

CITY OF WHITEFISH

FLATHEAD COUNTY, MONTANA



Photo Credit: Whitefish Convention and Visitors Bureau

FISCAL YEAR 2022 BUDGET



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Michelle Howke

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BUDGET TRANSMITTAL LETTER



August 11, 2021

Mayor Muhlfeld and City Council Members,

The Fiscal Year 2022 (FY22) Budget was developed based on the goals and priorities of the City Council and the service level expectations of our community. The budget provides spending authority to accomplish projects and continue to provide services during the fiscal year that runs July 1, 2021 to June 30, 2022.

The City’s budget contains a total of 29 active, self-balancing funds that provide segregated accounting for specific activities. “Self-balancing” means that resources (beginning fund balance plus revenues) equal the requirements (expenditures plus ending fund balance). More detailed information about each fund is provided within the budget document.

FY22 BUDGET MATTERS OF INTEREST

Budget Presentation

The City purchased a new budget software, which has changed the format of the proposed budget. However, more important than the change in format is the budget presentation change of using fund balance or working capital instead of available cash reserves. For consistency and clarity in our budget presentation we have moved to a fund balance approach for the General Fund and Special Revenue Funds and a working capital approach for our Enterprise Funds (Water, Wastewater, and Solid Waste). The use of fund balance and working capital provides an overall financial outcome anticipated at the end of each year and accounts for any short-term receivables and payables.

While most funds have only minor differences, the Fire and Ambulance Fund, Water Fund, and Sewer Fund beginning balances now include accounts receivable at roughly \$350,000 for each fund. While these changes cause some comparison challenges this year, our budget presentation is now more in-line with industry standards and will align more closely with our actual financial statements at year-end.

Property Taxes and Assessments

The Montana Department of Revenue completes a reappraisal of all taxable property every two years. FY22 is a reappraisal year, which means the City’s taxable value is adjusted to account for market values as of December 31, 2020, as well as the addition of newly taxable property. During the past two years price of property sales have significantly increased and the building boom

continued without pause during the pandemic. These factors have resulted in a 17.49% increase in taxable value compared to FY21.

While the City is seeing significant growth in taxable value, some members of our community are still recovering from the impacts of the ongoing COVID-19 pandemic. Therefore, the proposed budget continues the 10.0 mill decrease that was provided for in Fiscal Year 2021 (FY21) and all maintenance assessments are once again held at prior year rates. An additional reduction of 14.165 mills is also budgeted to account for additional property tax relief from Resort Tax collections, the transition of the funding for the Flathead Emergency Communications Center from each individual jurisdictions' property tax levy to the voter approved county-wide district assessment, and to minimize the financial impact of the extreme taxable value increase over the past two years for property taxpayers.

Total mills levied of 93.472 are down 14.165 mills from FY21, but total property tax revenue is estimated to increase 2.03%, or \$87,792. The increased property tax revenue is accounted for in the Library Fund and the voted 24-mill levy for the Fire and Ambulance Fund. The General Fund, on the other hand, will see a decrease in property tax revenues of -4.18%, or -\$129,002. However, the decrease in property tax revenue is offset by the additional property tax relief due to Resort Tax collections exceeding the FY21 Budget.

In a typical year, maintenance assessments are recommended to increase by the Consumer Price Index (CPI) to account for the increased cost to provide services. However, due to the financial hardships many continue to face, the proposed FY22 budget keeps the assessments for the Street Maintenance District, Street Lighting Maintenance Districts, Parks and Greenway Maintenance District, and the Stormwater Maintenance District flat for a second year.

Resort Tax

Resort Tax collections of \$4.8 million in FY21 significantly exceeded the FY21 budgeted revenue of \$4.25 million. As required by the voters, collections in excess of the budget must be returned to property taxpayers as additional property tax relief in the following year. Therefore, there is a significant increase for property tax relief in FY22. Property tax relief for FY22 is \$482,541 more compared to FY21 and \$271,730 more compared to FY20. Total property tax relief for FY22 is \$1,677,019 and reduces mills levied by 35.278 mills.

The Haskill Basin Conservation Easement Bond is expected to be paid for in whole by Resort Tax in FY22. While water rate revenue is a required secondary source of funds used to secure the bond, we have not had to utilize water revenues to make a debt service payment to-date.

Fund Balance and Working Capital Reserves

During a public health crisis like the COVID-19 pandemic, an economic downturn, or a recession having adequate reserves for each fund is essential to maintaining expected levels of services for our citizens and ensuring a timely response to emergencies. While a possible delay in collections of property taxes and other charges for services can be expected due to uncertain economic times, reserves will help the City manage any cash flow issues that may arise.

Budgeted fund balance in property tax supported funds at the end of FY22 totals \$4,919,115 and represents 39.85% of total budgeted expenditures. The increase from 21.95% in FY21 to the 39.85% in FY22 is a result of three key factors. First, the reimbursements from the CARES Act of \$2,162,911 included not only reimbursements for unexpected expenses in response to the pandemic, but also presumptive eligible wages and benefits for police officers (\$839,805) and firefighters (\$1,042,928) from March 12, 2020 through October 31, 2020, that were already accounted for in the budget. The second factor is the switch to a fund balance presentation compared to the previously used available cash presentation. With the inclusion of the ambulance accounts receivables net of allowance for doubtful accounts of approximately \$350,000, fund balance in the Fire and Ambulance Fund is significantly higher. The final factor is the City starting FY22 off with higher fund balances than preliminarily estimated due to savings in expenditures and higher revenue collections, such as Planning Fees in the General Fund exceeding the budget while savings being recognized in professional services.

Overall, the fund balances of property tax supported funds will remain at acceptable levels even with a spend-down budgeted for one-time capital purchases and known retirement payouts in certain funds. It is recommended that the City Council consider committing a portion of the fund balance in the Law Enforcement Fund and Fire and Ambulance Fund in an amount up to 50% of compensated absences (vacation, personal, comp, and sick leave) that are due and payable when an employee ends employment with the City, as those amounts are approximately \$336,000 and \$313,000, respectively. City staff intends to prepare a resolution for the City Council to consider adopting a fund balance policy in the coming months.

Capital Improvements

A Capital Improvements Program (CIP) is a vital planning tool to communicate with the community about the City's intent to preserve, improve and expand City infrastructure, facilities and equipment. The City's proposed five-year CIP has been provided with the budget and details capital improvement projects within each fund.

Amounts spent on capital projects fluctuates annually as projects change and needs are adjusted to meet demand. Total capital spending in FY22 is projected to decrease \$15.1 million compared to the prior year as construction wraps up on both the Wastewater Treatment Plant Upgrade Project (decrease of \$11.6 million) and the Water Treatment Plant Expansion Project (decrease of \$8.8 million). However, in property tax supported funds, capital spending is set to increase by \$313,305. The increase is mostly due to the proposed budget in the Fire and Ambulance Fund including a Type 3 Fire Engine with requested funding through an Assistance to Firefighters Grant (\$350,000) and matched by a contribution from the Whitefish Fire Service Area (\$100,000), as well as the purchase of a brush truck (\$50,000) and ambulance (\$248,780) that were budgeted and approved for purchase in FY21 being carried forward to FY22.

City Personnel

With a CPI increase of 1.5% and a taxable value increase of 17.49%, most City employees will receive a pay increase of 3.5%, comprised of a 1.5% cost of living adjustment plus a 2% STEP

(longevity) on the City's pay matrix. Below are some exceptions based on collective bargaining agreements:

- Police officers will receive a one-time pay adjustment of 5% based on a market rate analysis of comparable law enforcement agencies in addition to the normal pay increase detailed above in FY22.
- With a schedule change that saves scheduled overtime costs, firefighters will receive an additional 0.5% for a total increase of 4% for FY22.
- Beginning in FY22, a cap has been placed on holiday pay (personal time) accruals for both police and fire. Therefore, the budget includes anticipated payouts equaling one year's worth of annual holiday pay per police officer and firefighter.

Many factors such as cost, value, productivity, and possible outsourcing options, are taken into consideration before proposing new positions or increased hours. The FY22 budget includes the following increases in staffing levels:

- The Building Department continues to experience record building numbers and is in need of an additional administrative assistant to keep up with demand. The Building Codes Fund is in a solid financial position and the outlook for building looks strong. The total annual cost of the position is estimated at \$66,500 and there is no increased cost to taxpayers for this position as it is fully funded by building program revenues.
- With building booming in the City, the number of utility accounts, the demand for impact fee calculations, and other new building related services has grown for the Utility Billing Department. From January 2018 to March 2021 an additional 475 accounts have been added, which does not include the new garbage accounts that were added for those without water or sewer service. The Utility Billing Department currently has 2.875 full-time equivalents (FTE), which is proposed to increase to 3.0 FTE in FY22. The cost to increase the part-time position from 35 hours to 40 hours per week is about \$8,030. The increased costs can be absorbed with no rate increase for service in the Water, Wastewater and Garbage Funds. Furthermore, retention is expected to improve as full-time positions are often highly desired.
- Since 2010 the Whitefish Fire Department has maintained the same number of firefighters (15 FTE) while managing growth in calls and service demands. Just a quick look around and it is clear that the City has not only seen growth in year-round residents, but also visitors who come to enjoy everything Whitefish has to offer. To improve our level of service, reduce the cost of overtime, and lessen the overtime demand on our 15 full-time (48/96 shift) firefighters, the proposed budget includes two 40-hour work week firefighters. These positions will be scheduled to assist during peak hours and will provide coverage when a full-time (48/96 shift) firefighter is on a longer-term leave for injury or other medical reasons. The cost of each position is approximately \$79,400 per year.

- The Library continues to see increasing demands for service. Therefore, the Library Board has approved an additional 10 hours per week for the FY22 budget. These additional hours will be allocated to the current part-time staff. The total cost is estimated at \$9,451.
- With the new wastewater treatment plant coming online this fall, a new position has been added to assist with managing the upgraded system. This position has been anticipated for some time. The impacts to the Wastewater Fund have been minimized with recent organizational changes that combined the duties of the Construction/Maintenance Supervisor and the Utilities Operations Supervisor into the Assistant Public Works Director position.

There were additional positions requested by Department Directors that are not included in the proposed budget due to financial constraints such as moving a seasonal position to full-time and a part-time assistant for the Human Resources Department. A new police officer position was also request, but after careful consideration the position was not included in the budget. With two planned retirements in FY22 including the Chief of Police and one of the three Sergeants, the Law Enforcement Fund must sustain an estimated \$128,084 payout of accrued leave and it is estimated that filling those two positions and likely backfilling other positions will take at least 6 months. Therefore, the new officer will be a priority for the FY23 budget.

American Rescue Plan

The City anticipates receiving approximately \$2 million as a direct allocation from the American Rescue Plan (ARP), which will be accounted for in a new special revenue fund. While there is guidance on the use of the funds, the City Council will decide the use of funds through a public process during FY22. The FY22 budget does account for those funds already received and those anticipated to be received in the spring. Recommended uses currently include funding low to moderate income housing projects and maintaining a portion as reserves to support our response to the ongoing pandemic.

In addition to the direct allocation, the City has applied for its minimum allocation grant and a competitive grant from the State of Montana’s allocation from the ARP. The City anticipates using these funds to support cast iron water main replacements throughout the City, including along Spokane Avenue. The estimated grant revenue and related expenditures have been included in the Water Fund.

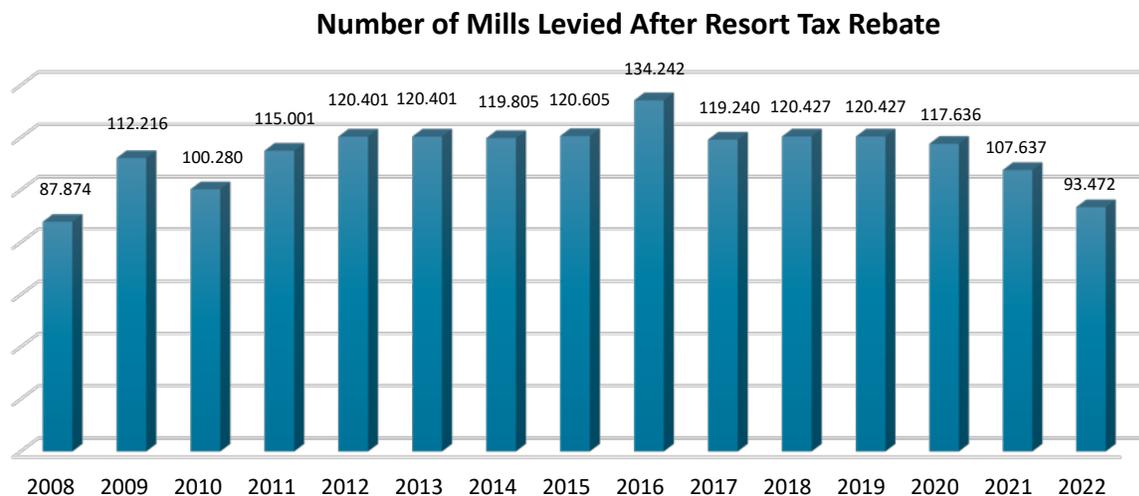
Climate Action Plan

The FY22 budget has been prepared through a collaborative process with the City’s leadership team and takes into account the City Council’s priorities, including the Climate Action Plan. While the budget does not include the Climate Action Plan Standing Committee’s requested Sustainability Coordinator position, it does fund the following projects/programs:

- Rain Garden with the Parking Lot Improvements at Grouse Mountain Park to address drainage issues
- Leaf Vacuum Truck to reduce plastic bag use and increase pickup efficiency
- Hybrid Police Department Patrol Vehicle
- Irrigation System Upgrades based on completed audit
- City’s Aquatic Invasive Species (AIS) Program to ensure water quality
- Solar Panel Installation Project at City Beach to charge AIS tablets and electric golf cart
- Riverside Pond Dredging Project to improve water quality
- Bike paths and sidewalk improvements to improve accessibility in the community and allow for safe pedestrian and bicycle travel
- Water plant expansion project includes the extension of the Whitefish Lake intake and expansion of the water plant which is over 95% efficient
- Cast iron water main replacement program to reduce leakage and water loss
- New wastewater treatment plant, which will be highly efficient to minimize greenhouse gas emissions

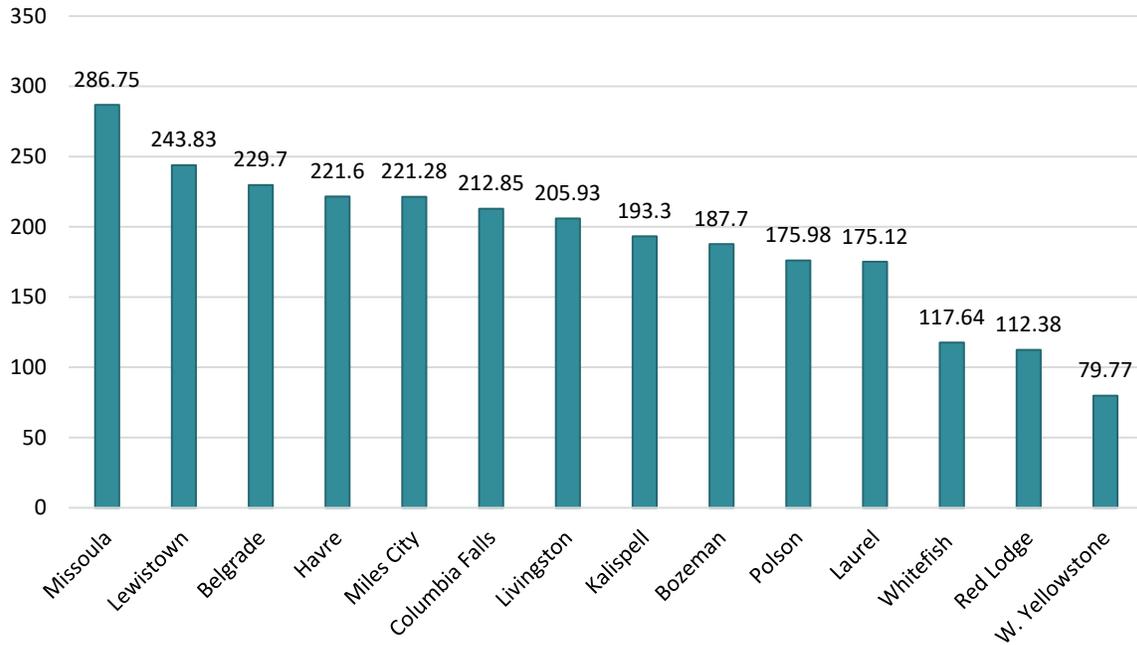
FY22 BUDGET GENERAL OVERVIEW

As previously described, the number of property tax mills levied is proposed to decrease by 14.165 mills and maintenance assessments will continue at the FY21 rates. The chart below shows the trend of our property tax mills levied since 2008.



When considering mill rates, it is common practice to compare the City of Whitefish to other Montana cities. Historically, Whitefish has had very low property tax mill levy rates. The lower rates are due to our reduction of property taxes from Resort Tax, high taxable property value, and the utilization of maintenance district assessments. The City’s budget has provided the following graphic for several years.

**Fiscal Year 2020 Total Property Tax Mills for Certain Cities over 4,500
Population or with 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 \$37,534,011 which is \$14,805,520 or 28.3% lower than the FY21 budget of \$52,339,531. Most of the decrease in FY22 is attributed to the reduction in loan proceeds that were used to finance the Wastewater Treatment Plant Upgrade and the Water Treatment Plant Expansion Projects through the State Revolving Fund Loan Program in FY21.

The FY22 budget totals \$42,453,290 in expenditures and \$7,427,741 in interfund transfers for a total appropriated budget of \$49,881,032. Compared to the prior fiscal year, FY22 expenditures are decreasing \$16,248,437, a 27.7% decrease, and interfund transfers are increasing \$618,136, a 9.1% increase. The decrease in expenditures is mostly due to the \$15.1 million decrease in capital expenditures described earlier and the City no longer having debt service payments for the Tax Increment Bonds that were paid in full at the beginning of FY21. The increase in transfers is mostly due to the increased property tax relief provided by higher Resort Tax collections in FY21 compared to FY20. Total appropriations for property tax supported funds have increased by \$815,107, which is primarily due to increased capital outlay and personnel costs described above.

The budget is balanced, with some anticipated reductions in fund balances by year-end. The City has made significant progress in addressing the three financial areas that are often referenced when discussing the City's financial position. Those financial areas include: 1) maintaining cash reserves and fund balance, 2) better funding of capital projects (i.e., less debt), and 3) addressing unfunded personnel liabilities. All of these items are addressed within the proposed budget as follows:

1. Fund balance reserves are at 39.85% for property tax supported funds. This is largely due to the CARES Act reimbursements for police and firefighter wages and the change in budget presentation from cash reserves to a fund balance approach.
2. In FY22 more capital projects have been funded with cash or grants in our property tax supported funds than prior years. Also, the City has been able to plan and effectively fund most projects in the annual CIP with the exception of Information Technology needs, which will be analyzed as part of the City Council's goal to complete an IT Strategic Plan.
3. Expenditures have been increased to pay the final accrued leaved payouts for known retirements in FY22 of \$128,084 and pay the annual holiday accruals in excess of the cap. A recommendation to commit fund balance for at least 50% of compensated absences for FY22 in the Law Enforcement and Fire and Ambulance Funds is planned for the City Council's consideration in the coming months.

FY22 BUDGET CONCLUSION

The FY22 budget, as presented, will support the City's endeavor to continue to provide exceptional services to our community, adjust to growth and demand, and improve our facilities while keeping increases in property taxes and assessments at a minimum.

I would like to express my sincere gratitude to Finance Director Dahlman for his time and efforts in preparing this year's budget. His expertise and support are greatly appreciated. Many thanks to the Department Directors and their staff for their assistance in the preparation of a budget we can all be proud of too.

Thank you for your direction, review, and consideration of the FY22 budget. City staff and I look forward to FY22 and the new accomplishments it will bring!

Respectfully,



Dana Smith
City Manager

FY 2022
Whitefish City Council
Annual Goals

RESOLUTION NO. 21-18

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

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

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

WHEREAS, the Mayor and City Council met in a lawfully noticed public work session with the City Manager on April 19, 2021, to establish City Council goals; and

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

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

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

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

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF WHITEFISH, MONTANA, ON THIS 7TH DAY OF JUNE 2021.


Francis J. Sweeney, Deputy Mayor

ATTEST:


Michelle Howke, City Clerk

City of Whitefish

Mayor and Council Goals for FY22

Administration

Est. Completion

- | | | |
|--|--------------------------|-------------|
| 1. Resort Tax Extension and Reallocation | November | 2021 |
| 2. Information Technology Master Plan | June | 2022 |
| 3. Short-term Rental Program Enhancements | June | 2022 |
| 4. Creation of Urban Renewal Districts with Tax Increment Financing Provisions | June | 2022 |
| 5. Additional Cemetery Location and Plan | Ongoing/Long-term | |

Fire Department

- | | | |
|--|-----------------|-------------|
| 1. Provide Council Emergency Management Training | October | 2021 |
| 2. Long-Range Master Plan for Fire Department | December | 2021 |

Parks and Recreation

- | | | |
|--|-----------------|-------------|
| 1. Armory Park Redevelopment Phase III | November | 2022 |
| 2. Irrigation and Landscape Master Plan Implementation | June | 2022 |
| 3. Parks Sign Master Plan Implementation | June | 2022 |

Planning Department

- | | | |
|--|------------------|-------------|
| 1. Update Landscaping Chapter and Tree Retention Standards | September | 2021 |
| 2. Update Subdivision Standards | October | 2021 |
| 3. Revise Storefront Marijuana Restrictions to be Consistent with State Laws | October | 2021 |
| 4. Downtown Master Plan Implementation – Update Zoning Ordinance | March | 2022 |
| 5. Update City's Growth Policy | December | 2022 |
| 6. Affordable Housing Implementation | Ongoing | |
| 7. Implement Parking Plan for Downtown | Ongoing | |
| 8. Historic Preservation Plan | Long-term | |

Police Department

- | | | |
|---|--------------------------|-------------|
| 1. Explore Creation of a Deer Management Plan | June | 2022 |
| 2. Plan for Proactive Policing and Adequate Staffing Levels | Ongoing/Long-term | |

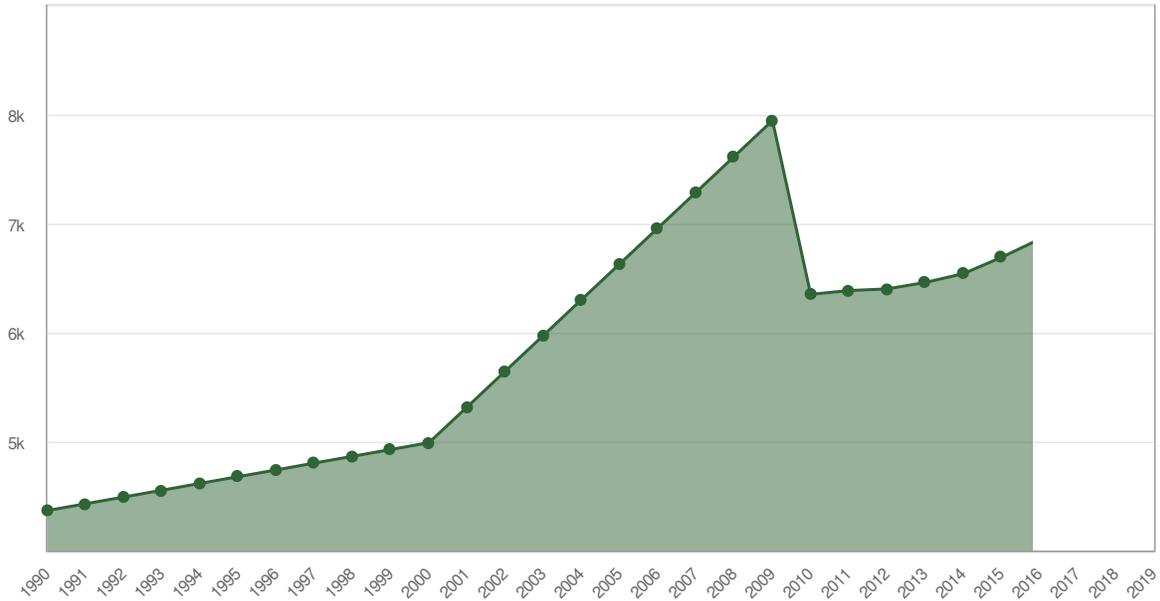
Public Works

- | | | |
|---|-----------------|-------------|
| 1. Design and Construct Wastewater Treatment Plant Upgrades | Fall | 2021 |
| 2. Update City Transportation Plan | December | 2021 |
| 3. Birch Point Quiet Zone | November | 2022 |
| 4. Edgewood and Texas Resort Tax Street Reconstruction Project | November | 2022 |
| 5. Increase Water Capacity | Ongoing | |
| 6. Program to Assist Property Owners with Sidewalk Maintenance Responsibilities | Ongoing | |
| 7. Improve Recycling Efforts with CAP Steering Committee | Ongoing | |

Population Overview

TOTAL POPULATION **7,714** → **+5.5% vs. 2018**

Growth Rank
34 OUT OF **128**
 Municipalities in Montana



*Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

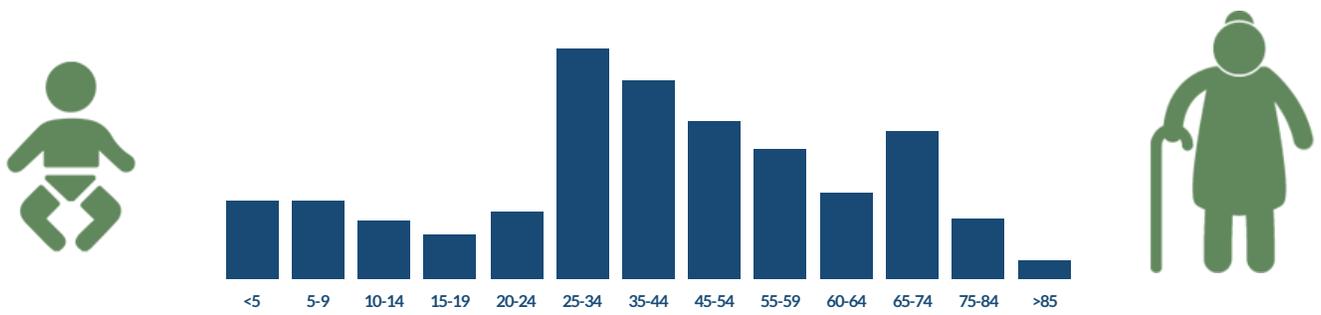


DAYTIME POPULATION

9,391

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

POPULATION BY AGE GROUP

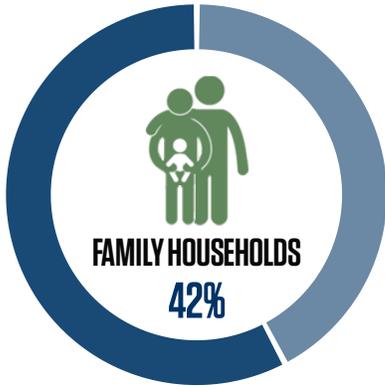


Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

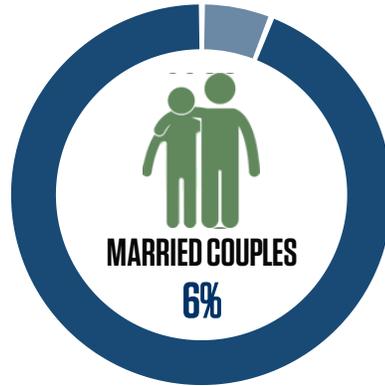
Household Analysis

TOTAL HOUSEHOLDS
3,342

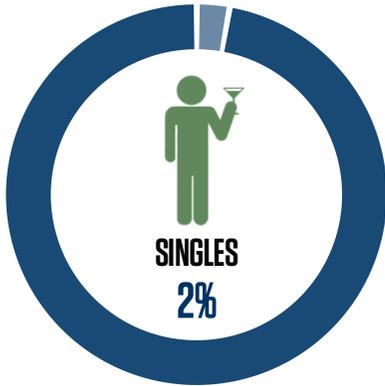
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



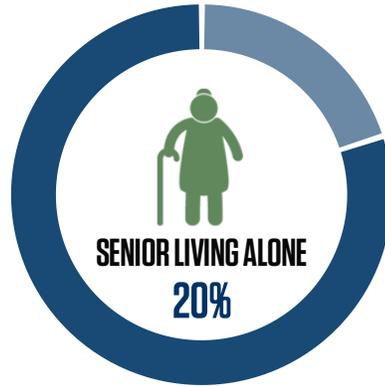
▼ **15%** LOWER THAN STATE AVERAGE



▼ **15%** LOWER THAN STATE AVERAGE



▼ **34%** LOWER THAN STATE AVERAGE

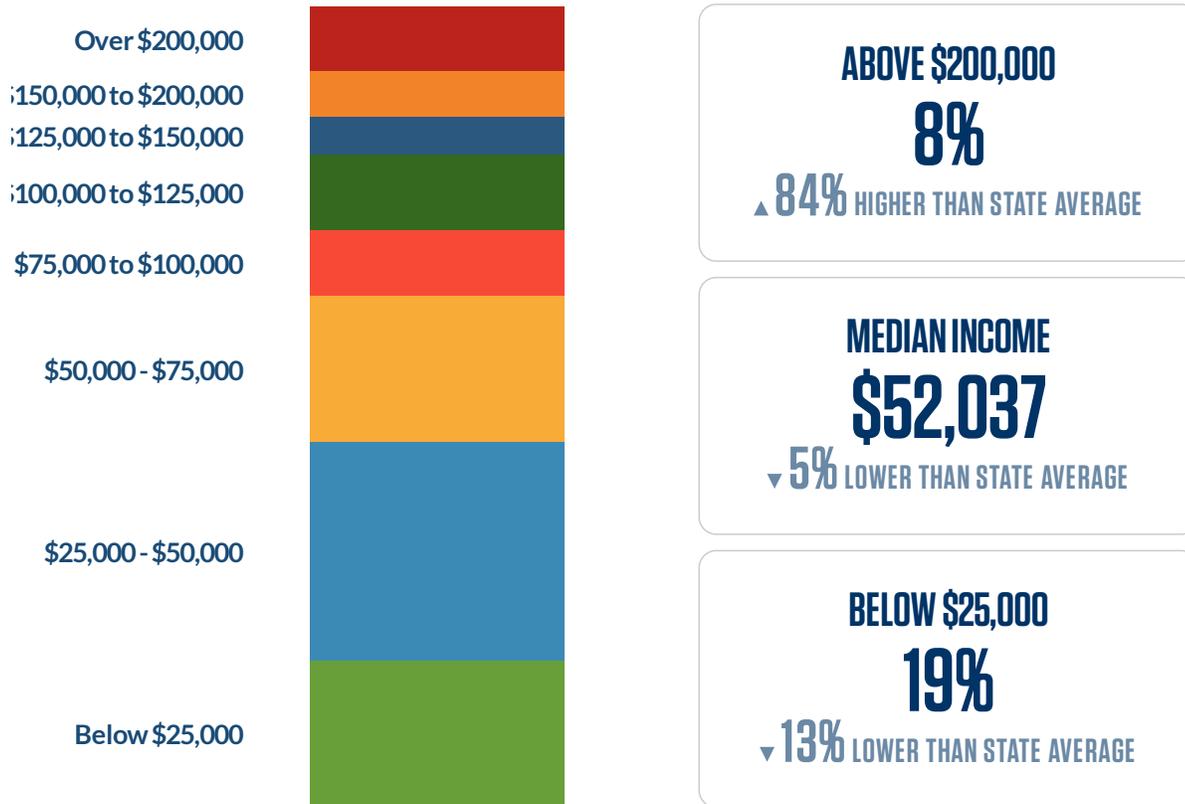


▲ **25%** HIGHER THAN STATE AVERAGE

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

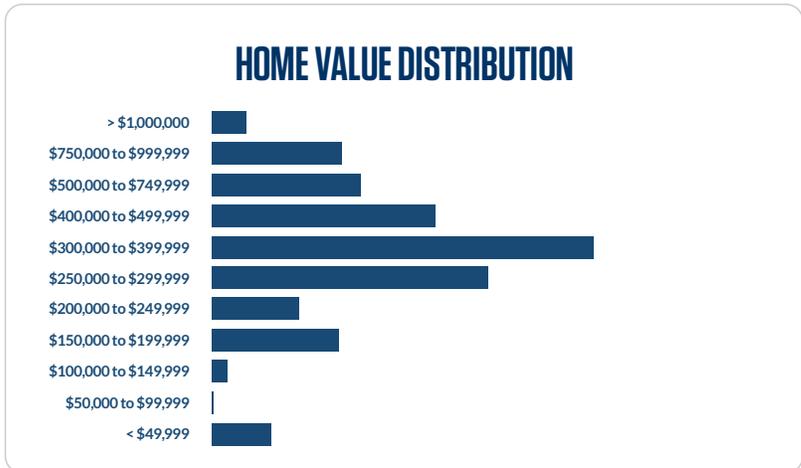
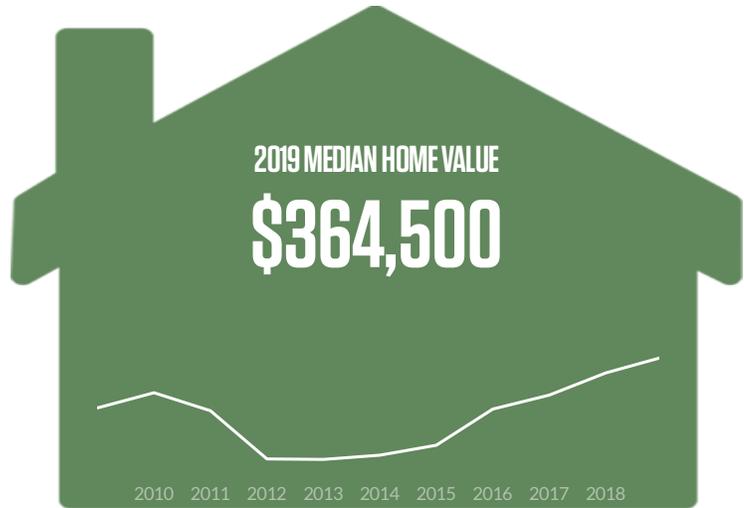
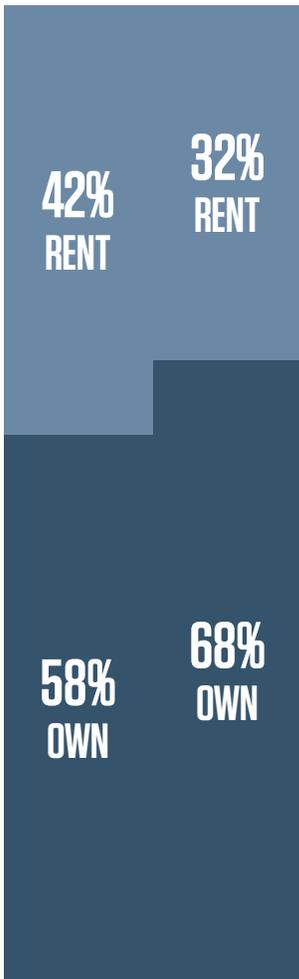
HOUSEHOLD INCOME



Housing Overview

HOME OWNERS VS RENTERS

Whitefish State Avg.



* Data Source: 2019 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

City of Whitefish History



Whitefish is a family-oriented community and resort town in northwest Montana. The area within Whitefish City limits, including Whitefish Lake, is currently 7,484 acres or 11.69 square miles.

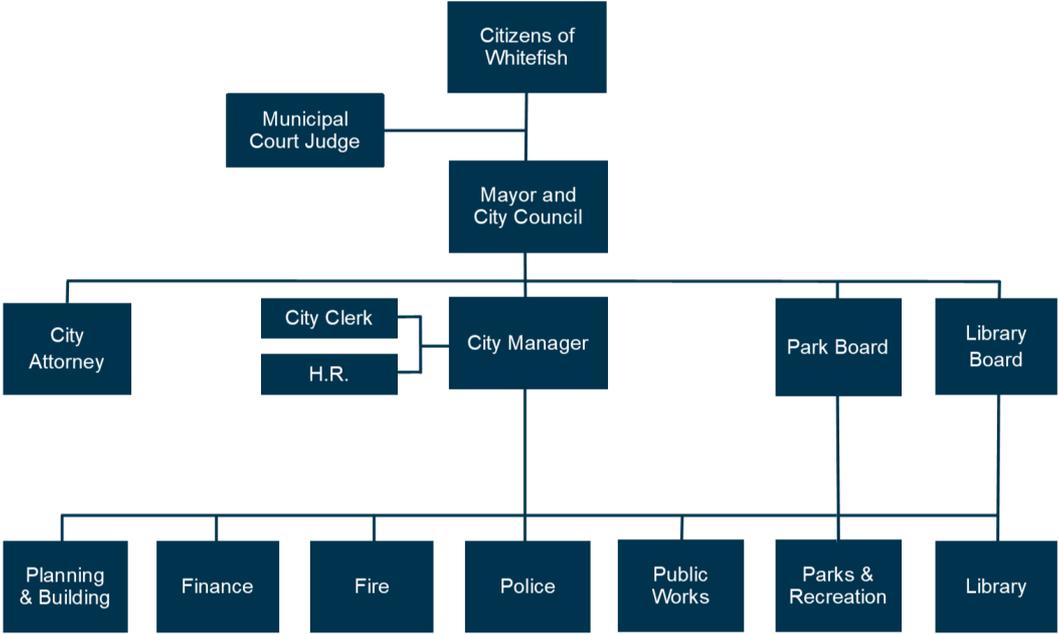
The first people inhabiting the area were several Native American tribes including; the Kootenai, the Pend d'Oreille and the Bitterroot Salish. Archeologists suggest that humans have inhabited the area for more than 14,000 years. Trappers and traders arrived more recently followed by loggers and the railroad. The City of Whitefish started as a railroad and logging town. The community was known as Stumptown due to the number of trees that had been cut in the area.

The railroad continues to be a major part of the economic base, but logging has diminished in recent years and there are no longer any sawmills in town. There is still logging being done in the surrounding Flathead County and sawmills still exist in adjacent communities.

Today, Whitefish is one of the major recreation centers of western Montana, surrounded by the Whitefish Mountain Resort at Big Mountain, Glacier National Park, Whitefish Lake, and a wide variety of outdoor recreation opportunities. Skiing has occurred at the Whitefish Mountain Resort at Big Mountain since December 14, 1947. Whitefish is also a host to many events during the summer and winter, highlighted by the Winter Carnival in February of each year.

Source: <https://www.cityofwhitefish.org/345/About-Whitefish>

Organization Chart



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



8/10/2021

Resources

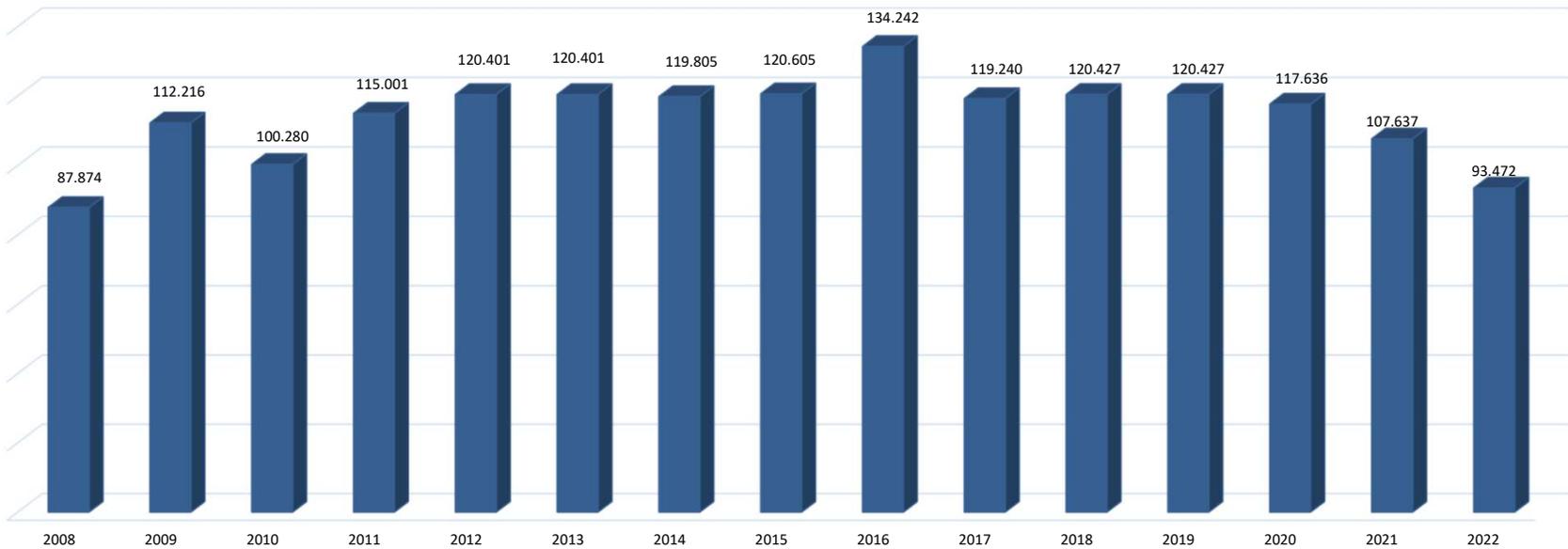
Requirements

Fund	Resources			Total Budgeted Resources	Requirements										Change in Fund Balance	
	Beginning Fund Balance	Revenue & Other Financing	Interfund Transfers		Personnel Services	Materials & Services	Capital Outlay	Debt Service	Conting.	Total Budgeted Expenditures	Interfund Transfers	Total Appropriated Budget	Ending Fund Balance	Total Budgeted Requirements		
Property Tax Supported Funds:																
General	\$ 2,054,692	\$ 4,894,761	\$ 1,667,019	\$ 8,616,472	\$ 1,293,654	\$ 427,978	\$ 35,000	\$ 38,563	\$ 16,500	\$ 1,811,695	\$ 4,528,391	\$ 6,340,086	\$ 2,276,386	\$ 8,616,472	\$ 221,694	
Library	81,377	365,769	34,371	481,517	235,787	135,562	-	-	10,000	\$ 381,349	-	\$ 381,349	100,168	481,517	18,791	
Law Enforcement	878,619	262,921	2,657,502	3,799,042	2,506,492	445,094	119,837	-	-	\$ 3,071,423	-	\$ 3,071,423	727,619	3,799,042	(151,000)	
Fire & Ambulance	1,727,559	3,783,560	953,092	6,464,211	2,554,535	1,481,722	805,780	119,032	-	\$ 4,961,069	-	\$ 4,961,069	1,503,142	6,464,211	(224,417)	
Parks/Rec	312,037	1,192,838	926,757	2,431,632	1,228,391	581,440	310,000	-	-	\$ 2,119,831	-	\$ 2,119,831	311,801	2,431,632	(236)	
Total	\$ 5,054,283	\$ 10,499,849	\$ 6,238,741	\$ 21,792,873	\$ 7,818,859	\$ 3,071,795	\$ 1,270,617	\$ 157,595	\$ 26,500	\$ 12,345,367	\$ 4,528,391	\$ 16,873,758	\$ 4,919,115	\$ 21,792,873	\$ (135,168)	
										Change in Fund Balance		\$ (135,168)				
										Fund Balance as a % of Budget		39.85%				
										Total Operating Budget =		10,890,855				
Other Tax, Fee & Assessment Supported Funds:																
Resort Tax	\$ 2,157,450	\$ 4,803,017	\$ -	\$ 6,960,467	\$ -	\$ -	\$ 2,060,000	\$ -	\$ -	\$ 2,060,000	\$ 2,712,121	\$ 4,772,121	2,188,346	\$ 6,960,467	\$ 30,896	
Tax Inc Dist	1,036,498	-	-	1,036,498	-	-	1,036,498	-	-	\$ 1,036,498	-	\$ 1,036,498	0	1,036,498	(1,036,498)	
Bldg Codes	1,371,314	725,500	-	2,096,814	560,456	148,794	140,000	-	-	\$ 849,250	-	\$ 849,250	1,247,563	2,096,814	(123,750)	
Street Fund	2,770,994	2,354,490	-	5,125,485	725,417	827,647	1,154,130	-	-	\$ 2,707,194	10,945	\$ 2,718,139	2,407,346	5,125,485	(363,649)	
Gas Tax - BaRSAA	327,050	185,000	10,945	522,995	-	-	-	-	-	\$ -	-	\$ -	522,995	522,995	195,945	
Street Lighting #1	81,250	105,984	-	187,234	28,125	66,515	-	-	-	\$ 94,640	-	\$ 94,640	92,594	187,234	11,343	
Street Lighting #4	171,895	103,678	-	275,573	28,125	29,015	-	-	-	\$ 57,140	-	\$ 57,140	218,433	275,573	46,538	
Impact Fees	864,502	195,200	-	1,059,702	-	-	364,500	-	-	\$ 364,500	-	\$ 364,500	695,202	1,059,702	(169,300)	
Subdivision Blvd Trees	36,830	45	-	36,875	-	36,875	-	-	-	\$ 36,875	-	\$ 36,875	-	36,875	(36,830)	
Sidewalk	273,327	500	-	273,827	-	-	273,827	-	-	\$ 273,827	-	\$ 273,827	0	273,827	(273,327)	
Stormwater	1,225,236	465,041	-	1,690,278	155,443	48,421	534,000	-	-	\$ 737,864	-	\$ 737,864	952,414	1,690,278	(272,822)	
Total	\$ 10,316,348	\$ 8,938,455	\$ 10,945	\$ 19,265,748	\$ 1,497,566	\$ 1,157,268	\$ 5,562,955	\$ -	\$ -	\$ 8,217,789	\$ 2,723,066	\$ 10,940,855	\$ 8,324,893	\$ 19,265,748	\$ (1,991,455)	
										Total Operating Budget =		2,654,834				
Enterprise Funds:																
Water	\$ 9,674,096	\$ 8,074,034	\$ 1,178,055	\$ 18,926,185	\$ 1,211,288	\$ 862,727	\$ 6,247,144	\$ 1,911,820	\$ -	\$ 10,232,979	176,284	\$ 10,409,263	\$ 8,516,922	\$ 18,926,185	\$ (1,157,174)	
Wastewater	5,617,568	6,144,180	-	11,761,748	1,245,004	1,357,532	3,010,400	1,580,587	-	\$ 7,193,523	-	\$ 7,193,523	4,568,225	11,761,748	(1,049,343)	
Solid Waste	46,439	1,073,334	-	1,119,773	47,743	1,044,688	-	-	-	\$ 1,092,431	-	\$ 1,092,431	27,342	1,119,773	(19,097)	
Total	\$ 15,338,102	\$ 15,291,548	\$ 1,178,055	\$ 31,807,705	\$ 2,504,035	\$ 3,264,946	\$ 9,257,544	\$ 3,492,407	\$ -	\$ 18,518,932	\$ 176,284	\$ 18,695,216	\$ 13,112,490	\$ 31,807,705	\$ (2,225,613)	
										Total Operating Budget =		5,788,981				
Other Special Revenue and Debt Funds:																
Housing Authority	515,990	407,500	-	923,490	-	922,071	-	-	-	922,071	-	922,071	1,419	923,490	(514,571)	
WF Trail Construct	3,057	97,000	-	100,057	-	-	97,000	-	-	97,000	-	97,000	3,057	100,057	(0)	
Park Acq & Dev	199,017	851	-	199,868	-	-	82,616	-	-	82,616	-	82,616	117,252	199,868	(81,765)	
TIF Debt Svc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ARPA - Covid-19	38	2,118,870	-	2,118,908	-	-	2,118,908	-	-	2,118,908	-	2,118,908	-	2,118,908	(38)	
Victim/Wit	1,473	10,000	-	11,473	-	10,000	-	-	-	10,000	-	10,000	1,473	11,473	-	
Misc. S.I.D.	318,340	169,937	-	488,277	-	-	-	140,608	-	140,608	-	140,608	347,669	488,277	29,329	
Total	\$ 1,037,915	\$ 2,804,158	\$ -	\$ 3,842,073	\$ -	\$ 932,071	\$ 2,298,524	\$ 140,608	\$ -	\$ 3,371,203	\$ -	\$ 3,371,203	\$ 470,870	\$ 3,842,073	\$ (567,045)	
Total	\$ 31,746,648	\$ 37,534,011	\$ 7,427,741	\$ 76,708,400	\$ 11,820,460	\$ 8,426,080	\$ 18,389,640	\$ 3,790,610	\$ 26,500	\$ 42,453,290	\$ 7,427,741	\$ 49,881,032	\$ 26,827,368	\$ 76,708,400	\$ (4,919,280)	

Mill Value and Tax Levy History

Fiscal Year	Total Market Value	Total Taxable Value	Newly Taxable Value	Mill Value Less TIF	% Change	HB 124 Mills Levied	Health Insur Mills	Gross Mills Levied	Resort Tax Relief	Net Mills Levied	Voted Fire/Amb Mills	Total Mills Levied	Distibution of Property Tax Levy				Total Property Tax Revenue
													General	Library	Fire Pension	Fire/Amb	
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>	<i>g</i>	<i>h</i>	<i>i</i>	<i>j</i>	<i>k</i>	<i>l</i>	<i>m</i>	<i>n</i>	<i>o</i>	<i>p</i>	<i>q</i>
2008	\$ 755,263,708	\$ 23,026,914	\$ 1,812,408	\$ 18,512.556	11.47%	105.680	5.53	111.210	-23.336	87.874		87.874	\$ 1,552,722		\$ 74,050		\$ 1,626,772
2009	\$ 789,392,160	\$ 24,221,062	\$ 1,029,224	\$ 19,499.520	5.33%	108.750	2.46	111.210	-22.994	88.216	24	112.216	\$ 1,642,172		\$ 77,998	\$ 467,988	\$ 2,188,158
2010	\$ 888,143,474	\$ 26,541,317	\$ 1,238,391	\$ 20,103.083	3.10%	108.750	2.46	111.210	-23.290	87.920	12.36	100.280	\$ 1,687,048		\$ 80,412	\$ 248,474	\$ 2,015,935
2011	\$ 952,357,384	\$ 27,411,173	\$ 563,091	\$ 20,434.118	1.65%	115.400	2.46	117.860	-22.539	95.321	19.68	115.001	\$ 1,866,064		\$ 81,736	\$ 402,143	\$ 2,349,944
2012	\$ 1,022,102,349	\$ 28,621,645	\$ 710,377	\$ 21,287.796	4.18%	116.332	6.08	122.412	-26.011	96.401	24	120.401	\$ 1,852,060	\$ 114,954	\$ 85,151	\$ 510,907	\$ 2,563,072
2013	\$ 1,090,881,100	\$ 29,207,259	\$ 522,087	\$ 21,631.411	1.61%	117.966	6.08	124.046	-27.645	96.401	24	120.401	\$ 1,881,954	\$ 116,810	\$ 86,526	\$ 519,154	\$ 2,604,444
2014	\$ 1,164,900,282	\$ 30,147,558	\$ 307,117	\$ 22,105.761	2.19%	117.174	10.00	127.174	-31.369	95.805	24	119.805	\$ 1,910,048	\$ 119,371	\$ 88,423	\$ 530,538	\$ 2,648,381
2015	\$ 1,241,653,567	\$ 31,273,240	\$ 540,964	\$ 22,873.171	3.47%	116.000	9.85	125.846	-29.241	96.605	24	120.605	\$ 1,994,655	\$ 141,814	\$ 91,493	\$ 548,956	\$ 2,758,619
2016	\$ 1,988,271,955	\$ 29,841,941	\$ 447,138	\$ 21,340.576	-6.70%	127.600	14.46	142.061	-31.818	110.242	24	134.242	\$ 2,164,408	\$ 145,543	\$ 42,681	\$ 512,174	\$ 2,864,806
2017	\$ 2,031,231,684	\$ 30,471,121	\$ 764,540	\$ 21,984.576	3.02%	129.600	19.42	149.021	-53.781	95.240	24	119.240	\$ 1,899,897	\$ 149,935	\$ 43,969	\$ 527,630	\$ 2,621,431
2018	\$ 2,334,342,317	\$ 34,977,717	\$ 796,213	\$ 24,804.780	12.83%	117.370	26.50	143.870	-47.443	96.427	24	120.427	\$ 2,173,068	\$ 169,169	\$ 49,610	\$ 595,315	\$ 2,987,161
2019	\$ 2,421,042,328	\$ 36,280,066	\$ 933,156	\$ 25,346.369	2.18%	120.983	29.50	150.483	-54.056	96.427	24	120.427	\$ 2,220,519	\$ 172,862	\$ 50,693	\$ 608,313	\$ 3,052,387
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	\$ 2,686,884,640	\$ 40,219,393	\$ 13,379,429	\$ 40,219.393	49.64%	93.047	20.04	113.087	-29.450	83.637	24	107.637	\$ 3,089,533	\$ 274,296	\$ -	\$ 965,265	\$ 4,329,095
2022	\$ 3,176,707,092	\$ 47,253,584	\$ 2,105,719	\$ 47,253.584	17.49%	86.750	18.00	104.750	-35.278	69.472	24	93.472	\$ 2,960,532	\$ 322,269	\$ -	\$ 1,134,086	\$ 4,416,887
				change from last year		-6.297	-2.040	-8.337	-5.828	-14.165	0.000	-14.165	\$ (129,002)	\$ 47,973	\$ -	\$ 168,821	\$ 87,792
													-4.18%	17.49%	0.00%	17.49%	2.03%

Number of Mills Levied After Resort Tax Rebate





2021 Certified Taxable Valuation Information

(15-10-202, MCA)

Flathead County

CITY OF WHITEFISH

Certified values are now available online at property.mt.gov/cov

1. 2021 Total Market Value ¹	\$	3,176,707,092
2. 2021 Total Taxable Value ²	\$	47,253,584
3. 2021 Taxable Value of Newly Taxable Property.....	\$	2,105,719
4. 2021 Taxable Value less Incremental Taxable Value ³	\$	47,253,584
5. 2021 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
<hr/>			
<hr/>			
<hr/>			
Total Incremental Value			\$ -

Preparer Holly Dale

Date 8/2/2021

¹Market value does not include class 1 and class 2 value

²Taxable value is calculated after abatements have been applied

³This value is the taxable value less total incremental value of all tax increment financing districts

⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2021 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	10,341
II. Total value exclusive of "newly taxable" property	\$	41,769

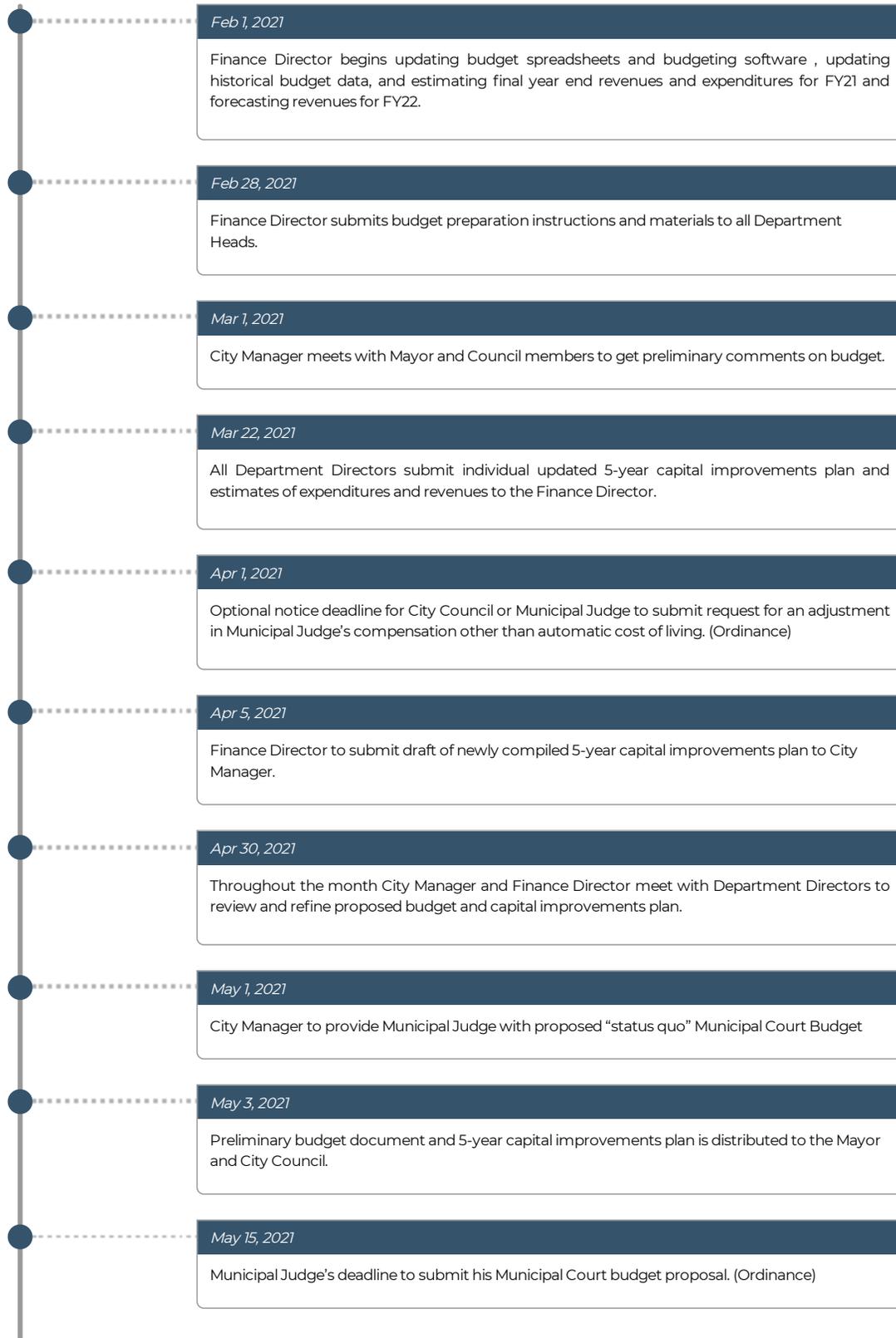
Note

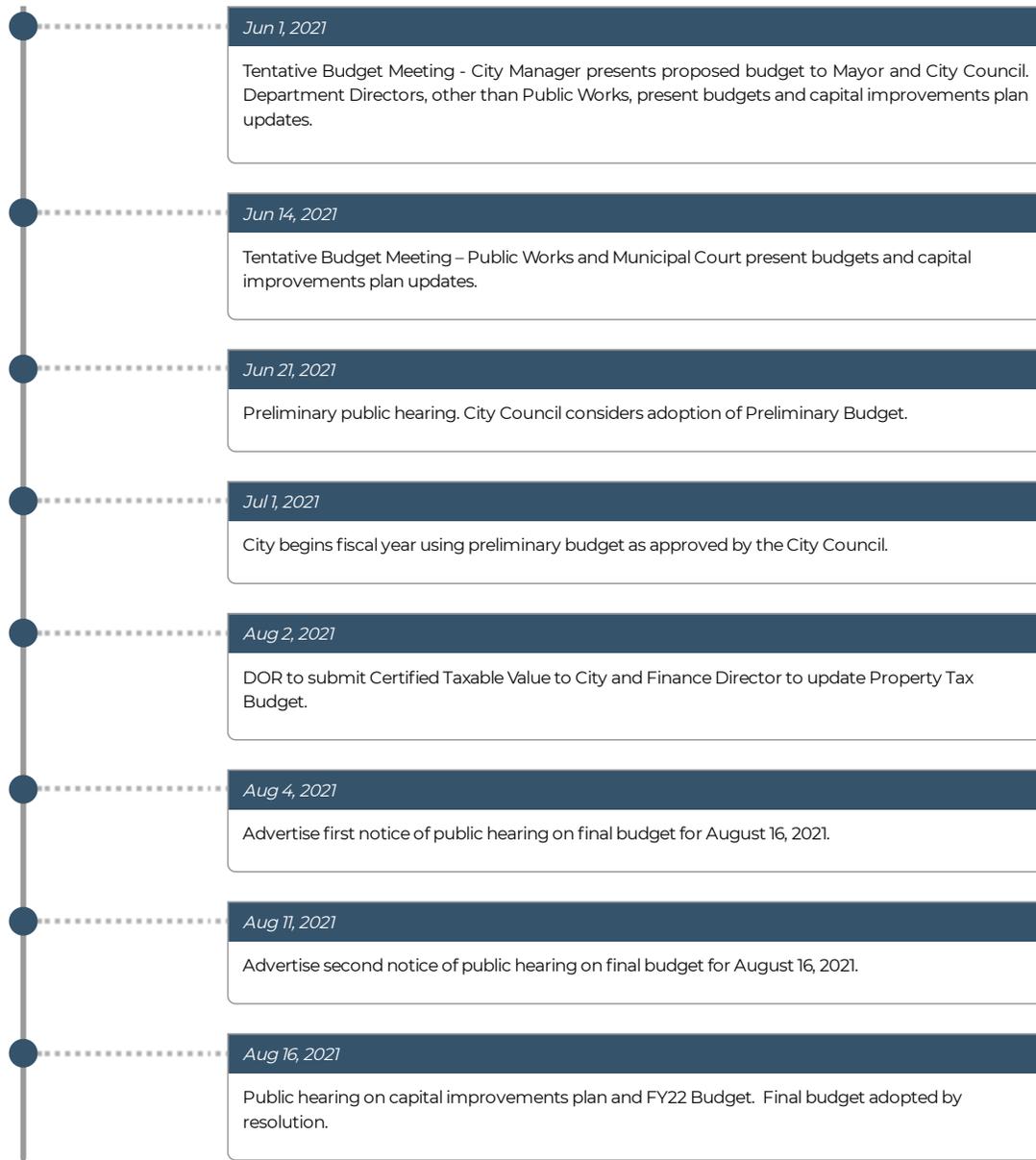
Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/09/2021, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/13/2021, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

Budget Timeline

FY2022





Supplemental Appropriations and Amendments

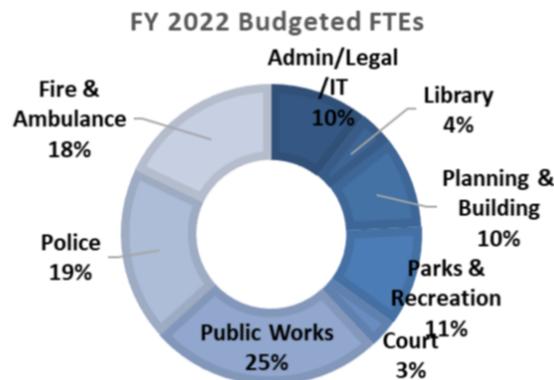
The City's of Whitefish is permitted by the State of Montana's Local Government Budget Act, § 7-6-4001, et seq., MCA to amend its budget subject to notice of a public hearing to do so. The City is required to publish the proposed budget changes twice in the Legal Notices Section of a local Newspaper which for the City is the Whitefish Pilot. The Whitefish Pilot publishes their paper weekly on Wednesdays.

The public is invited to provide input and the City Council considers comments at the public hearing plus written comments received prior to the public hearing before voting on the proposed adjustments. If approved, City staff will proceed with the supplemental amendments.

Staffing

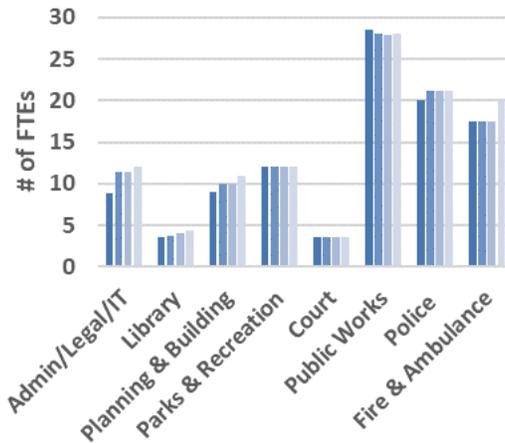
The FY 2022 budget funds 112.1 full time equivalent employees (FTEs); not including employees Parks and Recreation and other departments hire short-term seasonally. The FTE count also does not include a summer internship for Public Works. The total budgeted payroll and employer contributions (personnel services) which includes seasonal and intern wages and employer contributions for FY 2022 are proposed to increase \$670.1 thousand or 6.0% from FY 2021, to \$11.82 million. Changes in payroll include the following:

- o A 3.5% wage increase is included for FY 2022. Wage increases include a cost of living adjustment (COLA) of 1.5% plus a 2% pay matrix STEP for longevity with a ceiling of 3.5% for all union and non-union employees. The FY22 budget includes an additional 5% one-time pay adjustment for Police Officers to align with comparable law enforcement agencies. Firefighters will receive an additional 0.5% in FY22 addressing a schedule change that saves the cost of scheduled overtime.
- o Health insurance costs are remaining the same for FY 2022. In previous years, the City has experienced higher health insurance rates but this year the only impact on these costs are actual employee coverage selections which can be employee only, employee plus spouse, employee plus family, employee plus child or no coverage. Part-time employees eligible for health care insurance is pro-rated based on the hours works.
- o Workers Compensation rates were reduced by class for the FY22 Budget except for the Administrative/Clerical classification.
- o New or significant changes in current positions proposed in FY 2022:
 - The Building Department continues to experience record building numbers and is in need of an additional administrative assistant to keep up with demand. The position adds approximately \$66,500 to the position and is paid with building related revenues.
 - Also related to building and managing additional accounts, the Utility Billing Department includes an increase in budget from a 35 hour per week position to a 40 hour week position. The increased cost is approximately \$8,030.
 - To improve our level of service, reduce the cost of overtime, and lessen the overtime demand on the City's 15 full-time (48/96 shift) firefighters, the budget includes two 40-hour work week firefighters. These positions will be scheduled to assist during peak hours and will provide covering when a full-time (48/96 shift) firefighter is on a longer-term leave for injury or other medical reasons. The cost of each position is approximately \$79,200 per year.
 - The Library Board has approved an additional 10 hours per week for the FY22 budget. These additional hours will be allocated to the current part-time staff. The total cost is estimated at \$9,451.
 - With the new Wastewater Treatment Plant coming online this fall, a new position has been added to assist with managing the upgraded system. This position has been anticipated for some time. The impacts to the Wastewater Fund have been minimized with recent organizational changes that combined the duties of the Construction/Maintenance Supervisor and the Utilities Operations Supervisor into the Assistant Public Works Director position.



The following graph and table provide summary depictions and data of the City's FTE including full-time and part-time employees from FY2018 to FY2022.

Budgeted FTEs by Department FY 2018-2022



City of Whitefish FTE Staffing History															
Department	FY2018			FY2019			FY2020			FY2021			FY2022		
	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	10	1.44	11.44	10	1.4	11.4	11	0.8	11.8	12	0	12
Library	1	2.5	3.5	1	2.78	3.78	1	3	4	1	3.25	4.25	1	3.4	4.4
Planning & Building	9	0	9	10	0	10	10	0	10	10	0	10	11	0	11
Parks & Recreation	12	0	12	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	27	1.1	28.1	27	0.9	27.9	27	1.1	28.1	27	1.1	28.1
Police	19	1	20	20	1.1	21.1	20	1.1	21.1	20	1.1	21.1	20	1.1	21.1
Fire & Ambulance	17	0.5	17.5	17	0.5	17.5	17	0.5	17.5	18	0	18	20	0	20
Total	97	5.8	102.8	100	7.42	107.42	100	7.4	107.4	102	6.75	108.75	106	6.1	112.1

Debt

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. The Budget includes appropriations for all debt service obligations due in FY 2021.

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. These bonds were paid off in FY21. 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 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 issued a third loan for the project in the amount of \$9,575,000 on November 19, 2020. The FY22 budget includes a continuing draw from the SRF loan totaling \$1,489,000. In FY21 the City entered into a loan agreement with the State of Montana's SRF loan program for the Water Treatment Plan expansion project which included two series of loans; one for \$6,000,000 issued on September 23, 2020 and the other on April 7, 2021 for \$5,000,000.

In FY 2016, the City closed on a loan through the SRF program to fund the purchase of the Haskill Basin Conservation Easement. This loan is first backed by Resort Tax revenues resulting from 70% of the additional 1% that went into effect on July 1, 2015. In addition to the Resort Tax revenues, the loan is further backed up by water user fees if Resort Tax revenues are not adequate in any given year while the loan is outstanding.

The City budget also includes the continued payment of financing for the replacement of information technology network infrastructure including routers and switches. The loan totals \$192,812 with an annual payment of \$38,562.25. The loan has a five-year term at 0%.

The following is a summary of the budgeted outstanding debt obligations for the City as of June 30, 2021:

Description	Budgeted Balance as of June 30, 2021 [^]
TIF 2015 Refunding (ESC)**	\$0
TIF 2016 (City Hall/Parking Facility) **	\$0
Water Revenue Bonds* [^]	\$ 10,399,000
Water Revenue Bond – Haskill Basin C.E.*	\$ 4,903,000
SID 166 Bond*	\$ 320,000
SID 167 Bond*	\$ 685,910
Wastewater Revenue Bonds* [^]	\$ 21,309,000
2018 Ambulance Loan	\$ 71,349
Fire Engine Loan	\$ 101,043
Fire Pumper Loan	\$72,336
Water Tender Fire Apparatus	<u>\$ 30,809</u>
TOTAL	<u>\$ 37,892,447</u>

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

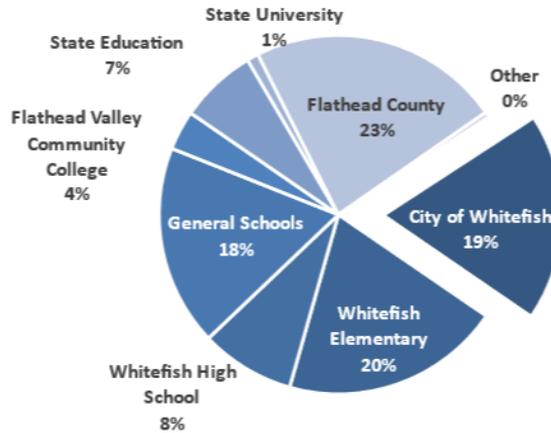
#TIF Bonds were paid off in FY21.

[^] Outstanding bonds may differ depending on final draws needed for construction

Revenues

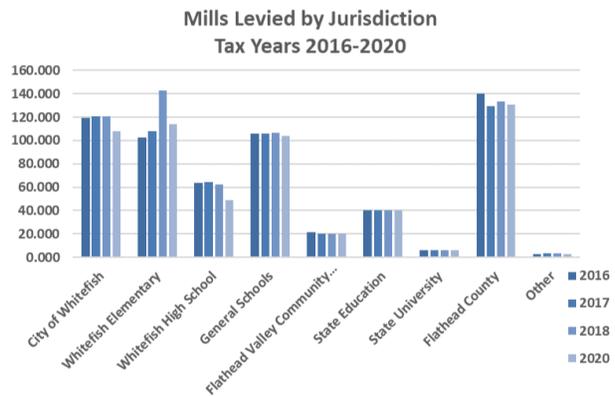
The City of Whitefish has various types of revenue streams during any given year. Revenues include, but are not limited to, charges for services, grants, resort tax, maintenance assessments, and property tax revenue. Other than charges for water and sewer services, the revenue of most interest is property 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 58% of a city resident's property tax bill goes to education. The most recent tax bills available represent property taxes levied in 2020 for collection in FY 2021.

2020 Property Tax Breakdown



Property Tax Data Flathead County for the City of Whitefish Area by Tax Year						
	2015	2016	2017	2018	2019	2020
City of Whitefish	134,242	119,239	120,427	120,427	117,636	107,637
Whitefish Elementary	99,250	102,700	107,690	142,470	139,310	114,030
Whitefish High School	65,390	63,630	64,370	62,530	61,930	48,950
General Schools	105,630	105,770	105,930	106,400	102,910	104,120
Flathead Valley Community College	18,990	21,450	20,160	20,330	21,460	20,530
State Education	40,000	40,000	40,000	40,000	40,000	40,000
State University	6,000	6,000	6,000	6,000	6,000	6,000
Flathead County	138,150	140,350	129,260	133,570	129,730	130,850
Other	1,730	2,630	3,570	3,760	3,610	2,780
Total	609,382	601,769	597,407	635,487	622,586	574,897

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.



Revenue Summary

Total revenues and other financing sources for all funds are budgeted at \$37,534,011 which is \$14,805,520 or 28.3% lower than the FY2021 budget of \$52,339,531. Most of the decrease in FY2022 is attributed to the reduction in loan proceeds that were used to finance the Wastewater Treatment Plant Upgrade and the Water Treatment Plant Expansion Projects through the State Revolving Fund Loan Program in FY2021.

Property Tax

Property taxes are derived from the application of mill levy rate multiplied by the assessed valuation of taxable property. Assessed valuations include new construction and growth in the values of real and personal property. Real property is reappraised every other year and FY2022 is a reappraisal year. Taxable value increased 17.49% compared to FY2021.

For FY 2022 (2021 Tax Levies for collection in FY 2022) the proposed budget includes 93.472 mills a decrease of 14.165 mills to account for additional property tax relief from Resort Tax collections and to transition the funding for the Flathead Emergency Communications Center from each individual jurisdictions' property tax levy to the voter approved county-wide district assessment. The budget also maintains the 10.000 mills reduction that occurred in FY21. The FY 2022 budget includes \$4,416,887 in property taxes which is over 2.03% over the previous year.

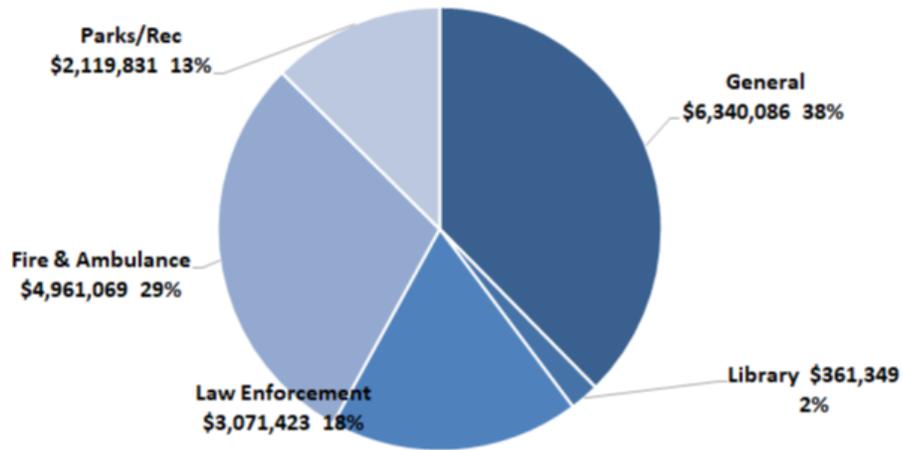
Resort Tax

Resort Tax is applied to certain goods and services in the City. The tax was adversely impacted by the COVID-19 pandemic in FY2020 resulting in lower revenues than anticipated. FY2021 revenues, however, significantly exceeded expectations resulting in additional property tax relief available for FY2022. The resort tax revenue budget is anticipated to increased to \$4.8 million in FY2022. Property tax relief, in the form of a 35.278 mill levy reduction on the tax bill, totals \$1.67 million for FY2022, which is a significant increase from the \$1.38 million provided for in FY2021.

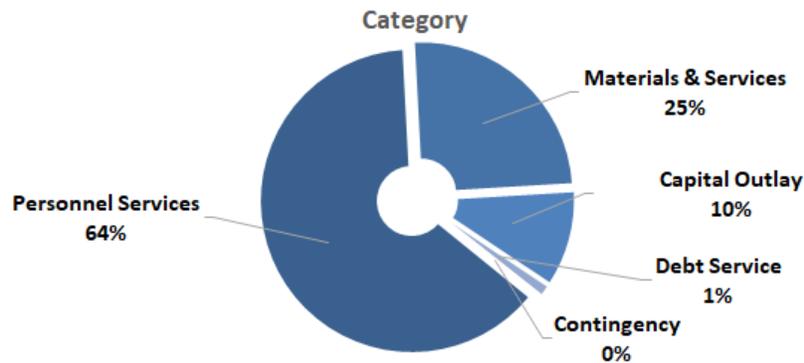
Expenditures

Expenditures budgeted by the City pay for the goods and services to benefit the community. The FY2022 budget totals \$42,453,290 in expenditures and \$7,427,741 in interfund transfers for a total appropriated budget of \$49,881,032. Compared to the prior fiscal year, FY2022 expenditures are decreasing \$16,248,437, a 27.7% decrease, and interfund transfers are increasing \$618,136, a 9.1% increase. The decrease in expenditures is mostly due to the \$15.1 million decrease in capital expenditures from the work completed on the wastewater treatment plant and the water plant, as well as the City no longer having debt service payments for the Tax Increment Bonds that were paid in full at the beginning of FY2021. The increase in transfers is mostly due to the increased property tax relief provided by increased Resort Tax collections.

Total FY 2022 Property Tax Supported Budget Requirements by Fund



Total FY 2022 Property Tax Supported Budget Requirements by Expenditure



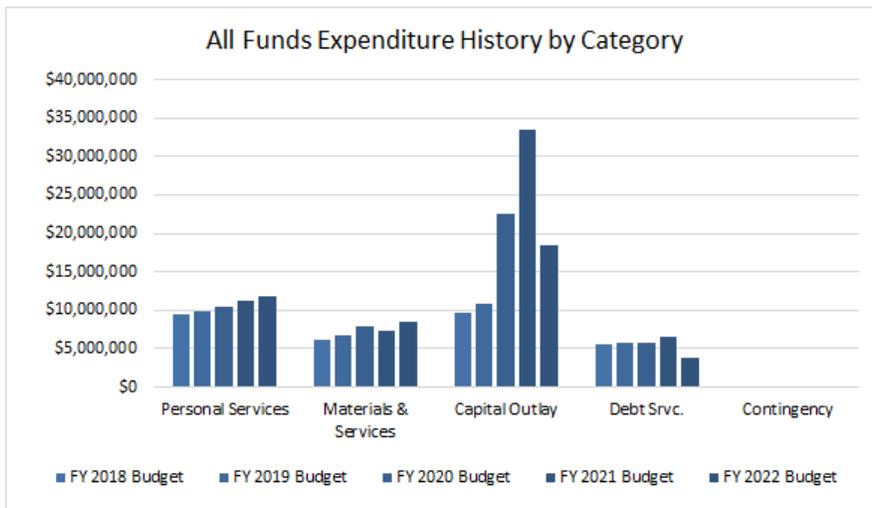
Personnel costs continue to trend higher due to salary and benefit increases and to a lesser extent the increase in full time equivalent (FTE) positions serving the community. Overall, personnel costs represent 28% of budgeted expenditures for all funds (not including transfers between funds) totaling just over \$11.8 million.

Materials & Services expenditures are 20% of the FY2022 budget for all funds. The FY2022 budget for Materials & Services is over \$8.4 million.

Debt Service is budgeted to be nearly \$3.8 million for FY2022.

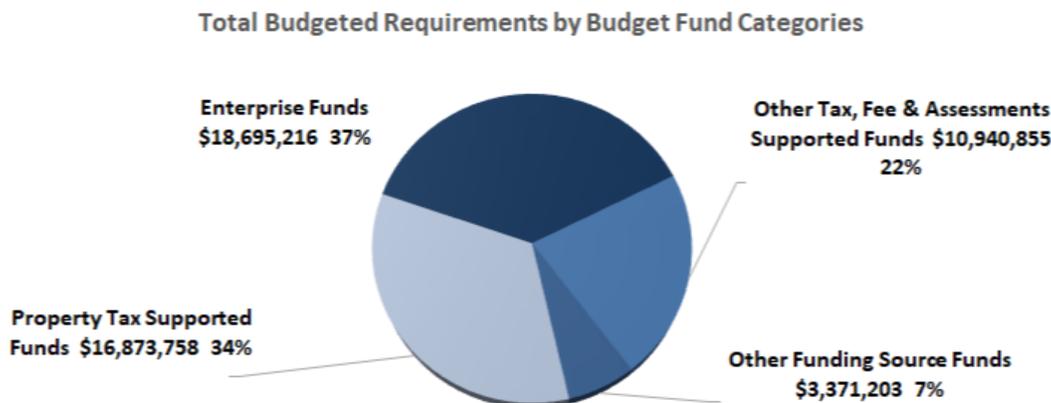
Capital is the largest component. For FY2022 there is nearly \$18.4 million budgeted for continued investment total capital, but the budget is primarily allocated to large projects in the Wastewater and Water funds.

The Library Fund and the General fund both have Contingency budget allocations in the FY2022 budget totaling \$10 thousand and \$16.5 thousand, respectively. Contingency budgets allow for flexibility to address urgent issues such as the COVID-19 pandemic.



The All Funds Expenditure History by Category graph above shows consistent increases in personnel budgets. The recent large capital investments reflect the investment in a new Wastewater Treatment Plant and the expansion of the Water Treatment Plant. These two projects are \$20 million and \$11 million dollar projects with both expected to be completed in FY2022. Contingency budgets at only \$26,500 do not show on the graph due to their low impact compared to the scale used.

The graph below shows the budget allocation for the fund by primary funding source.



Fund Structure

The City budgets 29 self-balancing funds to keep track of resources for various operations. The Law Enforcement Fund is budgeted as a separate fund, but it is combined with the General Fund in our annual financial statements. The City has three enterprise funds and the remaining funds are special revenue funds and debt service funds. There are two separate impact fee funds for Water Impact fees and for Wastewater Impact Fees. These funds are combined with the Water Fund and Wastewater Fund respectively for both Budget and Financial Statement reporting purposes.

Fund Matrix by Department/Operational Unit																														
Department/Operational Unit	by Fund																													
	General Fund	Library Fund	Law Enforcement Fund	Victim and Witness Assistance Fund	Fire and Ambulance Fund	Building Cores Fund	Parks, Recreation and Community Services Fund	Parkland Acquisition and Community Services Fund	Whitefish Trail Construction & Development Fund	GDBG/HOME Impact Fee Fund	Tax Increment Debt Service Fund	Resort Tax Fund	Tax Increment Construction Fund	Impact Fee Fund	Housing Homebuyers Assistance Fund	Affordable Housing Fund	Sidewalk Rehabilitation Fund	Subdivision Housing Fund	Commercial Lighting District Fund #1	Commercial Lighting District Fund #2	Street Tax Bar/SIA Fund	Stormwater Fund	Water Fund	Wastewater Fund	Solid Waste Fund	Revolving S.I.D. Fund	S.I.D. #1 (Downtown Parking Facility Fund)	S.I.D. #2 (Downtown Parking Facility Fund)		
Legislative Services	X																													
Administrative Services																														
City Manager	X																													
Finance/IT	X																													
Human Resources	X																													
City Attorney	X																													
Resort Tax Administration	X																													
Municipal Court	X																													
Planning & Building																														
Planning	X																													
Building									X																					
Community Development															X	X	X	X	X	X	X	X							X	X
Housing																														
Community Agencies	X																													
Cemetery	X																													
Operational Contingency	X																													
Library		X																												
Law Enforcement			X	X																										
Fire & Ambulance																														
Fire and Rescue								X																						
Ambulance								X																						
Parks, Recreation & Community Services																														
Bicycle Path Maintenance Program									X	X					X	X			X											
Whitefish Trail Maint. & Const.															X															
Parks & Recreation Administration									X																					
City Parks & Properties									X																					
Urban Forestry Program									X													X								
After School Program									X																					
Parks Facilities									X																					
City Beach									X																					
Community Ice Rink Pavilion									X																					
Recreation Programs									X																					
Summer Camp									X																					
Public Works																														
Streets and Alleys															X	X						X		X						
Ice and Snow Removal																								X						
Street Lighting																						X	X							
Stormwater																	X								X					
Water																										X				
Wastewater/Sewer																											X			
Solid Waste/Garbage																											X			
Parking Garage/Maintenance	X																													X
Facilities Maintenance	X		X			X	X	X														X			X	X				

Basis of Budgeting

The City of Whitefish's budget is built on a modified accrual basis. The modified accrual approach focuses on current financial resources that recognizes revenues when measurable and available and long-term expenditures in the period where when paid rather than when incurred. For proprietary funds which include the City's three enterprise funds, the budget includes Capital and payments of principal on debt but not depreciation or other non-cash entries which differs from the City's annual financial statements.

Fund balance is the net position of a governmental fund which is the difference between assets, liabilities, deferred outflows of resources and deferred inflows of resources. Beginning budgeted fund balances may be adjusted for anticipated savings or overages from previous year based on forecasts. Known or anticipated items may be re-budgeted to ensure appropriation for certain unfinished projects for the appropriated budget year. Published current year actual figures are subject to change due to accounts payable and accounts receivable accruals that may occur in the year-end closing process. Enterprise fund use working capital instead of fund balance for budgeting purposes. Working capital is the remainder of the calculation of current assets less current liabilities.

The City of Whitefish considers a budget to be balanced when beginning fund balance (or working capital in enterprise funds) plus revenues are greater than, or equal to, budgeted expenditures in a budget year.



General Fund

Purpose

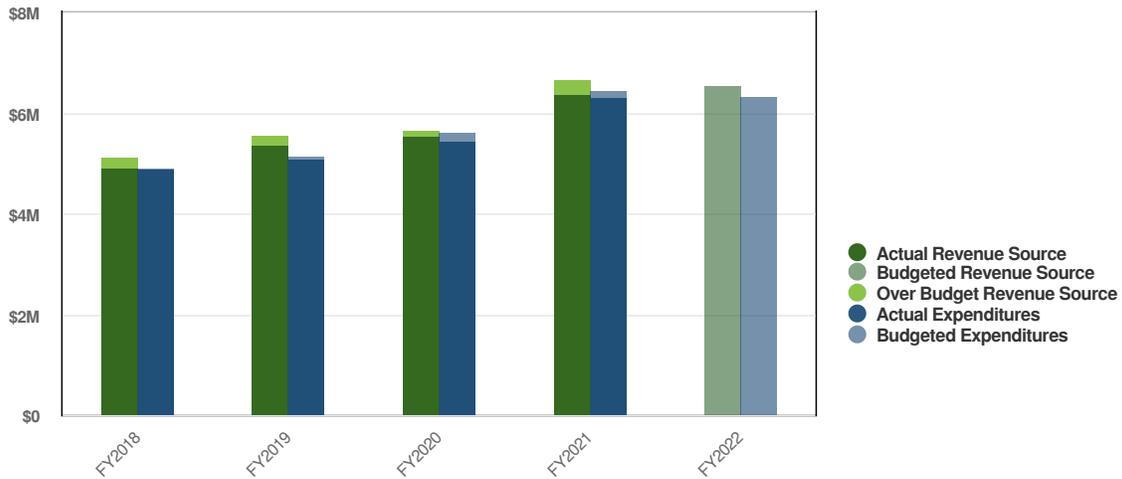
The General Fund provides services and projects that are typically not self-supporting. Services provided by the General Fund include Municipal Court, Administrative Services, Resort Tax Administrative Services, Legal Services, Parking Facility Maintenance, Community Planning, Community Agencies, Cemetery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

Summary

FY 2022 Objectives

The objective of the General Fund for FY 2022 is to provide budget authority to provide the above listed services within the City.

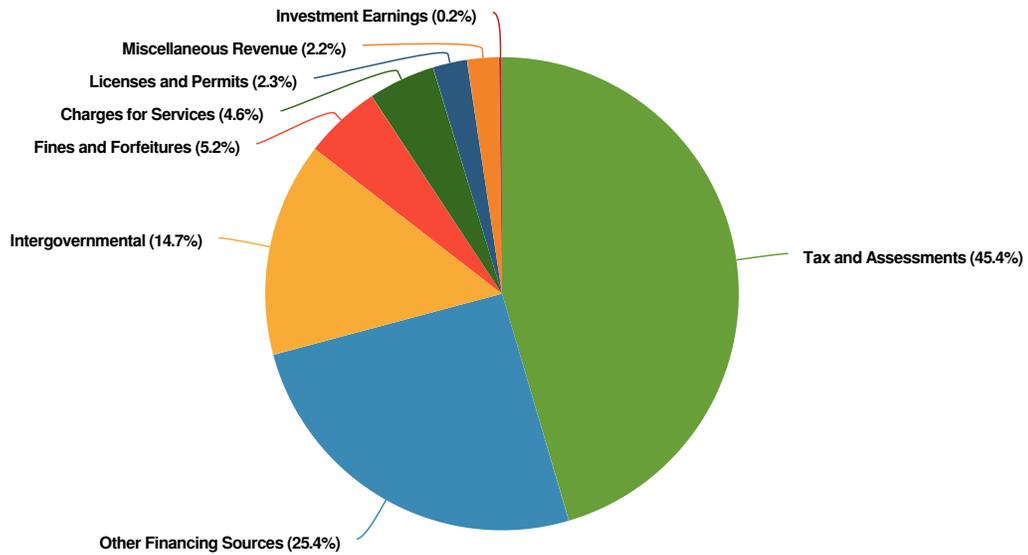
The City of Whitefish is projecting \$6.33M of revenue in FY22, which represents a 0.7% decrease over the prior year. Budgeted expenditures are projected to increase by 15.8% or \$863.72K to \$6.33M in FY22.



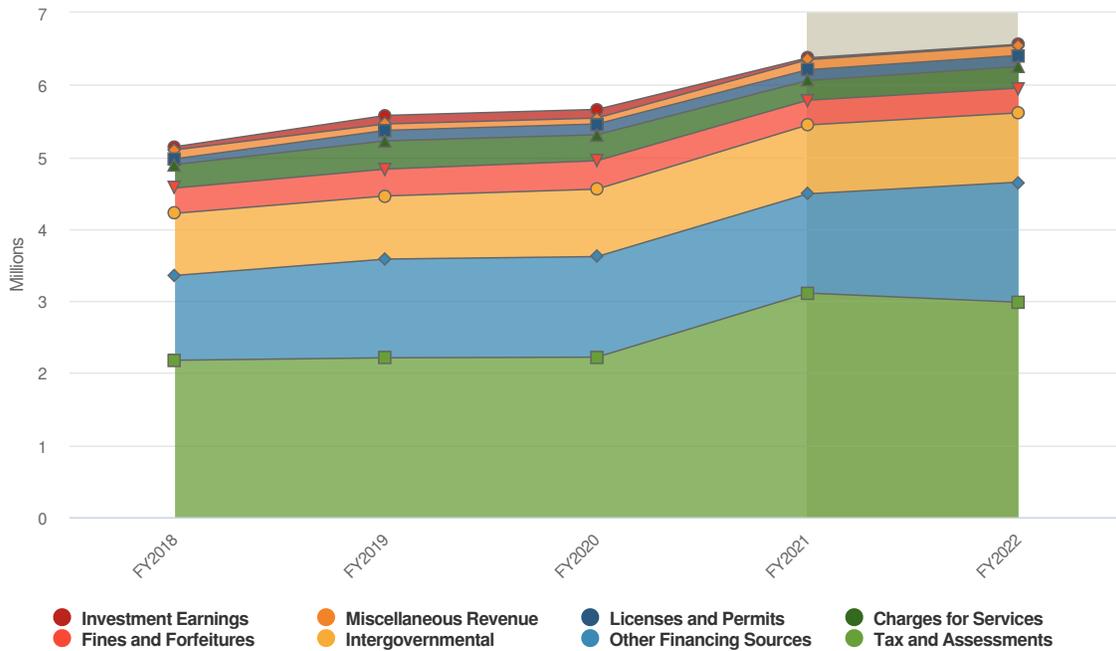
Revenues by Source

The following graph depicts the revenues and other financing sources received in the general fund by source. The largest revenue is derived from property taxes followed by intergovernmental revenues and then other financing sources.

FY 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Grey background indicates budgeted figures.

Revenue Changes and Notes:

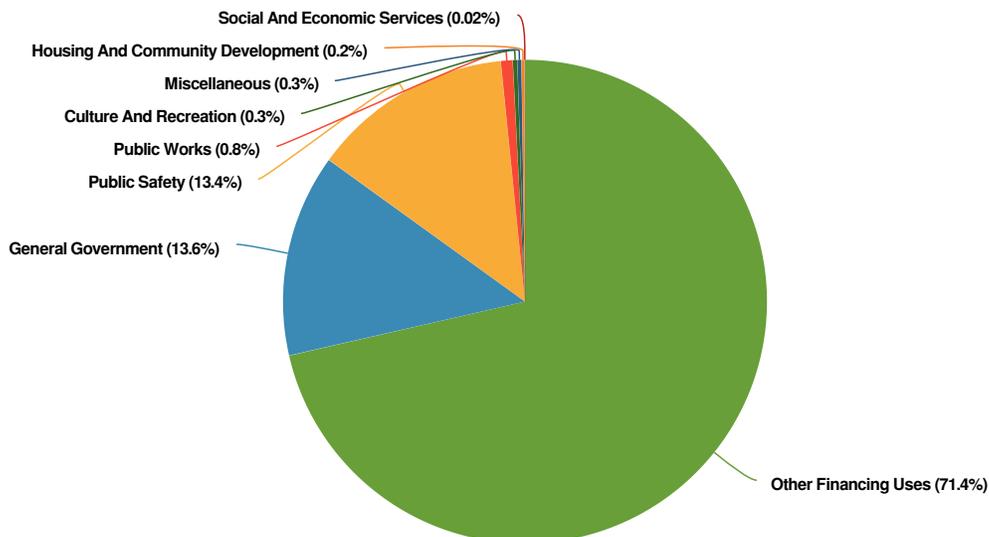
- o Increase in Business Licenses due to the number of new and renewing licenses. \$5,000
- o Decrease in Federal CARES Act funding as the source has expired. -\$9,328
- o Increase in State Entitlement Share based on notice of distribution from the State \$15,610
- o Decrease in Planning fees have been down due to less planning activity. -\$20,000
- o Increase in Zoning Plan Review fees due to volume of that activity \$40,000
- o Increase in 5% Admin fee for Impact Fees due to increased building in the City \$3,025
- o Increase in the Golf Course Lease due to the renewal of the term which is updated by CPI \$2,370
- o Decrease in Interest Earnings due to the interest rate market. -\$12,750

Name	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY22 Preliminary Budget (General Fund) (% Change)
Revenue Source				
Tax and Assessments	\$3,095,015.74	\$3,110,116.00	\$2,982,132.00	0.1%
Other Financing Sources	\$1,377,289.27	\$1,377,290.00	\$1,667,019.00	-5.1%
Miscellaneous Revenue	\$164,305.87	\$139,448.00	\$141,818.00	1.7%
Licenses and Permits	\$176,625.50	\$148,550.00	\$153,550.00	3.4%
Investment Earnings	\$46,702.98	\$25,500.00	\$12,750.00	-50%
Intergovernmental	\$1,095,269.46	\$955,032.00	\$961,314.00	0.7%
Fines and Forfeitures	\$346,688.22	\$343,600.00	\$343,600.00	0%
Charges for Services	\$367,427.48	\$274,075.00	\$299,597.00	8.5%
Total Revenue Source:	\$6,669,324.52	\$6,373,611.00	\$6,561,780.00	-0.7%

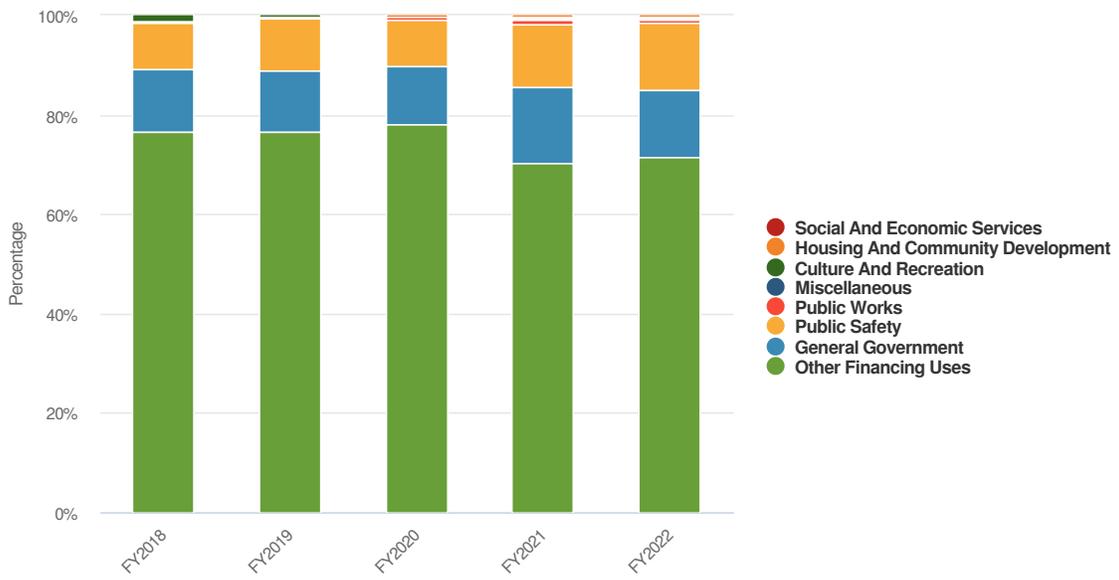
Expenditures by Function

The following graph shows the expenditures in the General Fund by function. General Government includes; Legislative Services, Municipal Court, Administrative Services.

Budgeted Expenditures by Function

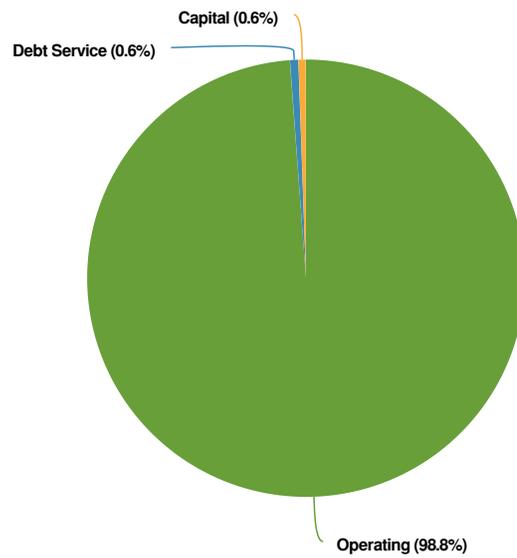


Budgeted and Historical Expenditures by Function

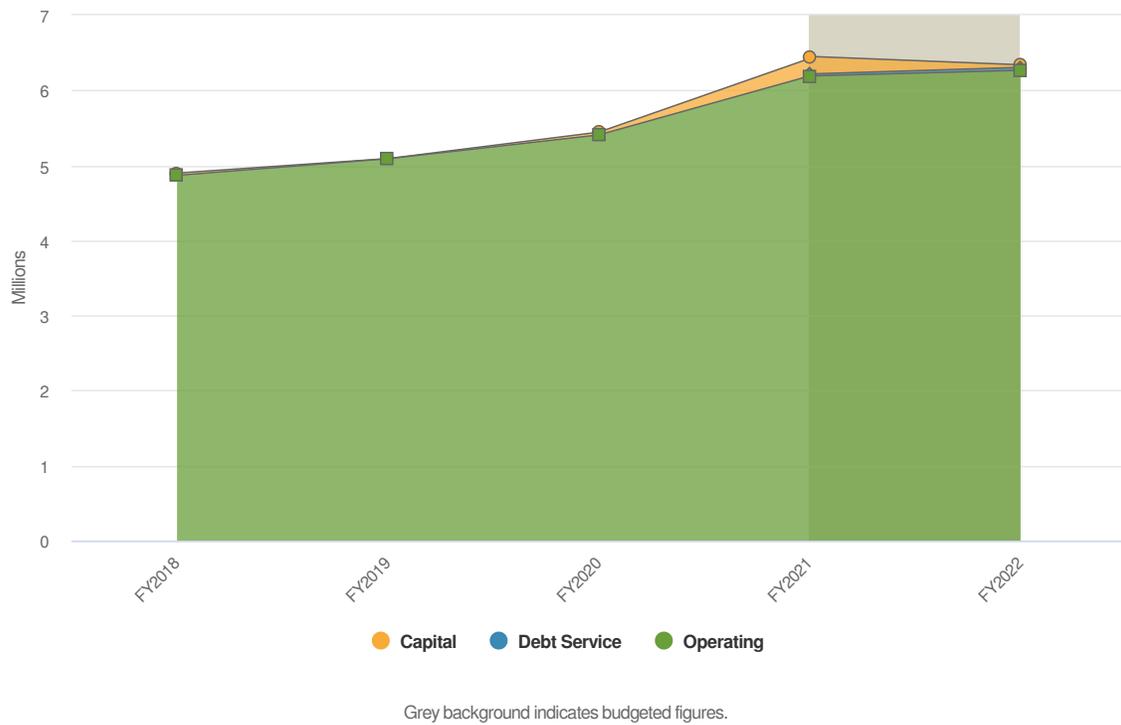


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects				
Operating				
Personnel Services	\$1,152,688.55	\$1,254,939.00	\$1,293,654.00	3.1%
Materials and Services	\$352,273.81	\$340,791.00	\$402,678.00	18.2%
Grants to Other Institutions	\$37,009.72	\$41,800.00	\$31,800.00	-23.9%
Transfers to Other Funds	\$4,528,391.88	\$4,528,391.00	\$4,528,391.00	0%
Other Contingency	\$0.00	\$25,000.00	\$10,000.00	-60%
Total Operating:	\$6,070,363.96	\$6,190,921.00	\$6,266,523.00	1.2%
Capital				
Capital Outlay	\$200,282.87	\$233,512.00	\$35,000.00	-85%
Total Capital:	\$200,282.87	\$233,512.00	\$35,000.00	-85%
Debt Service	\$38,562.25	\$26,647.00	\$38,563.00	44.7%
Total Debt Service:	\$38,562.25	\$26,647.00	\$38,563.00	44.7%
Total Expense Objects:	\$6,309,209.08	\$6,451,080.00	\$6,340,086.00	-1.7%

General Fund - 1000

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 1,021,467	\$ 1,506,858	\$ 1,694,577	\$ 1,694,577	\$ 2,054,692
Revenues						
1000-311010	Real Property Taxes	2,191,802	2,188,140	3,071,516	3,059,515	2,942,532
1000-311020	Personal Property Taxes	11,969	12,378	18,000	12,219	18,000
1000-312000	P & I on Delinquent Taxes	7,962	7,993	7,000	10,730	8,000
1000-314125	PILT Payment from Housing Authority	-	12,000	13,500	12,481	13,500
	Taxes	\$ 2,211,733	\$ 2,220,510	\$ 3,110,016	\$ 3,094,944	\$ 2,982,032
1000-321070	Fees in Lieu of Taxes	-	-	100	-	100
1000-322010	Alcohol Beverage Licenses and Permits	11,710	16,765	16,500	17,125	16,500
1000-322014	Catering License	350	105	300	105	300
1000-322020	General Business/Profession/Occupation Lic	128,682	129,204	128,000	157,266	133,000
1000-322022	Security Alarm Fees	50	250	250	400	250
1000-323015	Fire Prevention Program Fee	-	-	-	-	-
1000-323021	Special Events Permit	4,480	2,950	3,500	1,730	3,500
1000-323030	Animal Licenses	25	-	-	-	-
	Licenses and Permits	\$ 145,297	\$ 149,274	\$ 148,650	\$ 176,626	\$ 153,650
1000-331110	Federal Disaster Aid - CARES ACT	-	8,111	9,328	151,790	-
1000-335110	Live Card Game Table Permit	700	700	700	-	700
1000-335120	Gambling Machine Permits	16,825	20,125	20,000	18,475	20,000
1000-335230	State Entitlement Share	858,361	891,581	925,004	925,004	940,614
	Intergovernmental	\$ 875,886	\$ 920,516	\$ 955,032	\$ 1,095,269	\$ 961,314
1000-341010	Copies, Maps & Misc. Collections	939	1,600	1,000	948	1,000
1000-341012	Newsletter Advertising	3,300	1,150	-	250	250
1000-341015	Bad Check Service Charge	-	25	100	-	100
1000-341020	Attorney Fees	(325)	-	-	-	-
1000-341061	Temporary Use/Vendor Fees	525	1,500	1,000	938	1,000
1000-341062	Variance Fee	7,446	5,580	6,000	4,410	6,000
1000-341063	Conditional Use Fee	31,530	36,745	30,000	27,315	30,000
1000-341064	Sign Fee	9,852	6,835	8,000	9,056	8,000
1000-341065	Architectural Review Fee	41,434	32,645	20,000	19,400	20,000
1000-341066	Lakeshore Fee	6,035	7,350	7,000	22,795	7,000
1000-341067	Floodplain Fee	275	550	500	-	500
1000-341068	Critical Area Fee - Inside City	-	-	500	400	500
1000-341069	Critical Area Fee - Outside City	-	-	-	-	-
1000-341070	Planning Fees	92,461	41,715	65,000	34,790	45,000
1000-341071	Zoning Plan Review Fees	164,293	201,711	120,000	215,002	160,000
1000-341077	5% Admin Fee for Impact Fees	23,715	12,734	6,975	12,843	10,000
1000-343320	Sale of Cemetery Plots	(3,175)	(700)	-	-	-
1000-343321	Sale of Cemetery Cremain Niches	9,550	5,525	3,000	10,675	3,000
1000-343340	Cemetery Burial Fees	950	1,850	2,000	2,400	2,000
1000-343360	Weed / Property Cleanup Assessment	2,767	3,079	3,000	6,156	5,247
	Charges for Services	\$ 391,570	\$ 359,895	\$ 274,075	\$ 367,377	\$ 299,597
1000-351010	Justice Courts	-	628	-	50	-
1000-351030	Municipal Court Fines	332,145	350,007	300,000	296,498	300,000
1000-351031	Parking Fines	39,473	42,525	42,500	48,030	42,500
1000-351040	Dog Fines	1,365	1,900	1,100	2,160	1,100
	Fines and Forfeitures	\$ 372,983	\$ 395,060	\$ 343,600	\$ 346,738	\$ 343,600
1000-361000	Parking Leases	44,223	43,663	51,084	44,626	51,084
1000-361010	Golf Course Lease	25,526	24,089	28,000	27,370	30,370
1000-361011	PARKING STRUCTURE RETAIL LEASE	-	-	50,364	41,010	50,364

General Fund - 1000

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
1000-361025	Parking Structure Retail Space Rental	-	-	-	-	-
1000-362000	Other Miscellaneous Revenue	19,813	14,438	10,000	51,364	10,000
1000-362001	over/short	13	7	-	(65)	-
1000-363040	Penalty & Interest Special Assessments	\$ 27	\$ 18	\$ -	\$ 71	\$ -
	Miscellaneous Revenue	\$ 89,602	\$ 82,214	\$ 139,448	\$ 164,377	\$ 141,818
1000-371010	Investment Earnings	118,168	119,682	25,500	46,703	12,750
	Investment Earnings	\$ 118,168	\$ 119,682	\$ 25,500	\$ 46,703	\$ 12,750
1000-381070	Proceeds from Notes	-	-	192,812	192,811	-
1000-383000	Interfund Operating Transfer In	-	-	60,168	60,168	-
1000-383002	Transfer from Resort Tax Fund	1,277,625	1,287,597	1,124,310	1,124,310	1,534,066
1000-383010	Transfer from Water Fund	92,496	107,692	-	-	132,953
	Other Financing Sources	\$ 1,370,121	\$ 1,395,289	\$ 1,377,290	\$ 1,377,289	\$ 1,667,019
	Total Fund Revenues	\$ 5,575,359	\$ 5,642,440	\$ 6,373,611	\$ 6,669,324	\$ 6,561,780

Legislative Services

Purpose

The Legislative Services budget in the General Fund accounts for City Council expenditures to hold meetings, attending trainings and other operational costs to provide community leadership. City Council includes the Mayor and 6 fellow City Councilors.

Expenditure Changes and Notes:

- Increase in Repair and Maintenance Services for upgrading the Audio/Visual equipment for Council meetings \$10,000.

General Fund - 1000

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Expenditures						
Legislative Services						
1000-410100-210-0	Office Supplies & Materials	19	-	-	-	-
1000-410100-220-0	Operating Supplies	4,959	4,662	5,500	3,182	6,000
1000-410100-310-0	Communication & Transportation	-	-	-	-	-
1000-410100-330-0	Publicity, Subscriptions & Dues	-	-	-	2,869	-
1000-410100-340-0	Utility Services	1,352	1,170	1,450	1,043	1,450
1000-410100-360-0	Repair & Maintenance Services	\$ -	\$ 120	\$ -	\$ -	\$ 10,000
1000-410100-370-0	Travel & Training	1,564	-	7,500	-	7,500
1000-410100-390-0	Other Purchased Services	1,500	2,250	6,960	2,916	6,960
1000-410100-397-0	Contracted Workers	-	-	-	-	-
1000-410100-510-0	Insurance	53	53	53	53	56
	Materials and Services	\$ 9,445	\$ 8,255	\$ 21,463	\$ 10,062	\$ 31,966
	Total Legislative Services	\$ 9,445	\$ 8,255	\$ 21,463	\$ 10,062	\$ 31,966

Municipal Court

Purpose

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

FY 2022 Objectives

The objective of the Municipal Court for FY 2022 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.

Expenditure Changes and Notes:

- Increase in Operating Supplies due to the Court needing to upgrade the new Video system as a one-time expenditure. \$3,750
- Increase in Other Purchased Services for the ongoing monthly costs due to the implementation of the new Video System. \$3,000
- Capital Project #1 – Multi-function copier replacement with fax kit to be carried over into the FY22 budget. \$8,500.

General Fund - 1000

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Municipal Court						
1000-410360-110-0	Salaries and Wages	161,729	167,743	184,876	185,187	191,383
1000-410360-111-0	Seasonal / Temporary	1,190	640	-	-	-
1000-410360-112-0	Permanent Part Time	20,757	19,867	15,758	20,926	22,590
1000-410360-120-0	Overtime	2,172	200	1,465	10	1,517
1000-410360-130-0	Vac/Sick/Pers/Comp Accrual	2,571	-	-	-	-
1000-410360-140-0	Employer Contributions	58,434	60,596	65,331	67,169	69,642
	Personnel	\$ 246,854	\$ 249,046	\$ 267,430	\$ 273,293	\$ 285,132
1000-410360-200-0	Supplies	921	-	-	-	-
1000-410360-210-0	Office Supplies & Materials	2,641	2,120	2,700	2,675	2,700
1000-410360-220-0	Operating Supplies	1,230	2,273	1,200	1,252	4,950
1000-410360-230-0	Repair & Maintenance Supplies	1,205	446	1,100	716	1,100
1000-410360-310-0	Communication & Transportation	1,073	2,462	2,500	2,745	2,500
1000-410360-320-0	Printing, Duplicating, & Binding	-	-	200	196	200
1000-410360-330-0	Publicity, Subscriptions & Dues	2,339	722	1,800	1,440	1,800
1000-410360-340-0	Utility Services	5,183	4,097	5,500	4,067	5,500
1000-410360-350-0	Professional Services	6,121	1,155	-	1,155	-
1000-410360-360-0	Repair & Maintenance Services	4,934	5,048	4,400	6,276	4,400
1000-410360-370-0	Travel & Training	3,295	1,092	4,000	-	4,000
1000-410360-390-0	Other Purchased Services	7,239	2,091	5,000	2,107	8,000
1000-410360-397-0	Contracted Workers	7,379	-	-	-	-
1000-410360-510-0	Insurance	6,459	5,742	5,166	5,166	7,249
1000-410360-530-0	Rent / Lease	1,100	610	-	-	-
1000-410360-540-0	Special Assessments	101	101	105	101	105
	Materials and Services	\$ 51,220	\$ 27,960	\$ 33,671	\$ 27,896	\$ 42,504
1000-410360-920-0	Buildings	-	15,506	7,200	4,605	-
1000-410360-930-0	Improvements Other than Buildings	-	-	-	-	-
1000-410360-940-0	Machinery & Equipment	-	-	8,500	-	8,500
	Capital	\$ -	\$ 15,506	\$ 15,700	\$ 4,605	\$ 8,500
	Total Municipal Court	\$ 298,074	\$ 292,512	\$ 316,801	\$ 305,794	\$ 336,136

Administrative Services Division

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 2022 Objectives

The objective of the Administrative Services Division in the General Fund for FY 2022 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 2022.

The FY 2022 Budget provides for costs related to accounting, crisis communication, training and development including cultural and diversity training for City Staff and additional resources for repairs and maintenance.

Expenditure Changes and Notes:

- Increase in debt service payments for Network equipment purchased in FY21. \$11,916
- Capital Project #1 - Replacement copier which is over 10 years old. \$6,500

Administration and Legal Cost Allocation

The Administrative Services Division and Legal Services 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 2022, 11.11% of the total City payroll is budgeted in the General Fund. Therefore 11.11% of any administrative services materials and services expenditures remain in the General Fund, and 88.89% 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 2022 column, the total budget is \$10,000, however, of that \$10,000, only \$1,111 or 11.11% will stay in the General Fund—found in the Allocation FY 2022 column to the right.

General Fund Allocation Rate		0.0922	0.0931	0.0931	0.1147	0.1147		0.1106	
Expenditures		Allocation FY 2019	Budget FY 2020	Allocation FY 2020	Budget FY 2021	Allocation FY 2021	Actual FY 2021	Proposed Budget FY 2022	Allocation FY 2022
410500 · Administrative Services									
Materials and Services									
210	Office Supplies/Materials	922	10,000	931	10,000	1,147	706	8,000	885
220	Operating Supplies/Materials	1,586	17,400	1,620	16,900	1,938	4,722	18,200	2,013
230	Repair/Maintenance Supplies	92	2,500	233	2,500	287	78	2,500	277
310	Postage & Freight	830	12,000	1,117	12,000	1,376	950	12,000	1,327
320	Printing	2,434	26,400	2,458	12,400	1,422	1,157	12,400	1,371
330	Publicity/Subscriptions/Dues	1,383	15,000	1,397	15,000	1,721	2,547	15,000	1,659
340	Utility Services	1,475	16,500	1,536	16,500	1,893	1,835	16,500	1,825
350	Professional Services	4,011	54,840	5,106	65,180	7,476	12,201	67,680	7,485
360	Repair & Maintenance	2,214	41,572	3,870	86,230	9,891	3,624	86,230	9,537
370	Travel & Training	1,475	23,000	2,141	23,000	2,638	677	30,000	3,318
390	Other Purchased Services	-	10,500	978	2,000	229	1,488	12,000	1,327
397	Contracted Workers	1,291	14,000	1,303	14,000	1,606	1,091	14,000	1,548
510	Insurance	564	6,403	596	11,726	1,345	1,346	14,334	1,585
530	Rent / Lease	209	2,592	241	2,592	297	335	2,592	287
540	Special Assessments	187	2,025	189	2,025	232	518	2,025	224
940	Machinery & Equipment	-	-	-	-	-	-	6,500	719
Total		\$ 18,673	\$ 254,732	\$ 23,716	\$ 292,053	\$ 33,498	\$ 33,275	\$ 319,961	\$ 35,388

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.

General Fund Allocation Rate		0.0922	0.0931	0.0931	0.1147	0.1147		0.1106	
Expenditures		Allocation FY 2019	Budget FY 2020	Allocation FY 2020	Proposed Budget FY 2021	Allocation FY 2021	Allocation FY 2021	Proposed Budget FY 2022	Allocation FY 2022
411100 · Legal Services									
Materials and Services									
210	Office Supplies/Materials	369	2,500	233	2,500	287	47	1,500	166
220	Operating Supplies/Materials	231	5,600	521	5,600	642	1,890	6,600	730
230	Repair & Maintenance Supplies	9	800	74	800	92	14	800	88
310	Communication & Transportation	46	300	28	300	34	6	300	33
330	Publicity/Subscriptions/Dues	415	4,500	419	4,500	516	456	4,500	498
340	Utility Services	415	6,200	577	6,200	711	502	6,200	686
350	Professional Services	461	5,000	466	5,000	574	134	2,500	277
360	Repair & Maintenance	46	1,200	112	3,243	372	127	1,200	133
370	Travel & Training	461	4,000	372	4,000	459	26	4,000	442
390	Other Purchased Services	46	-	-	-	-	24	500	55
510	Insurance	164	1,780	166	1,379	158	158	1,831	203
530	Rent / Lease	90	972	90	972	111	43	972	108
540	Special Assessments	-	-	-	-	-	77	-	-
Total		\$ 2,753	\$ 32,852	\$ 3,058	\$ 34,494	\$ 3,956	\$ 3,505	\$ 30,903	\$ 3,418

General Fund - 1000

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Administrative Services						
1000-410500-110-0	Salaries and Wages	81,246	137,176	156,940	134,455	167,679
1000-410500-112-0	Permanent Part Time	11,695	3,110	4,295	6,765	4,527
1000-410500-120-0	Overtime	18	78	159	162	163
1000-410500-140-0	Employer Contributions	50,845	35,811	57,949	56,229	57,492
1000-410500-147-0	Medical Deduction Reimbursement	644	732	-	1,025	-
	Personnel	\$ 144,449	\$ 176,906	\$ 219,343	\$ 198,636	\$ 229,861
1000-410500-210-0	Office Supplies & Materials	753	476	1,147	706	889
1000-410500-220-0	Operating Supplies	2,170	2,510	1,938	4,722	2,022
1000-410500-230-0	Repair & Maintenance Supplies	249	(41)	287	78	278
1000-410500-310-0	Communication & Transportation	1,034	952	1,376	950	1,333
1000-410500-320-0	Printing, Duplicating, & Binding	1,494	1,504	1,422	1,157	1,378
1000-410500-330-0	Publicity, Subscriptions & Dues	951	1,080	1,721	2,547	1,667
1000-410500-340-0	Utility Services	1,440	1,256	1,893	1,835	1,833
1000-410500-350-0	Professional Services	6,287	8,174	7,476	12,201	7,519
1000-410500-360-0	Repair & Maintenance Services	344	836	9,891	3,624	9,580
1000-410500-370-0	Travel & Training	1,331	1,008	2,638	677	3,333
1000-410500-390-0	Other Purchased Services	744	1,448	229	1,488	1,333
1000-410500-397-0	Contracted Workers	665	1,138	1,606	1,091	1,555
1000-410500-510-0	Insurance	564	594	1,345	1,346	1,593
1000-410500-530-0	Rent / Lease	239	349	297	335	288
1000-410500-540-0	Special Assessments	241	429	232	518	225
	Materials and Services	\$ 18,504	\$ 21,714	\$ 33,498	\$ 33,274	\$ 34,826
1000-410500-610-0	Principal	-	-	26,647	38,562	38,563
	Debt Service	\$ -	\$ -	\$ 26,647	\$ 38,562	\$ 38,563
1000-410500-930-0	Improvements Other than Buildings	-	250	-	-	-
1000-410500-940-0	Machinery & Equipment	-	21,090	192,812	192,811	6,500
	Capital	\$ -	\$ 21,340	\$ 192,812	\$ 192,811	\$ 6,500
	Total Administrative Services	\$ 162,954	\$ 219,960	\$ 472,300	\$ 463,283	\$ 309,750

Resort Tax Admin & Legal Services

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 administrative expenses. Due to this prohibition such expenses are paid from the General Fund.

FY 2022 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 2022 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 2022 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 - 1000

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Resort Tax Administrative Services						
1000-410505-210-0	Office Supplies & Materials	855	-	950	1,321	950
1000-410505-310-0	Communication & Transportation	505	521	-	236	-
1000-410505-350-0	Professional Services	7,617	1,619	9,256	1,651	9,256
1000-410505-370-0	Travel & Training	855	-	-	-	-
1000-410505-390-0	Other Purchased Services	-	2	-	-	-
	Materials and Services	\$ 9,833	\$ 2,142	\$ 10,206	\$ 3,208	\$ 10,206
	Total Resort Tax Administrative Services	\$ 9,833	\$ 2,142	\$ 10,206	\$ 3,208	\$ 10,206
Legal Services						
1000-411100-110-0	Salaries and Wages	48,562	53,528	55,547	57,422	58,915
1000-411100-112-0	Permanent Part Time	2,106	2,315	2,386	2,376	2,515
1000-411100-120-0	Overtime	-	15	43	44	44
1000-411100-140-0	Employer Contributions	15,037	16,164	18,891	18,026	19,067
1000-411100-147-0	Medical Deduction Reimbursement	12	187	-	221	-
	Personnel	\$ 65,717	\$ 72,210	\$ 76,867	\$ 78,090	\$ 80,541
1000-411100-210-0	Office Supplies & Materials	175	178	287	47	167
1000-411100-220-0	Operating Supplies	352	785	642	1,890	733
1000-411100-230-0	Repair & Maintenance Supplies	91	33	92	14	89
1000-411100-310-0	Communication & Transportation	19	5	34	6	33
1000-411100-320-0	Printing, Duplicating, & Binding	-	-	-	-	-
1000-411100-330-0	Publicity, Subscriptions & Dues	315	310	516	456	500
1000-411100-340-0	Utility Services	528	365	711	502	689
1000-411100-350-0	Professional Services	48	139	574	134	278
1000-411100-360-0	Repair & Maintenance Services	159	101	372	127	133
1000-411100-370-0	Travel & Training	300	24	459	26	444
1000-411100-390-0	Other Purchased Services	-	28	-	24	56
1000-411100-397-0	Contracted Workers	1	-	-	-	-
1000-411100-510-0	Insurance	164	115	158	158	203
1000-411100-530-0	Rent / Lease	90	92	111	43	108
1000-411100-540-0	Special Assessments	27	7	-	77	-
	Materials and Services	\$ 2,268	\$ 2,184	\$ 3,956	\$ 3,505	\$ 3,433
	Total Legal Services	\$ 67,985	\$ 74,394	\$ 80,823	\$ 81,594	\$ 83,974

Parking Facility Maintenance

Purpose

The three-story parking facility that opened in May of 2017 in downtown Whitefish requires continued budgeting for operating and maintenance costs. The City's Maintenance Facility Technician along with the help of other staff are responsible for maintaining the parking facility. Leased parking spaces are 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 2022 Objectives

The objective of the Parking Facility Maintenance account in the General Fund for this budget year is to provide budget authority for the parking facility. The FY 2022 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 \$87,381 which is up slightly compared to the FY 2021 budget of \$87,240. The change includes a pavement marking project and snow removal. The increase partially offset by a reduction in personnel costs due to a change in staff.

General Fund - 1000

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Parking Facility Maintenance						
1000-411230-110-0	Salaries and Wages	16,227	13,047	20,198	17,867	20,942
1000-411230-120-0	Overtime	-	-	67	20	68
1000-411230-140-0	Employer Contributions	9,050	7,737	12,640	10,298	10,639
1000-411230-147-0	Medical Deduction Reimbursement	24	-	-	-	-
	Personnel	\$ 25,301	\$ 20,784	\$ 32,905	\$ 28,186	\$ 31,649
1000-411230-220-0	Operating Supplies	6,881	4,270	7,000	1,677	5,000
1000-411230-230-0	Repair & Maintenance Supplies	6,559	1,017	7,200	1,831	5,000
1000-411230-330-0	Publicity, Subscriptions & Dues	-	665	-	35	-
1000-411230-340-0	Utility Services	7,686	8,015	8,900	7,890	9,500
1000-411230-360-0	Repair & Maintenance Services	17,677	6,868	18,000	5,337	5,000
1000-411230-370-0	Travel & Training	151	-	-	-	-
1000-411230-390-0	Other Purchased Services	2,498	1,972	2,500	12,284	20,000
1000-411230-510-0	Insurance	10,960	9,236	10,410	10,410	11,061
1000-411230-530-0	Rent / Lease	324	324	325	324	-
	Materials and Services	\$ 52,736	\$ 32,367	\$ 54,335	\$ 39,786	\$ 55,561
	Total Parking Facility Maintenance	\$ 78,037	\$ 53,151	\$ 87,240	\$ 67,972	\$ 87,210

Community Planning

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 2022 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.

Expenditure Changes and Notes:

- Increase in Professional Services by \$10,000 for potential text amendments for Planning Regulations
- Develop a housing needs assessment and carrying over \$40,000
- Fund a Tax Increment Financing Study Analysis that was postponed for FY21. \$30,000.

General Fund - 1000

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Community Planning						
1000-420540-110-0	Salaries and Wages	286,662	290,134	439,738	401,144	452,287
1000-420540-112-0	Permanent Part Time	12,275	12,840	12,408	13,030	13,079
1000-420540-120-0	Overtime	149	21	466	79	482
1000-420540-140-0	Employer Contributions	113,413	112,254	200,982	154,845	195,508
1000-420540-147-0	Medical Deduction Reimbursement	492	252	-	516	-
	Personnel	\$ 412,991	\$ 415,501	\$ 653,594	\$ 569,615	\$ 661,356
1000-420540-210-0	Office Supplies & Materials	1,133	1,687	2,000	958	2,000
1000-420540-220-0	Operating Supplies	5,623	8,160	6,000	11,676	8,250
1000-420540-230-0	Repair & Maintenance Supplies	1,188	1,254	1,200	174	1,200
1000-420540-310-0	Communication & Transportation	2,574	1,290	1,900	1,068	1,900
1000-420540-320-0	Printing, Duplicating, & Binding	198	127	500	-	500
1000-420540-330-0	Publicity, Subscriptions & Dues	4,597	5,304	5,300	5,692	5,300
1000-420540-340-0	Utility Services	7,667	6,551	7,500	6,817	7,500
1000-420540-350-0	Professional Services	60,653	40,421	90,000	5,399	120,000
1000-420540-360-0	Repair & Maintenance Services	1,830	1,458	10,550	1,040	10,550
1000-420540-370-0	Travel & Training	8,117	2,429	7,000	425	10,000
1000-420540-390-0	Other Purchased Services	4,308	3,268	3,100	6,648	3,100
1000-420540-397-0	Contracted Workers	1,223	-	1,200	-	-
1000-420540-510-0	Insurance	15,963	12,499	18,059	13,059	18,005
1000-420540-530-0	Rent / Lease	1,620	1,808	1,625	1,620	1,625
1000-420540-540-0	Special Assessments	572	106	600	106	110
	Materials and Services	\$ 117,266	\$ 86,362	\$ 156,534	\$ 54,681	\$ 190,040
1000-420540-940-0	Machinery & Equipment	1,622	-	5,000	2,866	-
	Capital	\$ 1,622	\$ -	\$ 5,000	\$ 2,866	\$ -
	Total Community Planning	\$ 531,879	\$ 501,863	\$ 815,128	\$ 627,162	\$ 851,396

Community Agencies, Cemetery Services & Contingency

Community Agencies Division

Purpose

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

FY 2022 Objectives

The objective of the Community Agencies Division for this 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 2022 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 2022 Objectives

The objective of the Cemetery Division this fiscal year is to provide budget authority for the maintenance of the Whitefish Cemetery. For FY22, the City is maintaining budget for a Cemetery Project at \$20,000 for possible site development analysis or the purchase of an additional columbarium.

Contingency

The City has allocated \$10,000 for a Contingency budget. The allocation provides flexibility to quickly respond to changing COVID or other situations. The contingency allocation decreased from \$25,000 in budgeted FY21.

General Fund - 1000

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Community Agencies						
1000-430400-790-0	Grants & Contributions - S.N.O.W Bus	9,300	9,300	9,300	7,500	7,500
1000-430400-790-0	Grants & Contributions - Eagle Transit	7,500	7,500	7,500	9,300	9,300
1000-430400-790-0	Grants & Contributions - Whitefish Community Center	1,500	1,500	1,500	1,500	1,500
1000-460050-730-0	Grants to other Institutions - Cultural Art Pass Through	-	-	10,000	-	-
1000-470000-790-0	Grants & Contributions - Whitefish Housing Authority	-	12,000	13,500	12,481	13,500
1000-460050-510-0	Insurance - O'Shaughnessy	2,661	3,053	3,172	3,172	3,257
1000-460445-510-0	Insurance - Wave	6,832	7,126	15,470	15,470	15,884
	Materials and Services	\$ 27,793	\$ 40,478	\$ 60,442	\$ 49,422	\$ 50,941
	Total Community Agencies	\$ 27,793	\$ 40,478	\$ 60,442	\$ 49,422	\$ 50,941
Cemetery Services						
1000-430900-110-0	Salaries and Wages	3,763	3,857	3,655	\$ 3,635	3,813
1000-430900-112-0	Permanent Part Time	-	201	-	90	-
1000-430900-120-0	Overtime	2	1	-	\$ 5	-
1000-430900-140-0	Employer Contributions	1,224	1,267	1,145	\$ 1,139	1,302
	Personnel	\$ 4,989	\$ 5,326	\$ 4,800	\$ 4,870	\$ 5,115
1000-430900-220-0	Operating Supplies	1,066	-	1,000	304	1,000
1000-430900-230-0	Repair & Maintenance Supplies	-	17	200	-	200
1000-430900-340-0	Utility Services	795	848	1,100	883	1,100
1000-430900-350-0	Professional Services	-	-	2,000	-	2,000
1000-430900-360-0	Repair & Maintenance Services	1,025	3,000	1,800	200	1,800
1000-430900-390-0	Other Purchased Services	350	1,350	2,000	1,900	2,000
1000-430900-510-0	Insurance	141	124	136	136	151
1000-430900-540-0	Special Assessments	-	-	250	-	250
	Materials and Services	\$ 3,376	\$ 5,339	\$ 8,486	\$ 3,424	\$ 8,501
1000-430900-930-0	Improvements Other than Buildings	-	-	20,000	-	20,000
	Capital	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000
	Total Cemetery Services	\$ 8,366	\$ 10,665	\$ 33,286	\$ 8,293	\$ 33,616
Operating Contingency						
1000-510900-220-0	Operating Supplies	-	-	-	20,780	-
1000-510900-390-0	Other Purchased Services	-	-	-	137,017	6,500
1000-510900-790-0	Grants & Contributions	-	-	-	6,229	-
1000-510900-870-0	Operating Contingency	-	-	25,000	-	10,000
	Materials and Services	\$ -	\$ -	\$ 25,000	\$ 164,025	\$ 16,500
	Total Operating Contingency	\$ -	\$ -	\$ 25,000	\$ 164,025	\$ 16,500
Transfers						
1000-521004-820-0	Transfers to Other Funds	793,990	818,603	883,426	883,426	883,426
1000-521005-820-0	Transfers to Other Funds	2,366,862	2,545,235	2,657,502	2,657,502	2,657,502
1000-521006-820-0	Transfers to Other Funds	700,380	853,092	953,092	953,092	953,092
1000-521031-820-0	Transfers to Other Funds	34,371	34,371	34,371	34,371	34,371
	Other Financing Uses	\$ 3,895,603	\$ 4,251,301	\$ 4,528,391	\$ 4,528,392	\$ 4,528,391
	Total Transfers	\$ 3,895,603	\$ 4,251,301	\$ 4,528,391	\$ 4,528,392	\$ 4,528,391

General Fund - 1000

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
	Total Expenditures	\$ 5,089,968	\$ 5,454,721	\$ 6,451,080	\$ 6,309,209	\$ 6,340,086
	Ending Fund Balance	\$ 1,506,858	\$ 1,694,577	\$ 1,617,108	\$ 2,054,692	\$ 2,276,386



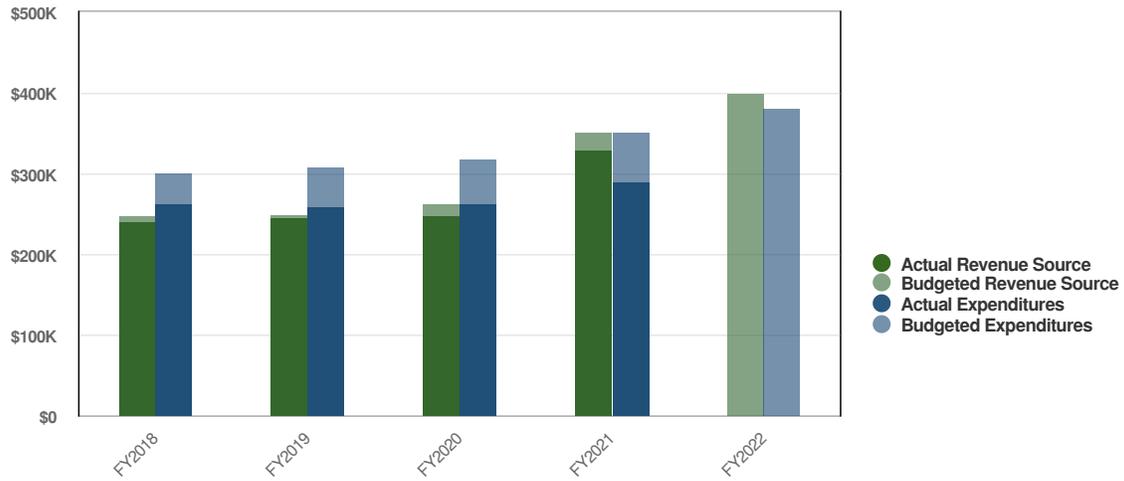
Library Fund

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

Summary

The City of Whitefish is projecting \$371.3K of revenue in FY2022, which represents a 5.4% increase over the prior year. Budgeted expenditures are projected to increase by 8.8% or \$30.75K to \$381.71K in FY2022.

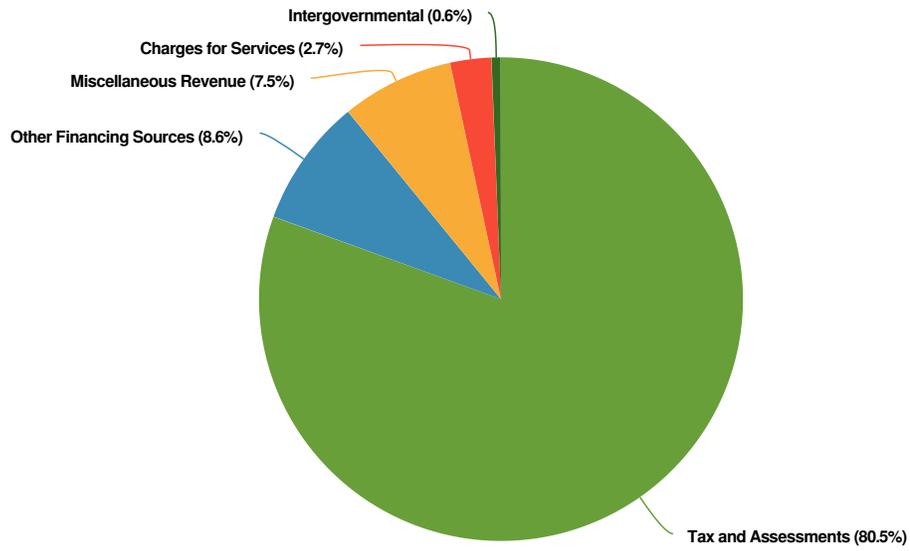


Revenues by Source

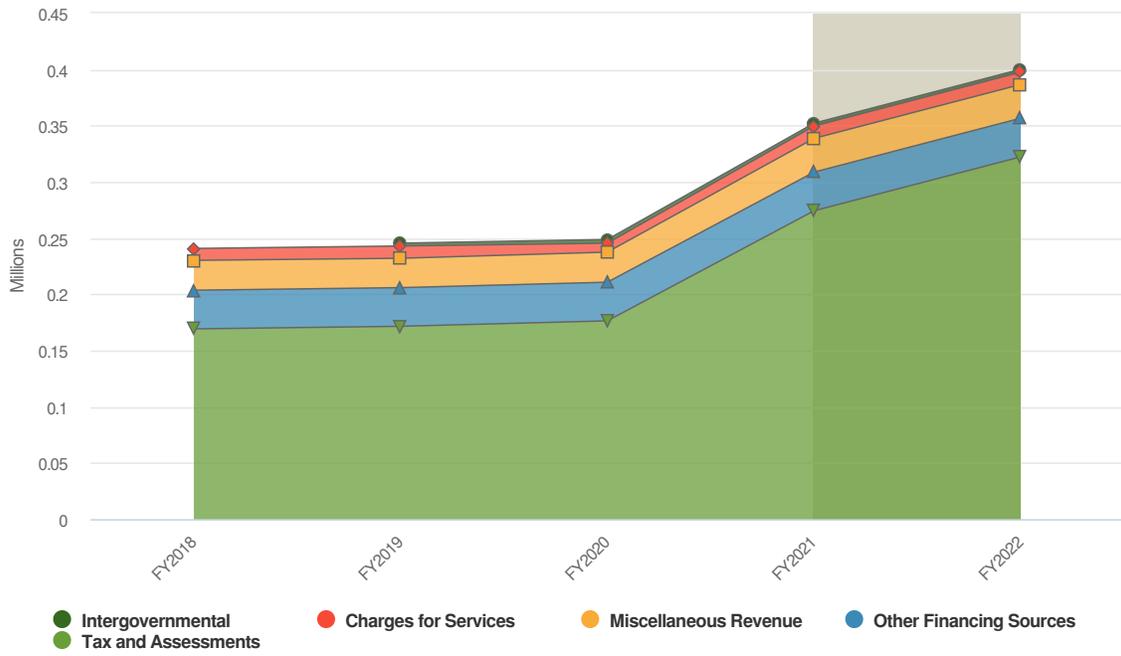
Revenue Changes and Notes:

- Increase in Property Taxes due to new construction and higher valuations. \$19,131

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



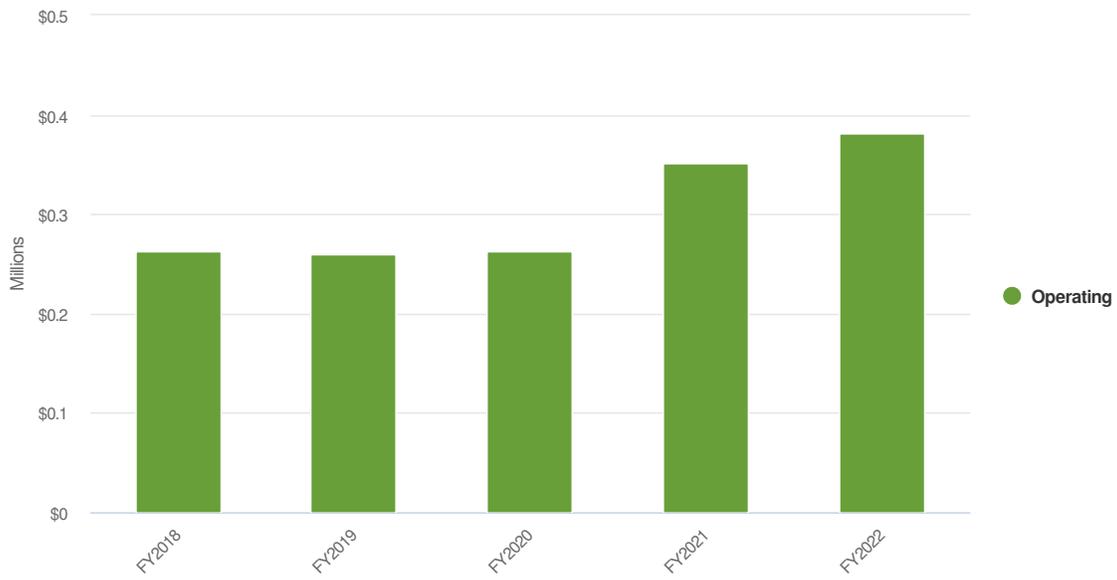
Grey background indicates budgeted figures.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



FY 2022 Objectives

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

Expenditure Changes and Notes:

- Increase in Salary and Wages due to FY22 Salary Plan and the addition of 10 hours for part-time staff. \$19,923.

Library Fund - 2220

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 77,815	\$ 63,622	\$ 43,766	\$ 43,766	\$ 81,377
Revenues						
2220-311010	Real Property Taxes	170,627	175,433	273,296	266,126	321,269
2220-311020	Personal Property Taxes	933	964	1,000	983	1,000
	Taxes	\$ 171,560	\$ 176,396	\$ 274,296	\$ 267,109	\$ 322,269
2220-331110	Federal Disaster Aid - CARES ACT	-	475	-	795	-
2220-334100	Library State Aid	2,555	-	2,500	2,343	2,500
2220-335210	Pers Prop Tax Reimbursement	-	-	-	-	-
	Intergovernmental	\$ 2,555	\$ 475	\$ 2,500	\$ 3,138	\$ 2,500
2220-346070	Library Collections	10,920	7,968	11,000	5,235	11,000
	Charges for Services	\$ 10,920	\$ 7,968	\$ 11,000	\$ 5,235	\$ 11,000
2220-362000	Other Miscellaneous Revenue	-	-	-	-	-
2220-365000	Contributions and Donations	-	-	-	7,500	-
2220-365003	Contributions and Donations - Donor Restricted Use	-	-	-	-	-
2220-365010	Private Gifts and Bequests	26,114	26,747	30,000	11,861	30,000
2220-365100	Miscellaneous	-	-	-	-	-
	Miscellaneous Revenues	\$ 26,114	\$ 26,747	\$ 30,000	\$ 19,361	\$ 30,000
2220-383004	Operating Transfer from General Fund	34,371	34,371	34,371	34,371	34,371
	Other Financing Sources	\$ 34,371	\$ 34,371	\$ 34,371	\$ 34,371	\$ 34,371
	Total Revenues	\$ 245,520	\$ 245,956	\$ 352,167	\$ 329,214	\$ 400,140

Library Fund - 2220

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Expenditures						
2220-460120-110-0	Salaries and Wages	64,193	71,057	72,689	68,871	75,276
2220-460120-111-0	Seasonal / Temporary	-	-	-	-	-
2220-460120-112-0	Permanent Part Time	70,328	71,994	95,775	77,529	108,398
2220-460120-120-0	Overtime	-	-	-	5	-
2220-460120-140-0	Employer Contributions	39,099	38,868	47,669	44,810	52,113
2220-460120-147-0	Medical Deduction Reimbursement	-	-	-	-	-
	Personnel	\$ 173,621	\$ 181,919	\$ 216,133	\$ 191,215	\$ 235,787
2220-460120-210-0	Office Supplies & Materials	3,015	4,250	3,500	2,622	3,600
2220-460120-220-0	Operating Supplies	4,813	4,870	6,000	5,020	6,000
2220-460120-221-0	Library Materials	13,563	11,674	16,000	11,882	18,000
2220-460120-229-0	Library Materials Processing	1,542	1,742	3,000	927	2,000
2220-460120-230-0	Repair & Maintenance Supplies	441	331	1,500	-	200
2220-460120-310-0	Communication & Transportation	5,931	3,140	6,000	4,421	6,000
2220-460120-320-0	Printing, Duplicating, & Binding	-	-	-	-	-
2220-460120-330-0	Publicity, Subscriptions & Dues	9,328	11,550	13,500	9,969	14,000
2220-460120-340-0	Utility Services	15,755	14,871	18,000	13,826	18,000
2220-460120-350-0	Professional Services	130	-	-	-	-
2220-460120-360-0	Repair & Maintenance Services	16,193	16,353	35,000	29,771	38,000
2220-460120-362-0	Office Machinery & Computers	2,326	1,639	5,500	6,188	7,500
2220-460120-370-0	Travel & Training	1,568	122	2,000	455	2,000
2220-460120-390-0	Other Purchased Services	717	1,638	3,100	1,686	3,300
2220-460120-397-0	Contracted Workers	-	-	750	-	750
2220-460120-510-0	Insurance	6,208	6,327	6,852	6,852	8,717
2220-460120-540-0	Special Assessments	409	488	425	478	425
2220-460120-870-0	Operating Contingency	-	-	8,000	-	10,000
2220-460120-880-0	Administrative Costs	4,151	4,900	5,700	6,292	7,070
	Materials and Services	\$ 86,091	\$ 83,895	\$ 134,827	\$ 100,388	\$ 145,562
2220-460120-920-0	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -
2220-460120-930-0	Improvements Other than Buildings	\$ -	\$ -	\$ -	\$ -	\$ -
2220-460120-940-0	Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 259,712	\$ 265,813	\$ 350,960	\$ 291,603	\$ 381,349
Ending Fund Balance		\$ 63,622	\$ 43,766	\$ 44,973	\$ 81,377	\$ 100,168



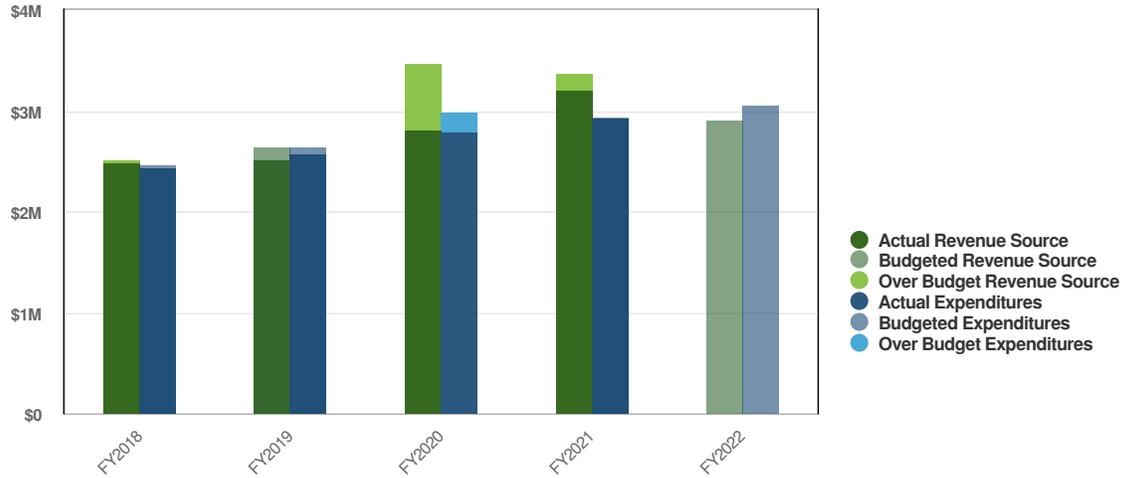
Law Enforcement

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.

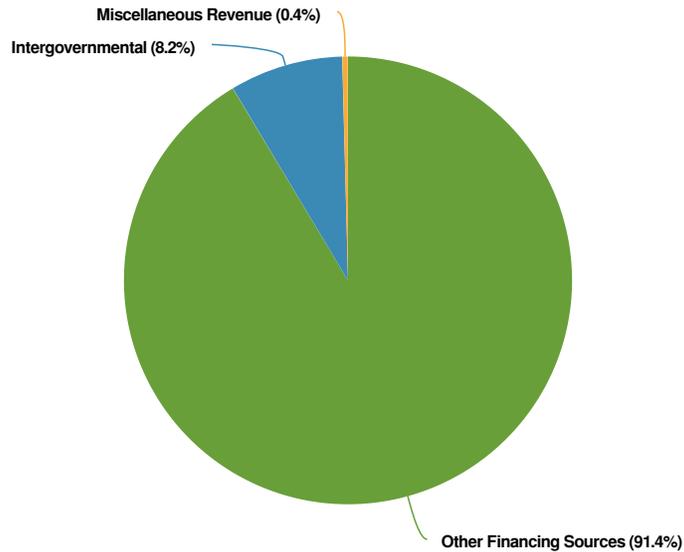
Summary

The City of Whitefish is projecting \$2.92M of revenue in FY2022, which represents a 9.2% decrease over the prior year. Budgeted expenditures are projected to increase by 4.3% or \$126.71K to \$3.07M in FY2022.

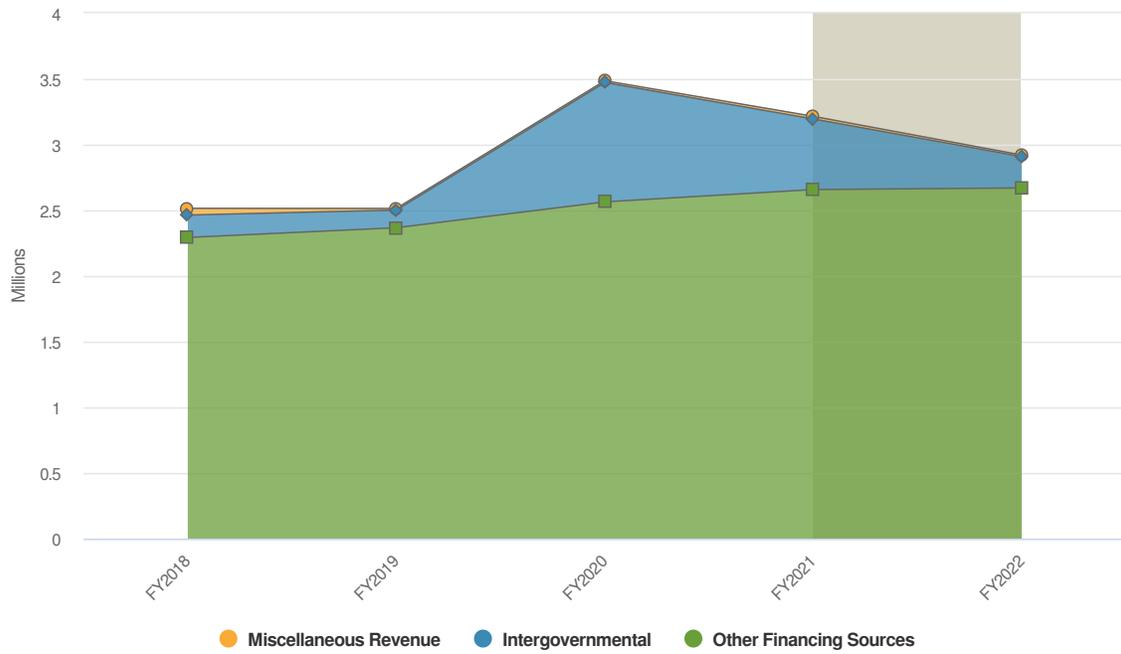


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



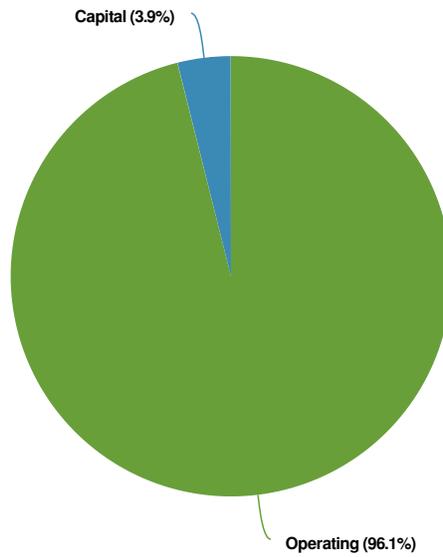
Grey background indicates budgeted figures.

Revenue Changes and Notes:

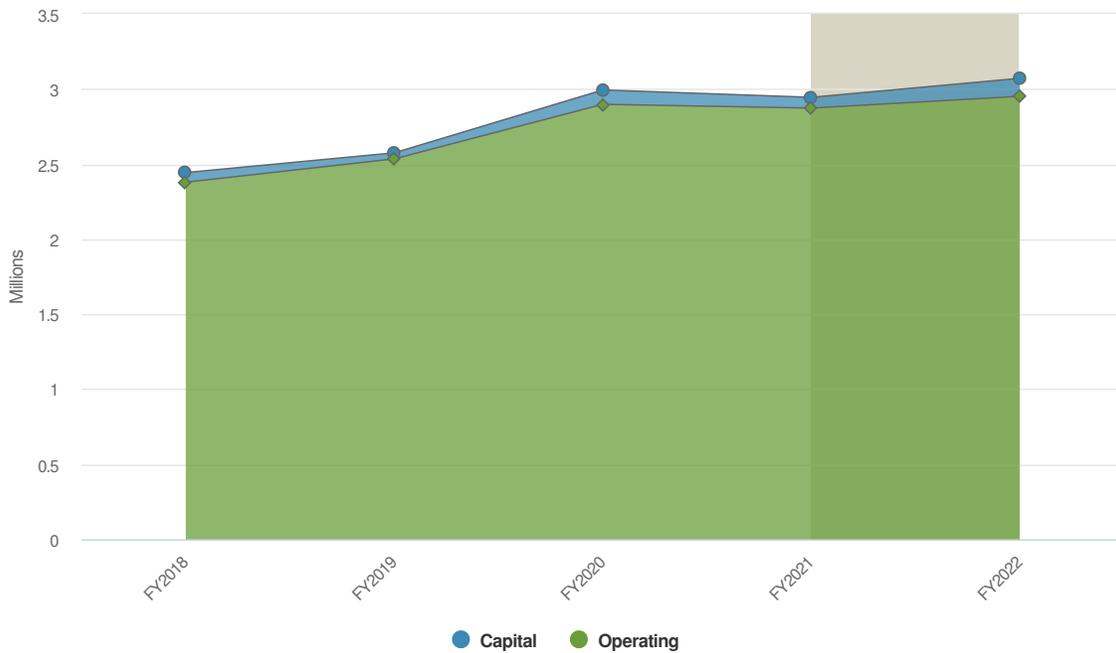
- o Decrease in CARES Act Funding. \$317,601
- o Increase in MDT Equipment Grant for new Radios \$20,000

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

FY 2022 Objectives

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

Expenditure Changes and Notes:

- o Increase in Salary and Wages due to FY22 Salary Plan, Holiday Pay and Retirement related Payouts. \$237,388
- o Decrease in Employer Contributions due to savings in Workers' Comp and Health Care selections. \$20,452.
- o Increase in Repair and Maintenance Supplies for fuel. \$5,000
- o Increase in Travel & Training Budget primarily for Ammunition used in training exercises \$5,000
- o Increase in Insurance for vehicles, property and liability. \$18,039
- o Increase in Administrative Costs due to higher training, IT and Insurance. \$8,193.
- o Capital Project #1 - Portable Radio Replacement. Replace 10 portable radios used by patrol in 2010 with dual band 800 MHz capability. Stonegarden Equipment grant to be requested for half of the radios. \$60,000.
- o Capital Project #2 - Vehicle Replacement. Replace 2012 Ford Explorer. \$53,000.
- o Capital Project #3 - Copier. New multi- function copier to replace current unit which was purchased in 2010. Current unit is only partially functional and needs replaced. \$6,837.

Law Enforcement Fund - 2300

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 53,822	\$ (7,362)	\$ 435,486	\$ 435,486	\$ 878,619
Revenues						
2300-331000	Federal Grants	913	4,183	3,000	-	3,000
2300-331001	HB645-ESC Construction	-	-	-	-	-
2300-331002	Internet Crimes Against Children Grant	-	-	-	-	-
2300-331110	Federal Disaster Aid - CARES ACT	-	322,192	317,601	524,276	-
2300-331112	Homeland Security	-	-	-	-	-
2300-334011	Byrne Grant - Reimbursement from NW Drug Task Force	-	-	-	-	-
2300-334012	Traffic Safety	-	-	-	-	-
2300-334090	DOT Traffic Safety Equipment Grant	-	-	-	-	-
2300-334091	Overtime Reimbursement from DOT	8,333	14,913	22,500	14,655	22,500
2300-334151	MDT Equipment Grant	-	93,691	10,000	-	30,000
2300-337010	HIDA - Overtime Reimbursmt from NW Drug Task Force	-	-	-	-	11,500
2300-337011	2020 OCDETF SLOT GRANT	-	-	11,500	-	1,500
2300-337012	Homeland Security Grant	-	-	1,500	-	-
2300-337013	Youth Mentoring Grant	-	-	-	-	-
2300-337014	Drug Task Force Grant	89,215	98,750	79,500	92,184	79,500
2300-337015	COPS Hiring Grant	-	-	-	-	-
2300-337017	Officer Retention and Protection Grant	-	-	-	-	-
2300-337018	Dept of Justice Grant	2,319	7,572	35,000	5,246	35,000
2300-337019	School District 44 Reimbursement SRO	33,773	64,897	56,744	55,118	55,921
	Intergovernmental	\$ 134,552	\$ 606,199	\$ 537,345	\$ 691,480	\$ 238,921
2300-362000	Other Miscellaneous Revenue	12,013	13,522	20,000	14,350	12,000
2300-365000	Contributions and Donations	355	145	-	1,000	-
	Miscellaneous	\$ 12,368	\$ 13,667	\$ 20,000	\$ 15,350	\$ 12,000
2300-382010	Sale of General Fixed Assets	-	18,414	-	9,000	12,000
2300-383004	Operating Transfer from General Fund	2,366,862	2,545,235	2,657,502	2,657,502	2,657,502
	Other Financing Sources	2,366,862	2,563,649	2,657,502	2,666,502	2,669,502
	Total Revenues	\$ 2,513,783	\$ 3,183,515	\$ 3,214,847	\$ 3,373,332	\$ 2,920,423

Law Enforcement Fund - 2300

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Expenditures						
2300-420100-110-0	Salaries and Wages	1,282,252	1,384,705	1,456,100	1,425,583	1,693,488
2300-420100-112-0	Permanent Part Time	31,887	48,721	48,793	34,723	49,194
2300-420100-120-0	Overtime	81,700	68,542	90,121	83,428	90,138
2300-420100-140-0	Employer Contributions	613,585	613,977	703,230	665,006	673,672
2300-420100-147-0	Medical Deduction Reimbursement	3,936	3,096	-	2,063	-
	Personnel	\$ 2,013,360	\$ 2,119,041	\$ 2,298,244	\$ 2,210,803	\$ 2,506,492
2300-420100-210-0	Office Supplies & Materials	3,693	2,346	8,000	1,212	4,000
2300-420100-220-0	Operating Supplies	30,806	75,180	50,000	74,888	50,000
2300-420100-230-0	Repair & Maintenance Supplies	50,688	42,748	45,000	43,625	50,000
2300-420100-310-0	Communication & Transportation	1,079	1,040	1,100	1,068	1,100
2300-420100-320-0	Printing, Duplicating, & Binding	-	-	-	-	-
2300-420100-330-0	Publicity, Subscriptions & Dues	8,479	6,412	6,000	11,169	6,000
2300-420100-340-0	Utility Services	31,995	32,943	33,000	34,034	27,000
2300-420100-350-0	Professional Services	5,621	6,249	7,500	8,350	7,500
2300-420100-360-0	Repair & Maintenance Services	48,220	39,026	44,800	45,225	44,800
2300-420100-361-0	Motor Vehicle	-	-	-	-	-
2300-420100-370-0	Travel & Training	15,966	15,582	20,000	20,330	25,000
2300-420100-380-0	Training Services	250	-	-	-	-
2300-420100-390-0	Other Purchased Services	156,015	148,399	166,880	169,136	12,000
2300-420100-397-0	Contracted Workers	79,514	60,385	79,500	75,693	79,500
2300-420100-510-0	Insurance	42,810	41,124	44,501	45,751	62,540
2300-420100-540-0	Special Assessments	429	429	500	429	500
2300-420100-880-0	Administrative Costs	45,812	54,242	68,085	66,910	75,154
	Materials and Services	\$ 521,376	\$ 526,106	\$ 574,866	\$ 597,820	\$ 445,094
2300-420100-920-0	Buildings	-	-	30,600	18,606	-
2300-420100-940-0	Machinery & Equipment	40,230	95,521	41,000	102,970	119,837
	Capital	\$ 40,230	\$ 95,521	\$ 71,600	\$ 121,576	\$ 119,837
	Total Expenditures	\$ 2,574,967	\$ 2,740,667	\$ 2,944,710	\$ 2,930,199	\$ 3,071,423
	Ending Fund Balance	\$ (7,362)	\$ 435,486	\$ 705,623	\$ 878,619	\$ 727,619



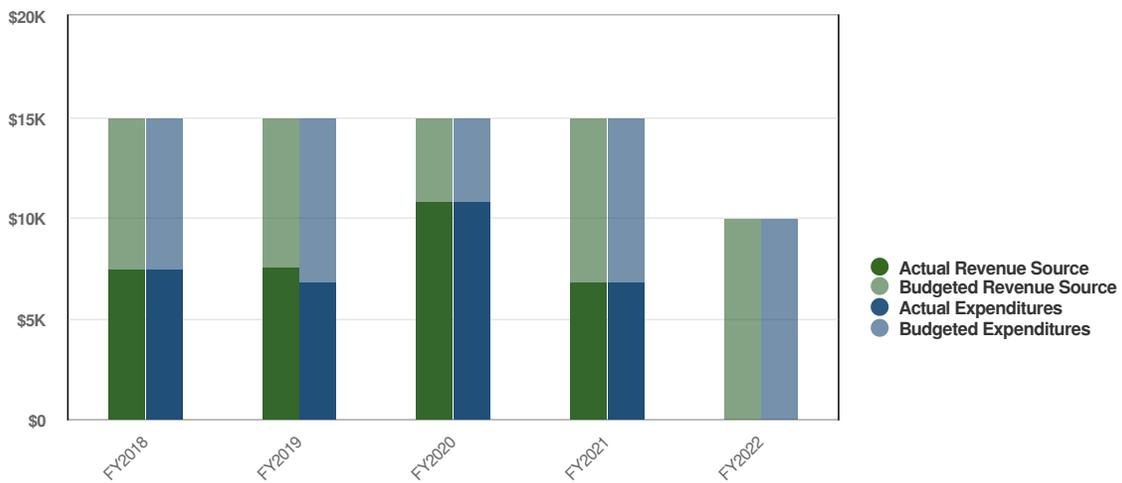
Crime Victims Assistance

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.

Summary

The City of Whitefish is projecting \$10,000 of revenue in FY2022, which represents a \$5,000 decrease over the prior year. Budgeted expenditures are also projected to decrease by \$5,000 in FY2022.



FY2022 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.

Victim & Witness Assistance Fund - 2017

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 743	\$ 1,473	\$ 1,473	\$ 1,473	\$ 1,473
Revenues						
2917-351015	Victims and Witness Advocate Surcharge	7,568	10,850	15,000	6,791	10,000
	Fines and Forfeitures	\$ 7,568	\$ 10,850	\$ 15,000	\$ 6,791	\$ 10,000
	Total Revenues	\$ 7,568	\$ 10,850	\$ 15,000	\$ 6,791	\$ 10,000
Expenditures						
2917-410370-725-0	Crime Victim's Assistance	6,838	10,850	15,000	6,791	10,000
	Materials and Services	\$ 6,838	\$ 10,850	\$ 15,000	\$ 6,791	\$ 10,000
	Total Expenditures	\$ 6,838	\$ 10,850	\$ 15,000	\$ 6,791	\$ 10,000
Ending Fund Balance		\$ 1,473	\$ 1,473	\$ 1,473	\$ 1,473	\$ 1,473



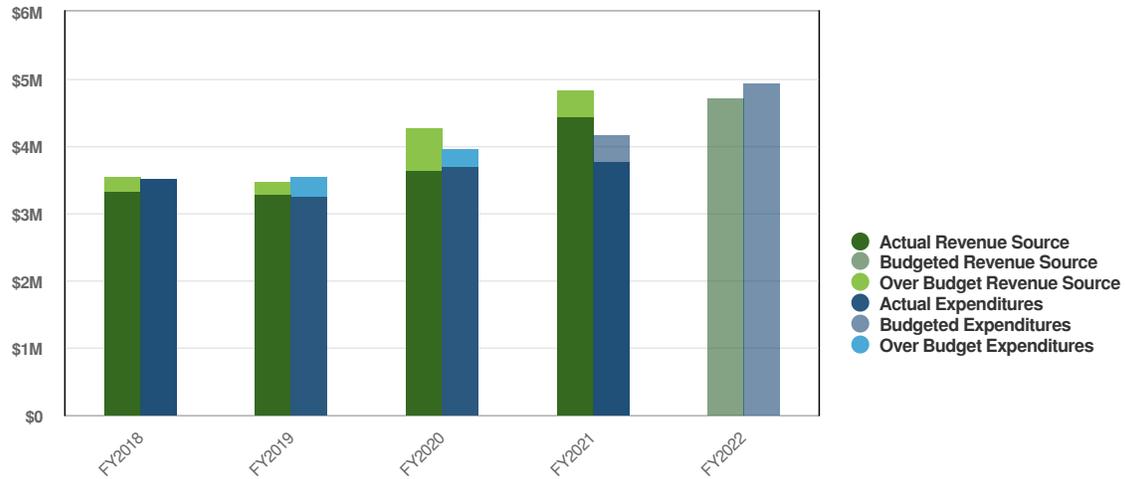
Fire And Ambulance

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.

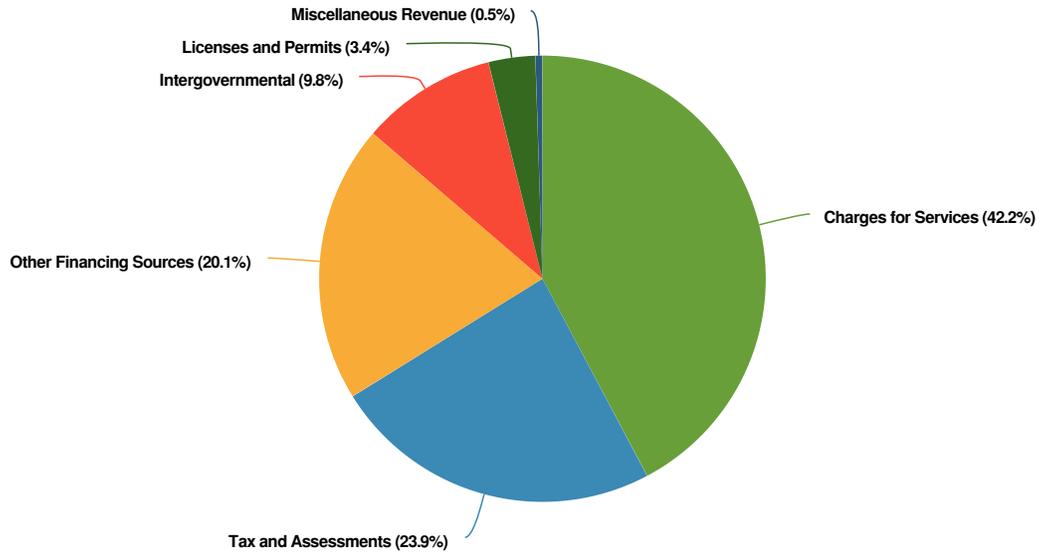
Summary

The City of Whitefish is projecting \$4.74M of revenue in FY2022, which represents a 6.6% increase over the prior year. Budgeted expenditures are projected to increase by 18.8% or \$786.75K to \$4.96M in FY2022.

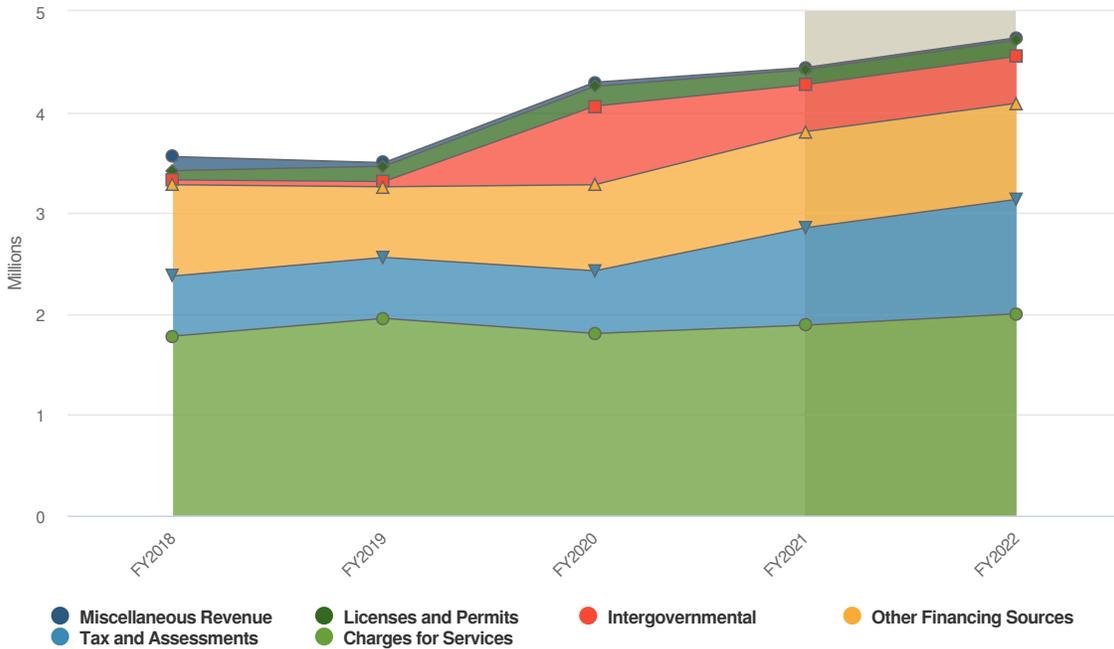


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Grey background indicates budgeted figures.

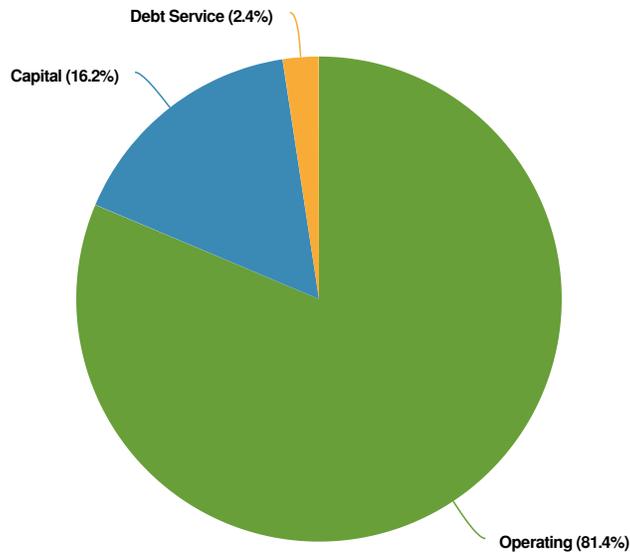
Revenue Changes and Notes:

- Increase in Property Taxes due to new construction and higher valuations. \$67,569
- Increase in Fire Prevention Program Fee derived from new construction in the City. \$10,000

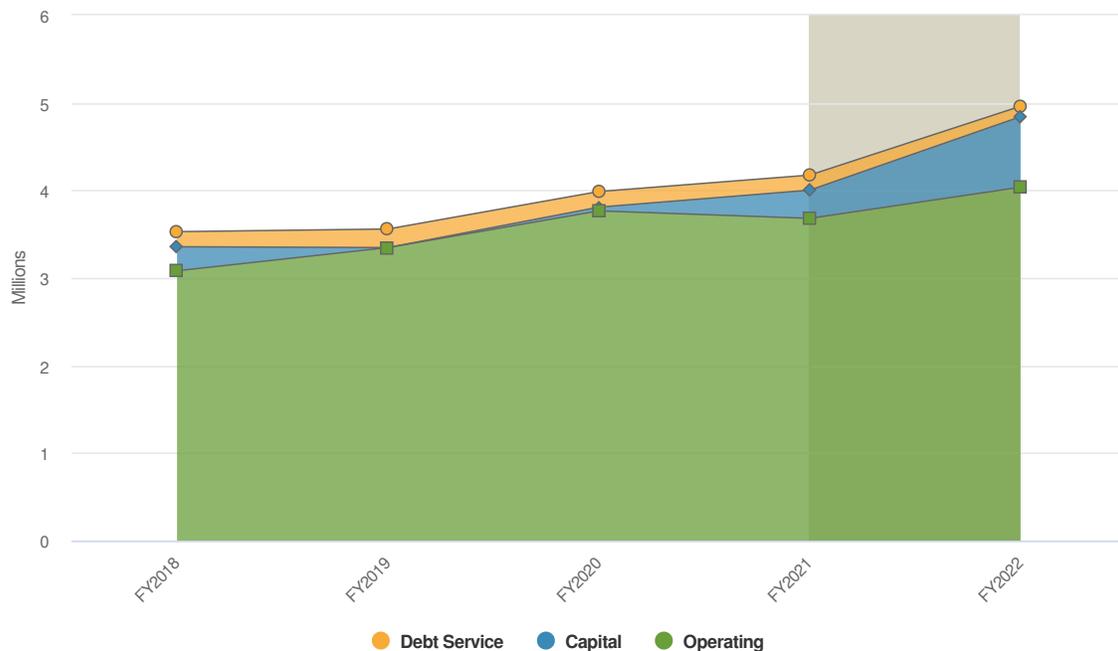
- Increase in Federal Grants for an Assistance to Firefighter Grant totaling \$405,000 for a Type 3 Fire Truck which is an increase over the FY21 grant. Increase for FY22 is \$348,750.
- Increase in Countywide Assessment. \$60,000.
- Increase in Rural Fire Protection Assessments for service \$314,189 for FY22 and an additional \$100,000 for a new Fire Engine when purchased. Increase over FY21 is \$112,084 of which the \$100,000 would be one-time.
- Increase in Contributions and Donations for a local community grant for Firefighter personal protective gear. \$4,000.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

FY 2022 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.

Expenditure Changes and Notes:

- Increase in Salary and Wages due to FY22 Salary Plan, Holiday Payouts and two 40-hour Firefighter/Paramedic FTEs requested. Fire \$70,206, Ambulance \$154,589.
- Increase in Employer Contributions due to Health Care Selections, higher salaries and wages and cost related to the two proposed FTEs. Fire \$96,080, Ambulance \$64,096.
- Increase in Operating Supplies for Fire for 5 structural Personal Protective Equipment, \$2,000 for complete Firefighter kits for the proposed FTEs and \$2,000 for radios. \$19,000.
- Increase in Operating Supplies for Ambulance for new radios. \$6,500
- Increase in Other Purchased Services primarily for a one-time contribution toward the Whitefish Fire Service Area burn tower repair for \$30,000 which is partially offset by a reduction in the FECC costs. Overall net increase of \$25,000.
- Decrease in Other Purchased Services in Ambulance due to the FECC being paid with a County Assessment. -\$18,000.
- Increase in Insurance for vehicles, property and liability. \$12,774 for Fire and \$10,490 for Ambulance.
- Decrease in Professional Services due to only a portion of the Master Plan occurring in FY22 compared to FY21. -\$10,000.
- Decrease in Principal and Interest due to paying off the Fire SCBAs in FY21. \$51,724.
- Capital Project #1 – Ambulance. Replace a 10-year old ambulance in recommended replacement schedule. Carried over from FY21. \$248,780.
- Capital Project #2 - Brush Truck. Replace the 22-year old Wildland Fire truck. The truck would use the existing flatbed. 100% Fire. Carried over from FY21. \$50,000.
- Capital Project #3 – Replacement Copier - Current copier is malfunctioning and loses connection with the network. The proposed equipment would be a multifunction system that copies, scans and faxes. \$7,000.
- Capital Project #4 - Type 3 Fire Engine. This equipment is designed for mountainous and rural communities with four-wheel drive that can respond to wildfires. This fire engine replaces the City's 1995 Type 1 vehicle. Funding includes \$100,000 from the Whitefish Fire Service Area and \$350,000 in grant funds. Should the City not be awarded the grant, then a spend-down of

cash reserves or a short-term InterCap loan may be considered to ensure this purchase moves forward as scheduled.
\$450,000.

- o Capital Project #5 – Command Vehicle. The current Assistant Fire Chief's vehicle is 18-years old and experiencing engine problems and will not be able to be used as a utility vehicle. The request is to order a new pick-up for the Fire Chief and move the current 2018 Fire Chief's vehicle to become the Assistant Fire Chief's vehicle. \$50,000.

Fire and Ambulance Fund - 2340

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 461,219	\$ 401,565	\$ 649,681	\$ 649,681	\$ 1,727,559
Revenues						
2340-311010	Real Property Taxes	600,447	617,362	961,265	936,517	1,130,086
2340-311020	Personal Property Taxes	3,281	3,391	4,000	3,458	4,000
	Taxes	\$ 603,729	\$ 620,753	\$ 965,265	\$ 939,975	\$ 1,134,086
2340-323015	Fire Prevention Program Fee	151,075	195,293	150,000	208,190	160,000
2340-323051	Burning Permit	100	100	100	225	100
	Licenses & Permits	\$ 151,175	\$ 195,393	\$ 150,100	\$ 208,415	\$ 160,100
2340-331000	Federal Grants	-	890	56,250	16,754	405,000
2340-331107	SAFER Grant	-	-	-	-	-
2340-331110	Federal Disaster Aid - CARES ACT	-	360,960	355,830	775,871	-
	Intergovernmental	\$ -	\$ 361,850	\$ 412,080	\$ 792,625	\$ 405,000
2340-338050	Portion of Countywide Ambulance Assessment	52,448	28,680	53,000	95,877	60,000
2340-342020	Rural Fire Protection Assessments	290,995	296,495	302,105	302,105	414,189
2340-342050	Ambulance Services	1,641,620	1,483,499	1,563,185	1,447,241	1,563,185
2340-342055	Rescue Care Program	22,925	26,065	23,000	23,744	23,000
	Charges for Services	\$ 2,007,988	\$ 1,834,739	\$ 1,941,290	\$ 1,868,967	\$ 2,060,374
2340-362000	Other Miscellaneous Revenue	35,548	40,373	20,000	77,635	20,000
2340-365000	Contributions and Donations	-	-	-	-	4,000
	Miscellaneous Revenues	\$ 35,548	\$ 40,373	\$ 20,000	\$ 77,635	\$ 24,000
2340-381070	Proceeds from Notes	-	-	-	-	-
2340-382010	Sale of General Fixed Assets	-	-	-	-	-
2340-382011	Proceeds From Property Sale	-	-	-	-	-
2340-383004	Operating Transfer from General Fund	700,380	853,092	953,092	953,092	953,092
	Other Financing Sources	\$ 700,380	\$ 853,092	\$ 953,092	\$ 953,092	\$ 953,092
	Total Revenues	\$ 3,498,820	\$ 3,906,200	\$ 4,441,827	\$ 4,840,710	\$ 4,736,652

Fire and Ambulance Fund - 2340

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Expenditures						
Fire and Rescue						
2340-420400-110-0	Salaries and Wages	497,694	600,146	572,438	523,184	643,120
2340-420400-112-0	Permanent Part Time	6,973	7,870	1,432	5,625	1,509
2340-420400-120-0	Overtime	31,652	30,671	31,207	36,800	29,111
2340-420400-140-0	Employer Contributions	214,160	243,576	269,450	264,442	293,688
2340-420400-147-0	Medical Deduction Reimbursement	784	475	-	553	-
2340-420400-190-0	Other Personal Services	-	2,302	5,000	8,486	5,000
	Personnel	\$ 751,263	\$ 885,040	\$ 879,527	\$ 839,090	\$ 972,428
2340-420400-210-0	Office Supplies & Materials	199	661	500	464	500
2340-420400-220-0	Operating Supplies	17,448	17,100	22,000	28,844	41,000
2340-420400-230-0	Repair & Maintenance Supplies	20,356	19,421	21,500	13,290	21,500
2340-420400-310-0	Communication & Transportation	118	2,600	250	299	250
2340-420400-320-0	Printing, Duplicating, & Binding	-	-	-	-	-
2340-420400-330-0	Publicity, Subscriptions & Dues	3,490	697	1,500	8,085	2,000
2340-420400-334-0	Tax, Law, & Other Service Subscription	-	-	-	-	-
2340-420400-340-0	Utility Services	14,710	15,979	15,000	15,781	15,000
2340-420400-350-0	Professional Services	1,124	3,234	13,200	9,658	9,400
2340-420400-360-0	Repair & Maintenance Services	45,144	26,892	41,080	21,905	41,080
2340-420400-370-0	Travel & Training	6,904	6,754	5,000	183	5,000
2340-420400-380-0	Training Services	9,022	1,273	2,500	1,690	2,500
2340-420400-390-0	Other Purchased Services	14,111	8,882	7,000	9,535	32,000
2340-420400-397-0	Contracted Workers	13	-	-	-	-
2340-420400-510-0	Insurance	25,548	22,910	23,934	25,155	36,708
2340-420400-540-0	Special Assessments	219	219	230	219	230
2340-420400-880-0	Administrative Costs	17,022	21,056	25,895	25,461	29,000
	Materials and Services	\$ 175,428	\$ 147,680	\$ 179,589	\$ 160,570	\$ 236,168
2340-420400-610-0	Principal	124,240	125,602	126,972	126,467	79,728
2340-420400-620-0	Interest	17,363	14,377	7,519	7,585	3,039
	Debt Service	\$ 141,603	\$ 139,979	\$ 134,491	\$ 134,052	\$ 82,767
2340-420400-920-0	Buildings	-	-	15,660	9,351	-
2340-420400-930-0	Improvements Other than Buildings	(0)	-	-	-	-
2340-420400-940-0	Machinery & Equipment	-	13,165	50,000	2,000	517,100
	Capital	\$ (0)	\$ 13,165	\$ 65,660	\$ 11,351	\$ 517,100
	Total Fire and Rescue	\$ 1,068,295	\$ 1,185,863	\$ 1,259,267	\$ 1,145,063	\$ 1,808,463
Ambulance						
2340-420730-110-0	Salaries and Wages	732,962	816,827	860,770	884,474	1,016,467
2340-420730-112-0	Permanent Part Time	13,318	14,198	-	9,891	-
2340-420730-120-0	Overtime	73,837	71,555	72,697	84,373	67,806
2340-420730-125-0	Stand By or Call Back Time	-	-	-	-	-
2340-420730-130-0	Vac/Sick/Pers/Comp Accrual	-	-	-	-	-
2340-420730-140-0	Employer Contributions	331,713	389,640	429,014	425,070	486,834
2340-420730-147-0	Medical Deduction Reimbursement	1,746	463	-	727	-
2340-420730-190-0	Other Personal Services	-	6,370	11,000	16,722	11,000

Fire and Ambulance Fund - 2340

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
	Personnel	\$ 1,153,576	\$ 1,299,055	\$ 1,373,481	\$ 1,421,258	\$ 1,582,108
2340-420730-210-0	Office Supplies & Materials	465	1,008	750	860	1,000
2340-420730-220-0	Operating Supplies	29,341	52,087	42,500	72,304	49,000
2340-420730-230-0	Repair & Maintenance Supplies	23,099	19,167	21,500	26,831	21,500
2340-420730-230-4	Repair & Maintenance Supplies	-	-	-	-	-
2340-420730-310-0	Communication & Transportation	104	54	500	72	500
2340-420730-320-0	Printing, Duplicating, & Binding	-	-	-	-	-
2340-420730-330-0	Publicity, Subscriptions & Dues	2,739	1,589	2,000	8,864	4,000
2340-420730-340-0	Utility Services	26,176	27,479	27,500	27,314	27,500
2340-420730-350-0	Professional Services	25,729	29,508	58,000	43,760	48,000
2340-420730-360-0	Repair & Maintenance Services	33,223	30,509	30,020	28,213	30,020
2340-420730-370-0	Travel & Training	5,158	3,365	5,000	1,093	5,000
2340-420730-380-0	Training Services	16,016	3,121	7,500	4,605	7,500
2340-420730-390-0	Other Purchased Services	33,672	20,378	20,000	19,759	2,000
2340-420730-397-0	Contracted Workers	13	-	-	-	-
2340-420730-510-0	Insurance	28,748	24,802	31,508	29,008	41,998
2340-420730-540-0	Special Assessments	512	512	600	512	600
2340-420730-555-0	Bank Service Charges	-	-	-	-	-
2340-420730-880-0	Administrative Costs	26,340	33,003	40,361	39,667	47,092
	Materials and Services	\$ 251,334	\$ 246,582	\$ 287,739	\$ 302,862	\$ 285,710
2340-420735-810-0	Losses (Bad Debt Expense)	212,661	35,153	168,250	98,428	168,250
2340-420735-811-0	Adjustments (Medicare, Medicaid & W/C)	797,982	818,222	781,593	693,928	781,593
2340-420735-812-0	Adjustments (Rescue Care)	4,106	5,337	10,000	5,955	10,000
2340-420735-813-0	Adjustments (City Resident)	-	-	-	-	-
2340-271500	Restatement Prior Year				(17,750)	
	Ambulance Account Adjustments	\$ 1,014,749	\$ 858,711	\$ 959,843	\$ 780,561	\$ 959,843
2340-420730-610-0	Principal	64,549	34,122	34,980	35,023	35,233
2340-420730-620-0	Interest	5,970	4,487	2,471	2,257	1,032
	Debt Service	\$ 70,520	\$ 38,609	\$ 37,451	\$ 37,280	\$ 36,265
2340-420730-920-0	Buildings	-	-	36,540	22,390	-
2340-420730-930-0	Improvements Other than Buildings	(0)	-	-	-	-
2340-420730-940-0	Machinery & Equipment	-	29,262	220,000	53,420	288,680
	Capital	\$ (0)	\$ 29,262	\$ 256,540	\$ 75,810	\$ 288,680
	Total Ambulance	\$ 2,490,179	\$ 2,472,220	\$ 2,915,054	\$ 2,617,769	\$ 3,152,606
	Total Fire and Ambulance Fund	\$ 3,558,474	\$ 3,658,083	\$ 4,174,321	\$ 3,762,832	\$ 4,961,069
	Ending Fund Balance	\$ 401,565	\$ 649,681	\$ 917,187	\$ 1,727,559	\$ 1,503,142



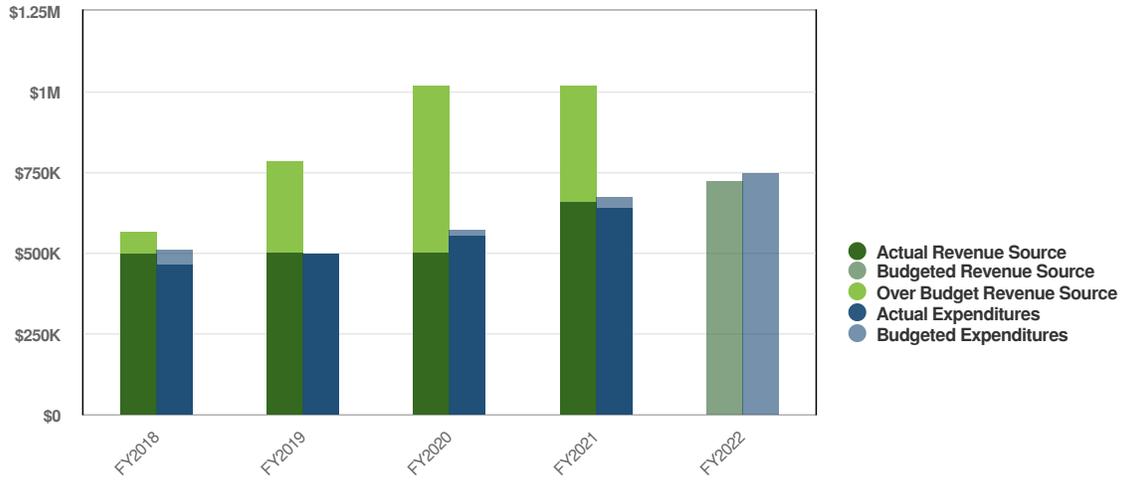
Building Codes

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.

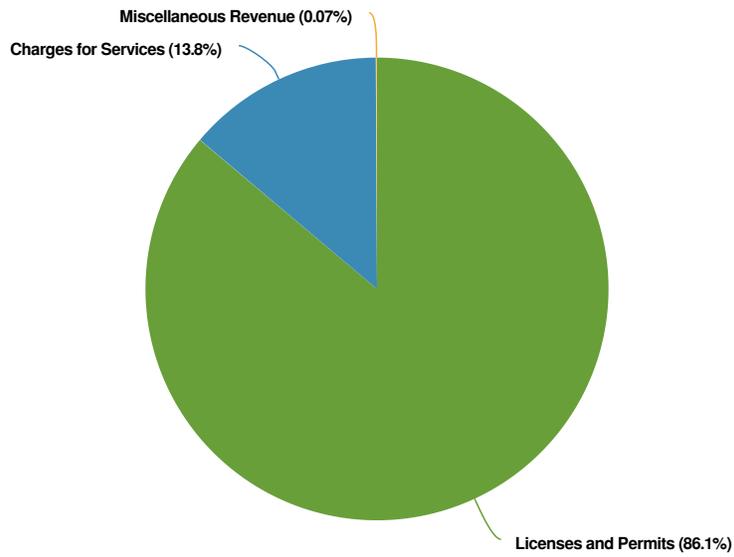
Summary

The City of Whitefish is projecting \$725.5K of revenue in FY2022, which represents a 9.8% increase over the prior year. Budgeted expenditures are projected to increase by 11% or \$74.37K to \$751.68K in FY2022.

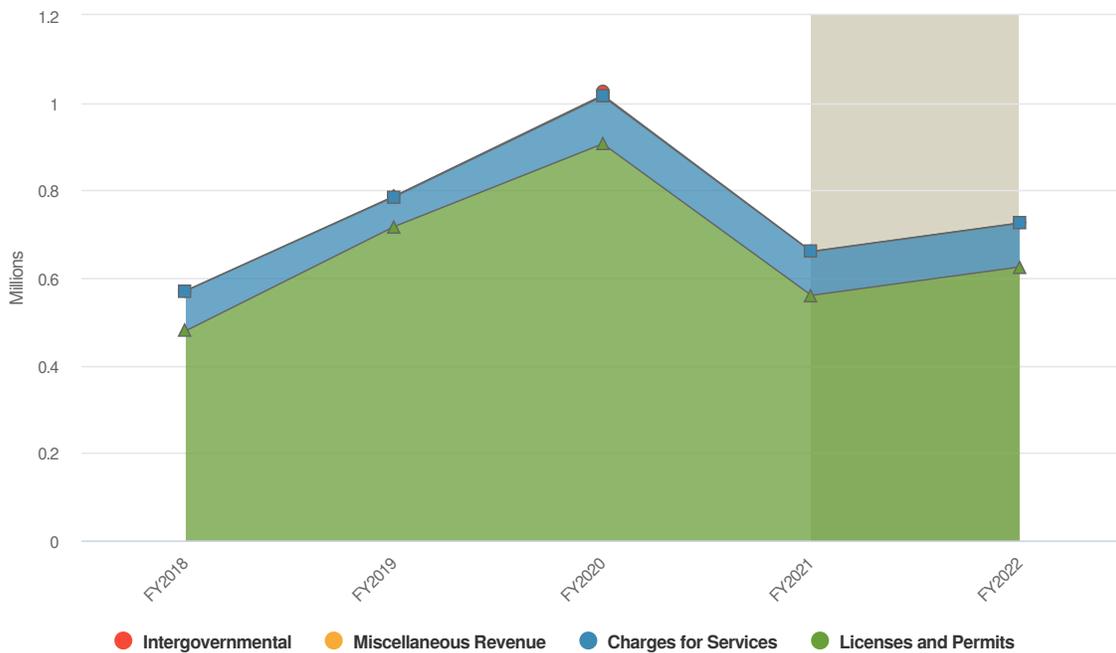


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



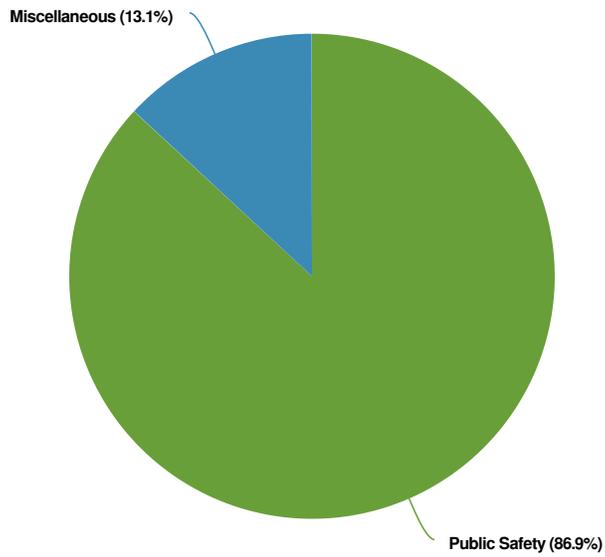
Grey background indicates budgeted figures.

Revenue Changes and Notes:

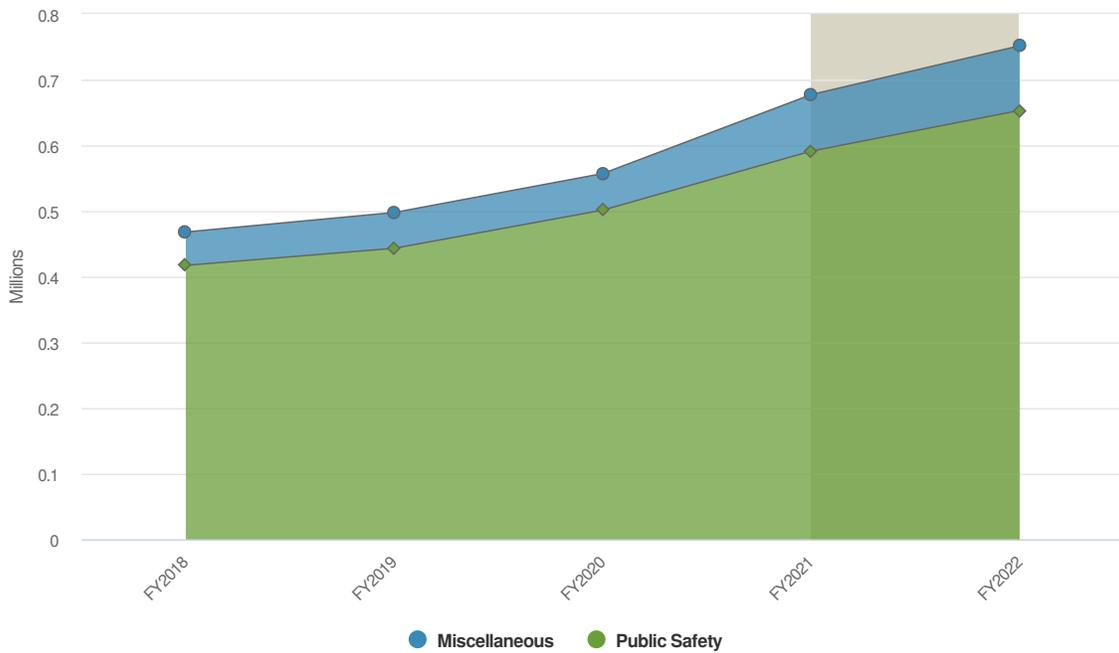
- Increases in all of the Revenues related to building in Whitefish due to strong construction activity. \$65,000

Expenditures by Function

Budgeted Expenditures by Function



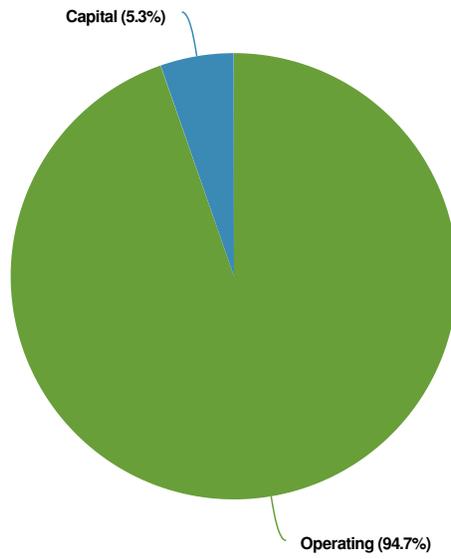
Budgeted and Historical Expenditures by Function



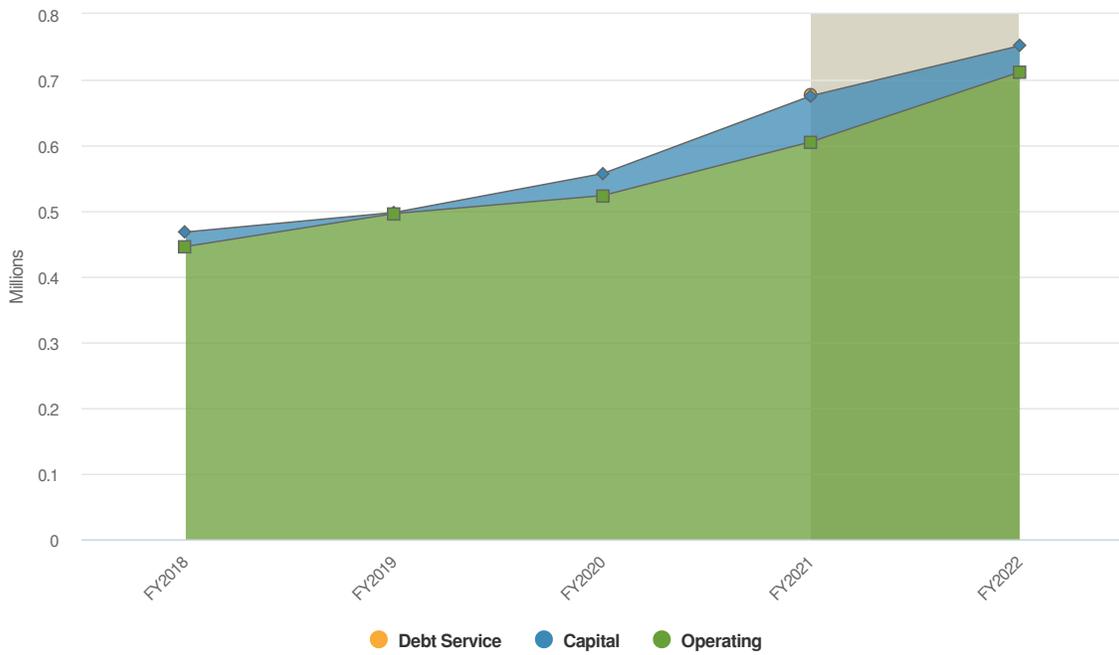
Grey background indicates budgeted figures.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

FY 2022 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 2022 budget proposes building activity to continue to grow from FY 2021 budget based on actuals.

Expenditure Changes and Notes:

- Increase in Salary and Wages due to FY 2022 Salary Plan and one new Planning and Building FTE to assist in addressing the increased construction activity in the City. Construction Inspection \$29,729 and Columbia Falls \$7,314.
- Increase in Employer Contributions due to one new Planning and Building FTE partially offset by reductions in Health Care and Workers' Comp. Construction Inspection \$15,838 and Columbia Falls \$4,150.
- Increase in Repair and Maintenance Services for a one-time remodel of the front desk area of City Hall to accommodate the new FTE. \$25,000.
- Capital Project #1 – Vehicle for Building Department. New vehicle added to fleet. \$40,000.
- Capital Project #2 – Storage Building for Building Department vehicles, tires, and files. \$100,000.

Building Codes Fund - 2394

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 245,360	\$ 534,457	\$ 988,920	\$ 988,920	\$ 1,371,314
Revenues						
2394-323010	Building Plan Review	245,232	322,513	200,000	284,981	225,000
2394-323011	Building Permit	339,421	413,022	250,000	436,444	275,000
2394-323012	Electrical Permit	51,600	67,329	40,000	73,184	45,000
2394-323013	Plumbing	40,439	49,125	35,000	52,449	40,000
2394-323017	Mechanical Permits	40,504	54,267	35,000	62,022	40,000
	Licenses & Permits	\$ 717,196	\$ 906,256	\$ 560,000	\$ 909,079	\$ 625,000
2394-331110	Federal Disaster Aid - CARES ACT	-	274	-	480	-
	Intergovernmental	\$ -	\$ 274	\$ -	\$ 480	\$ -
2394-342041	Columbia Falls Interlocal Contract	68,151	108,467	100,000	114,046	100,000
2394-362000	Other Miscellaneous Revenue	1,469	2,646	500	1,250	500
	Charges for Services	\$ 69,620	\$ 111,113	\$ 100,500	\$ 115,296	\$ 100,500
	Total Revenues	\$ 786,815	\$ 1,017,643	\$ 660,500	\$ 1,024,856	\$ 725,500

Building Codes Fund - 2394

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Expenditures						
Construction Inspection						
2394-420530-110-0	Salaries and Wages	246,188	273,872	290,125	249,185	319,851
2394-420530-112-0	Permanent Part Time	1,685	2,696	1,909	2,660	2,012
2394-420530-120-0	Overtime	9	25	94	91	95
2394-420530-130-0	Vac/Sick/Pers/Comp Accrual	-	-	-	-	-
2394-420530-140-0	Employer Contributions	111,357	115,916	131,730	112,209	145,837
2394-420530-147-0	Medical Deduction Reimbursement	252	492	-	283	-
	Personnel	\$ 359,491	\$ 393,002	\$ 423,858	\$ 364,428	\$ 467,795
2394-420530-210-0	Office Supplies & Materials	1,192	2,962	3,000	1,062	3,000
2394-420530-220-0	Operating Supplies	5,779	9,996	7,200	18,191	25,200
2394-420530-230-0	Repair & Maintenance Supplies	6,099	4,207	6,000	5,242	6,000
2394-420530-310-0	Communication & Transportation	39	1	250	1	250
2394-420530-320-0	Printing, Duplicating, & Binding	-	-	-	-	-
2394-420530-330-0	Publicity, Subscriptions & Dues	4,810	3,028	4,950	7,323	4,950
2394-420530-340-0	Utility Services	10,508	10,001	10,500	9,240	10,500
2394-420530-350-0	Professional Services	8,458	7,005	10,000	5,366	10,000
2394-420530-360-0	Repair & Maintenance Services	17,361	18,365	19,350	21,486	44,350
2394-420530-370-0	Travel & Training	4,986	2,658	6,500	2,344	6,500
2394-420530-380-0	Training Services	-	-	-	-	-
2394-420530-390-0	Other Purchased Services	462	622	500	645	500
2394-420530-397-0	Contracted Workers	1,223	-	1,000	-	1,000
2394-420530-510-0	Insurance	8,008	7,874	7,402	7,402	10,389
2394-420530-530-0	Rent / Lease	3,241	2,889	3,386	3,241	3,386
2394-420530-540-0	Special Assessments	644	106	645	106	645
2394-420530-610-0	Principal	-	-	1,735	-	-
2394-420530-880-0	Administrative Costs	9,274	11,204	14,988	14,193	16,804
	Materials and Services	\$ 82,084	\$ 80,917	\$ 97,406	\$ 95,842	\$ 143,474
2394-420530-920-0	Buildings	-	-	-	-	100,000
2394-420530-930-0	Improvements Other than Buildings	-	-	-	-	-
2394-420530-940-0	Machinery & Equipment	1,622	33,570	70,000	115,570	40,000
	Capital	\$ 1,622	\$ 33,570	\$ 70,000	\$ 115,570	\$ 140,000
	Total Construction and Inspection	\$ 443,198	\$ 507,489	\$ 591,264	\$ 575,840	\$ 751,269

Building Codes Fund - 2394

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Columbia Falls Building Codes						
2394-510700-110-0	Salaries and Wages	34,484	35,481	55,225	43,960	62,537
2394-510700-130-0	Vac/Sick/Pers/Comp Accrual	-	-	-	-	-
2394-510700-140-0	Employer Contributions	17,044	17,561	26,428	20,179	30,124
2394-510700-147-0	Medical Deduction Reimbursement	-	-	-	-	-
	Personnel	\$ 51,528	\$ 53,042	\$ 81,653	\$ 64,139	\$ 92,661
2394-510700-220-0	Operating Supplies	-	-	400	-	400
2394-510700-230-0	Repair & Maintenance Supplies	1,980	1,695	3,000	1,406	3,000
2394-510700-340-0	Utility Services	-	-	-	-	-
2394-510700-350-0	Professional Services	-	-	-	80	-
2394-510700-510-0	Insurance	1,013	956	996	996	1,920
	Materials and Services	\$ 2,993	\$ 2,650	\$ 4,396	\$ 2,482	\$ 5,320
	Total Columbia Falls	\$ 54,521	\$ 55,692	\$ 86,049	\$ 66,622	\$ 97,981
	Total Building Codes Expenditures	\$ 497,719	\$ 563,180	\$ 677,313	\$ 642,462	\$ 849,250
	Ending Fund Balance	\$ 534,457	\$ 988,920	\$ 972,107	\$ 1,371,314	\$ 1,247,563



Parks, Recreation And Community Services

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.

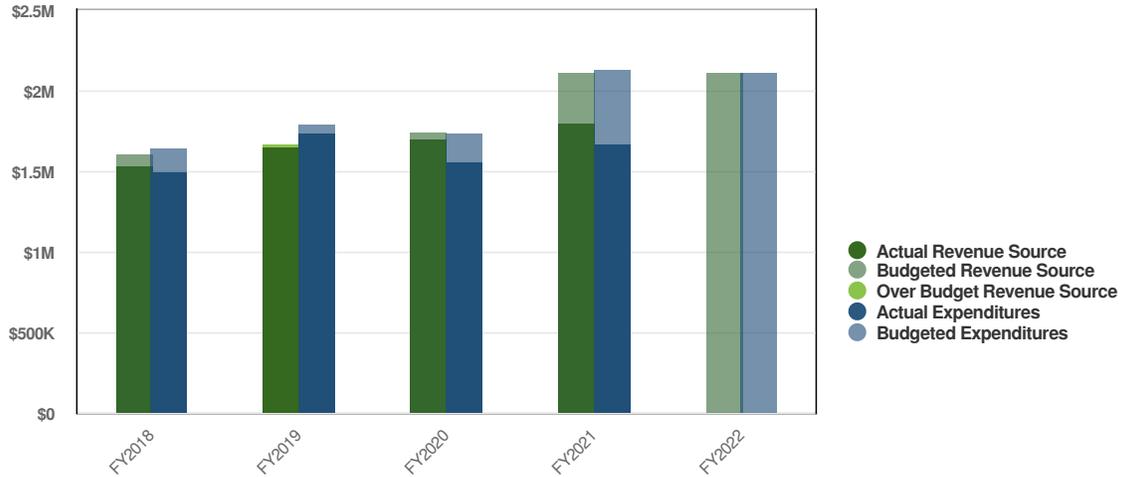
The Whitefish Trail Operations and Maintenance is also budgeted in the Parks & Recreation Fund to address existing portions of the trail and is primarily funded by the Whitefish Trail endowment disbursements managed by the Whitefish Community Foundation and Whitefish Legacy Partners.

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.

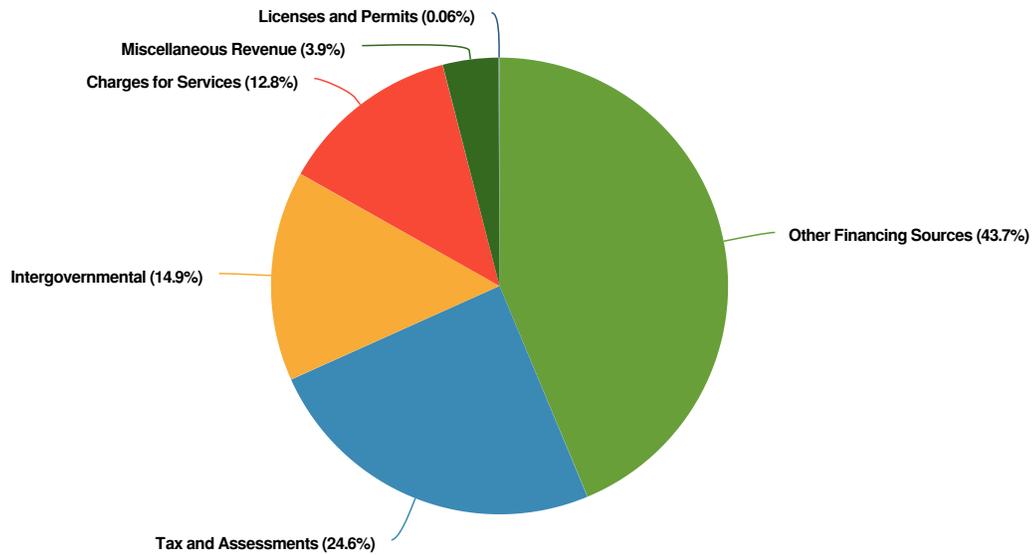
Summary

The City of Whitefish is projecting \$2.12M of revenue in FY2022, which represents a 0.2% increase over the prior year. Budgeted expenditures are projected to decrease by 0.8% or \$17.75K to \$2.12M in FY2022.

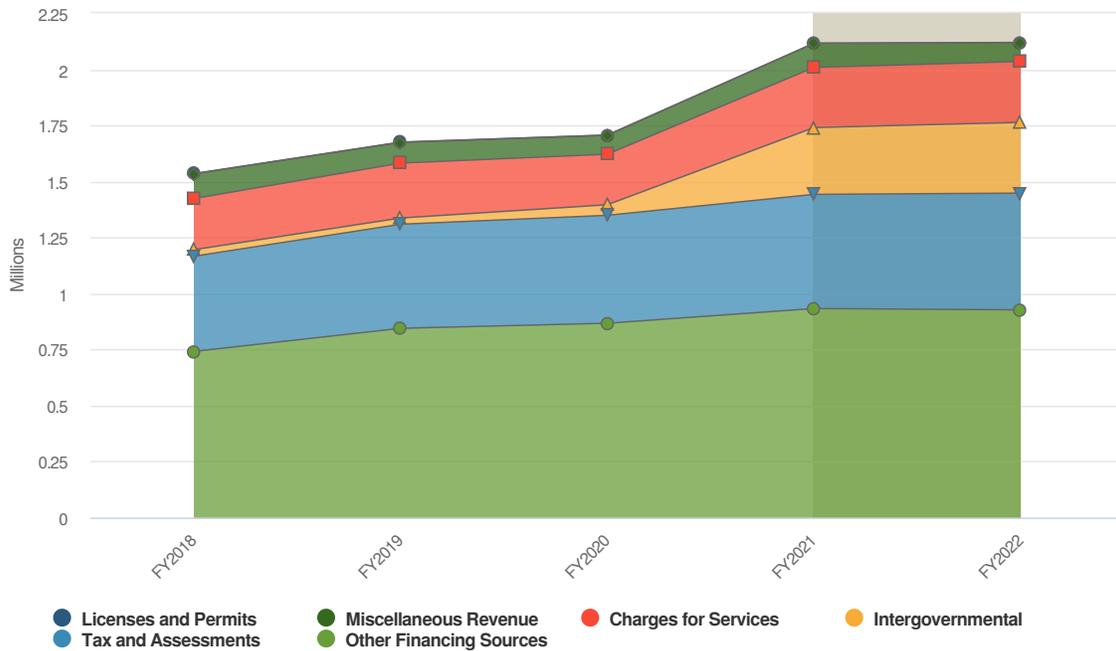


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Grey background indicates budgeted figures.

Revenue Changes and Notes:

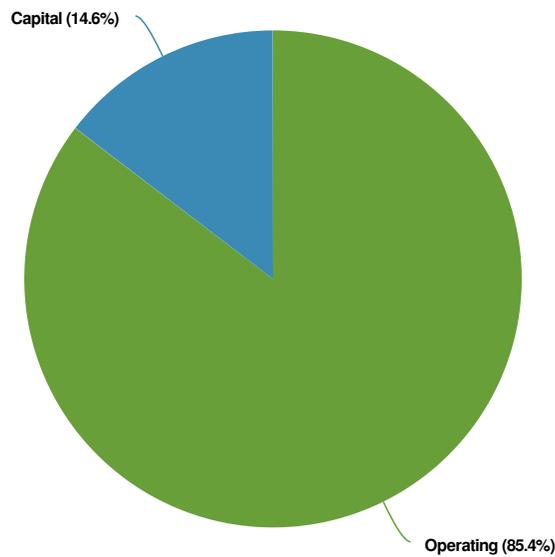
- Decrease in State Grants compared to FY21. The FY22 grants are \$250,000 from the Land and Water Conservation funds for the Armory Park project, the remaining revenues is for the Grouse Mountain maintenance grant and Arbor day. Overall State

Grants is decreasing by -\$16,400.

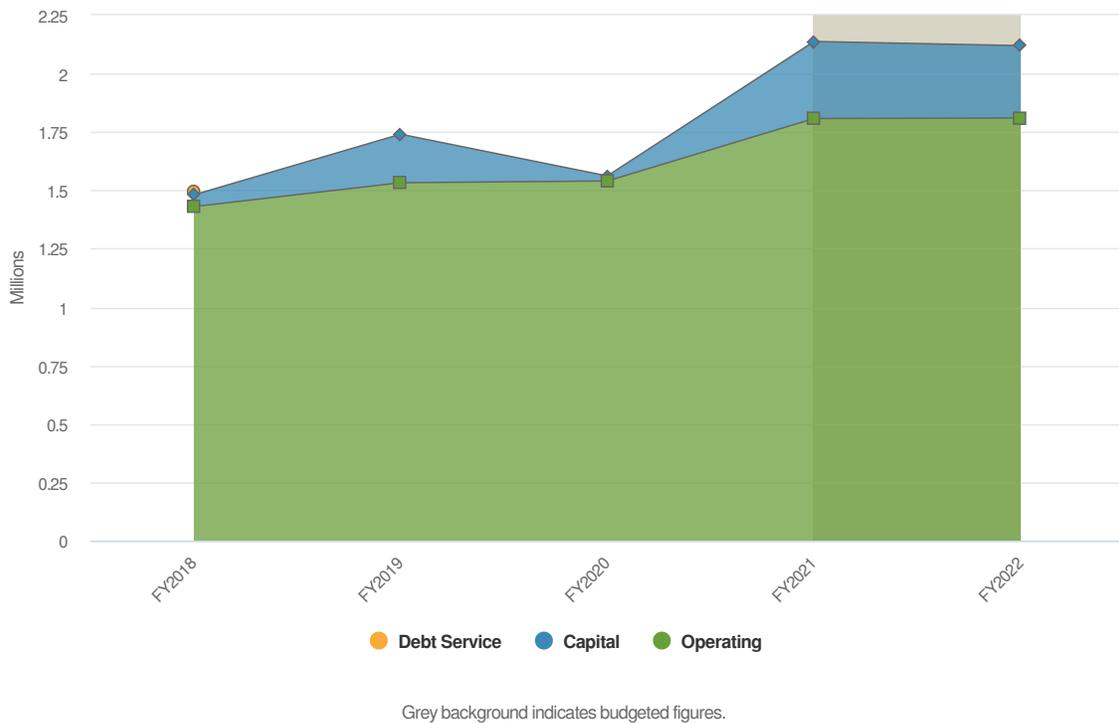
- Decrease in the After School Program due to continued impacts of COVID-19. The budgeted goal is 25 kids enrolling in the program. -\$3,270.
- Increase in Beach Concessions, Boat Launch Passes and Facility Use Rental are increasing \$5,000, \$2,000 and \$18,000 due to increased activity. Floatation rentals are budgeted to return this summer after no activity in the summer of FY21.
- Increase in Recreation Programs due to additional programming planned in FY22. \$4,200.
- Increase in Other Miscellaneous Revenue is for an MOU with a couple of HOAs for trees and additional Street Trees. \$12,500.
- Decrease in Contributions and Donations to reflect receipt activity. -\$7,500
- Added a new program revenue called Adopt-a-Tree. \$9,000

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



FY 2022 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.

Expenditure Changes and Notes:

- Increase in Personnel Services including Salaries, Wages and Employer Contributions reflecting the FY22 salary plan. \$12,621.
- Increase in Other Purchased Services for Whitefish Trail Maintenance \$7,413
- Increase for Monterra and Lake HOA Tree MOU, offset by contribution in Miscellaneous revenue. \$9,400
- Capital Project #1 - Armory Park Improvement Phase III. Project will be funded through LWCF Grant. Matching funds are secured through other City funds such as Resort Tax and Stormwater. \$376,616
- Capital Project #2 - Utility work machine. Ten year replacement schedule. Replaces Bobcat Toolcat. \$60,000

Parks, Recreation & Community Services Fund - 2210

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 143,804	\$ 78,412	\$ 178,350	\$ 178,350	\$ 312,037
Revenues						
2210-322015	Alcohol Consumption Permit	1,240	890	1,000	1,040	1,200
	Licenses and Permits	\$ 1,240	\$ 890	\$ 1,000	\$ 1,040	\$ 1,200
2210-331110	Federal Disaster Aid - CARES ACT	-	5,419	5,912	10,076	-
2210-334000	State Grants	24,292	25,610	273,900	12,057	257,500
2210-334001	WF Trail O&M Grants	-	-	18,233	-	50,000
2210-334002	FWP Fishing Lease - WF Trail	3,500	-	-	-	8,000
	Intergovernmental	\$ 27,792	\$ 31,030	\$ 298,045	\$ 22,133	\$ 315,500
2210-346007	After School Program	79,077	67,890	83,270	11,293	80,000
2210-346009	Armory Rental	12,528	120	-	(110)	-
2210-346014	Beach Concessions	13,267	12,305	7,000	4,681	12,000
2210-346015	Beach Gazebo Rental	6,415	2,615	5,000	4,530	4,000
2210-346016	Boat Launch Passes	24,750	27,767	25,000	26,631	27,000
2210-346017	Beach Floatation Rentals	-	-	-	-	-
2210-346022	Summer Day Camp	76,478	51,256	80,000	84,197	66,600
2210-346057	Special Events	445	(680)	-	(130)	-
2210-346080	Recreation Programs	-	51,319	60,000	46,008	64,200
2210-346085	Adult Programs	259	(269)	-	14	-
2210-346086	Youth Programs	21,863	(463)	-	(935)	-
2210-346402	Facility Use Revenue	9,969	13,547	8,000	22,581	18,000
	Charges for Services	\$ 245,050	\$ 225,407	\$ 268,270	\$ 198,760	\$ 271,800
2210-361020	Verizon Cell Tower Lease	21,057	21,900	22,776	22,776	23,687
2210-362000	Other Miscellaneous Revenue	14,375	240	4,000	6,183	16,500
2210-362007	Program Guide Proceeds	1,580	3,300	3,500	2,880	3,500
2210-363010	Maintenance Assessments	462,600	479,648	508,151	527,548	519,651
2210-363040	Penalty & Interest Special Assessments	1,546	1,702	1,000	1,895	1,000
2210-365000	Contributions and Donations	8,174	29,660	31,500	21,208	24,000
2210-365001	WF Trail Operating Endowment	47,156	29,592	45,419	69,263	7,000
2210-365002	Adopt-A-Tree Program	-	-	-	-	9,000
	Miscellaneous Revenue	\$ 556,489	\$ 566,042	\$ 616,346	\$ 651,753	\$ 604,338
2210-383004	Operating Transfer from General Fund	793,990	818,603	883,426	883,426	883,426
2210-383010	Transfer from Water Fund	50,511	48,498	49,302	49,302	43,331
	Other Financing Sources	\$ 844,501	\$ 867,101	\$ 932,728	\$ 932,728	\$ 926,757
	Total Fund Revenues	\$ 1,675,072	\$ 1,690,470	\$ 2,116,389	\$ 1,806,414	\$ 2,119,595

Parks, Recreation & Community Services Fund - 2210

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Expenditures						
Bicycle Path Maintenance Program						
2210-430255-110-0	Salaries and Wages	22,141	43,795	45,941	48,740	47,917
2210-430255-111-0	Seasonal / Temporary	328	1,749	4,334	4,944	7,746
2210-430255-120-0	Overtime	16	209	165	63	172
2210-430255-140-0	Employer Contributions	8,979	22,396	26,964	24,440	25,508
	Personnel	\$ 31,464	\$ 68,150	\$ 77,404	\$ 78,188	\$ 81,343
2210-430255-220-0	Operating Supplies	600	1,866	1,500	1,456	1,500
2210-430255-230-0	Repair & Maintenance Supplies	5,868	599	7,000	2,179	7,000
2210-430255-330-0	Publicity, Subscriptions & Dues	1	1	100	1	100
2210-430255-360-0	Repair & Maintenance Services	5,325	7,708	10,000	17,696	12,500
2210-430255-510-0	Insurance	763	848	1,280	1,280	1,820
2210-430255-530-0	Rent / Lease	3,262	-	3,400	3,461	3,400
	Materials and Services	\$ 15,819	\$ 11,021	\$ 23,280	\$ 26,073	\$ 26,320
2210-430255-940-0	Machinery & Equipment	-	-	-	-	60,000
	Capital	\$ -	\$ -	\$ -	\$ -	\$ 60,000
	Total Bicycle Path Maintenance	\$ 47,283	\$ 79,171	\$ 100,684	\$ 104,260	\$ 167,663
Whitefish Trail Maintenance						
2210-430256-110-0	Salaries and Wages	3,038	2,479	3,010	2,987	3,115
2210-430256-111-0	Seasonal / Temporary	-	-	-	-	-
2210-430256-120-0	Overtime	20	-	25	-	31
2210-430256-140-0	Employer Contributions	1,818	1,667	1,463	1,570	1,353
	Personnel	\$ 4,875	\$ 4,146	\$ 4,498	\$ 4,556	\$ 4,499
2210-430256-220-0	Operating Supplies	4,282	3,519	-	5,830	-
2210-430256-230-0	Repair & Maintenance Supplies	-	-	7,340	-	-
2210-430256-330-0	Publicity, Subscriptions & Dues	22	13	-	-	-
2210-430256-360-0	Repair & Maintenance Services	23,652	22,556	6,000	23,688	7,000
2210-430256-390-0	Other Purchased Services	-	-	26,977	-	34,390
2210-430256-510-0	Insurance	415	272	375	375	296
2210-430256-530-0	Rent / Lease	16,176	18,303	18,585	17,463	18,860
	Materials and Services	\$ 44,547	\$ 44,663	\$ 59,277	\$ 47,355	\$ 60,546
	Total Whitefish Trail Maintenance	\$ 49,422	\$ 48,808	\$ 63,775	\$ 51,911	\$ 65,045
Facilities						
2210-460220-110-0	Salaries and Wages	-	27,719	28,421	29,722	29,410
2210-460220-111-0	Seasonal / Temporary	-	2,717	6,375	7,153	2,329
2210-460220-120-0	Overtime	-	63	279	67	233
2210-460220-140-0	Employer Contributions	-	18,217	19,558	20,029	18,101
	Personnel	\$ -	\$ 48,715	\$ 54,633	\$ 56,971	\$ 50,073
2210-460220-220-0	Operating Supplies	-	7,847	9,000	9,512	9,000
2210-460220-230-0	Repair & Maintenance Supplies	-	3,001	11,500	14,706	10,000

Parks, Recreation & Community Services Fund - 2210

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
2210-460220-340-0	Utility Services	-	23,549	26,700	34,120	29,904
2210-460220-360-0	Repair & Maintenance Services	-	8,422	15,000	10,380	14,000
2210-460220-370-0	Travel & Training	-	-	1,000	595	1,000
2210-460220-510-0	Insurance	-	1,658	915	915	1,284
2210-460220-540-0	Special Assessments	-	-	-	842	-
	Materials and Services	\$ -	\$ 44,478	\$ 64,115	\$ 71,069	\$ 65,188
	Total Facilities	\$ -	\$ 93,193	\$ 118,748	\$ 128,040	\$ 115,261
Parks & Recreation Administration						
2210-460400-110-0	Salaries and Wages	140,062	290,152	260,783	233,360	254,767
2210-460400-111-0	Seasonal / Temporary	-	-	-	-	-
2210-460400-112-0	Permanent Part Time	1,690	2,697	2,386	2,872	2,515
2210-460400-120-0	Overtime	138	92	2,596	236	308
2210-460400-130-0	Vac/Sick/Pers/Comp Accrual	-	-	8,768	-	-
2210-460400-140-0	Employer Contributions	50,670	94,280	85,144	104,966	105,553
2210-460400-147-0	Medical Deduction Reimbursement	12	12	-	65	-
	Personnel	\$ 192,573	\$ 387,233	\$ 359,677	\$ 341,500	\$ 363,143
2210-460400-210-0	Office Supplies & Materials	1,650	1,819	3,800	1,408	3,800
2210-460400-220-0	Operating Supplies	8,666	11,909	8,000	21,587	10,000
2210-460400-230-0	Repair & Maintenance Supplies	1,274	603	540	677	556
2210-460400-310-0	Communication & Transportation	385	369	500	348	500
2210-460400-320-0	Printing, Duplicating, & Binding	-	-	500	-	500
2210-460400-330-0	Publicity, Subscriptions & Dues	3,564	2,759	2,575	7,433	2,704
2210-460400-337-0	Advertising	298	-	-	-	-
2210-460400-340-0	Utility Services	11,791	9,708	11,200	9,096	11,200
2210-460400-350-0	Professional Services	1,204	2,386	3,100	1,881	3,100
2210-460400-360-0	Repair & Maintenance Services	6,753	3,374	12,700	1,556	12,700
2210-460400-370-0	Travel & Training	2,101	4,102	2,000	2,188	4,000
2210-460400-390-0	Other Purchased Services	7,531	8,229	8,000	7,430	8,000
2210-460400-397-0	Contracted Workers	13	-	510	375	510
2210-460400-510-0	Insurance	5,666	4,186	6,430	6,430	8,454
2210-460400-530-0	Rent / Lease	2,269	2,344	2,275	2,299	2,275
2210-460400-540-0	Special Assessments	364	-	350	-	-
2210-460400-790-0	Grants & Contributions	21,057	-	-	-	-
2210-460400-796-0	Memorial Park Account	-	21,900	17,082	-	-
2210-460400-880-0	Administrative Costs	23,114	27,718	36,279	35,507	36,823
	Materials and Services	\$ 97,701	\$ 101,405	\$ 115,841	\$ 98,214	\$ 105,122
2210-460400-930-0	Improvements Other than Buildings	-	4,050	-	-	-
	Capital	\$ -	\$ 4,050	\$ -	\$ -	\$ -
	Total Parks and Recreation	\$ 290,274	\$ 492,688	\$ 475,518	\$ 439,714	\$ 468,265
City Parks & Properties						
2210-460434-110-0	Salaries and Wages	131,544	85,625	92,014	94,966	103,639
2210-460434-111-0	Seasonal / Temporary	48,086	40,242	37,733	21,521	50,426
2210-460434-120-0	Overtime	1,434	2,834	553	409	667
2210-460434-140-0	Employer Contributions	68,100	50,403	55,949	37,896	50,128
	Personnel	\$ 249,164	\$ 179,103	\$ 186,249	\$ 154,791	\$ 204,860

Parks, Recreation & Community Services Fund - 2210

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
2210-460434-210-0	Office Supplies & Materials	888	758	700	458	700
2210-460434-220-0	Operating Supplies	43,035	35,398	32,000	22,101	32,000
2210-460434-230-0	Repair & Maintenance Supplies	63,675	44,296	41,000	37,981	41,000
2210-460434-310-0	Communication & Transportation	-	-	300	16	-
2210-460434-320-0	Printing, Duplicating, & Binding	-	-	100	-	-
2210-460434-330-0	Publicity, Subscriptions & Dues	-	127	100	196	200
2210-460434-340-0	Utility Services	56,967	56,556	60,000	51,012	58,000
2210-460434-350-0	Professional Services	-	-	500	-	-
2210-460434-360-0	Repair & Maintenance Services	25,050	11,013	24,000	18,456	24,500
2210-460434-370-0	Travel & Training	3,775	558	4,500	249	3,500
2210-460434-390-0	Other Purchased Services	4,924	5,715	8,000	7,235	4,000
2210-460434-510-0	Insurance	11,067	11,537	12,429	12,344	14,316
2210-460434-530-0	Rent / Lease	2,012	2,072	2,600	1,613	2,600
2210-460434-540-0	Special Assessments	1,268	1,095	1,270	1,106	1,270
	Materials and Services	\$ 212,660	\$ 169,127	\$ 187,499	\$ 152,767	\$ 182,086
2210-460434-931-0	Park Improvements	17,278	825	275,000	-	250,000
2210-460434-940-0	Machinery & Equipment	40,201	16,723	45,000	48,285	-
	Capital	\$ 57,479	\$ 17,548	\$ 320,000	\$ 48,285	\$ 250,000
	Total City Parks & Properties	\$ 519,304	\$ 365,778	\$ 693,748	\$ 355,843	\$ 636,946
Urban Forestry Program						
2210-460437-110-0	Salaries and Wages	79,756	70,796	77,930	80,692	81,372
2210-460437-111-0	Seasonal / Temporary	760	11,645	34,418	32,059	40,744
2210-460437-120-0	Overtime	171	870	471	218	519
2210-460437-140-0	Employer Contributions	43,754	44,177	57,050	55,692	53,279
2210-460437-147-0	Medical Deduction Reimbursement	-	-	-	314	-
	Personnel	\$ 124,441	\$ 127,488	\$ 169,869	\$ 168,975	\$ 175,914
2210-460437-210-0	Office Supplies & Materials	77	-	-	-	-
2210-460437-220-0	Operating Supplies	18,630	10,364	8,000	10,055	8,000
2210-460437-230-0	Repair & Maintenance Supplies	5,744	4,555	8,000	5,395	17,400
2210-460437-232-0	Motor Vehicle Parts	42	-	-	-	-
2210-46047-310-0	Communication & Transportation	-	-	-	11	-
2210-460437-330-0	Publicity, Subscriptions & Dues	187	232	180	100	250
2210-460437-340-0	Utility Services	534	1,643	1,600	1,448	1,600
2210-460437-360-0	Repair & Maintenance Services	12,991	4,963	10,000	8,233	4,000
2210-460437-370-0	Travel & Training	-	3,654	4,000	1,734	4,000
2210-460437-510-0	Insurance	1,904	2,308	2,394	2,394	3,993
	Materials and Services	\$ 40,108	\$ 27,719	\$ 34,174	\$ 29,370	\$ 39,243
2210-460437-940-0	Machinery & Equipment	150,402	-	-	-	-
	Capital	\$ 150,402	\$ -	\$ -	\$ -	\$ -
	Total Urban Forestry Program	\$ 314,952	\$ 155,207	\$ 204,043	\$ 198,345	\$ 215,157
Recreation Programs						
2210-460440-110-0	Salaries and Wages	-	21,390	8,623	9,570	8,928
2210-460440-111-0	Seasonal / Temporary	-	2,466	9,943	4,250	7,222
2210-460440-120-0	Overtime	-	25	111	13	77
2210-460440-140-0	Employer Contributions	-	10,355	7,391	6,689	6,677

Parks, Recreation & Community Services Fund - 2210

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
2210-460440-147-0	Medical Deduction Reimbursement	-	-	-	480	-
	Personnel	\$ -	\$ 34,236	\$ 26,068	\$ 21,002	\$ 22,904
2210-460440-210-0	Office Supplies & Materials	-	300	-	-	-
2210-460440-220-0	Operating Supplies	-	5,716	6,784	6,007	8,830
2210-460440-340-0	Utility Services	-	2,068	-	865	1,200
2210-460440-370-0	Travel & Training	-	50	-	-	120
2210-460440-390-0	Other Purchased Services	184	11,121	20,000	4,375	13,480
2210-460440-510-0	Insurance	-	379	643	643	623
2210-460440-530-0	Rent / Lease	-	32	-	-	-
2210-460440-540-0	Special Assessments	-	842	-	-	-
	Materials and Services	\$ 184	\$ 20,508	\$ 27,427	\$ 11,890	\$ 24,253
	Total Recreation Programs	\$ 184	\$ 54,744	\$ 53,495	\$ 32,891	\$ 47,157
After School Program						
2210-460505-110-0	Salaries and Wages	43,616	34,461	39,129	39,156	39,753
2210-460505-111-0	Seasonal / Temporary	20,873	14,483	20,906	4,435	15,989
2210-460505-120-0	Overtime	604	145	289	247	225
2210-460505-125-0	Stand By or Call Back Time	-	-	-	-	-
2210-460505-140-0	Employer Contributions	28,529	23,661	28,792	25,474	26,259
	Personnel	\$ 93,622	\$ 72,750	\$ 89,116	\$ 69,312	\$ 82,226
2210-460505-210-0	Office Supplies & Materials	36	38	-	-	-
2210-460505-220-0	Operating Supplies	9,327	2,118	9,850	6,290	9,860
2210-460505-230-0	Repair & Maintenance Supplies	-	-	-	102	-
2210-460505-340-0	Utility Services	411	235	-	-	-
2210-460505-360-0	Repair & Maintenance Services	-	-	-	-	1,000
2210-460505-370-0	Travel & Training	-	2,264	2,500	1,555	2,120
2210-460505-390-0	Other Purchased Services	1,613	1,558	3,000	-	1,400
2210-460505-397-0	Contracted Workers	390	-	-	-	-
2210-460505-510-0	Insurance	1,244	1,736	1,366	1,366	2,095
	Materials and Services	\$ 13,021	\$ 7,951	\$ 16,716	\$ 9,314	\$ 16,475
	Total After School Program	\$ 106,643	\$ 80,701	\$ 105,832	\$ 78,626	\$ 98,701
Armory Facility						
2210-460507-110-0	Salaries and Wages	10,713	-	-	-	-
2210-460507-120-0	Overtime	16	-	-	-	-
2210-460507-140-0	Employer Contributions	5,396	-	-	-	-
	Personnel	\$ 16,125	\$ -	\$ -	\$ -	\$ -
2210-460507-220-0	Operating Supplies	2,150	-	-	-	-
2210-460507-230-0	Repair & Maintenance Supplies	3,781	-	-	-	-
2210-460507-340-0	Utility Services	15,851	-	-	-	-
2210-460507-360-0	Repair & Maintenance Services	4,256	-	-	-	-
2210-460507-510-0	Insurance	1,822	-	-	-	-
2210-460507-540-0	Special Assessments	842	-	-	-	-
	Materials and Services	\$ 28,701	\$ -	\$ -	\$ -	\$ -
	Total Armory Facility	\$ 44,826	\$ -	\$ -	\$ -	\$ -

Parks, Recreation & Community Services Fund - 2210

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
City Beach						
2210-460514-110-0	Salaries and Wages	39,021	28,325	34,400	34,133	35,602
2210-460514-111-0	Seasonal / Temporary	47,724	49,892	55,908	69,157	61,207
2210-460514-113-0	Part Time / City Beach Ranger	10,532	8,799	5,530	13,351	12,628
2210-460514-114-0	Part Time / State Park AIS	32,410	31,971	43,092	36,145	39,428
2210-460514-120-0	Overtime	4,280	3,757	1,531	3,308	2,002
2210-460514-125-0	Stand By or Call Back Time	-	-	-	-	-
2210-460514-140-0	Employer Contributions	35,158	30,118	31,013	34,336	25,881
	Personnel	\$ 169,125	\$ 152,861	\$ 171,474	\$ 190,430	\$ 176,748
2210-460514-210-0	Office Supplies & Materials	276	341	500	142	500
2210-460514-220-0	Operating Supplies	13,618	10,369	7,000	6,614	7,000
2210-460514-223-0	Concessions	-	-	-	-	-
2210-460514-230-0	Repair & Maintenance Supplies	4,418	619	2,000	365	2,000
2210-460514-310-0	Communication & Transportation	-	-	50	-	-
2210-460514-320-0	Printing, Duplicating, & Binding	-	-	400	303	-
2210-460514-330-0	Publicity, Subscriptions & Dues	198	-	300	-	-
2210-460514-340-0	Utility Services	13,283	11,903	11,000	4,538	12,000
2210-460514-350-0	Professional Services	-	-	-	-	-
2210-460514-360-0	Repair & Maintenance Services	1,531	1,245	4,000	1,687	3,000
2210-460514-370-0	Travel & Training	1,870	993	4,000	1,576	7,500
2210-460514-390-0	Other Purchased Services	560	-	1,000	-	1,000
2210-460514-397-0	Contracted Workers	-	-	-	-	-
2210-460514-510-0	Insurance	3,773	3,509	3,219	3,219	4,368
2210-460514-540-0	Special Assessments	81	81	85	81	85
	Materials and Services	\$ 39,607	\$ 29,059	\$ 33,554	\$ 18,524	\$ 37,453
	Total City Beach	\$ 208,731	\$ 181,920	\$ 205,028	\$ 208,954	\$ 214,201
Community Ice Rink						
2210-460533-360-0	Repair & Maintenance Services	10,110	-	8,000	-	8,000
2210-460533-510-0	Insurance	3,285	3,296	3,690	3,774	3,750
	Materials and Services	\$ 13,395	\$ 3,296	\$ 11,690	\$ 3,774	\$ 11,750
	Total Community Ice Rink	\$ 13,395	\$ 3,296	\$ 11,690	\$ 3,774	\$ 11,750
Warming Hut						
2210-460534-340-0	Utility Services	372	-	-	-	-
	Materials and Services	\$ 372	\$ -	\$ -	\$ -	\$ -
	Total Warming Hut	\$ 372	\$ -	\$ -	\$ -	\$ -
Saddle Club						
2210-460554-340-0	Utility Services	751	-	-	-	-
	Materials and Services	\$ 751	\$ -	\$ -	\$ -	\$ -
	Total Saddle Club	\$ 751	\$ -	\$ -	\$ -	\$ -
Special Events						

Parks, Recreation & Community Services Fund - 2210

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
2210-460557-110-0	Salaries and Wages	19,405	-	-	-	-
2210-460557-120-0	Overtime	65	-	-	-	-
2210-460557-125-0	Stand By or Call Back Time	-	-	-	-	-
2210-460557-140-0	Employer Contributions	8,877	-	-	-	-
	Personnel	\$ 28,348	\$ -	\$ -	\$ -	\$ -
2210-460557-210-0	Office Supplies & Materials	-	-	-	-	-
2210-460557-220-0	Operating Supplies	1,025	-	-	-	-
2210-460557-230-0	Repair & Maintenance Supplies	-	-	-	-	-
2210-460557-397-0	Contracted Workers	-	-	-	-	-
	Materials and Services	\$ 1,025	\$ -	\$ -	\$ -	\$ -
	Total Special Events	\$ 29,373	\$ -	\$ -	\$ -	\$ -
Adult Programs						
2210-460590-110-0	Salaries and Wages	2,472	-	-	-	-
2210-460590-111-0	Seasonal / Temporary	614	-	-	-	-
2210-460590-120-0	Overtime	-	-	-	-	-
2210-460590-125-0	Stand By or Call Back Time	-	-	-	-	-
2210-460590-140-0	Employer Contributions	505	-	-	-	-
	Personnel	\$ 3,591	\$ -	\$ -	\$ -	\$ -
2210-460590-220-0	Operating Supplies	29	-	-	-	-
	Materials and Services	\$ 29	\$ -	\$ -	\$ -	\$ -
	Total Adult Programs	\$ 3,619	\$ -	\$ -	\$ -	\$ -
Youth Programs						
2210-460591-110-0	Salaries and Wages	11,760	-	-	-	-
2210-460591-111-0	Seasonal / Temporary	1,593	-	-	-	-
2210-460591-140-0	Employer Contributions	7,080	-	-	-	-
2210-460591-210-0	Office Supplies & Materials	15	-	-	-	-
2210-460591-220-0	Operating Supplies	2,751	-	-	-	-
2210-460591-390-0	Other Purchased Services	5,530	-	-	-	-
2210-460591-510-0	Insurance	355	-	-	-	-
	Personnel	\$ 29,084	\$ -	\$ -	\$ -	\$ -
	Total Youth Programs	\$ 29,084	\$ -	\$ -	\$ -	\$ -
Summer Camp						
2210-460592-110-0	Salaries and Wages	17,656	1,586	24,339	22,961	24,745
2210-460592-111-0	Seasonal / Temporary	32,384	21,012	36,713	14,926	23,970
2210-460592-120-0	Overtime	-	-	443	329	287
2210-460592-125-0	Stand By or Call Back Time	-	-	-	-	-
2210-460592-140-0	Employer Contributions	14,933	3,982	21,184	16,519	17,679
	Personnel	\$ 64,974	\$ 26,581	\$ 82,679	\$ 54,736	\$ 66,681
2210-460592-210-0	Office Supplies & Materials	27	100	-	-	-
2210-460592-220-0	Operating Supplies	6,383	2,345	6,600	3,399	5,400
2210-460592-230-0	Repair & Maintenance Supplies	2	-	-	1,537	-
2210-460592-330-0	Publicity, Subscriptions & Dues	-	-	-	30	-

Parks, Recreation & Community Services Fund - 2210

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
2210-460514-340-0	Utility Services	-	-	-	167	-
2210-460592-360-0	Repair & Maintenance Services	-	-	-	-	1,000
2210-460592-370-0	Travel & Training	-	-	240	-	3,760
2210-460592-390-0	Other Purchased Services	9,423	4,795	5,000	-	900
2210-460592-510-0	Insurance	1,443	1,205	499	499	1,944
	Materials and Services	\$ 17,279	\$ 8,445	\$ 12,339	\$ 5,632	\$ 13,004
2210-460592-940-0	Machinery & Equipment	-	-	10,000	10,000	-
	Capital	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -
	Total Summer Camp	\$ 82,253	\$ 35,026	\$ 105,018	\$ 70,367	\$ 79,685
	Total Expenditures	\$ 1,740,463	\$ 1,590,532	\$ 2,137,579	\$ 1,672,728	\$ 2,119,831
	Ending Fund Balance	\$ 78,412	\$ 178,350	\$ 157,160	\$ 312,037	\$ 311,801



Parkland Acquisition & Development

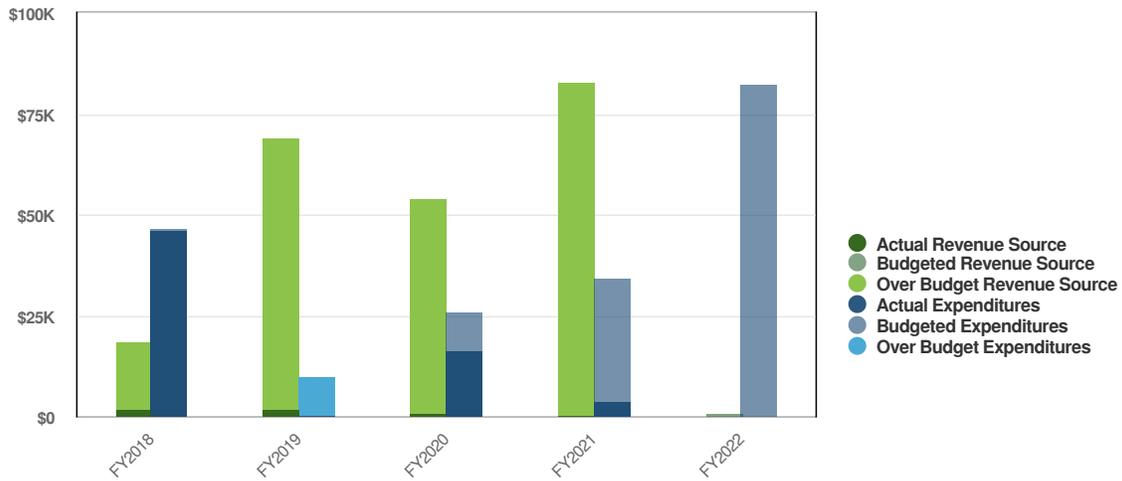
Purpose

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.

Summary

The City of Whitefish is projecting \$851 of revenue in FY2022, which represents a 305.2% increase over the prior year. Budgeted expenditures are projected to increase by 138.7% or \$48K to \$82.62K in FY2022.



FY 2022 Objectives

The objective of this fund for FY 2022 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.

The City divides the collections and uses of Parkland Acquisition into three districts, District East is south of the BNSF Railway, and east of Spokane Avenue (US Highway 93), District West is south of the BNSF Railway and West of Spokane Avenue (US Highway 93) and District North is all of the City North of the BNSF Railway.

Parkland Acquisition & Development Fund - 2990

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 22,282	\$ 81,562	\$ 119,512	\$ 119,512	\$ 199,017
	Beginning Fund Balance - District East	8,425	43,447	44,022	44,022	67,884
	Beginning Fund Balance - District West	13,857	11,259	10,262	10,262	9,309
	Beginning Fund Balance - District North	0	26,855	65,227	65,227	121,823
Revenues						
	2990-371010-0 Investment Earnings - East	267	575	75	269	60
	2990-371010-1 Investment Earnings - West	218	115	35	47	50
	2990-371010-2 Investment Earnings - North	230	346	100	488	100
	Interest	\$ 714	\$ 1,036	\$ 210	\$ 803	\$ 210
	2990-381060 Proceeds From Cash In-lieu / District E	41,781	-	-	25,202	-
	2990-381061 Proceeds From Cash In-lieu / District W	-	10,148	-	-	641
	2990-381062 Proceeds From Cash In-lieu / District N	26,625	43,026	-	57,108	-
	Other Financing Sources	\$ 68,406	\$ 53,174	\$ -	\$ 82,310	\$ 641
	Total Revenues	\$ 69,120	\$ 54,210	\$ 210	\$ 83,113	\$ 851
Expenditures						
	2990-430434-931-0 Park Improvements - East	7,025	-	34,616	1,608	53,616
	2990-430434-931-1 Park Improvements - West	2,816	11,259	-	1,000	10,000
	2990-430434-931-2 Park Improvements - North	-	5,000	-	1,000	19,000
	Capital	\$ 9,841	\$ 16,259	\$ 34,616	\$ 3,608	\$ 82,616
	Total Expenditures	\$ 9,841	\$ 16,259	\$ 34,616	\$ 3,608	\$ 82,616
	Ending Fund Balance - District East	43,447	44,022	9,481	67,884	14,328
	Ending Fund Balance - District West	11,259	10,262	10,297	9,309	0
	Ending Fund Balance - District North	26,855	65,227	65,327	121,823	102,923
Ending Fund Balance		\$ 81,562	\$ 119,512	\$ 85,106	\$ 199,017	\$ 117,252

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.

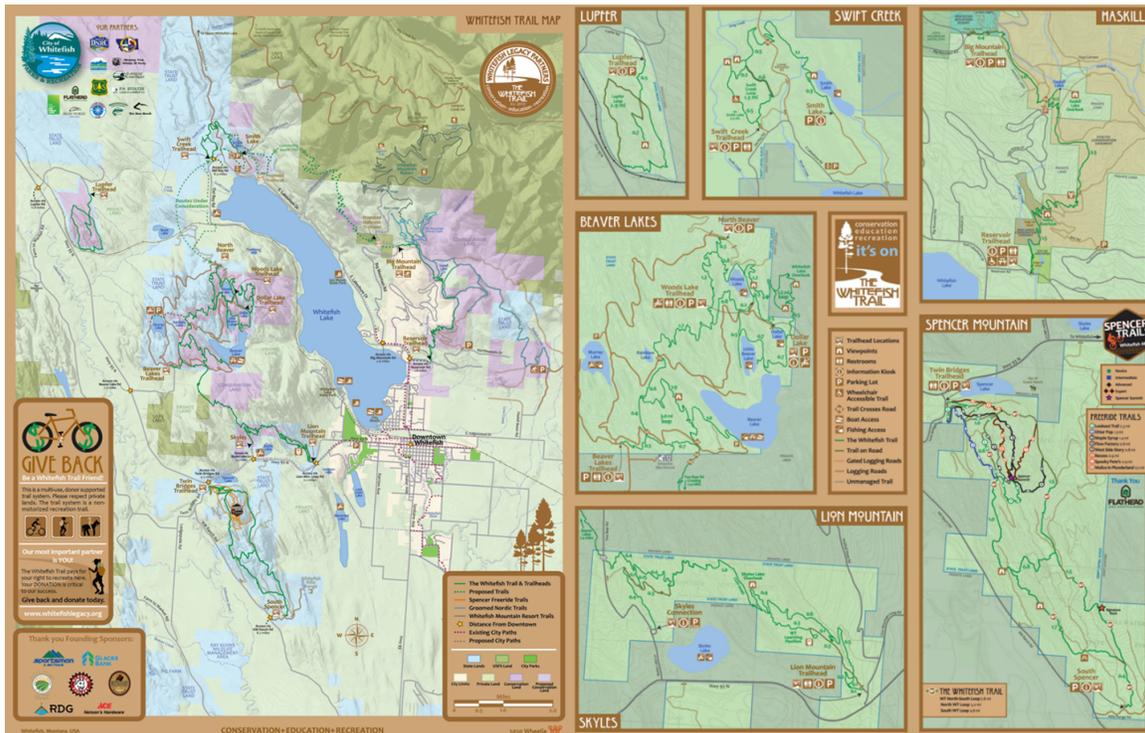
The Whitefish Trail Operations and Maintenance is budgeted in the Parks & Recreation Fund to address existing portions of the Whitefish Trail, including trail and trailhead maintenance, weeds management, DNRC licenses, and the seasonal WT Coordinator. It is primarily funded by the Whitefish Trail Endowment 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, and grants.

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 construction of the trailhead and ~3.5 miles of trail at Holbrook Overlook, completion of retreat and boardwalk projects in Haskill, repair of Smith Lake Trails from blowdown, 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.



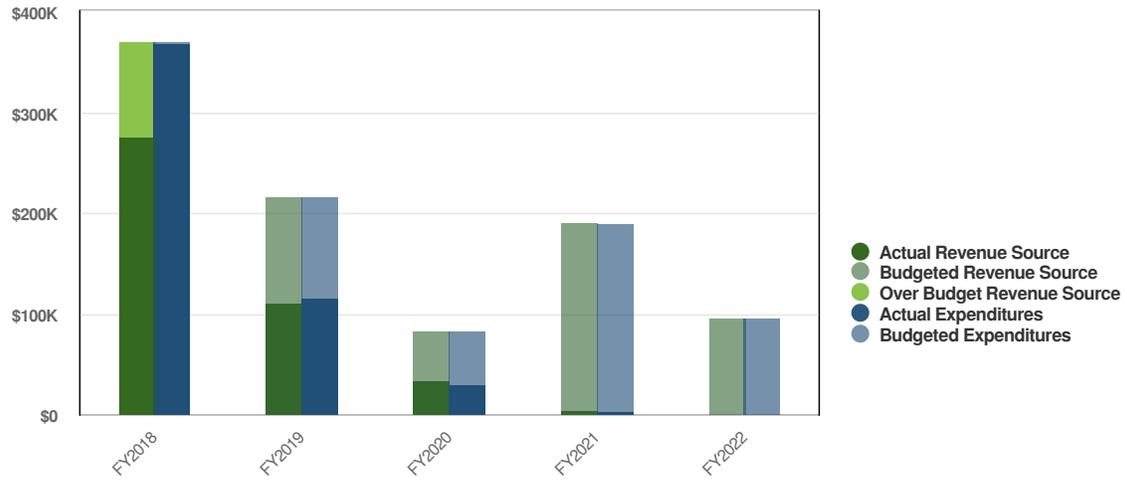
WF Trail Construction

Whitefish Trail Map



Summary

The City of Whitefish is projecting \$97K of revenue in FY2022, which represents a 49.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 49% or \$93.25K to \$97K in FY2022.



Expenditure Changes and Notes:

- o Capital Project #1 – Trail Improvements. Improvement projects described in the narrative for enhancing the Whitefish Trail. \$97,000.

Whitefish Trail Construction Fund - 4540

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ -	\$ (3,803)	\$ 1,865	\$ 1,865	\$ 3,057
Revenues						
4540-334000	State Grants	47,787	27,097	73,246	-	50,000
	Intergovernmental	\$ 47,787	\$ 27,097	\$ 73,246	\$ -	\$ 50,000
4540-346005	Donations and Sponsors	-	7,548	117,418	4,107	47,000
4540-365000	Contributions and Donations	64,053	-	-	-	-
	Miscellaneous Revenues	\$ 64,053	\$ 7,548	\$ 117,418	\$ 4,107	\$ 47,000
4540-371010	Investment Earnings	-	-	-	-	-
	Interest	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Revenues	\$ 111,840	\$ 34,646	\$ 190,664	\$ 4,107	\$ 97,000
Expenditures						
4540-430255-938-0	Trail Improvements	115,643	28,979	190,246	2,915	97,000
	Capital	\$ 115,643	\$ 28,979	\$ 190,246	\$ 2,915	\$ 97,000
	Total Expenditures	\$ 115,643	\$ 28,979	\$ 190,246	\$ 2,915	\$ 97,000
Ending Fund Balance		\$ (3,803)	\$ 1,865	\$ 2,283	\$ 3,057	\$ 3,057



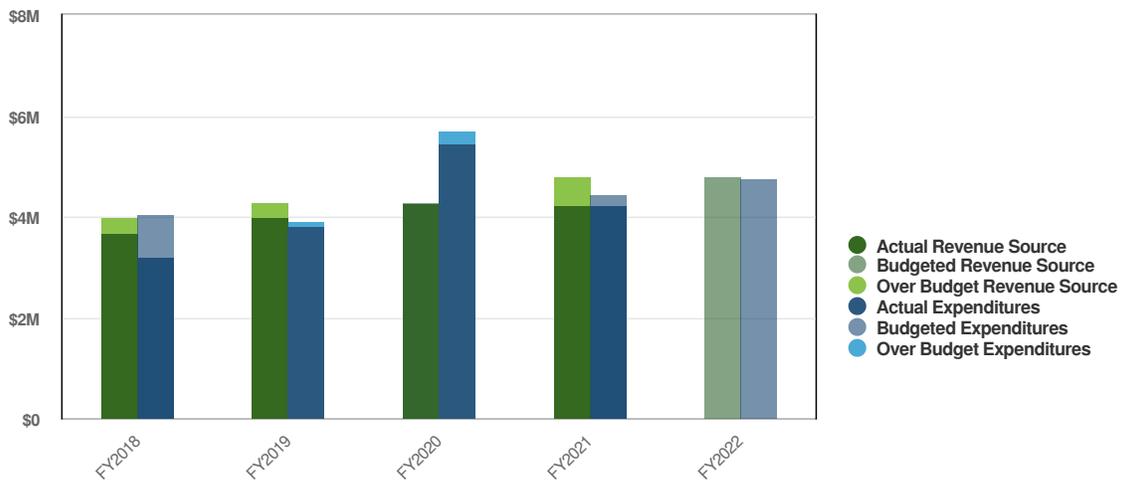
Resort Tax

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 1,718 to 334. The 1% increase in Resort Tax from 2% to 3% was effective July 1, 2015.

Summary

The City of Whitefish is projecting \$4.8M of revenue in FY2022, which represents a 13.1% increase over the prior year. Budgeted expenditures are projected to increase by 7.5% or \$334.9K to \$4.77M in FY2022.



Resort Tax Allocation

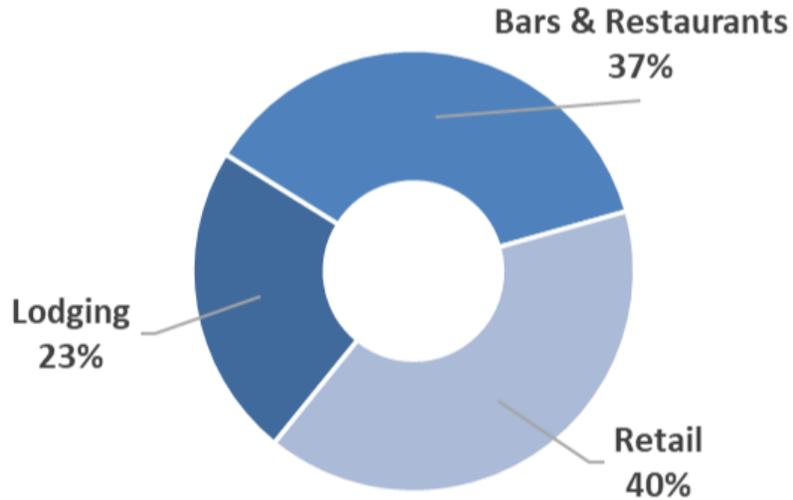
Whitefish's resort tax is a tax on the sale of lodging, restaurant and prepared food, alcoholic beverages, ski resort goods and services, and the retail sale of defined luxury items. As of July 1, 2015, Whitefish voters allocated the use of the 3% resort tax as follows:

1. 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;
2. 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;
3. 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;
4. 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.
5. Cost of administering the resort tax in an amount equal to five percent (5%) of the 3% resort tax per year.

Resort Tax Projects Funded Since 1996:

STREETS:	PARKS:
Baker Avenue (2nd Street to River)	Riverside Park Bike/Ped Path
Baker Avenue (River to 10th Street)	Baker Street Park Bike/Ped Path
Baker Avenue overlay (10th Street to 19th Street)	Grouse Mtn Park Tennis Court reconstruction
7th Street (Columbia Avenue to Pine Avenue)	Riverside Park Tennis Court improvements
7th Street (Pine Avenue to street terminus)	Kay Beller Park Construction
19th Street overlay (Baker Avenue to Hwy 93)	Memorial Park Basketball Court Resurfacing
Columbia Avenue (River to 7th Street)	Baker Park Bike/Ped Path
Columbia Avenue (2nd Street to 7th Street)	2nd to Armory Trail
Skyles Place (Wisconsin Avenue to Dakota Avenue)	East Edgewood Trail
Lupfer Avenue (Entire length)	Rocksund/Monegan Trail
Railway St. (Miles Avenue to O'Brien Avenue)	Rocksund Footbridge
Railway St. (Columbia Avenue to Somers Avenue)	Ice Den Signage
Somers Avenue (Railway Street to 2nd Street)	Donation for New Baseball Stadium
Colorado Avenue (Edgewood Drive to Crestwood Court)	Parks and Recreation Master Plan
Community-wide sidewalk replacement project - 84 blocks	Soroptimist Park Play Equipment
6th St / Geddes-Baker Ave to 3rd Street-In progress	Pickleball Courts at Memorial Park
Central Avenue-Railway to 3rd	Riverside Tennis Court Renovation
6 th and Geddes	Update Ped-Bike Master Plan
East 2 nd Street	Basketball Court Resurfacing at Memorial Park
West 7 th Street	Lacrosse Fields at Armory Park with Irrigation
Somers Avenue	Armory Improvements (Flooring/Lighting/HVAC)
State Park Road	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
	Armory Parks Improvements - Playground
Future Street Projects:	Future Parks Projects:
East Edgewood (Wisconsin to City Limits)	Armory Park Improvement - Irrigation Well
Texas Avenue (Edgewood to North Limits)	Bike Path Connection – Armory Bike Path
Armory(E 2nd Street to Dodger Lane)	Armory Park Improvements – Irrigation Well
E. 5th Street (Spokane to Pine)	Bike Path Connections - Monegan Trailhead and Parking Lot
Karrow (W. 7th to W. 2nd)	Memorial Park Irrigation and Field
	Bike Path Connections - Dalen/Les Schwab Connections
	Armory Park Improvements - Armory Softball Fields
	Bike Path Connections - per Bike/Ped Master Plan
	Memorial Park Improvements - Seasonal restrooms
	Armory Softball Fields - See Bike/Ped Master Plan
	Memorial Park Improvements - Pavilion

FY 20 Resort Tax Collections by Business Type



Resort Tax Expenditures (Inception to June 2020):

Property tax relief since 1996:	\$ 14,045,953
Street improvements since 1996:	\$ 26,603,268
Park improvements since 1996:	\$ 2,045,658
Haskill Debt Service since 2016:	\$4,573,078

Resort Tax Fund - 2100

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 2,643,441	\$ 3,031,978	\$ 1,586,890	\$ 1,586,890	\$ 2,157,450
	Beginning Fund Balance - Property Tax Rebate	1,279,776	1,287,532	1,128,193	1,128,193	1,306,006
	Beginning Fund Balance - Streets	1,305,330	1,676,455	266,266	266,266	231,774
	Beginning Fund Balance - Parks	58,335	67,990	192,432	192,432	264,067
Revenues						
2100-315101	Lodging	946,296	975,405	931,834	1,115,267	1,117,344
2100-315102	Bars and Restaurants	1,643,744	1,557,834	1,651,888	1,693,681	1,696,835
2100-315103	Retail	1,670,416	1,702,371	1,651,888	1,978,778	1,982,463
	Taxes	\$ 4,260,456	\$ 4,235,610	\$ 4,235,610	\$ 4,787,725	\$ 4,796,642
2100-371010	Investment Earnings	41,930	34,718	12,579	8,916	6,375
	Interest Earnings	\$ 41,930	\$ 34,718	\$ 12,579	\$ 8,916	\$ 6,375
	Total Revenues	\$ 4,302,386	\$ 4,270,328	\$ 4,248,189	\$ 4,796,641	\$ 4,803,017
Expenditures						
2100-430230-920-0	Buildings	-	-	-	-	-
2100-430230-930-0	Improvements Other than Buildings	20,866	-	-	-	-
2100-430230-932-0	Street Improvements	1,438,047	3,354,111	2,000,000	1,838,593	1,900,000
2100-460430-931-0	Park Improvements	131,032	4,293	270,000	87,312	160,000
2100-460430-940-0	Machinery & Equipment	-	20,622	-	-	-
	Capital	\$ 1,589,945	\$ 3,379,026	\$ 2,270,000	\$ 1,925,905	\$ 2,060,000
2100-521002-820-0	Transfers to Other Funds	1,277,625	1,287,597	1,124,310	1,124,310	1,534,066
2100-521032-820-0	Transfers to Other Funds	1,046,280	1,048,793	1,042,913	1,175,865	1,178,055
	Other Financing Uses	\$ 2,323,905	\$ 2,336,390	\$ 2,167,223	\$ 2,300,175	\$ 2,712,121
	Total Expenditures	\$ 3,913,849	\$ 5,715,416	\$ 4,437,223	\$ 4,226,080	\$ 4,772,121
Ending Fund Balance		\$ 3,031,978	\$ 1,586,890	\$ 1,397,856	\$ 2,157,450	\$ 2,188,346



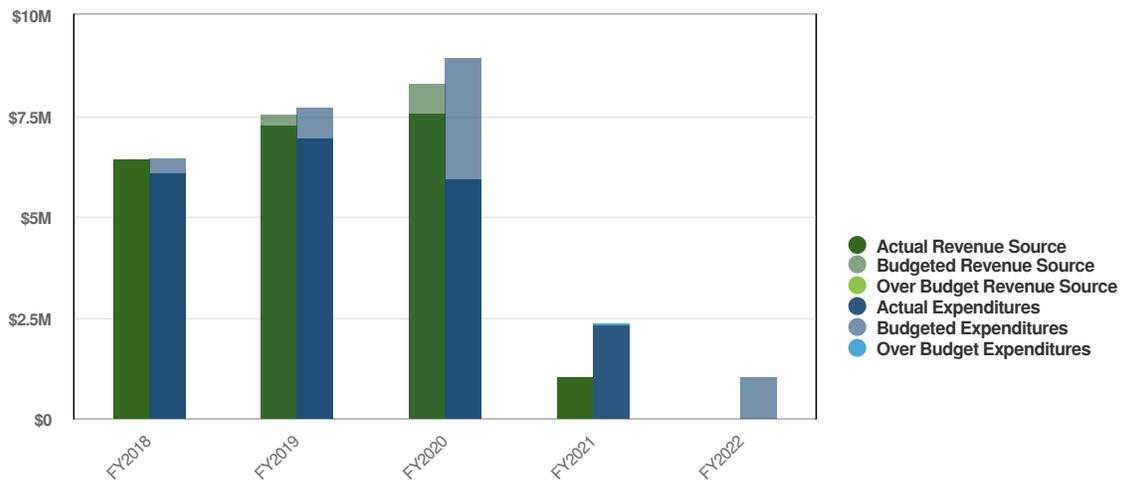
Tax Increment

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 July 15, 2020. Remaining funds must be allocated for projects contracted prior to the expiration date.

Summary

The City of Whitefish is projecting \$0 of revenue in FY2022 due to the sunset of the Tax Increment Financing District on July 15, 2020. Budgeted expenditures are projected to decrease by 55.8% or \$1.31M to \$1.04M in FY2022.



FY 2022 Objectives

To complete projects under contract and funded with remaining cash funds form TIF resources.

Expenditure Changes and Notes:

- o Capital Project #1 – Library Remodel. Interior remodel/partitioning of library area to provide Director Office Space. \$11,986.
- o Capital Project #2 - Wastewater Treatment Plant Upgrade Project. \$902,152.

Tax Increment District Fund - 2310

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 330,051	\$ 671,268	\$ 2,381,756	\$ 2,381,756	\$ 1,036,498
Revenues						
2310-311010	Real Property Taxes	6,617,769	6,724,371	-	963,035	-
2310-311020	Personal Property Taxes	134,418	72,050	-	60,603	-
2310-312000	P & I on Delinquent Taxes	21,103	25,408	-	18,400	-
	Taxes	\$ 6,773,289	\$ 6,821,829	\$ -	\$ 1,042,038	\$ -
2310-335230	State Entitlement Share	248,865	248,865	-	-	-
	Intergovernmental	\$ 248,865	\$ 248,865	\$ -	\$ -	\$ -
2310-361025	Parking Structure Retail Space Rental	50,364	41,971	-	-	-
2310-362000	Other Miscellaneous Revenue	27,723	-	-	-	-
	Miscellaneous	\$ 78,087	\$ 41,971	\$ -	\$ -	\$ -
2310-382011	Proceeds From Property Sale	-	481,148	-	-	-
2310-383021	Transfer from Impact Fees	197,994	-	-	-	-
	Other Financing Sources	\$ 197,994	\$ 481,148	\$ -	\$ -	\$ -
	Total Revenues	\$ 7,298,236	\$ 7,593,813	\$ -	\$ 1,042,038	\$ -
Expenditures						
2310-470330-110-0	Salaries and Wages	184,668	201,347	-	-	-
2310-470330-112-0	Permanent Part Time	4,202	4,822	-	-	-
2310-470330-120-0	Overtime	2	13	-	-	-
2310-470330-140-0	Employer Contributions	70,009	65,203	-	-	-
2525-430235-147-0	Medical Deduction Reimbursement	-	-	-	-	-
	Personnel	\$ 258,881	\$ 271,384	\$ -	\$ -	\$ -
2310-470330-210-0	Office Supplies & Materials	2,956	-	-	-	-
2310-470330-220-0	Operating Supplies	183	7,616	-	-	-
2310-470330-230-0	Repair & Maintenance Supplies	525	-	-	-	-
2310-470330-300-0	Purchased Services	3,828	-	-	-	-
2310-470330-310-0	Communication & Transportation	18	-	-	-	-
2310-470330-330-0	Publicity, Subscriptions & Dues	591	245	-	-	-
2310-470330-350-0	Professional Services	23,801	33,934	-	50,808	-
2310-470330-390-0	Other Purchased Services	-	298	-	-	-
2310-470330-510-0	Insurance	4,811	4,801	-	-	-
2310-470330-591-0	Payment to School District	1,206,098	1,151,088	-	-	-
2310-470330-770-0	Contributions	-	-	459,500	459,500	-
2310-470330-880-0	Administrative Costs	6,286	8,281	-	-	-
	Materials and Services	\$ 1,249,096	\$ 1,206,262	\$ 459,500	\$ 510,308	\$ -
2310-470330-910-0	Land	539,775	-	-	-	-
2310-470330-920-0	Buildings	-	33,543	-	70,124	-
2310-470330-930-0	Improvements Other than Buildings	924,538	1,414,787	1,883,667	79,715	1,036,498
2310-470330-932-0	Street Improvements	-	831,042	-	1,727,149	-
2310-470330-940-0	Machinery & Equipment	-	29,385	-	-	-
	Capital	1,464,313	2,308,757	1,883,667	1,876,987	1,036,498

Tax Increment District Fund - 2310

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
2310-520000-820-0	Transfers to Other Funds	3,984,728	2,096,922	-	-	-
	Other Financing Uses	\$ 3,984,728	\$ 2,096,922	\$ -	\$ -	\$ -
	Total Expenditures	6,957,019	5,883,325	2,343,167	2,387,295	1,036,498
Ending Fund Balance		\$ 671,268	\$ 2,381,756	\$ 38,589	\$ 1,036,498	\$ 0

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.



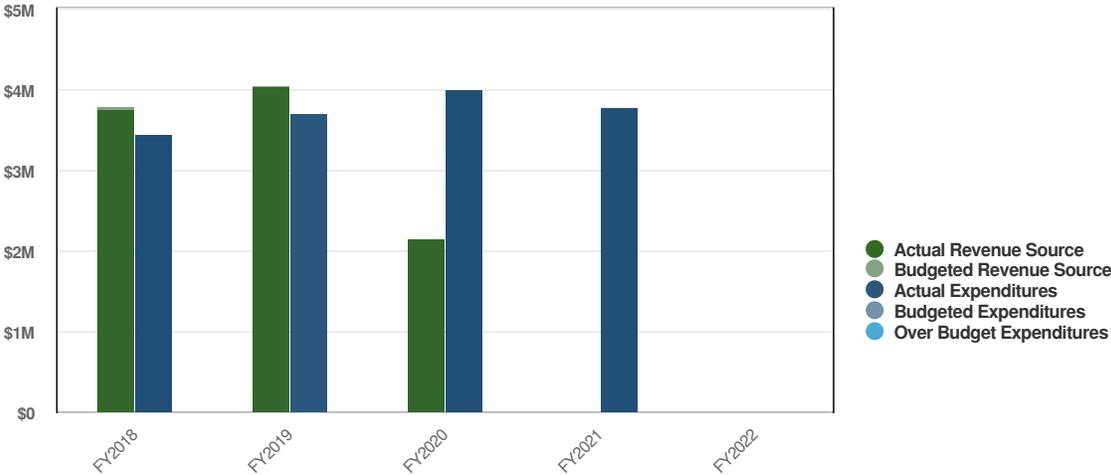
Tax Increment Revenue Bond Debt

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 were paid in full July 15, 2020. There is no activity in this fund for FY22.

Summary

The City of Whitefish is projecting no revenue or expenditures for FY22 as the bonds were paid in full in FY21.



Tax Increment Debt Service Debt - 3110

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 5,301,777	\$ 5,634,705	\$ 3,773,376	\$ 3,773,376	\$ (0)
Revenues						
3110-371010	Investment Earnings	58,909	44,658	-	-	-
	Interest	\$ 58,909	\$ 44,658	\$ -	\$ -	\$ -
3110-383011	Transfer from TIF District Fund	3,984,728	2,096,922	-	-	-
	Other Financing Sources	\$ 3,984,728	\$ 2,096,922	\$ -	\$ -	\$ -
	Total Revenues	\$ 4,043,638	\$ 2,141,579	\$ -	\$ -	\$ -
Expenditures						
3110-490200-610-0	Principal	3,461,442	3,848,000	3,729,092	3,729,091	-
3110-490200-620-0	Interest	249,267	154,909	44,284	44,284	-
	Debt Service	\$ 3,710,709	\$ 4,002,909	\$ 3,773,376	\$ 3,773,376	\$ -
	Total Expenditures	\$ 3,710,709	\$ 4,002,909	\$ 3,773,376	\$ 3,773,376	\$ -
Ending Fund Balance		\$ 5,634,705	\$ 3,773,376	\$ (0)	\$ -	\$ (0)



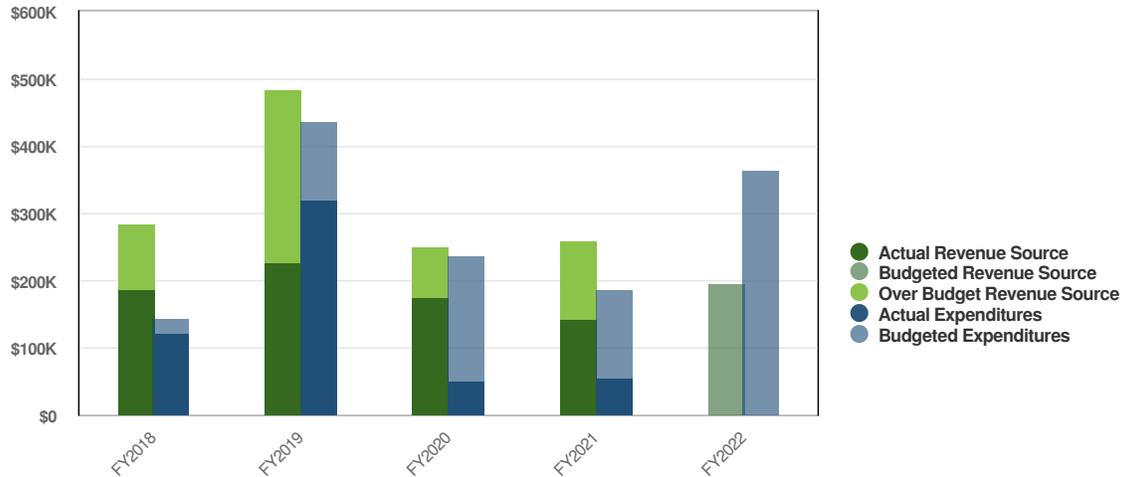
Impact Fees

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.

Summary

The City of Whitefish is projecting \$195.2K of revenue in FY2022, which represents a 37.6% increase over the prior year. Budgeted expenditures are projected to increase by 94.4% or \$177K to \$364.5K in FY2022.



FY 2022 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.

Revenue Changes and Notes:

- Increase in Impact Fees for all categories in the fund are anticipated to be higher due to strong construction occurring in the City. \$53,300.

Expenditure Changes and Notes:

- See Projects described in Parks and Stormwater Funds. \$364,500.

Impact Fee Fund - 2399

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 293,050	\$ 458,520	\$ 660,488	\$ 660,488	\$ 864,502
	Beginning Fund Balance - Paved Trails	63,157	152,248	166,671	166,671	205,184
	Beginning Fund Balance - Parks Maint. Bldg	1,469	9,327	23,631	23,631	45,508
	Beginning Fund Balance - ESC	66,714	133,840	251,971	251,971	348,887
	Beginning Fund Balance - City Hall/Parking Structure	27,904	70,792	82,495	82,495	92,607
	Beginning Fund Balance - Stormwater	133,807	92,312	135,720	135,720	172,316
Revenues						
2399-341072	Impact Fee - Paved Trails	98,965	62,794	50,000	93,305	70,000
2399-341073	Impact Fee - Park Maint Building	11,716	14,103	7,500	21,681	12,000
2399-341074	Impact Fee - ESC	181,044	115,635	50,000	95,413	75,000
2399-341075	Impact Fee - City Hall	148,565	10,697	7,000	9,713	8,000
2399-341076	Impact Fee - Stormwater	36,197	41,571	25,000	35,854	29,000
	Other Financing Sources	\$ 476,487	\$ 244,800	\$ 139,500	\$ 255,966	\$ 194,000
2399-371010	Investment Earnings - Paved Trails	1,820	1,818	600	884	300
2399-371010	Investment Earnings - Parks Maintenance Building	111	201	100	196	50
2399-371010	Investment Earnings - ESC	2,631	2,496	700	1,503	350
2399-371010	Investment Earnings - City Hall	2,201	1,006	400	399	200
2399-371010	Investment Earnings - Stormwater	2,254	1,837	600	742	300
	Interest	\$ 9,018	\$ 7,358	\$ 2,400	\$ 3,724	\$ 1,200
	Total Revenues	\$ 485,504	\$ 252,157	\$ 141,900	\$ 259,690	\$ 195,200

Impact Fee Fund - 2399

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Expenditures						
2399-430263-230-0	Repair & Maintenance Supplies	-	-	-	-	-
2399-460434-300-0	Purchased Services	275	-	-	-	-
2399-460434-530-0	Rent / Lease	-	3,360	-	-	-
	Materials and Services	\$ 275	\$ 3,360	\$ -	\$ -	\$ -
2399-420120-930-0	Improvements Other than Buildings	30,400	-	-	-	-
2399-430235-930-0	Improvements Other than Buildings - Stormwater	79,946	-	87,500	-	187,500
2399-460434-930-0	Improvements Other than Buildings	-	-	-	-	-
2399-460434-938-0	Trail Improvements	11,418	46,830	100,000	55,676	177,000
	Capital	\$ 121,764	\$ 46,830	\$ 187,500	\$ 55,676	\$ 364,500
2399-521000-820-0	Transfers to Other Funds Paved Trails	-	-	-	-	-
2399-521000-820-0	Transfers to Other Funds Parks Maint. Bldg	3,968	-	-	-	-
2399-521000-820-0	Transfers to Other Funds ESC	86,149	-	-	-	-
2399-521000-820-0	Transfers to Other Funds City Hall/Parking Structure	107,878	-	-	-	-
2399-521000-820-0	Transfers to Other Funds Stormwater	-	-	-	-	-
	Other Financing Uses	\$ 197,994	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 320,034	\$ 50,190	\$ 187,500	\$ 55,676	\$ 364,500
	Ending Fund Balance - Paved Trails	152,248	166,671	117,271	205,184	98,484
	Ending Fund Balance - Parks Maint. Bldg	9,327	23,631	31,231	45,508	57,558
	Ending Fund Balance - ESC	133,840	251,971	302,671	348,887	424,237
	Ending Fund Balance - City Hall/Parking Structure	70,792	82,495	89,895	92,607	100,807
	Ending Fund Balance - Stormwater	92,312	135,720	73,820	172,316	14,116
	Ending Fund Balance	\$ 458,520	\$ 660,488	\$ 614,888	\$ 864,502	\$ 695,202



CDBG Housing And Community Development

Purpose

The CDBG Housing and Community Development Fund provides budget authority to facilitate a "pass-through" grant for first-time homebuyer assistance in Whitefish should a grant be awarded. The Community Development Block Grant (CDBG) Program pays grant funds to the City of Whitefish. These funds are then paid to and administered by the Whitefish Housing Authority. In addition to the CDBG Program, the Whitefish Housing Authority also participates in the HOME Grant Program.

Summary

The City of Whitefish is projecting \$400K of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to remain the same at \$400K in FY2022.

FY 2022 Objectives

- The FY2022 budget maintains the budget to provide organizational flexibility for grant options.

CDBG/HOME Homebuyers Assistance Fund - 2945

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -
Revenues						
2945-331008	CDBG Community Development Grant	-	-	-	-	-
2945-331009	CDBG Housing Grant	-	-	400,000	-	400,000
	Intergovernmental	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
	Total Revenues	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
Expenditures						
2945-470600-794-0	Homebuyers Assistance	-	-	380,000	-	380,000
2945-470600-880-0	Administrative Costs	-	-	20,000	-	20,000
	Other Financing Uses	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
	Total Expenditures	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
Ending Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -



Housing Rehabilitati... Grant

Purpose

The Housing Rehabilitation Grant 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.

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.

Summary

The City of Whitefish is projecting \$7.5K of revenue in FY2022, which represents a 73% decrease over the prior year. Budgeted expenditures are projected to also decrease by 73% to \$7.5K in FY2022.

FY 2022 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.

Revenue Changes and Notes:

- Miscellaneous Revenues are anticipated to decrease for FY22. -\$22,000.

Expenditure Changes and Notes:

- Expenditures are expected to increase with the decrease in revenue for FY22. -\$21,069.

Housing Rehabilitation Fund - 2987

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 429	\$ 744	\$ 1,069	\$ 1,069	\$ 1,419
Revenues						
2987-362000	Other Miscellaneous Revenue	-	-	20,000	-	-
	Miscellaneous	\$ -	\$ -	\$ 20,000	\$ -	\$ -
2987-373030	Home Program Loan Repayments	25	-	2,500	-	2,500
2987-373070	USDA Program Loan Repayments	290	325	5,000	350	5,000
	Other Financing Sources	\$ 315	\$ 325	\$ 7,500	\$ 350	\$ 7,500
	Total Revenues	\$ 315	\$ 325	\$ 27,500	\$ 350	\$ 7,500
Expenditures						
2987-470200-852-0	Other Programs Project Activity Cost	-	-	18,900	-	-
2987-470200-880-0	Administrative Costs	-	-	-	-	-
2987-470440-852-0	Other Programs Project Activity Cost	-	-	9,669	-	7,500
	Other Financing Uses	\$ -	\$ -	\$ 28,569	\$ -	\$ 7,500
	Total Expenditures	\$ -	\$ -	\$ 28,569	\$ -	\$ 7,500
Ending Fund Balance		\$ 744	\$ 1,069	\$ 0	\$ 1,419	\$ 1,419



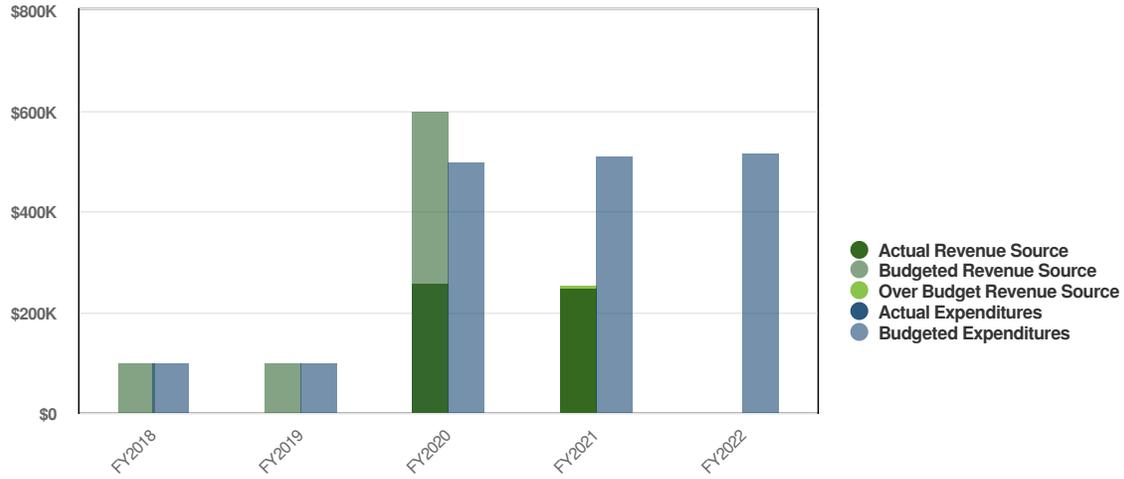
Affordable Housing (Cash In Lieu)

Purpose

The purpose of the Affordable Housing Fund is to provide budget authority to administer the City's affordable housing cash in-lieu program.

Summary

The City of Whitefish is projecting \$0 of revenue in FY2022, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to increase by 1.1% or \$5.57K to \$514.57K in FY2022.



FY 2022 Objectives

- o To account for any voluntary cash in lieu of affordable housing payments recieved by the City and provide budget authority for affordable housing initiatives and projects.

Affordable Housing Fund (Cash-in Lieu) - 2989

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 1,000	\$ 1,000	\$ 260,000	\$ 260,000	\$ 514,571
Revenues						
2989-362000	Other Miscellaneous Revenue	-	10,000	-	-	-
2989-362004	Cash in Lieu of Affordable Housing	-	249,000	249,000	254,571	-
Other Financing Sources		\$ -	\$ 259,000	\$ 249,000	\$ 254,571	\$ -
Total Revenues		\$ -	\$ 259,000	\$ 249,000	\$ 254,571	\$ -
Expenditures						
2989-470600-794-0	Homebuyers Assistance	-	-	509,000	-	514,571
Other Financing Uses		\$ -	\$ -	\$ 509,000	\$ -	\$ 514,571
Total Expenditures		\$ -	\$ -	\$ 509,000	\$ -	\$ 514,571
Ending Fund Balance		\$ 1,000	\$ 260,000	\$ -	\$ 514,571	\$ (0)



Sidewalk Districts Project (Cash In Lieu)

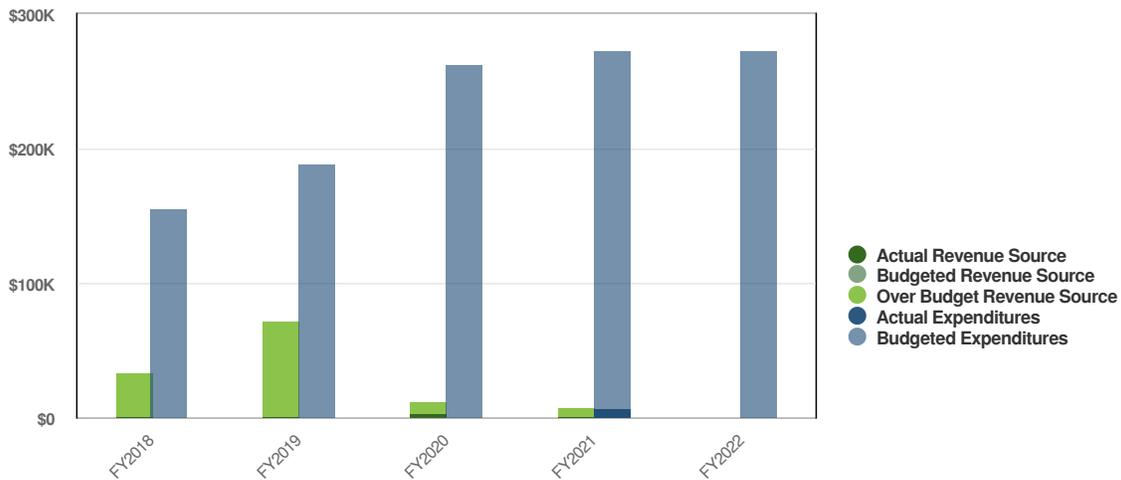
Purpose

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.

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.

Summary

The City of Whitefish is projecting \$990 of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to at \$272.78K in FY2022.



FY2022 Objectives

The City divides the collections and uses of Sidewalk Districts funds into three districts, District East is south of the BNSF Railway, and east of Spokane Avenue (US Highway 93), District West is south of the BNSF Railway and West of Spokane Avenue (US Highway 93) and District North is all of the City North of the BNSF Railway.

Expenditure Changes and Notes:

- o Sidewalk Improvements for East District budget is \$49,993 so funds are available as needed.
- o Sidewalk Improvements for West District budget is \$118,490 so funds are available as needed.
- o Sidewalk Improvements for North District budget is \$105,343 so funds are available as needed.

Sidewalk District (Cash in Lieu) - 2019

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 187,909	\$ 259,887	\$ 271,789	\$ 271,789	\$ 273,327
Revenues						
2992-371010	Investment Earnings	3,333	3,462	990	1,300	500
	Interest	\$ 3,333	\$ 3,462	\$ 990	\$ 1,300	\$ 500
2992-381060	Proceeds From Cash In-lieu / District E	33,471	-	-	-	-
2992-381061	Proceeds From Cash In-lieu / District W	4,801	8,439	-	3,000	-
2992-381062	Proceeds From Cash In-lieu / District N	30,374	-	-	3,744	-
	Other Financing Sources	\$ 68,646	\$ 8,439	\$ -	\$ 6,744	\$ -
	Total Revenues	\$ 71,978	\$ 11,902	\$ 990	\$ 8,044	\$ 500
Expenditures						
2992-430267-939-0	Sidewalk Improvement	-	-	49,644	-	49,993
2992-430268-939-0	Sidewalk Improvement	-	-	118,141	-	118,490
2992-430269-939-0	Sidewalk Improvement	-	-	104,994	6,506	105,343
	Materials and Services	\$ -	\$ -	\$ 272,779	\$ 6,506	\$ 273,827
	Total Expenditures	\$ -	\$ -	\$ 272,779	\$ 6,506	\$ 273,827
Ending Fund Balance		\$ 259,887	\$ 271,789	\$ 0	\$ 273,327	\$ 0



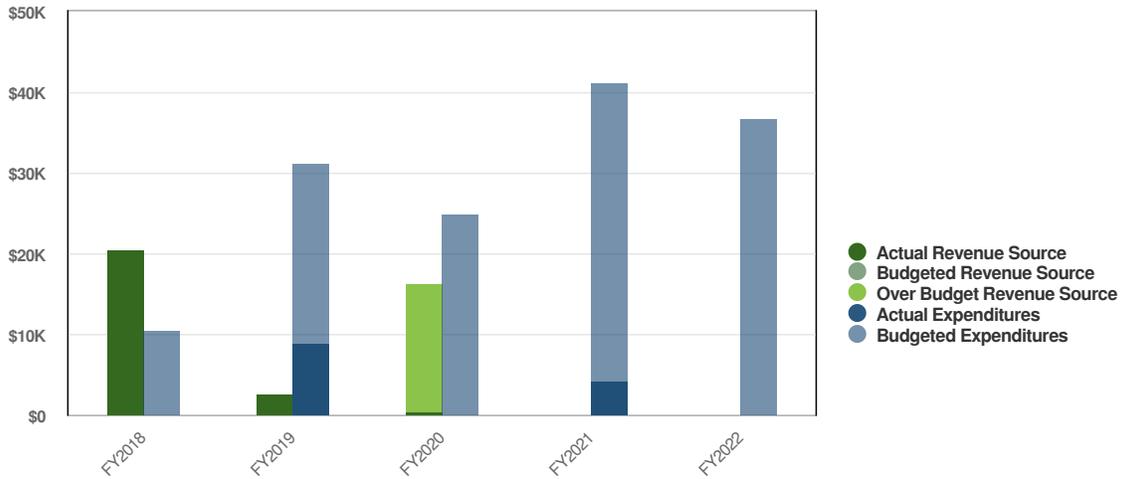
Cash In-Lieu Of Subdivision Street Tree Planting

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 administration, 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.

Summary

The City of Whitefish is projecting \$45 of revenue in FY2022, which represents a 50% decrease over the prior year. Budgeted expenditures are projected to decrease by 10.6% or \$4.38K to \$36.88K in FY2022.



FY 2022 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.

Expenditure Changes and Notes:

- The FY2022 budget appropriates funds to be available if needed.

Subdivision Street Trees (Cash in Lieu) - 2993

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 31,080	\$ 24,780	\$ 41,160	\$ 41,160	\$ 36,830
Revenues						
2993-371010	Investment Earnings	-	-	90	-	45
	Interest	\$ -	\$ -	\$ 90	\$ -	\$ 45
2993-343301	Cash-in-lieu of Subdivision Street Trees	2,520	16,380	-	-	-
	Other Financing Sources	\$ 2,520	\$ 16,380	\$ -	\$ -	\$ -
	Total Revenues	\$ 2,520	\$ 16,380	\$ 90	\$ -	\$ 45
Expenditures						
2993-460439-230-0	Repair & Maintenance Supplies	8,820	-	41,250	4,330	36,875
	Materials and Services	\$ 8,820	\$ -	\$ 41,250	\$ 4,330	\$ 36,875
	Total Expenditures	\$ 8,820	\$ -	\$ 41,250	\$ 4,330	\$ 36,875
Ending Fund Balance		\$ 24,780	\$ 41,160	\$ -	\$ 36,830	\$ -



ARPA - Covid-19

Purpose

The American Rescue Plan Allocation (ARPA) - Covid-19 Fund was established to account for the American Rescue Plan allocation the City received from the Federal Government. This fund accounts for the receipt and expenditure of the funds in accordance with federal and state regulations.

Summary

The City of Whitefish is projecting \$2.1M in revenue and \$2.1M in expenditures for FY2022.

FY 2022 Objectives

To account for the Covid-19 relief funds for the City of Whitefish as provided by the American Rescue Plan Allocation to cities and towns. The full amount is budgeted to provide budget authority as needed during FY2022. The use of these funds shall be determined by the City Council.

ARPA Covid-19 - 2994

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ 38
Revenues						
2994-371010	Investment Earnings	-	-	-	38	-
	Interest	\$ -	\$ -	\$ -	\$ 38	\$ -
2994-331110	Federal Disaster Aid - CARES Act	-	-	-	-	2,118,870
	Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 2,118,870
	Total Revenues	\$ -	\$ -	\$ -	\$ 38	\$ 2,118,870
Expenditures						
2994-510900-230-0	Repair & Maintenance Supplies	-	-	-	-	2,118,908
	Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ 2,118,908
	Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 2,118,908
Ending Fund Balance		\$ -	\$ -	\$ -	\$ 38	\$ -



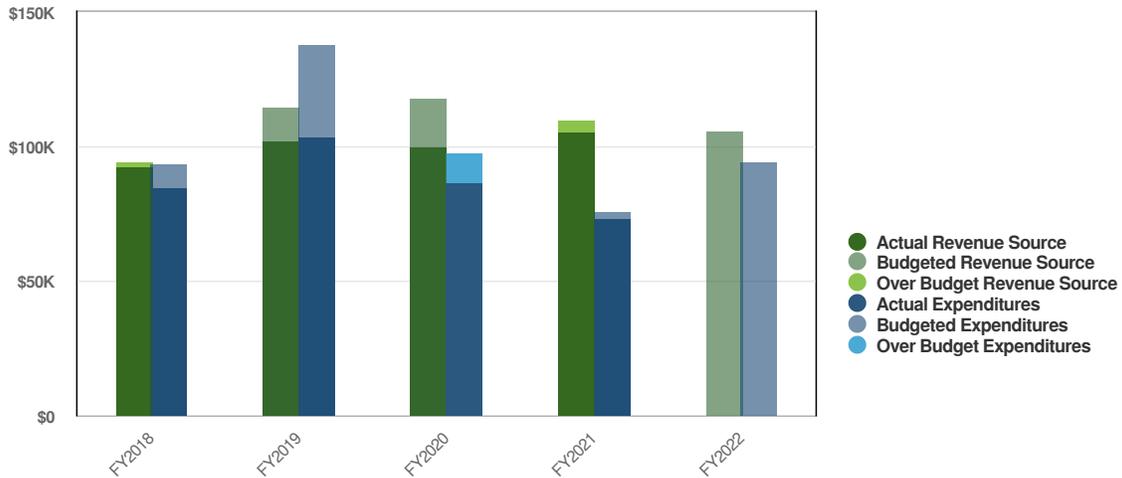
Light District #1 (Residential)

Purpose

The Residential Lighting District Fund provides budget authority to provide, maintain, and improve residential street lighting within the City. The district is funded through a lighting assessment.

Summary

The City of Whitefish is projecting \$105.98K of revenue in FY2022, which represents a 0.2% increase over the prior year. Budgeted expenditures are projected to increase by 24.7% or \$18.75K to \$94.64K in FY2022.



FY 2022 Objectives

The objective of the Residential Lighting District Funds for this fiscal year is to provide street lighting within residential district. Funds are used to pay for electricity used by street lights located in the districts and to support capital improvement and replacement of system components.

Revenue Changes and Notes:

- The revenue for assessments is budgeted for no increases. \$0

Expenditure Changes and Notes:

- Increase for painting of light poles. \$18,000.

Residential Light District #1 - 2400

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 44,685	\$ 43,117	\$ 44,509	\$ 44,509	\$ 81,250
Revenues						
2400-362000	Other Miscellaneous Revenue	(239)	-	-	20	-
2400-363010	Maintenance Assessments	102,266	99,785	105,495	109,403	105,684
2400-363040	Penalty & Interest Special Assessments	372	350	300	424	300
	Miscellaneous Revenues	\$ 102,399	\$ 100,135	\$ 105,795	\$ 109,847	\$ 105,984
	Total Revenues	\$ 102,399	\$ 100,135	\$ 105,795	\$ 109,847	\$ 105,984
Expenditures						
2400-430263-110-0	Salaries and Wages	17,937	18,300	18,793	19,726	19,392
2400-430263-120-0	Overtime	66	45	175	84	176
2400-430263-140-0	Employer Contributions	6,622	6,579	7,041	9,596	8,557
2400-430263-147-0	Medical Deduction Reimbursement	-	-	-	-	-
	Personnel	\$ 24,626	\$ 24,924	\$ 26,009	\$ 29,406	\$ 28,125
2400-430263-220-0	Operating Supplies	117	101	-	32	-
2400-430263-230-0	Repair & Maintenance Supplies	10,219	18,913	12,000	7,550	10,000
2400-430263-330-0	Publicity, Subscriptions & Dues	-	-	-	-	-
2400-430263-340-0	Utility Services	39,240	34,329	35,000	34,866	35,000
2400-430263-350-0	Professional Services	-	-	-	-	-
2400-430263-360-0	Repair & Maintenance Services	5,105	2,305	1,600	-	20,000
2400-430263-370-0	Travel & Training	-	-	-	-	-
2400-430263-390-0	Other Purchased Services	-	-	-	-	-
2400-430263-510-0	Insurance	600	499	495	495	672
2400-430263-530-0	Rent / Lease	-	-	-	-	-
2400-430263-880-0	Administrative Costs	645	625	784	757	843
	Materials and Services	\$ 55,926	\$ 56,773	\$ 49,879	\$ 43,699	\$ 66,515
2400-430263-940-0	Machinery & Equipment	23,414	17,047	-	-	-
	Capital	\$ 23,414	\$ 17,047	\$ -	\$ -	\$ -
	Total Expenditures	\$ 103,966	\$ 98,743	\$ 75,888	\$ 73,105	\$ 94,640
Ending Fund Balance		\$ 43,117	\$ 44,509	\$ 74,416	\$ 81,250	\$ 92,594



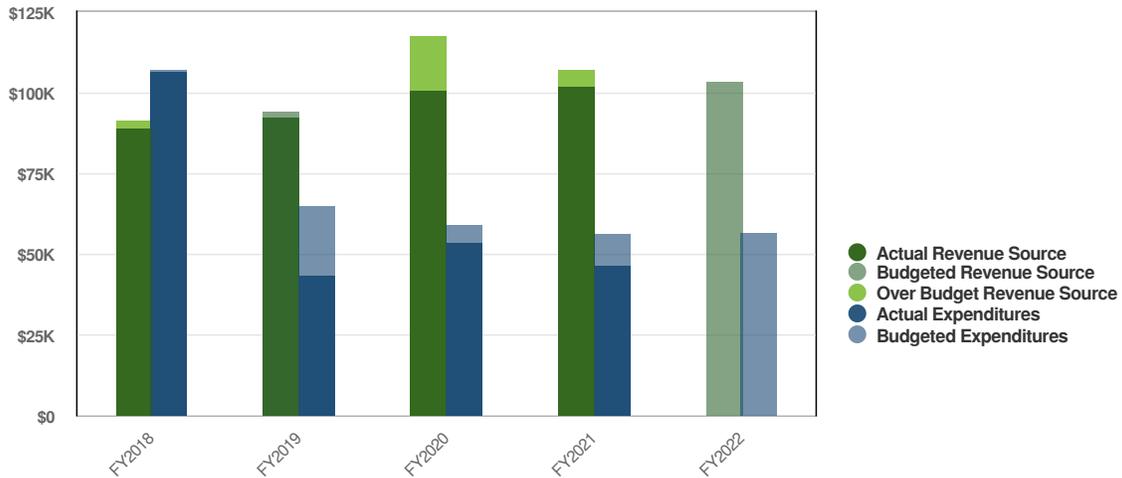
Light District #4 (Commercial)

Purpose

The Commercial Lighting District Fund provides budget authority to provide, maintain, and improve commercial street lighting within the City. The district is funded through a lighting assessment.

Summary

The City of Whitefish is projecting \$103.68K of revenue in FY2022, which represents a 1.2% increase over the prior year. Budgeted expenditures are projected to increase by 1.5% or \$852 to \$57.14K in FY2022.



FY 2022 Objectives

The objective of the Commercial Lighting District Fund for this fiscal year is to provide street lighting within the commercial areas of the City. Funds are used to pay for electricity used by street lights located in the Commercial Lighting District and to support capital improvement and replacement of system components.

Revenue Changes and Notes:

- The revenue for assessments is budgeted for no increases. \$0

Expenditure Changes and Notes:

- None

Commercial Light District #4 - 2410

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ (1,531)	\$ 47,375	\$ 111,153	\$ 111,153	\$ 171,895
Revenues						
2410-362000	Other Miscellaneous Revenue	92	20,082	-	-	-
2410-363010	Maintenance Assessments	92,292	97,774	102,196	107,098	103,428
2410-363040	Penalty & Interest Special Assessments	258	406	250	390	250
	Miscellaneous Revenues	\$ 92,642	\$ 118,261	\$ 102,446	\$ 107,488	\$ 103,678
	Total Revenues	\$ 92,642	\$ 118,261	\$ 102,446	\$ 107,488	\$ 103,678
Expenditures						
2410-430263-110-0	Salaries and Wages	17,937	18,300	18,793	19,726	19,392
2410-430263-120-0	Overtime	66	45	175	84	176
2410-430263-140-0	Employer Contributions	6,622	6,579	7,041	9,596	8,557
2410-430263-147-0	Medical Deduction Reimbursement	-	-	-	-	-
	Personnel	\$ 24,626	\$ 24,924	\$ 26,009	\$ 29,406	\$ 28,125
2410-430263-220-0	Operating Supplies	52	103	-	127	500
2410-430263-230-0	Repair & Maintenance Supplies	2,901	11,641	8,000	3,331	6,000
2410-430263-330-0	Publicity, Subscriptions & Dues	-	-	-	-	-
2410-430263-340-0	Utility Services	14,911	15,394	16,000	12,631	16,000
2410-430263-350-0	Professional Services	-	-	-	-	-
2410-430263-360-0	Repair & Maintenance Services	-	1,296	5,000	-	5,000
2410-430263-370-0	Travel & Training	-	-	-	-	-
2410-430263-510-0	Insurance	600	499	495	495	672
2410-430263-880-0	Administrative Costs	645	625	784	757	843
	Materials and Services	\$ 19,110	\$ 29,559	\$ 30,279	\$ 17,340	\$ 29,015
2410-430263-940-0	Machinery & Equipment	-	-	-	-	-
	Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 43,735	\$ 54,483	\$ 56,288	\$ 46,746	\$ 57,140
Ending Fund Balance		\$ 47,375	\$ 111,153	\$ 157,311	\$ 171,895	\$ 218,433



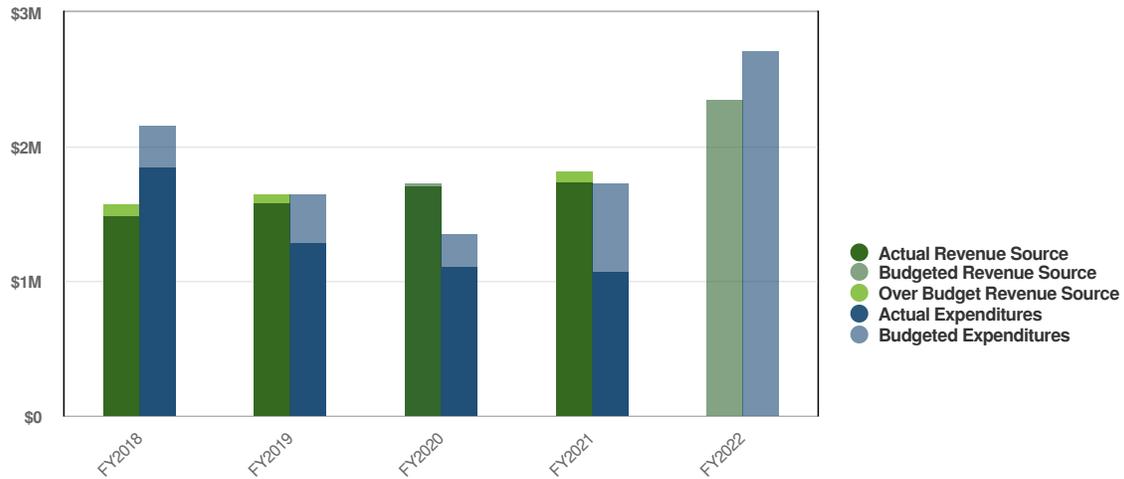
Street And Alley

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.

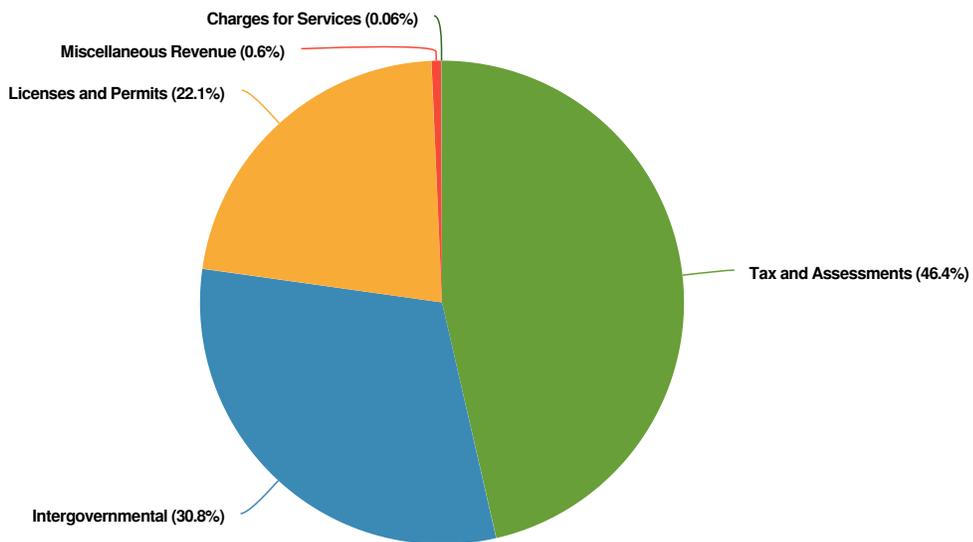
Summary

The City of Whitefish is projecting \$2.35M of revenue in FY2022, which represents a 34.8% increase over the prior year. Budgeted expenditures are projected to increase by 57.2% or \$989.53K to \$2.72M in FY2022.

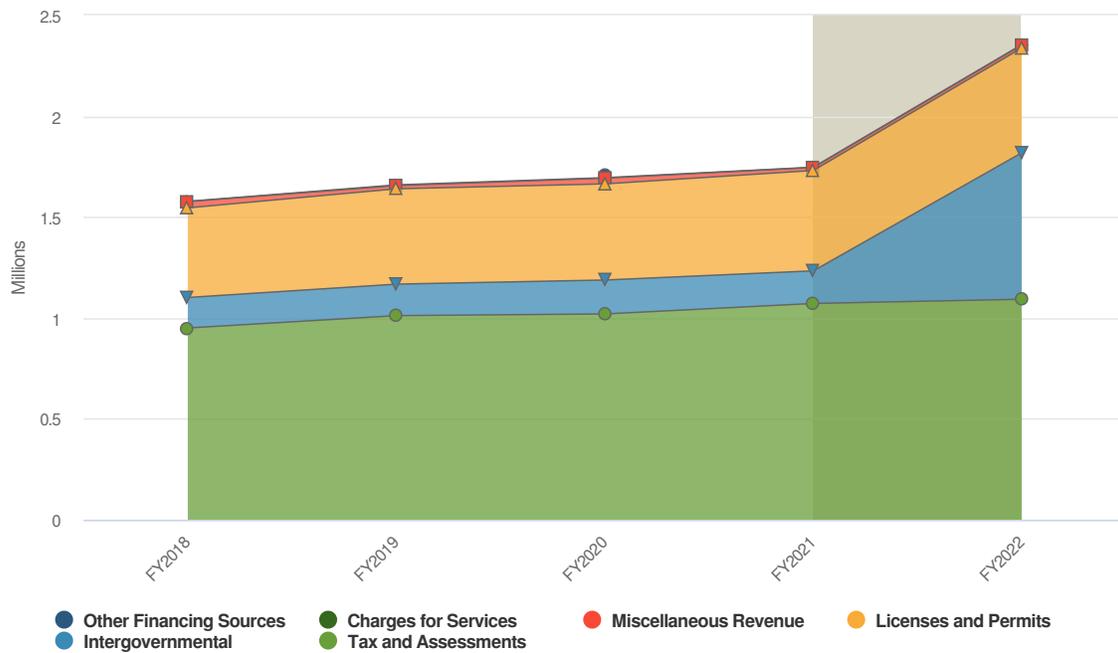


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Grey background indicates budgeted figures.

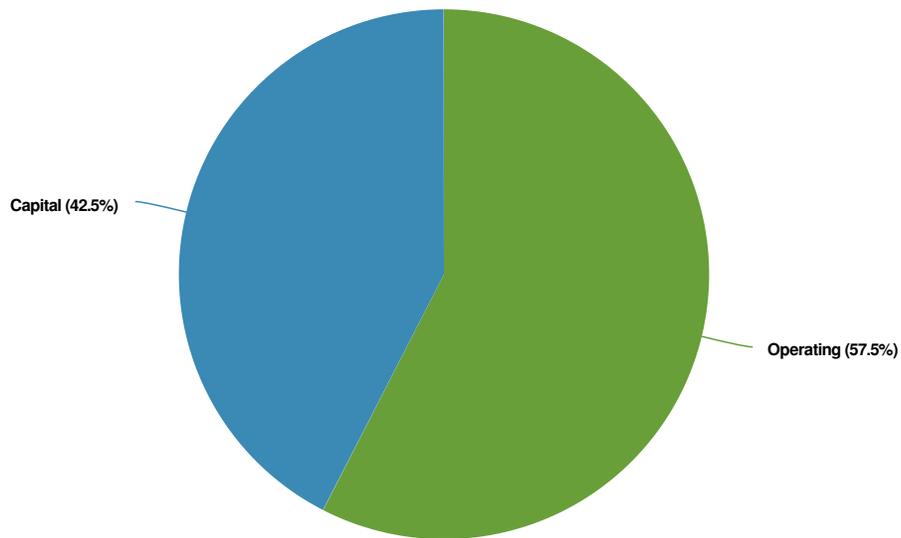
Revenue Changes and Notes:

- o The revenue for assessments is budgeted for no increases. \$0
- o Increase in State Transportation Alternative Grant for the Viaduct Improvement Project \$562,000

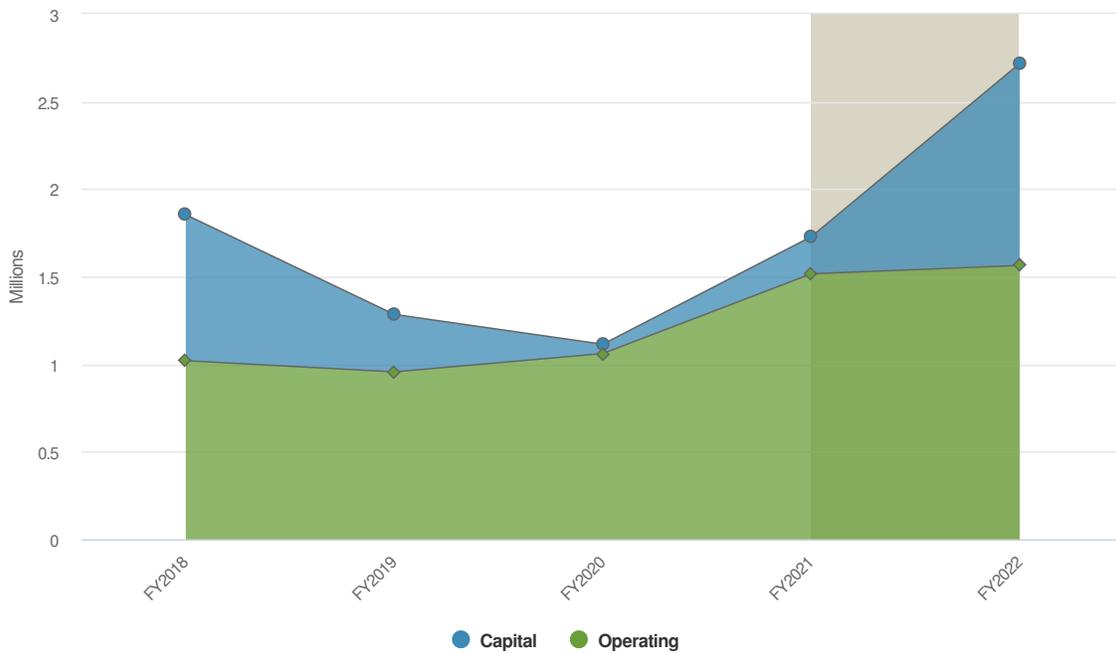
Name	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source				
Tax and Assessments	\$1,113,542.02	\$1,071,591.00	\$1,092,580.00	2%
Other Financing Sources	\$6,300.00	\$0.00	\$0.00	0%
Miscellaneous Revenue	\$24,647.14	\$15,000.00	\$15,000.00	0%
Licenses and Permits	\$520,403.16	\$497,347.00	\$519,559.00	4.5%
Intergovernmental	\$161,824.49	\$161,565.00	\$725,951.00	349.3%
Charges for Services	\$16.00	\$1,400.00	\$1,400.00	0%
Total Revenue Source:	\$1,826,732.81	\$1,746,903.00	\$2,354,490.00	34.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

FY 2022 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.

Expenditure Changes and Notes:

- o Decrease in Wages and Salaries and Employer Contributions primarily due to one FTE that is to be transitioned to the Wastewater Fund for the additional Plant Operator position needed with the expansion of the Wastewater Treatment Plant. -\$57,893.
- o Increase in Repair & Maintenance Supplies is due to higher costs of auto and equipment parts based on trend, asphalt repair supplies and pavement marking supplies. \$29,000.
- o Increase in Professional Services to miscellaneous consulting agreements such as the birch point quiet zone and transportation plan updates. \$95,000.
- o Decrease in Repair and Maintenance Services due to a reduction in asphalt chip seal and street seal services budgets which were added to supplies to self-perform some of the work. -\$46,755.
- o Capital Improvement #1 - Viaduct Improvements. Per the Downtown Business Master Plan in cooperation with Transportation Alternatives Grant. \$812,000.
- o Capital Improvement #2 - Glenwood Repairs. Roadway Reconstruction. \$100,000.
- o Capital Equipment #1 – Retroreflectometer. Maintain compliance with Manual on Uniform Traffic Control Devices (MUTCD) reflectivity requirements. \$14,000
- o Capital Equipment #2 - Pickup 3/4 Ton. Replacement for unit #17 - \$45,000 (with trade), split Street/Water/Sewer. \$15,000.
- o Capital Equipment #3 Backhoe. Replacement for unit #17 - \$120,000 (with trade), split Street/Water/Sewer. \$40,000.
- o Capital Equipment #4 - Leaf Vacuum. Per Climate Action Plan - New Equipment to increase productivity leaf pickup. (Total cost of \$120,000 split 50/50 between Streets and Stormwater). \$60,000.
- o Capital Equipment #5 – Sweeper. Replacement (Total cost of \$218,00 split with 50/50 between Streets and Stormwater). \$109,000.
- o Capital Equipment #6 - RTK Base Station. For GPS tracking City Assets and Data Collection. \$4,130.

Name	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects				
Operating				
Personnel Services	\$572,770.87	\$773,127.00	\$725,417.00	-6.2%
Materials and Services	\$431,187.39	\$738,830.00	\$827,647.00	12%
Transfers to Other Funds	\$9,274.53	\$4,522.00	\$10,945.00	142%
Total Operating:	\$1,013,232.79	\$1,516,479.00	\$1,564,009.00	3.1%
Capital	\$62,489.77	\$212,130.00	\$1,154,130.00	444.1%
Total Capital:	\$62,489.77	\$212,130.00	\$1,154,130.00	444.1%
Total Expense Objects:	\$1,075,722.56	\$1,728,609.00	\$2,718,139.00	57.2%

Street Fund - 2110

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 1,064,441	\$ 1,439,136	\$ 2,019,984	\$ 2,019,984	\$ 2,770,994
Revenues						
2110-322031	Cable T.V. Franchise Fee	114,356	111,374	115,000	127,364	125,000
2110-322035	Water Utility ROW Fee	176,190	174,458	179,738	189,896	181,950
2110-322036	Wastewater Utility ROW Fee	177,336	184,934	198,109	199,498	208,109
2110-323022	Street Excavation Permit	4,575	5,750	4,500	3,645	4,500
	Licenses and Permits	\$ 472,457	\$ 476,517	\$ 497,347	\$ 520,403	\$ 519,559
2110-331110	Federal Disaster Aid - CARES ACT	-	153	-	260	-
2110-334000	State Grants - Transportation Alternatives	\$ -	\$ -	\$ -	\$ -	\$ 562,000
2110-335040	Gasoline Tax Apportionment	156,115	158,382	161,565	161,565	163,951
	Intergovernmental	\$ 156,115	\$ 158,536	\$ 161,565	\$ 161,824	\$ 725,951
2110-343370	Plan Review / Construction Oversight	3,464	2,474	1,400	16	1,400
	Charges for Services	\$ 3,464	\$ 2,474	\$ 1,400	\$ 16	\$ 1,400
2110-362000	Other Miscellaneous Revenue	17,956	30,173	15,000	20,496	15,000
2110-363000	Special Assessments	-	-	-	-	-
2110-363010	Maintenance Assessments	1,007,786	1,015,984	1,068,791	1,109,579	1,089,780
2110-363040	Penalty & Interest Special Assessments	3,404	3,640	2,800	3,963	2,800
2110-363050	Latecomer Fee	(1,896)	(1,896)	-	4,151	-
	Miscellaneous Revenues	\$ 1,027,251	\$ 1,047,901	\$ 1,086,591	\$ 1,138,189	\$ 1,107,580
2110-382010	Sale of General Fixed Assets	-	15,495	-	6,300	-
	Other Financing Sources	\$ -	\$ 15,495	\$ -	\$ 6,300	\$ -
	Total Revenues	\$ 1,659,287	\$ 1,700,922	\$ 1,746,903	\$ 1,826,733	\$ 2,354,490

Street Fund - 2110

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Expenditures						
Street and Alley						
2110-430200-110-0	Salaries and Wages	343,661	407,331	427,776	371,023	405,594
2110-430200-111-0	Seasonal / Temporary	6,607	2,839	2,376	237	2,376
2110-430200-112-0	Permanent Part Time	4,301	5,188	4,772	7,512	12,969
2110-430200-120-0	Overtime	2,374	3,212	6,622	6,591	6,563
2110-430200-125-0	Stand By or Call Back Time	-	-	-	-	-
2110-430200-130-0	Vac/Sick/Pers/Comp Accrual	-	-	-	-	-
2110-430200-140-0	Employer Contributions	155,557	171,980	208,462	184,349	196,340
2110-430200-147-0	Medical Deduction Reimbursement	803	534	-	634	-
	Personnel	\$ 513,303	\$ 591,083	\$ 650,008	\$ 570,346	\$ 623,842
2110-430200-200-0	Supplies	999	-	-	-	-
2110-430200-210-0	Office Supplies & Materials	1,413	1,362	2,000	834	2,000
2110-430200-220-0	Operating Supplies	16,727	13,294	17,050	27,203	14,150
2110-430200-230-0	Repair & Maintenance Supplies	96,557	108,013	98,000	110,537	127,000
2110-430200-310-0	Communication & Transportation	45	279	400	93	400
2110-430200-320-0	Printing, Duplicating, & Binding	935	877	1,000	72	1,000
2110-430200-330-0	Publicity, Subscriptions & Dues	10,163	12,237	25,850	13,788	17,500
2110-430200-340-0	Utility Services	13,823	15,222	13,832	13,723	17,500
2110-430200-350-0	Professional Services	9,094	15,600	63,100	89,764	158,600
2110-430200-360-0	Repair & Maintenance Services	24,693	128,211	281,480	27,268	234,725
2110-430200-370-0	Travel & Training	1,788	1,608	7,500	(324)	10,500
2110-430200-390-0	Other Purchased Services	145	294	500	140	500
2110-430200-397-0	Contracted Workers	2,062	-	-	-	-
2110-430200-510-0	Insurance	17,656	18,952	16,488	24,268	23,877
2110-430200-520-0	Premiums on Surety Bond	-	-	-	-	-
2110-430200-530-0	Rent / Lease	1,263	929	1,296	408	1,296
2110-430200-540-0	Special Assessments	29,490	29,217	29,500	29,262	29,500
2110-430200-880-0	Administrative Costs	12,299	15,121	16,316	18,924	18,705
	Materials and Services	\$ 239,153	\$ 361,215	\$ 574,312	\$ 355,960	\$ 657,253
2110-430200-910-0	Land	40,077	-	-	-	-
2110-430200-920-0	Buildings	3,938	-	-	-	-
2110-430200-930-0	Improvements Other than Buildings	182,662	(148)	-	-	-
2110-430200-932-0	Street Improvements	58,872	248	25,000	-	912,000
2110-430200-940-0	Machinery & Equipment	18,216	53,233	160,130	62,490	242,130
	Capital	\$ 303,765	\$ 53,333	\$ 185,130	\$ 62,490	\$ 1,154,130
2110-430200-820-0	Transfers to Other Funds	9,014	7,350	4,522	9,275	10,945
	Other Financing Sources	\$ 9,014	\$ 7,350	\$ 4,522	\$ 9,275	\$ 10,945
	Total Street and Alley Expenditures	\$ 1,065,235	\$ 1,012,981	\$ 1,413,972	\$ 998,071	\$ 2,446,170

Street Fund - 2110

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Ice and Snow Removal						
2110-430251-110-0	Salaries and Wages	54,612	17,211	73,819	141	60,859
2110-430251-120-0	Overtime	6,973	2,100	7,280	1,517	7,535
2110-430251-125-0	Stand By or Call Back Time	-	-	-	-	-
2110-430251-140-0	Employer Contributions	31,910	8,290	42,020	767	33,181
	Personnel	\$ 93,496	\$ 27,602	\$ 123,119	\$ 2,424	\$ 101,575
2110-430251-220-0	Operating Supplies	57	633	-	-	-
2110-430251-230-0	Repair & Maintenance Supplies	59,922	66,164	74,000	46,918	80,000
2110-430251-330-0	Publicity, Subscriptions & Dues	-	-	-	-	-
2110-430251-340-0	Utility Services	-	-	-	-	-
2110-430251-360-0	Repair & Maintenance Services	9,678	371	17,500	621	17,500
2110-430251-370-0	Travel & Training	-	-	-	-	-
2110-430251-390-0	Other Purchased Services	-	-	-	-	-
2110-430251-397-0	Contracted Workers	28,950	10,590	70,000	27,170	70,000
2110-430251-510-0	Insurance	2,798	1,734	3,018	518	2,894
	Materials and Services	\$ 101,405	\$ 79,491	\$ 164,518	\$ 75,227	\$ 170,394
2110-430251-940-0	Machinery & Equipment	24,457	-	27,000	-	-
	Capital	\$ 24,457	\$ -	\$ 27,000	\$ -	\$ -
	Total Ice and Snow Removal Expenditures	\$ 219,358	\$ 107,093	\$ 314,637	\$ 77,651	\$ 271,969
	Total Street Fund Expenditures	\$ 1,284,593	\$ 1,120,074	\$ 1,728,609	\$ 1,075,723	\$ 2,718,139
	Ending Fund Balance	\$ 1,439,136.23	\$ 2,019,983.96	\$ 2,038,277.96	\$ 2,770,994.21	\$ 2,407,345.56



Gas Tax - Special Roads, Streets, & Bridges Allocation

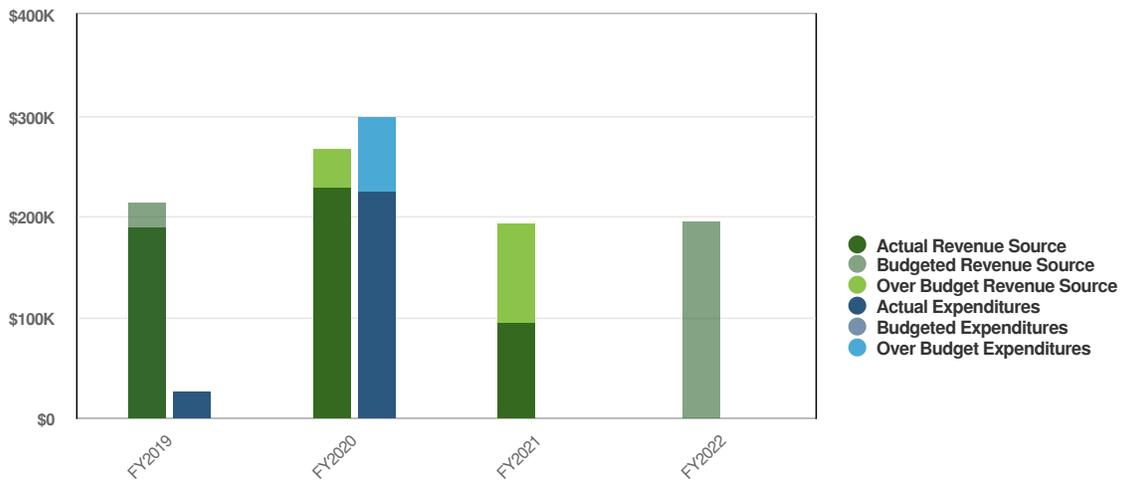
Purpose

The Bridge and Road Safety and Accountability Act (BaRSAA) Program was established by House Bill 473 during the 2017 Montana Legislative Session and 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 original gas tax allocation. 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.

The objective of the Gas Tax - BaRSAA Fund for this fiscal year is to accumulate funds for the next street improvement project, Monegan Road, and account for the required match from the Street Fund.

Summary

The City of Whitefish is projecting \$195.95K of revenue in FY2022, which represents a 106.3% increase over the prior year. There are no budgeted expenditures in FY2022.



Expenditures

FY 2022 Objective

The objective of the Gas Tax - BaRSAA Fund for this fiscal year is to accumulate funds for the next street improvement project, Monegan Road, and account for the required match from the Street Fund.

FY 2022 Expenditure Changes and Notes:

- For FY 2022 there is no budget as the City accumulates funds to be used for projects in future years.

BaRSAA Gas Tax Fund - 2821

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ -	\$ 163,309	\$ 132,285	\$ 132,285	\$ 327,050
Revenues						
2821-335040	Gasoline Tax Apportionment	180,270	180,886	90,443	185,491	185,000
	Intergovernmental	\$ 180,270	\$ 180,886	\$ 90,443	\$ 185,491	\$ 185,000
2821-365000	Contributions and Donations	-	80,259	-	-	-
	Miscellaneous Revenues	\$ -	\$ 80,259	\$ -	\$ -	\$ -
2821-383000	Interfund Operating Transfer In	9,014	7,350	4,522	9,275	10,945
	Other Financing Sources	\$ 9,014	\$ 7,350	\$ 4,522	\$ 9,275	\$ 10,945
	Total Revenues	\$ 189,283	\$ 268,495	\$ 94,965	\$ 194,765	\$ 195,945
Expenditures						
2821-430200-932-0	Street Improvements	-	299,519	-	-	-
2821-430230-930-0	Improvements Other than Buildings	25,975	-	-	-	-
	Capital	\$ 25,975	\$ 299,519	\$ -	\$ -	\$ -
	Total Expenditures	\$ 25,975	\$ 299,519	\$ -	\$ -	\$ -
Ending Fund Balance		\$ 163,309	\$ 132,285	\$ 227,250	\$ 327,050	\$ 522,995



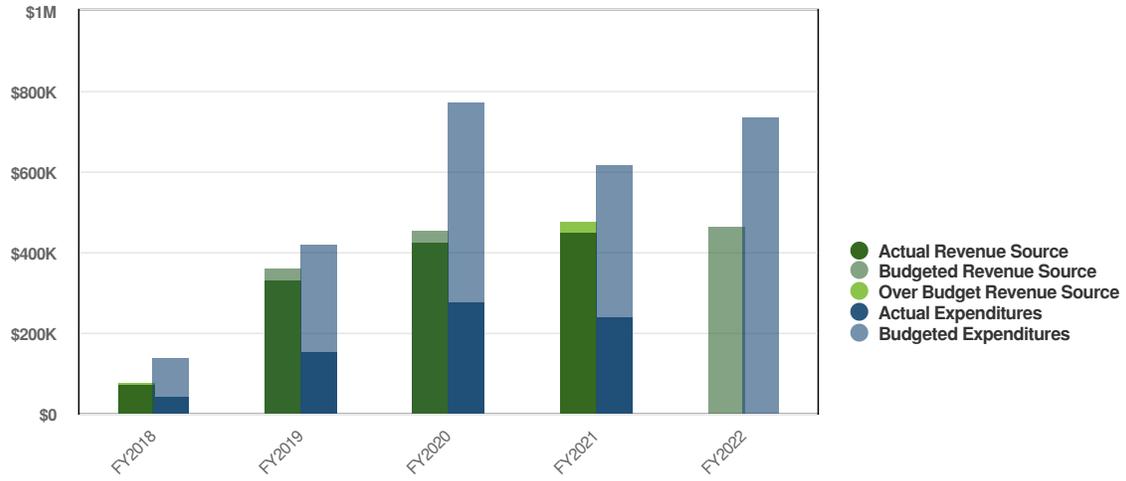
Storm Water

Purpose

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

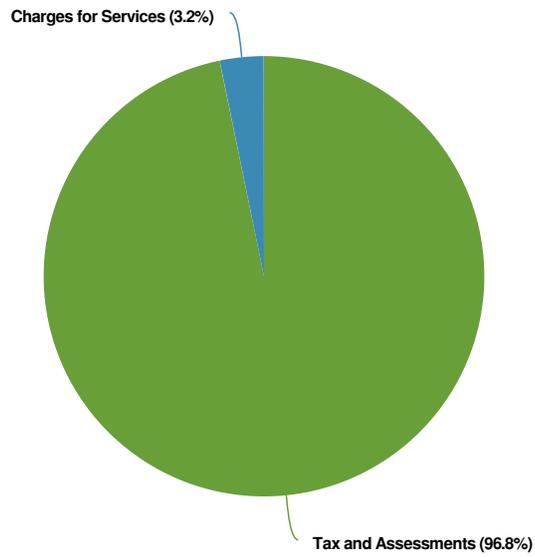
Summary

The City of Whitefish is projecting \$465.04K of revenue in FY2022, which represents a 3.2% increase over the prior year. Budgeted expenditures are projected to increase by 19.6% or \$121.12K to \$737.86K in FY2022.

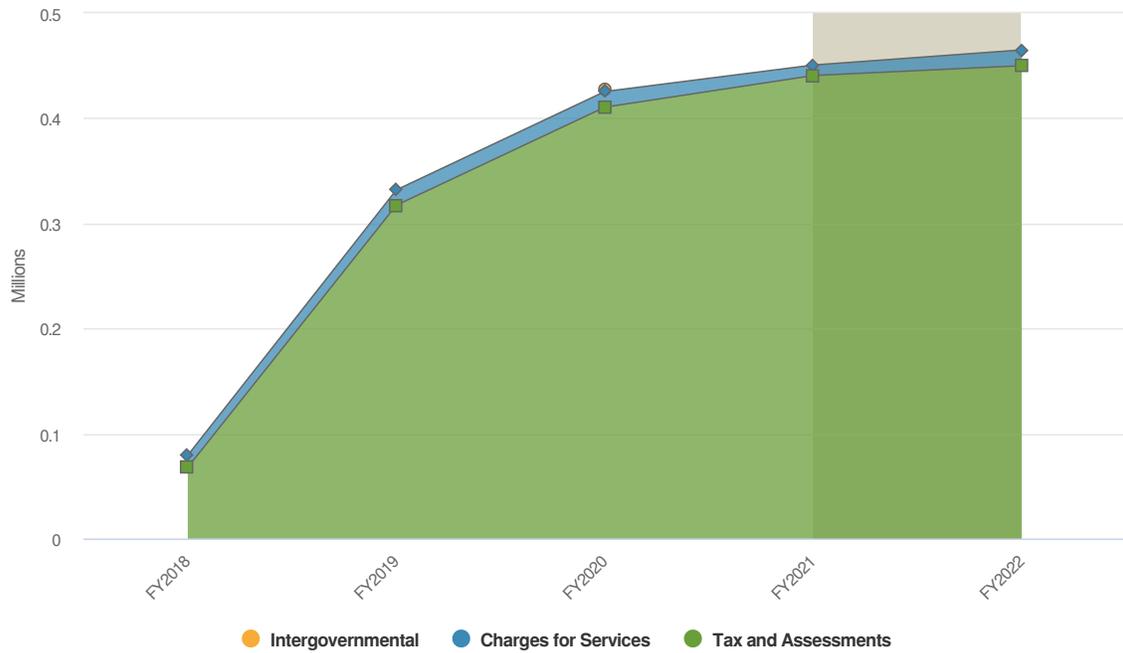


Revenues by Source

Projected 2022 Revenues by Source



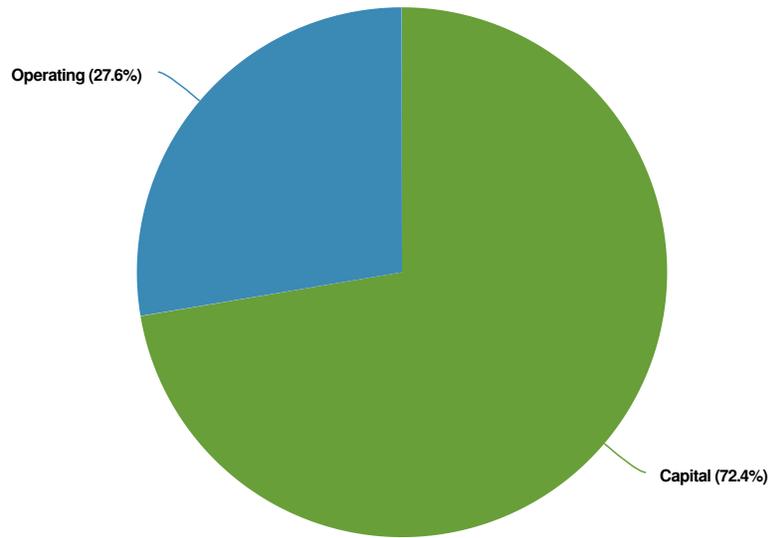
Budgeted and Historical 2022 Revenues by Source



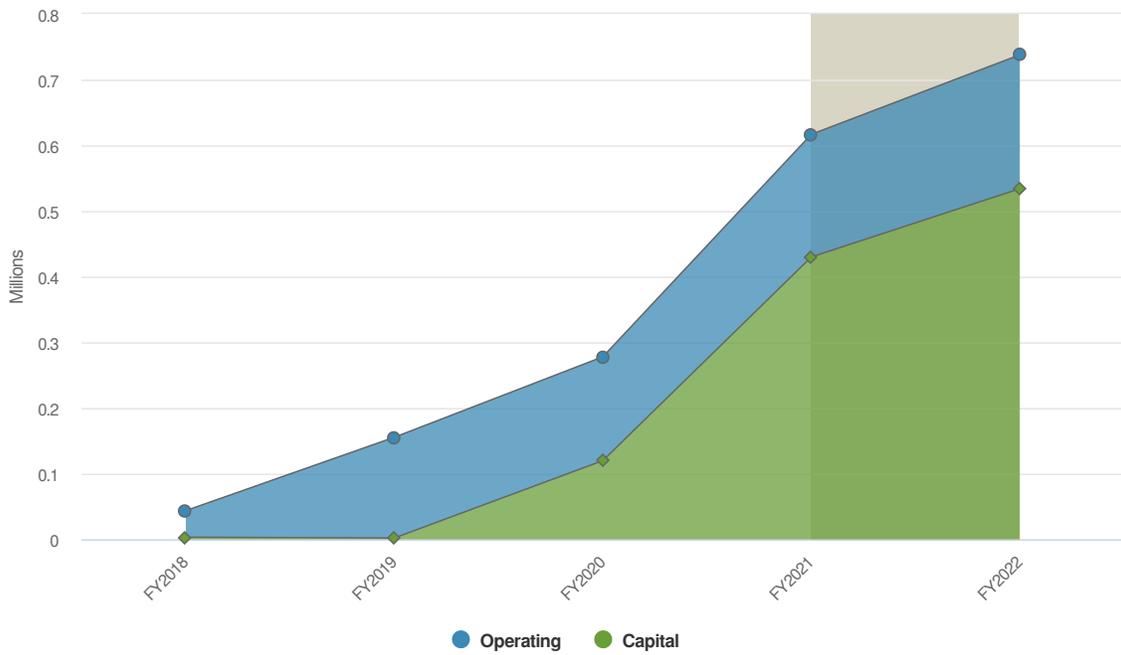
Grey background indicates budgeted figures.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

FY 2022 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 and FY20 budget increased the assessment up to \$77.53 to cover the actual costs of maintenance and capital improvements needed for the Stormwater system. No increase was budgeted in FY2021 and no increase is budgeted in FY2022.

Expenditure Changes and Notes:

- o Increase in Repair and Maintenance supplies primarily for a one-time project for Cow Creek Nutrient Trading Reduction project to address phosphorus and nitrogen loading. \$20,000.
- o Capital Project #1 - Armory Road Stormwater Improvements. \$30,000.
- o Capital Project #2 - Riverside Pond Improvements. Sediment Removal project for stormwater collection pond in Riverside Park. \$25,000.
- o Capital Project #3 - Sump Pump Collection. Creekwood, Texas Ave., Colorado Ave. \$50,000.
- o Capital Project #4 - Grouse Parking Rain Garden. Address stormwater issues at Grouse Parking lot though parking lot improvements and a new rain garden. \$110,000.
- o Capital Project #5 - Edgewood Place Drainage Improvements. Install storm mains & inlets to replace existing ditch system. Total project cost of \$150,000 with \$100,000 in Impact Fees and remainder in Stormwater Fund. \$50,000.
- o Capital Equipment #1 – Sweeper. Replacement (\$218K split with streets/storm). \$209,000.
- o Capital Equipment #2 - Leaf Vacuum. New Leaf Vacuum to reduce stormwater maintenance demand. \$60,000.

Stormwater Fund - 2525

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 665,281	\$ 841,628	\$ 987,664	\$ 987,664	\$ 1,225,236
Revenues						
2525-343370	Plan Review / Construction Oversight	14,600	14,900	10,000	19,850	15,000
	Charges for Services	\$ 14,600	\$ 14,900	\$ 10,000	\$ 19,850	\$ 15,000
2525-363010	Maintenance Assessments	316,610	409,250	440,060	454,968	449,441
2525-363040	Penalty & Interest Special Assessments	589	1,293	600	1,657	600
	Miscellaneous	\$ 317,199	\$ 410,543	\$ 440,660	\$ 456,625	\$ 450,041
	Total Revenues	\$ 331,799	\$ 425,443	\$ 450,660	\$ 476,475	\$ 465,041
Expenditures						
2525-430235-110-0	Salaries and Wages	89,142	99,207	99,261	87,813	103,404
2525-430235-120-0	Overtime	529	963	2,141	1,118	2,154
2525-430235-140-0	Employer Contributions	41,620	45,067	51,443	45,612	49,885
2525-430235-147-0	Medical Deduction Reimbursement	-	-	-	31	-
	Personnel	\$ 131,291	\$ 145,237	\$ 152,845	\$ 134,574	\$ 155,443
2525-430235-210-0	Office Supplies & Materials	-	-	500	-	-
2525-430235-220-0	Operating Supplies	682	-	4,000	-	1,000
2525-430235-230-0	Repair & Maintenance Supplies	568	366	7,000	-	7,000
2525-430235-310-0	Communication & Transportation	-	-	1,000	-	-
2525-430235-320-0	Printing, Duplicating, & Binding	-	-	-	-	-
2525-430235-330-0	Publicity, Subscriptions & Dues	-	495	1,000	300	1,000
2525-430235-340-0	Utility Services	-	-	500	-	-
2525-430235-350-0	Professional Services	10,966	-	-	-	-
2525-430235-360-0	Repair & Maintenance Services	-	-	2,000	-	22,000
2525-430235-370-0	Travel & Training	-	595	2,500	-	2,500
2525-430235-390-0	Other Purchased Services	-	-	2,000	42	-
2525-430235-397-0	Contracted Workers	-	-	100	-	-
2525-430235-510-0	Insurance	-	2,435	2,657	2,657	3,593
2525-430235-540-0	Special Assessments	-	-	-	384	-
2525-430235-730-0	Grants to other Institutions	6,667	6,667	6,667	-	6,667
2525-430235-880-0	Administrative Costs	3,211	3,723	3,980	4,450	4,661
	Materials and Services	\$ 22,094	\$ 14,280	\$ 33,904	\$ 7,833	\$ 48,421
2525-430235-930	Improvements Other than Buildings	2,067	119,891	430,000	96,495	365,000
2525-430235-940	Machinery and Equipment	-	-	-	-	169,000
	Capital	\$ 2,067	\$ 119,891	\$ 430,000	\$ 96,495	\$ 534,000
	Total Expenditures	\$ 155,452	\$ 279,408	\$ 616,749	\$ 238,902	\$ 737,864
Ending Fund Balance		\$ 841,628	\$ 987,664	\$ 821,575	\$ 1,225,236	\$ 952,414



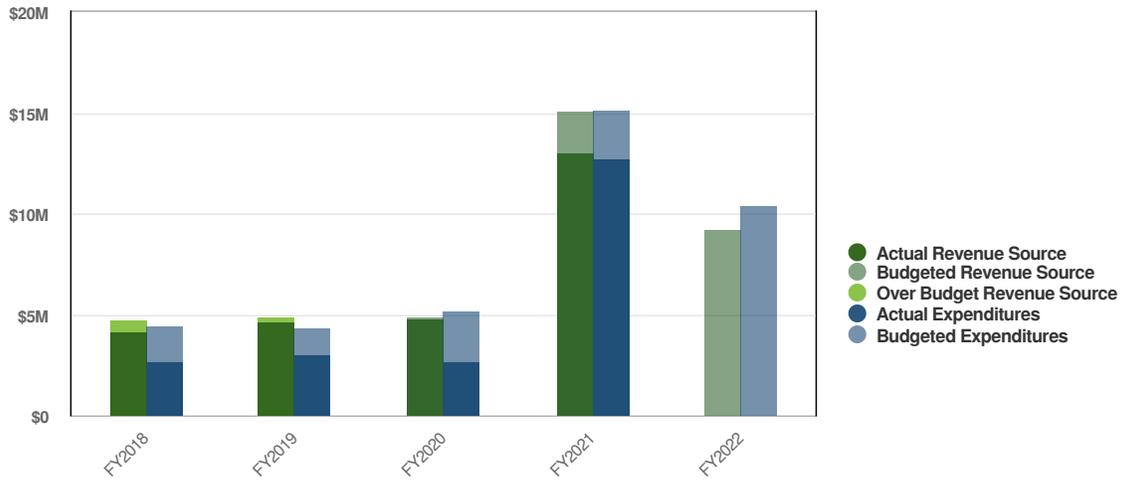
Water

Purpose

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

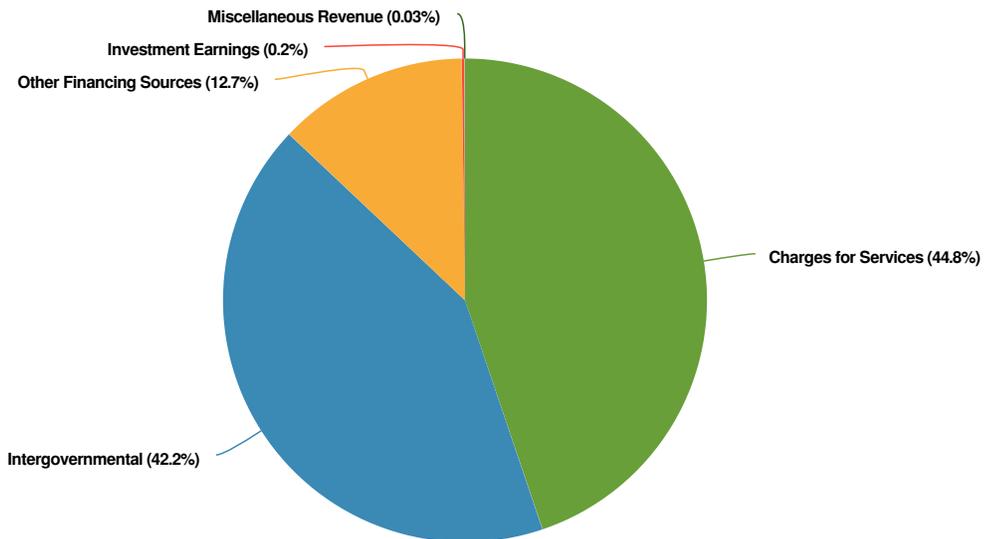
Summary

The City of Whitefish is projecting \$9.25M of revenue in FY2022, which represents a 38.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 31.4% or \$4.76M to \$10.41M in FY2022.

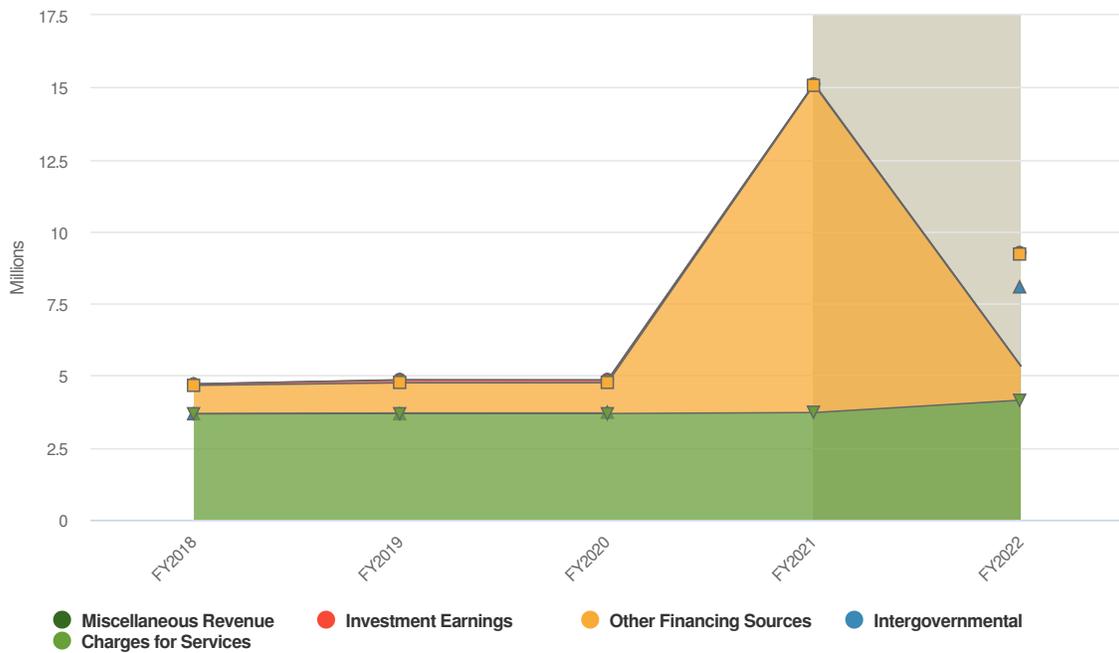


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Grey background indicates budgeted figures.

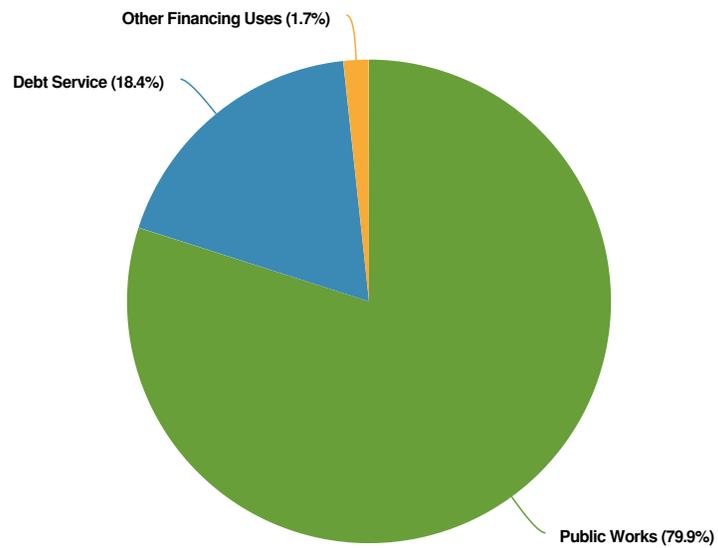
Revenue Changes and Notes:

- Increase in Metered Water Sales due to growth in the City. No rate increase is budgeted for FY2022. \$44,246.
- Increase Water Impact Fees/Permits due to strong building activity in the City. \$125,000.
- Increase in Water Installation Charges due to strong building activity in the City. \$80,000.
- Decrease in Interest Earnings due to lower rates in the market. -\$17,800.

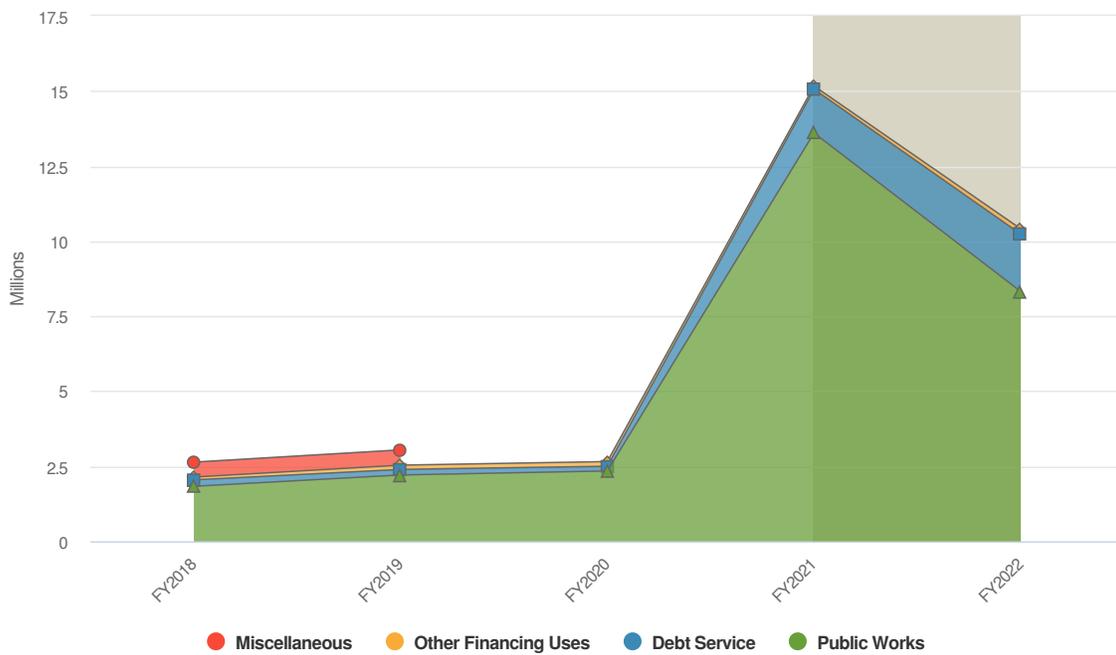
Name	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source				
Other Financing Sources	\$9,008,485.24	\$11,369,913.00	\$1,178,055.00	-89.6%
Miscellaneous Revenue	-\$471.05	\$3,000.00	\$3,000.00	0%
Investment Earnings	\$37,417.53	\$34,800.00	\$17,000.00	-51.1%
Intergovernmental	\$32,522.10	\$0.00	\$3,908,284.00	N/A
Charges for Services	\$3,987,728.60	\$3,716,504.00	\$4,145,750.00	11.5%
Total Revenue Source:	\$13,065,682.42	\$15,124,217.00	\$9,252,089.00	-38.8%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

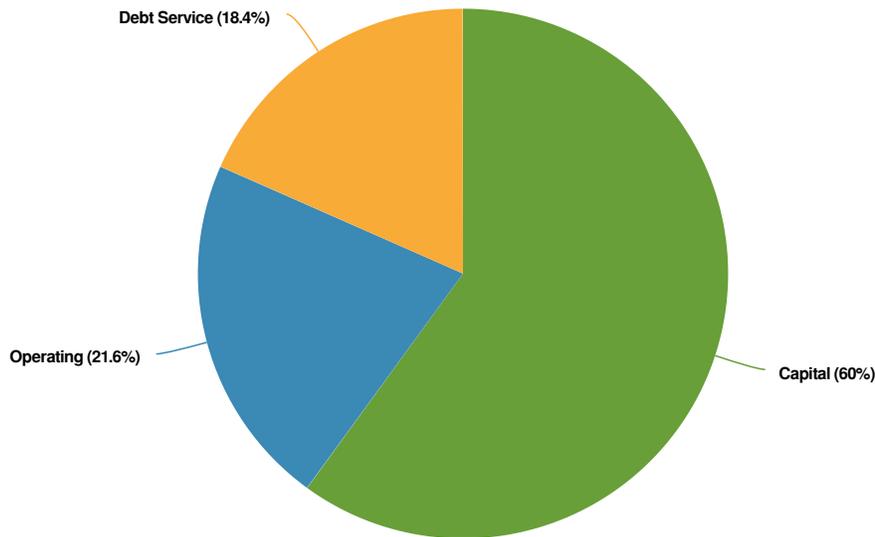


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures				
Public Works	\$11,030,789.82	\$13,602,366.00	\$8,321,159.00	-38.8%
Debt Service	\$1,575,899.82	\$1,456,877.00	\$1,911,820.00	31.2%
Other Financing Uses	\$109,470.00	\$109,470.00	\$176,284.00	61%
Total Expenditures:	\$12,716,159.64	\$15,168,713.00	\$10,409,263.00	-31.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2022 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.

Expenditure Changes and Notes:

- Increase in Repair & Maintenance Supplies is due to the cost of ¾ inch meters used by the City and sold to utility customers. \$16,000.
- Decrease in Contracted Workers due to the budget no longer being needed as the work that this line item paid for is being performed by City staff. -\$14,812
- Increases in Principal and Interest payments primarily due to the financing of the Water Treatment Plant. \$454,943.
- Capital Improvement #1 – Treatment and Supply. Water Treatment Plant Expansion. Finalize variety of projects to increase current water production and treatment capacity (Expand water treatment plant to 8 million gallons per day, upgrade Whitefish Lake pumping station, extend Whitefish Lake intake line). Total project estimate \$12.48 million including design, engineering, construction, and bond counsel costs. FY22 budget to be paid with 100% Water Impact Fees. \$1,200,000.
- Capital Improvement #2 – Treatment and Supply. Fencing at Water Intakes. \$25,000.
- Capital Improvement #3 – Distribution - Cast Iron Water Main Replacement. Project every other year + 10 new hydrants per project. (Includes O'Brien, Edgewood (Est. \$500,000 in FY22), Glenwood, and others depending on ARPA Grant from State of Montana). 25% to be paid with Water Impact Fees or \$250,000. \$3,408,284.

- Capital Improvement #4 - Whitefish Urban Project. Cast Iron Water Main Replacement on Spokane Avenue. Pending grant award from the State of Montana. \$1,500,000.
- Capital Equipment #1 - Pickup 3/4 Ton. Replacement for unit #17 - \$45,000 (with trade), split Street/Water/Sewer. \$15,000.
- Capital Equipment #2 - Backhoe. Replacement for unit #17 - \$120,000 (with trade), split Street/Water/Sewer. \$40,000.
- Capital Equipment #3 - Handheld Meter Reader Replacement. \$6,200, split Water/Sewer. \$3,100.
- Capital Equipment #4 - Automatic Reading System. Install two additional antennas for the system to collect city-wide meter readings remotely. Total cost of \$18,000 split 50/50 between Water and Sewer. \$9,000.
- Capital Projects #1 - IT Improvements. Fiber to Lake Pump Station. \$16,670.
- Capital Projects #2 - IT Improvements. Fiber to Suncrest Booster. \$30,000.

Name	FY2020 Actual	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects					
Operating					
Personnel Services	\$1,158,630.11	\$1,160,684.96	\$1,214,029.00	\$1,211,288.00	-0.2%
Materials and Services	\$656,769.10	\$690,965.16	\$833,440.00	\$856,060.00	2.7%
Grants to Other Institutions	\$14,667.00	\$7,000.00	\$6,667.00	\$6,667.00	0%
Transfers to Other Funds	\$156,190.00	\$109,470.00	\$109,470.00	\$176,284.00	61%
Depreciation Closed to Contributed Capital	\$514,589.00			\$0.00	N/A
Total Operating:	\$2,500,845.21	\$1,968,120.12	\$2,163,606.00	\$2,250,299.00	4%
Capital	\$0.00	\$9,172,139.70	\$11,548,230.00	\$6,247,144.00	-45.9%
Total Capital:	\$0.00	\$9,172,139.70	\$11,548,230.00	\$6,247,144.00	-45.9%
Debt Service	\$156,921.25	\$1,575,899.82	\$1,456,877.00	\$1,911,820.00	31.2%
Total Debt Service:	\$156,921.25	\$1,575,899.82	\$1,456,877.00	\$1,911,820.00	31.2%
Total Expense Objects:	\$2,657,766.46	\$12,716,159.64	\$15,168,713.00	\$10,409,263.00	-31.4%

Water Fund - 5210

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Total Water Balance				\$ 8,560,693	\$ 8,560,693	\$ 9,674,096
	Beginning Water Impact Fee Balance			1,631,695	1,706,700	2,396,017
	Debt Service Reserves and Haskill Surplus			779,987	779,987	1,210,022
	Unrestricted Working Capital			6,149,011	6,149,011	6,068,057
Revenues						
5210-330000	Intergovernmental Revenues	-	-	-	-	-
5210-331110	Federal Disaster Aid - CARES ACT	-	415	-	636	3,908,284
5210-334121	DNRC Grants	-	-	-	31,886	-
5210-334143	DEQ Grant	-	-	-	-	-
	Intergovernmental	\$ -	\$ 415	\$ -	\$ 32,522	\$ 3,908,284
5210-341077	5% Admin Fee for Impact Fees	17,490	31,275	11,250	37,905	11,250
5210-343021	Metered Water Sales	3,521,199	3,489,166	3,594,754	3,797,914	3,639,000
5210-343024	Sales of Water Materials & Supplies	(500)	410	-	-	-
5210-343025	Water Impact Fees/Permits	338,180	608,104	225,000	754,738	350,000
5210-343026	Water Installation Charges	77,568	103,897	45,000	98,939	80,000
5210-343027	Miscellaneous Water Revenue	24,336	28,635	28,000	36,355	28,000
5210-343029	Late Fee	36,620	25,985	35,000	16,490	35,000
5210-343370	Plan Review / Construction Oversight	6,194	3,807	2,500	125	2,500
	Charges for Services	\$ 4,021,087	\$ 4,291,279	\$ 3,941,504	\$ 4,742,467	\$ 4,145,750
5210-362000	Other Miscellaneous Revenue	-	-	-	(3,142)	-
5210-363050	Latecomer Fee	6,128	658	3,000	2,671	3,000
5210-365000	Contributions and Donations	-	-	-	-	-
	Miscellaneous	\$ 6,128	\$ 658	\$ 3,000	\$ (471)	\$ 3,000
5210-371010	Investment Earnings	119,637	113,496	34,800	47,002	17,000
	Investment Earnings	\$ 119,637	\$ 113,496	\$ 34,800	\$ 47,002	\$ 17,000
5210-381020	Revenue Bonds	-	-	-	-	-
5210-381070	Proceeds from Notes	-	-	10,327,000	7,829,620	-
5210-382010	Sale of General Fixed Assets	-	-	-	3,000	-
5210-383029	Transfer from Resort Tax (Haskill Basin Revenue Bond)	1,046,280	1,048,793	1,042,913	1,175,865	1,178,055
	Other Financing Sources	\$ 1,046,280	\$ 1,048,793	\$ 11,369,913	\$ 9,008,485	\$ 1,178,055
	Total Revenues	\$ 5,193,131	\$ 5,454,641	\$ 15,349,217	\$ 13,830,005	\$ 9,252,089

Water Fund - 5210

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Expenditures						
5210-430500-110	Salaries and Wages	1,065,126	784,232	794,381	750,123	788,045
5210-430500-111	Seasonal / Temporary	-	378	2,376	462	2,376
5210-430500-112	Permanent Part Time	7,663	13,262	8,590	15,494	24,931
5210-430500-120	Overtime	13,527	20,609	19,274	27,419	19,178
5210-430500-125	Stand By or Call Back Time	132	-	-	-	-
5210-430500-130	Vac/Sick/Pers/Comp Accrual	10,881	-	-	-	-
5210-430500-140	Employer Contributions	328,580	337,923	389,408	365,929	376,758
5210-430500-147	Medical Deduction Reimbursement	1,803	806	-	1,258	-
	Personnel	\$ 1,427,712	\$ 1,157,210	\$ 1,214,029	\$ 1,160,685	\$ 1,211,288
5210-430500-200	Supplies	2,968	-	-	-	-
5210-430500-210	Office Supplies & Materials	3,486	2,915	3,500	2,075	3,500
5210-430500-212	Small Items of Equipment	-	-	-	-	-
5210-430500-220	Operating Supplies	57,472	55,092	62,050	62,937	68,370
5210-430500-230	Repair & Maintenance Supplies	160,962	116,552	221,093	128,413	237,093
5210-430500-310	Communication & Transportation	21,059	20,325	23,000	16,990	23,000
5210-430500-320	Printing, Duplicating, & Binding	1,353	1,643	2,000	730	2,000
5210-430500-330	Publicity, Subscriptions & Dues	29,767	19,848	29,690	22,320	32,040
5210-430500-340	Utility Services	84,066	71,375	72,550	70,808	64,350
5210-430500-350	Professional Services	18,187	31,816	39,150	57,174	44,650
5210-430500-360	Repair & Maintenance Services	41,803	38,932	37,158	27,032	34,658
5210-430500-370	Travel & Training	8,765	5,748	12,700	920	15,700
5210-430500-390	Other Purchased Services	31,669	23,245	23,500	20,441	23,500
5210-430500-397	Contracted Workers	3,531	-	19,312	1,395	4,500
5210-430500-510	Insurance	37,341	35,464	44,043	39,043	52,079
5210-430500-530	Rent / Lease	11,731	12,248	11,296	1,391	13,296
5210-430500-540	Special Assessments	8,274	17,109	19,055	14,056	19,055
5210-430500-545	Utility ROW Fee	176,190	174,458	181,535	189,896	181,950
5210-430500-730	Grants to other Institutions	23,774	14,667	6,667	7,000	6,667
5210-430500-830	Deprec-Closed to Retained Earnings	509,536	514,589	-	-	-
5210-430500-880	Administrative Costs	26,131	30,001	31,808	35,345	36,319
	Materials and Services	\$ 1,258,066	\$ 1,186,025	\$ 840,107	\$ 697,965	\$ 862,727
5210-430600-920	Buildings	-	-	-	-	-
5210-430500-930	Improvements Other than Buildings	-	-	11,200,000	9,104,973	6,180,044
5210-430500-940	Machinery & Equipment	-	-	348,230	67,166	67,100
	Capital	-	\$ -	\$ 11,548,230	\$ 9,172,140	\$ 6,247,144
5210-490500-610	Principal	-	-	303,345	442,000	550,000
5210-490500-611	PRINCIPAL- HASKILL BASIN BOND	-	-	927,000	927,000	991,000
5210-490500-620	Interest	26,439	19,296	110,619	90,987	278,507
5210-490500-621	INTEREST - HASKILL BASIN BOND	157,588	137,625	115,913	115,913	92,313
	Debt Service	\$ 184,026	\$ 156,921	\$ 1,456,877	\$ 1,575,900	\$ 1,911,820
5210-521000-822	Transfer to Parks and Recreation Fund	50,511	48,498	49,302	49,302	43,331
5210-521002-820	Transfers to Other Funds	92,496	107,692	60,168	60,168	132,953
	Other Financing Uses	\$ 143,007	\$ 156,190	\$ 109,470	\$ 109,470	\$ 176,284
	Total Expenditures	\$ 3,012,811	\$ 2,656,347	\$ 15,168,713	\$ 12,716,160	\$ 10,409,263
Ending Total Water Balance				\$ 8,741,197	\$ 9,674,096	\$ 8,516,922
	Ending Water Impact Fee Balance			1,406,695	2,396,017	1,296,017
	Debt Service Reserves and Haskill Surplus			1,159,987	1,210,022	1,171,811
	Unrestricted Working Capital			6,174,515	6,068,057	6,049,094



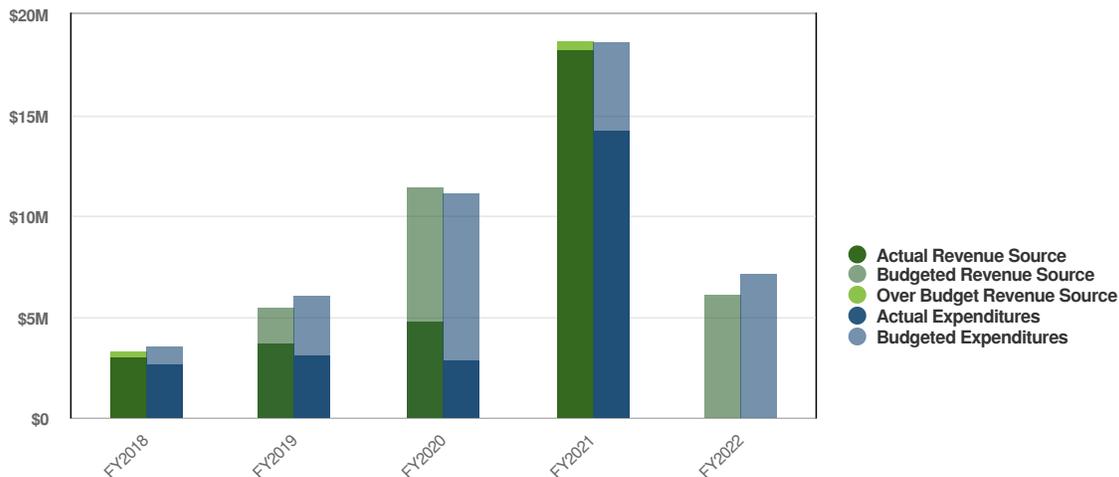
Wastewater

Purpose

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

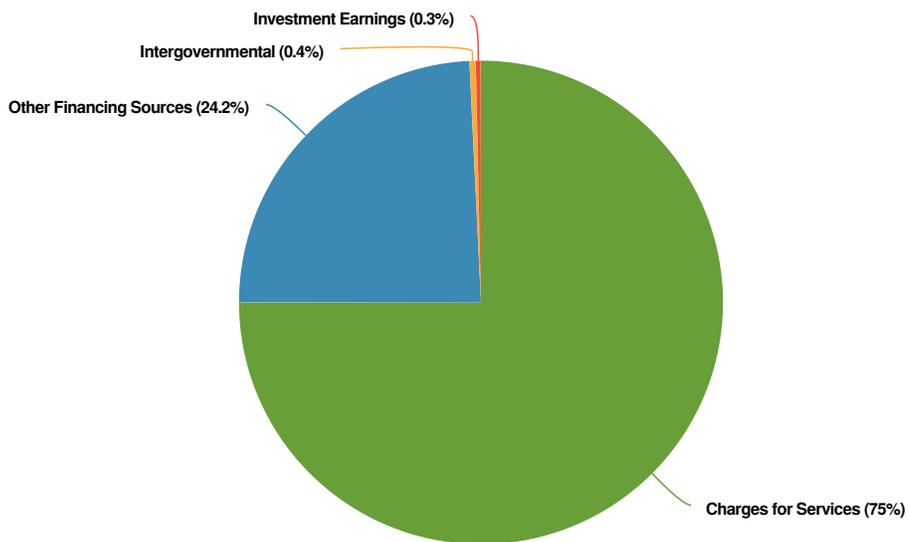
Summary

The City of Whitefish is projecting \$6.14M of revenue in FY2022, which represents a 66.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 61.5% or \$11.5M to \$7.19M in FY2022.



Revenues by Source

Projected 2022 Revenues by Source



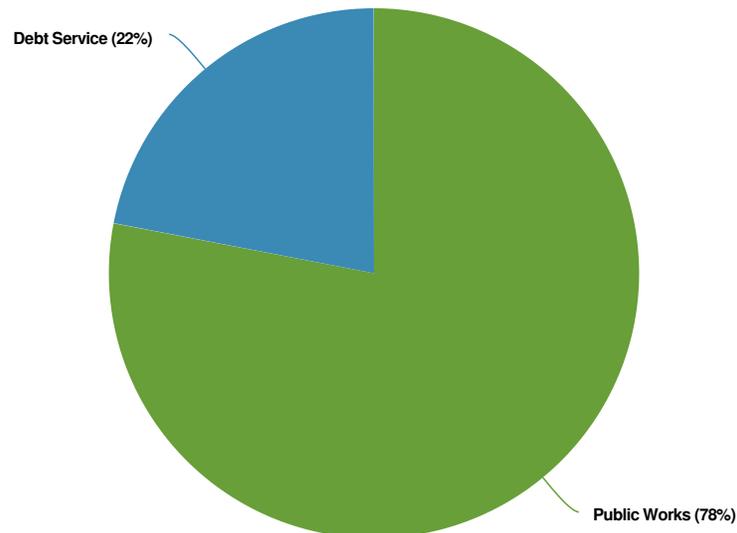
Revenue Changes and Notes:

- o Increase in Sewer Service Charges due to growth. No rate increase budgeted for FY2022. \$200,000.

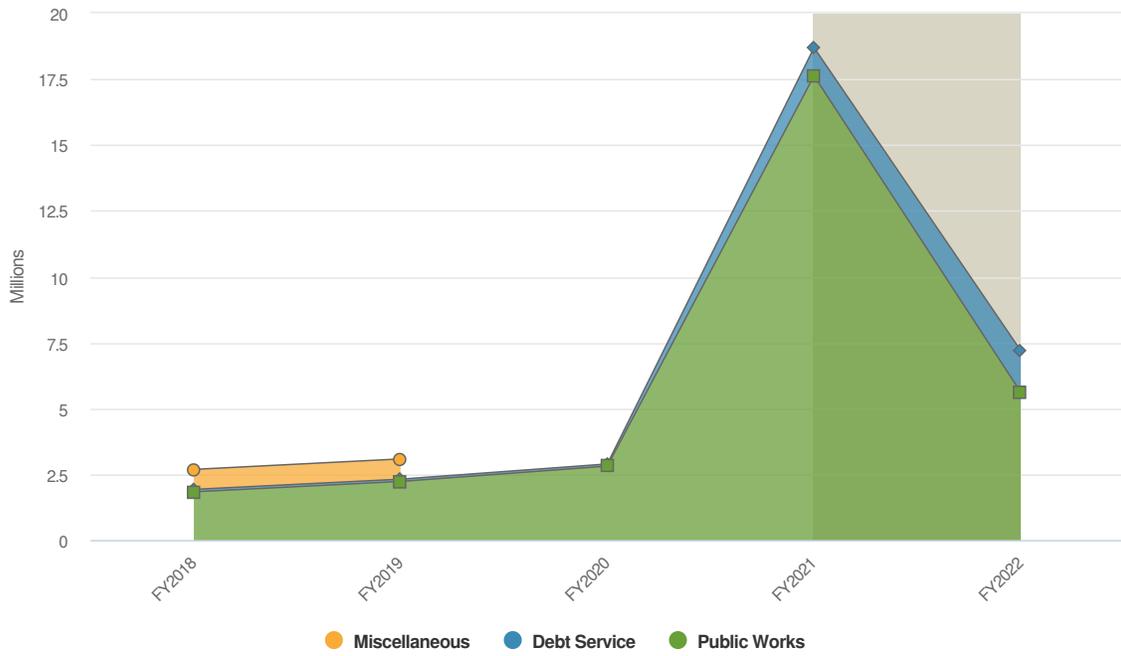
Name	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source				
Other Financing Sources	\$14,497,630.00	\$14,238,351.00	\$1,489,000.00	-89.5%
Miscellaneous Revenue	-\$2,550.13	\$0.00	\$0.00	0%
Investment Earnings	\$18,198.26	\$21,000.00	\$21,000.00	0%
Intergovernmental	\$334.67	\$25,000.00	\$25,000.00	0%
Charges for Services	\$4,241,554.41	\$4,009,180.00	\$4,609,180.00	15%
Total Revenue Source:	\$18,755,167.21	\$18,293,531.00	\$6,144,180.00	-66.4%

Expenditures by Function

Budgeted Expenditures by Function



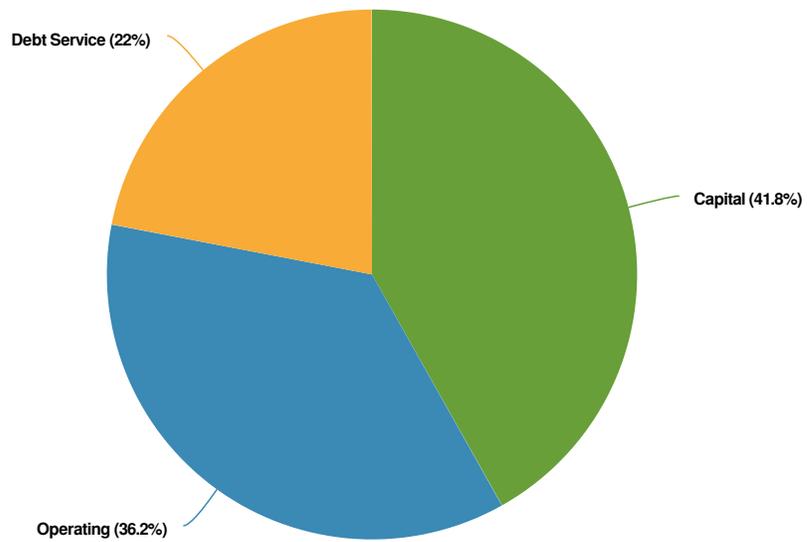
Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



FY 2022 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, the appropriations cover the purchase of equipment and continued construction in FY 2022 for the mandated update to the wastewater treatment plant by the State of Montana and the EPA.

Expenditure Changes and Notes:

- Increase in Wages and Salaries and Employer Contributions primarily due to one FTE that is to be transitioned to the Wastewater Fund for the additional Plant Operator position needed with the expansion of the Wastewater Treatment Plant. \$83,603.
- Increase in Repair and Maintenance Supplies primarily due to the transition of maintenance for Resthaven utilities from the City to those customers who will maintain their own infrastructure and providing City service to that transition point. \$245,000.
- Increase in Professional Services primarily due to the transition of Resthaven utilities from the City to those customers who will need to maintain their own infrastructure and install water meters to that transition point. \$78,000.
- Increase in Repair and Maintenance Services primarily due to the repair of the Headworks at the lift station at the Wastewater Treatment Plant. \$22,939.
- Increases in Principal and Interest payments for the financing of the Wastewater Treatment Plant. \$506,564.
- Capital Project #1 - WWTP Improvements Plant upgrade completed in FY22. Total Cost \$3,391,152 with \$902,152 included in Tax Increment Fund. \$2,489,000.
- Capital Project #2 - Manhole & Pipe Rehab. Downtown & Other Various locations - Project every other year. \$120,000.
- Capital Project #3 - Piping - Future Capacity Enhancements. Upgrade 1730 LF of collection mains to enhance capacity as per Wastewater Facility Plan. \$100,000.
- Capital Project #4 - Houston Point Lift Stations. \$100,000.
- Capital Equipment #1 - Pickup 3/4 Ton. Replacement for unit #17 - \$45,000 (with trade), split Street/Water/Sewer. \$15,000.
- Capital Equipment #2 - Backhoe. Replacement for unit #17 - \$120,000 (with trade), split Street/Water/Sewer. \$40,000.
- Capital Equipment #3 - Headworks Upgrade. \$58,800.
- Capital Equipment #4 - Handheld Meter Reader Replacement. \$6,200, split Water/Sewer. \$3,100.
- Capital Equipment #5 - Sewer Camera. Replace camera that is beyond its useful life. \$75,500.
- Capital Equipment #6 - Automatic Reading System. Install two additional antennas for the system to collect city-wide meter readings remotely. Total cost of \$18,000 split 50/50 between Water and Sewer. \$9,000.

Name	FY2021 Actual	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects				
Operating				
Personnel Services	\$1,134,918.46	\$1,164,605.00	\$1,245,004.00	6.9%
Materials and Services	\$860,903.70	\$990,964.00	\$1,350,865.00	36.3%
Grants to Other Institutions	\$0.00	\$6,667.00	\$6,667.00	0%
Total Operating:	\$1,995,822.16	\$2,162,236.00	\$2,602,536.00	20.4%
Capital	\$10,964,886.02	\$15,458,230.00	\$3,010,400.00	-80.5%
Total Capital:	\$10,964,886.02	\$15,458,230.00	\$3,010,400.00	-80.5%
Debt Service	\$1,347,035.21	\$1,074,023.00	\$1,580,587.00	47.2%
Total Debt Service:	\$1,347,035.21	\$1,074,023.00	\$1,580,587.00	47.2%
Total Expense Objects:	\$14,307,743.39	\$18,694,489.00	\$7,193,523.00	-61.5%

Wastewater Fund - 5310

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Total Wastewater Balance				\$ 4,489,857	1,824,592	5,617,568
	Beginning Water Impact Fee Balance			1,081,266	1,161,373	1,340,486
	Debt Service Reserves			311,619	311,619	795,531
	Unrestricted Working Capital			3,096,972	351,600	3,481,551
Revenues						
5310-330000	Intergovernmental Revenues	17,385	-	-	-	-
5310-331000	Federal Grants	-	270,000	-	-	-
5310-331110	Federal Disaster Aid - CARES ACT	-	393	-	-	-
5310-334000	State Grants	-	-	-	-	-
5310-334120	Treasure State Endowment Program	-	612,500	12,500	-	12,500
5310-334121	DNRC Grants	-	112,500	12,500	-	12,500
5310-336020	On Behalf Pymnts-State Contribution to Retirement	-	17,773	-	-	-
	Intergovernmental	\$ 17,385	\$ 1,013,166	\$ 25,000	\$ -	\$ 25,000
5310-341077	5% Admin Fee for Impact Fees	24,083	47,814	20,000	44,477	20,000
5310-343031	Sewer Service Charges	3,540,822	3,698,684	3,962,180	3,989,963	4,162,180
5310-343032	Sewer Inspection Fee	3,080	3,280	2,000	6,158	2,000
5310-343033	Wastewater Impact Fees/Permits	481,703	959,816	400,000	907,985	400,000
5310-343034	Big Mtn Sewer Permits / PIF	50,044	26,616	20,000	194,485	20,000
5310-343036	Miscellaneous Sewer Revenue	540	14,239	3,000	6,244	3,000
5310-343043	Container Charge	-	-	-	-	-
5310-343370	Plan Review / Construction Oversight	6,615	3,333	2,000	228	2,000
	Charges for Services	\$ 4,106,886	\$ 4,753,782	\$ 4,409,180	\$ 5,149,540	\$ 4,609,180
5310-362000	Other Miscellaneous Revenue	-	-	-	(3,852)	-
5310-363050	Latecomer Fee	(1,199)	1,466	-	1,302	-
5310-365000	Contributions and Donations	-	-	-	-	-
	Miscellaneous	\$ (1,199)	\$ 1,466	\$ -	\$ (2,550)	\$ -
5310-371010	Investment Earnings	75,794	63,531	21,000	25,155	21,000
	Investment Earnings	\$ 75,794	\$ 63,531	\$ 21,000	\$ 25,155	\$ 21,000
5310-381020	Revenue Bonds	-	-	-	-	-
5310-381070	Proceeds from Notes	-	-	14,238,351	14,494,630	1,489,000
5310-382010	Sale of General Fixed Assets	-	-	-	3,000	-
	Other Financing Sources	\$ -	\$ -	\$ 14,238,351	\$ 14,497,630	\$ 1,489,000
	Total Revenues	\$ 4,198,867	\$ 5,831,946	\$ 18,693,531	\$ 19,669,774	\$ 6,144,180

Wastewater Fund - 5310

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Expenditures						
5310-430600-110	Salaries and Wages	1,046,362	760,363	780,840	755,538	824,862
5310-430600-111	Seasonal / Temporary	-	378	2,448	429	2,448
5310-430600-112	Permanent Part Time	7,241	12,859	8,113	15,099	24,428
5310-430600-120	Overtime	9,884	8,465	9,369	12,981	9,608
5310-430600-125	Stand By or Call Back Time	88	-	-	-	-
5310-430600-130	Vac/Sick/Pers/Comp Accrual	7,699	-	-	-	-
5310-430600-140	Employer Contributions	309,639	322,454	363,835	349,494	383,658
5310-430600-147	Medical Deduction Reimbursement	1,624	831	-	1,378	-
	Personnel	\$ 1,382,537	\$ 1,105,350	\$ 1,164,605	\$ 1,134,918	\$ 1,245,004
5310-430600-210	Office Supplies & Materials	3,232	2,540	3,000	1,986	3,000
5310-430600-220	Operating Supplies	144,165	189,131	189,050	168,870	192,350
5310-430600-221	Library Materials	-	-	-	-	-
5310-430600-230	Repair & Maintenance Supplies	150,347	109,868	175,793	137,033	420,793
5310-430600-310	Communication & Transportation	20,879	19,611	23,000	15,742	23,000
5310-430600-320	Printing, Duplicating, & Binding	1,140	1,434	1,000	722	1,000
5310-430600-330	Publicity, Subscriptions & Dues	17,696	21,518	21,400	24,877	30,750
5310-430600-340	Utility Services	132,874	105,245	107,200	91,328	80,250
5310-430600-350	Professional Services	51,822	107,001	91,100	56,822	169,100
5310-430600-360	Repair & Maintenance Services	30,923	35,454	69,772	79,031	92,711
5310-430600-370	Travel & Training	6,175	6,212	12,700	399	15,700
5310-430600-390	Other Purchased Services	522	19,063	18,250	13,436	18,500
5310-430600-397	Contracted Workers	3,492	-	1,500	-	1,500
5310-430600-510	Insurance	31,998	30,696	40,158	35,608	46,391
5310-430600-530	Rent / Lease	1,869	2,384	500	1,332	2,506
5310-430600-540	Special Assessments	875	410	875	315	875
5310-430600-541	State Assessments & Fees	5,644	4,800	7,000	-	7,000
5310-430600-545	Utility ROW Fee	177,336	184,934	198,109	199,498	208,109
5310-430600-610	Principal	-	-	-	-	-
5310-430600-730	Grants to other Institutions	6,666	6,666	6,667	-	6,667
5310-430600-750	DEQ Fine	-	-	-	-	-
5310-430600-810	Losses (Bad Debt Expense)	-	-	-	-	-
5310-430600-830	Deprec-Closed to Retained Earnings	-	774,455	-	-	-
5310-430600-880	Administrative Costs	24,444	28,098	30,557	33,906	37,330
	Materials and Services	\$ 812,097	\$ 1,649,518	\$ 997,631	\$ 860,904	\$ 1,357,532
5310-430600-920	Buildings	7,529	-	-	-	-
5310-430600-930	Improvements Other than Buildings	997,358	8,588,274	-	11,519,824	-
5310-430600-934	Wastewater System	47,119	-	15,220,000	5,406	2,809,000
5310-430600-940	Machinery & Equipment	-	484,001	238,230	95,378	201,400
	Capital	1,052,006	\$ 9,072,275	\$ 15,458,230	\$ 11,620,608	\$ 3,010,400
5310-490500-610	Principal	246,000	447,000	758,336	1,028,000	1,053,000
5310-490500-620	Interest	85,800	82,339	315,687	319,035	527,587
	Debt Service	\$ 331,800	\$ 529,339	\$ 1,074,023	\$ 1,347,035	\$ 1,580,587
	Total Expenditures	\$ 3,578,440	\$ 12,356,482	\$ 18,694,489	\$ 14,963,466	\$ 7,193,523
Ending Total Wastewater Balance				\$ 4,488,899	\$ 5,617,568	\$ 4,568,225
	Ending Water Impact Fee Balance			813,766	1,340,486	760,486
	Debt Service Reserves			808,562	795,531	852,113



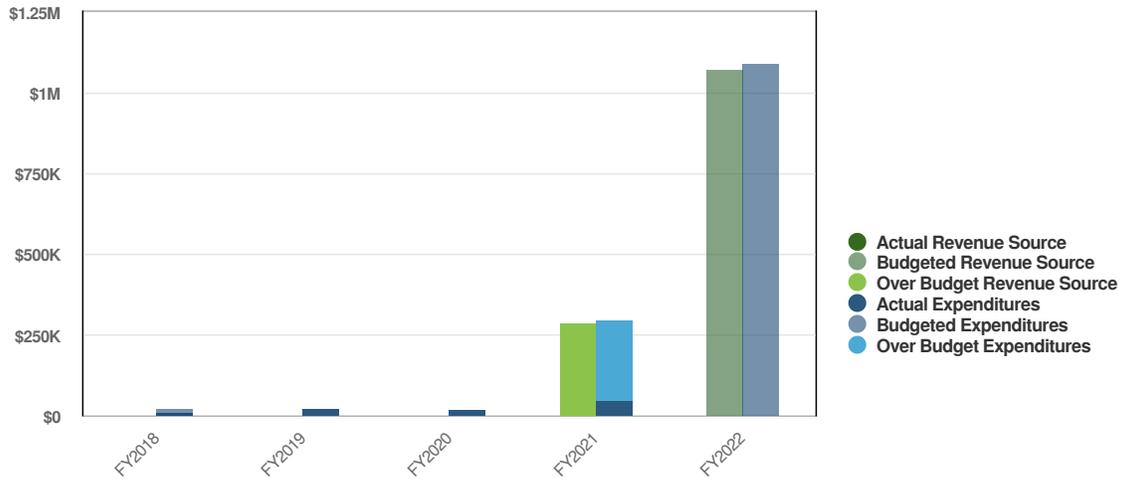
Solid Waste

Purpose

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

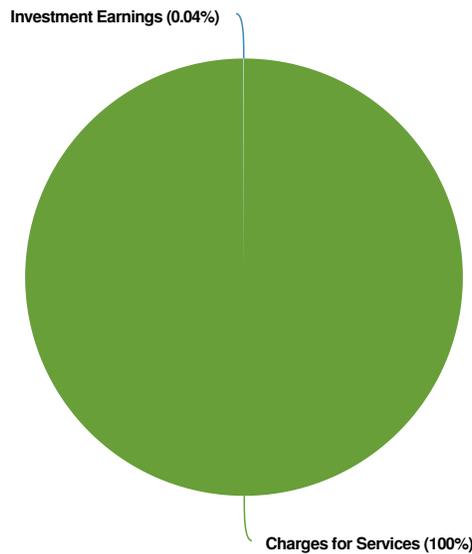
Summary

The City of Whitefish is projecting \$1.07M of revenue in FY2022. Budgeted expenditures are projected to increase \$1.04M to \$1.09M in FY2022.

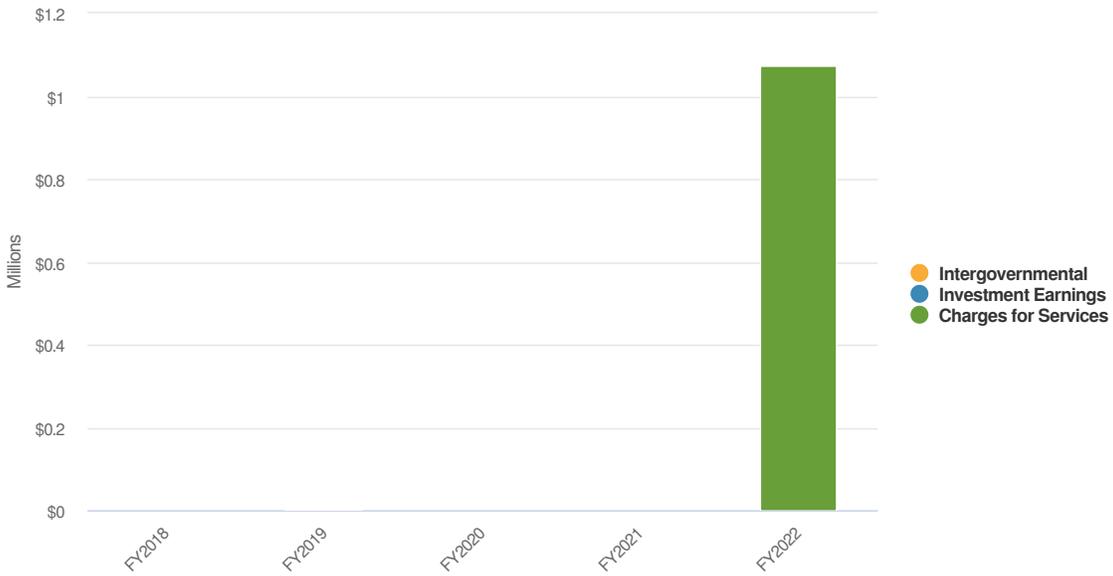


Revenues by Source

Projected 2022 Revenues by Source

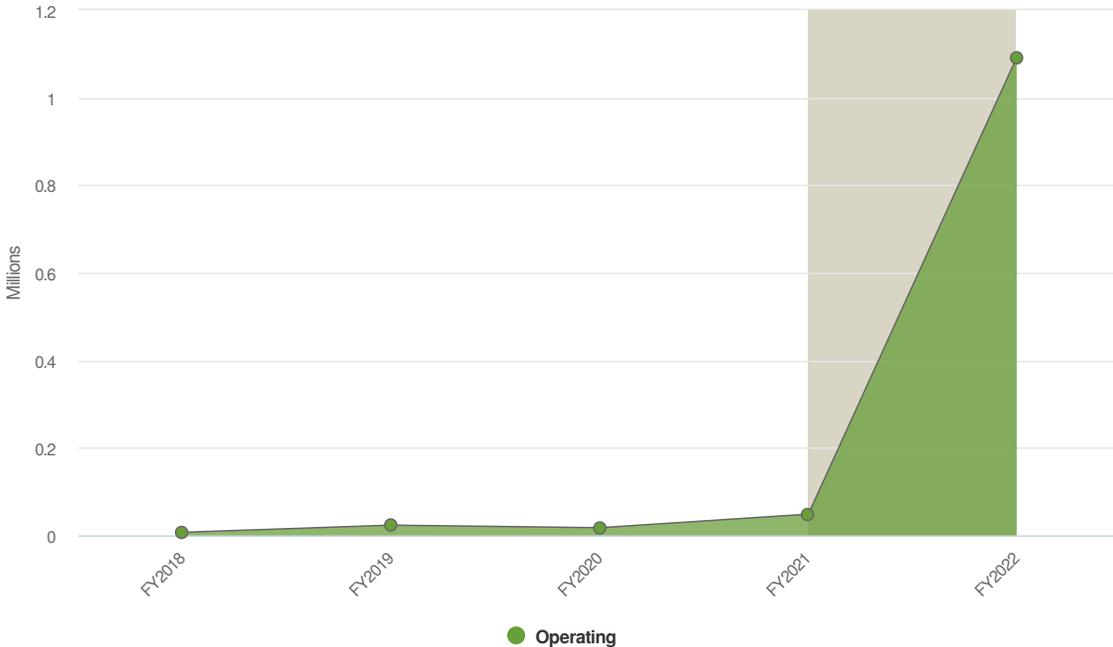


Budgeted and Historical 2022 Revenues by Source



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

FY 2022 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 recently approved contract requires Republic Services to provide collection services for refuse, with the City assuming certain customer assistance services, monthly billing, and general administrative support services for the solid waste collection program.

Expenditure Changes and Notes:

The FY2022 budget includes contract charges for Republic Services to collect garbage in the City. The anticipated contract amount for this service for the year is anticipated to be \$1,039,200.

Solid Waste Fund - 5410

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Working Capital				\$ 94,600		\$ 46,439
Revenues						
5410-343041	Garbage Collection Charges	-	-	-	-	1,067,884
5410-343043	Container Charge	-	-	-	-	5,000
	Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ 1,072,884
5410-371010	Investment Earnings	1,807	1,334	450	203	450
	Interest	\$ 1,807	\$ 1,334	\$ 450	\$ 203	\$ 450
	Total Revenues	\$ 1,807	\$ 1,334	\$ 450	\$ 203	\$ 1,073,334
Expenditures						
5410-430800-110-0	Salaries and Wages	18,404	12,147	32,256	29,167	33,656
5410-430800-111-0	Seasonal / Temporary	-	-	-	-	-
5410-430800-112-0	Permanent Part Time	-	-	-	1,185	-
5410-430800-120-0	Overtime	82	-	-	705	-
5410-430800-130-0	Vac/Sick/Pers/Comp Accrual	255	-	-	-	-
5410-430800-140-0	Employer Contributions	3,322	3,370	11,968	11,332	14,087
2220-460120-147-0	Medical Deduction Reimbursement	-	-	-	-	-
	Personnel	\$ 22,063	\$ 15,517	\$ 44,224	\$ 42,388	\$ 47,743
5410-430800-210-0	Office Supplies & Materials	-	-	-	-	-
5410-430800-220-0	Operating Supplies	495	-	500	303	500
5410-430800-310-0	Communication & Transportation	-	-	-	2,805	-
5410-430800-320-0	Printing, Duplicating, & Binding	-	-	-	-	-
5410-430800-330-0	Publicity, Subscriptions & Dues	-	-	-	292	-
5410-430800-340-0	Utility Services	-	-	-	-	-
5410-430800-350-0	Professional Services	-	-	-	-	-
5410-430800-360-0	Repair & Maintenance Services	-	-	2,500	-	2,500
5410-430800-370-0	Travel & Training	-	-	-	-	-
5410-430800-390-0	Other Purchased Services	-	-	-	249,764	1,039,200
5410-430800-397-0	Contracted Workers	-	-	-	-	-
5410-430800-510-0	Insurance	256	245	250	250	1,056
5410-430800-540-0	Special Assessments	-	-	-	-	-
5410-430800-880-0	Administrative Costs	274	324	1,137	1,288	1,432
	Materials and Services	\$ 1,025	\$ 568	\$ 4,387	\$ 254,701	\$ 1,044,688
2220-460120-920-0	Buildings	-	-	-	-	-
2220-460120-930-0	Improvements Other than Buildings	-	-	-	-	-
2220-460120-940-0	Machinery & Equipment	-	-	-	-	-
	Capital	-	-	-	-	-
	Total Expenditures	\$ 23,087	\$ 16,086	\$ 48,611	\$ 297,090	\$ 1,092,431
Ending Working Capital				\$ 46,439		\$ 27,342



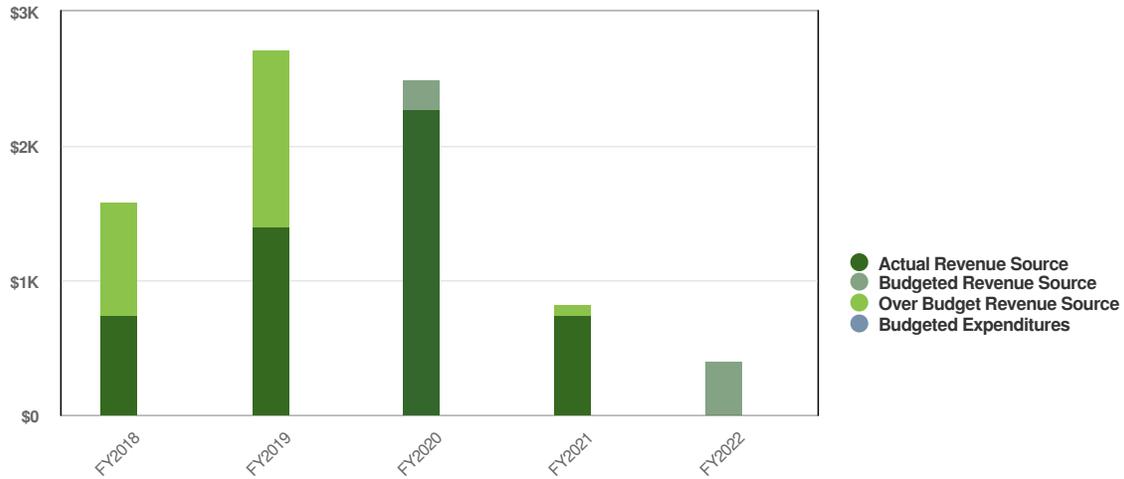
SID Revolving (SID Bond Collateral)

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. This is the revolving fund for the accounting of required reserves.

Summary

The City of Whitefish is projecting \$400 of revenue in FY2022, which represents a 46.7% decrease over the prior year. There are no budgeted expenditures in FY2022.



FY 2022 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).

S.I.D. Revolving Fund - 3400

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 228,366	\$ 231,094	\$ 233,375	\$ 233,375	\$ 234,196
Revenues						
3400-371010	Investment Earnings	2,728	2,281	750	821	400
	Interest	\$ 2,728	\$ 2,281	\$ 750	\$ 821	\$ 400
	Total Revenues	\$ 2,728	\$ 2,281	\$ 750	\$ 821	\$ 400
Expenditures						
3400-521002-820	Paying Agent Fees	-	-	-	-	-
	Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance		\$ 231,094	\$ 233,375	\$ 234,125	\$ 234,196	\$ 234,596



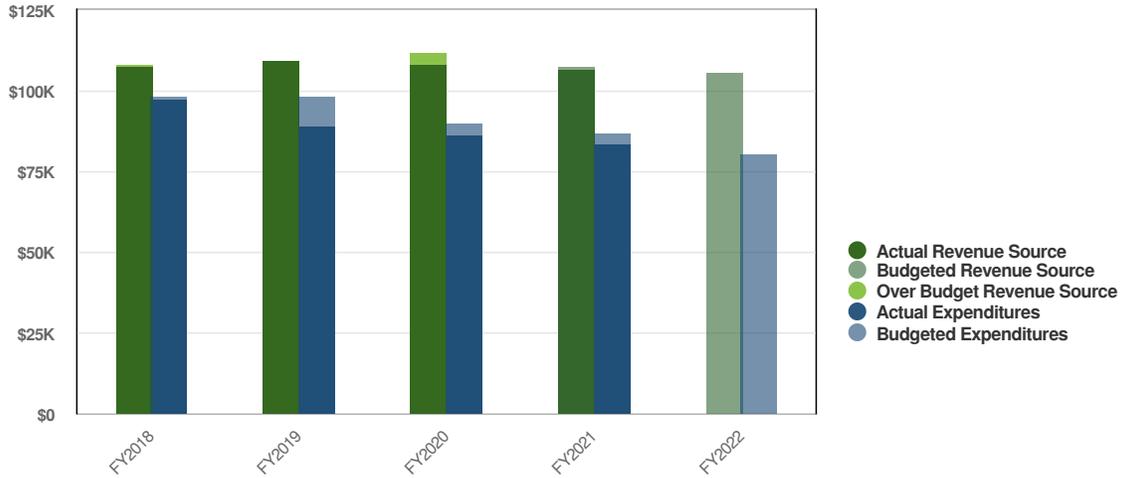
SID 166 Bond Debt (J.P. Road Project)

Purpose

The purpose of the Special Improvement District 166 Fund is to account for assessments and debt service payments for the improvements at J.P. Road and Highway 93.

Summary

The City of Whitefish is projecting \$105.84K of revenue in FY2022, which represents a 1.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 7.5% or \$6.53K to \$80.61K in FY2022.



FY 2022 Objectives

The objective of the SID Fund for this fiscal year is to meet obligations previously incurred to facilitate SID 166 (JP Road) improvements.

S.I.D. #166 Fund(J.P. Road) - 3545

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ (27,490)	\$ (7,349)	\$ 18,291	\$ 18,291	\$ 41,739
Revenues						
3545-363020	Bond Principal and Interest Assessments	108,559	110,882	107,200	106,374	105,348
3545-363040	Penalty & Interest Special Assessments	171	238	250	182	250
	Miscellaneous Revenues	\$ 108,730	\$ 111,119	\$ 107,450	\$ 106,555	\$ 105,598
3545-371010	Investment Earnings	994	1,146	240	528	240
	Interest	\$ 994	\$ 1,146	\$ 240	\$ 528	\$ 240
	Total Revenues	\$ 109,723	\$ 112,265	\$ 107,690	\$ 107,083	\$ 105,838
Expenditures						
3545-490300-610	Principal	65,000	65,000	65,000	65,000	65,000
3545-490300-620	Interest	24,233	21,275	21,788	18,285	15,263
3545-490300-630	Paying Agent Fees	350	350	350	350	350
	Debt Service	\$ 89,583	\$ 86,625	\$ 87,138	\$ 83,635	\$ 80,613
	Total Expenditures	\$ 89,583	\$ 86,625	\$ 87,138	\$ 83,635	\$ 80,613
Ending Fund Balance		\$ (7,349)	\$ 18,291	\$ 38,843	\$ 41,739	\$ 66,965



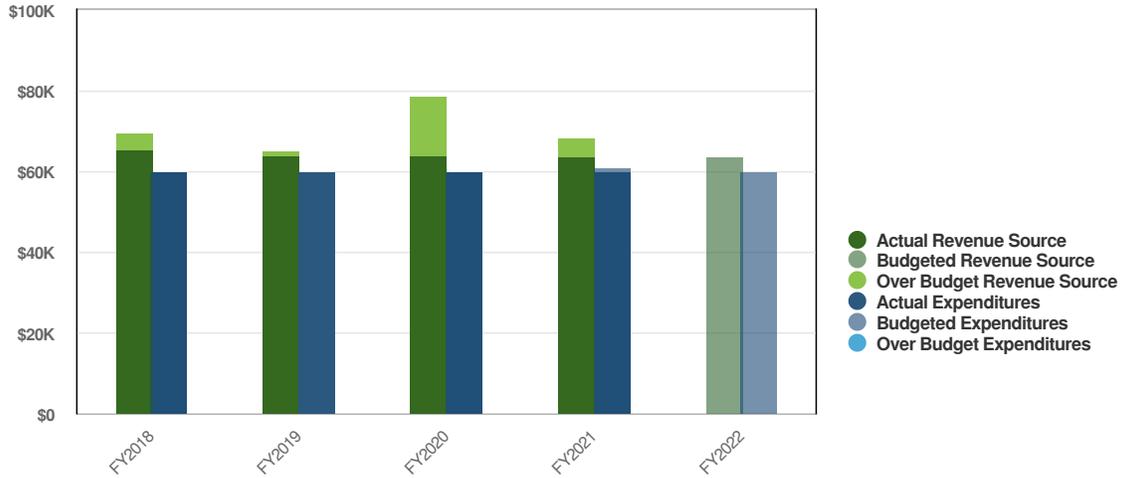
SID 167 Bond Debt (Parking Structure Project)

Purpose

The purpose of the Special Improvement District 167 Fund is to account for assessments and debt service payments for the improvements at the City's Downtown Parking Structure.

Summary

The City of Whitefish is projecting \$63.7K of revenue in FY2022, which represents a 0.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 2% or \$1.23K to \$60K in FY2022.



FY 2022 Objectives

The objective of the SID 167 for this fiscal year is to meet obligations for the District's debt for the Downtown Parking Facility.

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

ACCOUNT ID	Description	FY19 Actual	FY20 Actual	FY21 Final Adopted Budget	FY21 Actual	FY22 Final Adopted Budget
Beginning Fund Balance		\$ 9,741	\$ 15,081	\$ 33,884	\$ 33,884	\$ 42,405
Revenues						
3550-363020	Bond Principal and Interest Assessments	64,792	77,982	63,570	68,083	63,424
3550-363023	SID 167 Assessment Payoff (before assessment)	-	-	-	-	-
3550-363040	Penalty & Interest Special Assessments	206	279	200	209	200
	Miscellaneous Revenues	\$ 64,998	\$ 78,261	\$ 63,770	\$ 68,292	\$ 63,624
3550-371010	Investment Earnings	336	536	75	220	75
	Interest	\$ 336	\$ 536	\$ 75	\$ 220	\$ 75
	Total Revenues	\$ 65,334	\$ 78,797	\$ 63,845	\$ 68,512	\$ 63,699
Expenditures						
3550-490300-610-0	Principal	26,725	27,903	29,132	29,132	30,417
3550-490300-620-0	Interest	33,269	32,092	32,092	30,859	29,578
	Debt Service	\$ 59,994	\$ 59,994	\$ 61,224	\$ 59,991	\$ 59,995
	Total Expenditures	\$ 59,994	\$ 59,994	\$ 61,224	\$ 59,991	\$ 59,995
Ending Fund Balance		\$ 15,081	\$ 33,884	\$ 36,505	\$ 42,405	\$ 46,109