,269	32,092	16,196	32,092
	Total Requirements	\$ 59,995	\$ 59,994	\$ 59,994	\$ 29,997	\$ 61,224
	Unappropriated Balance			\$ 17,267		\$ 15,862