

# CITY OF WHITEFISH

## FLATHEAD COUNTY, MONTANA



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# FISCAL YEAR

# 2023 BUDGET

# **City of Whitefish**

## **Mayor**

John Muhlfeld

## **City Council**

Frank Sweeney

Andy Feury

Steve Qunell

Rebecca Norton

Ben Davis

Giuseppe Caltabiano

## **City Manager**

Dana Smith

## **Finance Director**

Position Open

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

Michelle Howke

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## BUDGET CERTIFICATION

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal 2023, was prepared according to law and adopted by the City Council on August 15, 2022; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed \_\_\_\_\_ Date \_\_\_\_\_

City Manager, City of Whitefish

# **Whitefish City Council FY 2023 Goals**

**RESOLUTION NO. 22-14**

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

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

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

WHEREAS, the Mayor and City Council met in a work session with the City Manager on June 20, 2022, to establish City Council goals; and

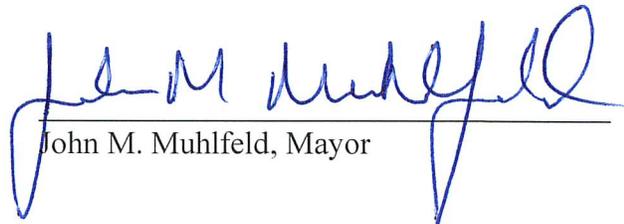
WHEREAS, Exhibit A, attached hereto, is a list of the above referenced goals which the Mayor, City Council, and City Manager established.

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

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

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

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF WHITEFISH, MONTANA, ON THIS 5TH DAY OF JULY 2022.

  
\_\_\_\_\_  
John M. Muhlfeld, Mayor

ATTEST:

  
\_\_\_\_\_  
Michelle Howke, City Clerk

# City of Whitefish

## Proposed Mayor and Council Goals for FY23

### Administration

### Est. Completion

- |   |                   |      |
|---|-------------------|------|
| 1. Information Technology Master Plan                                       | June              | 2023 |
| 2. Short-term Rental Program Enhancements                                   | June              | 2023 |
| 3. Resort Tax Reallocation Education and Election to Add Affordable Housing | November          | 2023 |
| 4. Additional Cemetery Location and Plan                                    | Ongoing/Long-term |      |

### Fire Department

- |  |          |      |
|--|----------|------|
| 1. Provide Council Emergency Management Training                   | December | 2022 |
| 2. Strategic Plan for Fire Department based on adopted Master Plan | December | 2022 |

### Parks and Recreation

- |   |          |      |
|---|----------|------|
| 1. Armory Park Redevelopment Phase III              | November | 2022 |
| 2. Parks Sign Master Plan Phase III: Implementation | June     | 2023 |

### Planning Department

- |  |           |      |
|--|-----------|------|
| 1. Update Landscaping Chapter and Tree Retention Standards       | September | 2022 |
| 2. Annexation Policy   | September | 2022 |
| 3. Update City's Growth Policy                                   | December  | 2024 |
| 4. Update Lakeshore Erosion Standards                            | October   | 2022 |
| 5. Downtown Master Plan Implementation – Update Zoning Ordinance | March     | 2023 |
| 6. Streamline Permitting Process and Bonding Codes               | April     | 2023 |
| 7. Implement Highway 93 Corridor Plan                            | Ongoing   |      |
| 8. Affordable Housing Implementation                             | Ongoing   |      |
| 9. Implement Parking Plan for Downtown                           | Ongoing   |      |
| 10. Historic Preservation Plan                                   | Long-term |      |

### Police Department

- |   |         |      |
|---|---------|------|
| 1. Explore Creation of a Deer Management Plan               | June    | 2023 |
| 2. Plan for Proactive Policing and Adequate Staffing Levels | Ongoing |      |

### Public Works

- |  |          |      |
|--|----------|------|
| 1. Transportation Plan Update                                  | August   | 2022 |
| 2. Edgewood and Texas Resort Tax Street Reconstruction Project | November | 2022 |
| 3. Spokane Avenue Water Main Replacement                       | June     | 2023 |
| 4. Birch Point Quiet Zone                                      | November | 2023 |
| 5. Resort Tax Street Reconstruction Project                    | November | 2023 |
| 6. Increase Water Capacity                                     | Ongoing  |      |
| 7. Improve Recycling Efforts and Opportunities                 | Ongoing  |      |
| 8. Climate Action Plan Implementation                          | Ongoing  |      |
| 9. Viaduct Improvements  | Ongoing  |      |

# BUDGET TRANSMITTAL LETTER

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August 9, 2022

Mayor Muhlfeld and City Council,

The Fiscal Year 2023 (FY23) 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 from July 1, 2022, to June 30, 2023.

The City’s budget contains a total of 30 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.

## **SIGNIFICANT AREAS OF INTEREST**

### Property Taxes and Assessments

The Montana Department of Revenue reappraises taxable property on a 2-year cycle. FY23 is not a reappraisal year, so the City’s taxable value is limited to growth from newly taxable property, such as new construction or additions completed by December 31, 2021. Given the continued strong building activity over the past year, the preliminary budget assumed taxable value growth of 4% compared to Fiscal Year 2022 (FY22). On August 1, 2022, the City received its certified taxable value with an increase of 4.51% compared to the prior year.

When considering proposed changes to property taxes and assessments in FY23, it is important to recall the financial effects of prior year budgets. With our community facing challenges from the COVID-19 pandemic, the FY22 adopted budget continued a 10.0 mill decrease from Fiscal Year 2021 (FY21), provided an additional reduction of 14.165 mills, and held all maintenance assessments and utility fees flat for a second year. During preparation of the final FY23 budget, careful consideration was made regarding the level of service expectations and the financial impacts taxpayers and residents face with rising costs from inflation and residual supply chain challenges.

The FY23 budget reduces total mills levied by 17.20 mills, which equals a 14.72% decrease in property tax revenue to be collected by the City. The ability to provide a reduction in property taxes is because of the significant increase in property tax relief from resort tax collections and

higher-than-expected fund balances to start the year. Resort taxes collected in excess of the budget must be returned to taxpayers as additional property tax relief. For FY23, property tax relief from resort tax will reduce mills by an additional 23.20 mills compared to FY22. However, due to the need for wage adjustments and increasing operational costs, the proposed budget offsets the extra 23.20 mill reduction with a 6.25 mill increase in the City's general levy, including 4 mills dedicated to affordable housing initiatives, and a 0.25 mill decrease in the City's permissive group health insurance levy.

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, with a CPI of 7.1% for FY23 and many struggling to afford the rising costs, careful consideration was made to determine the minimum increase needed based on the financial status of each fund. The FY23 budget keeps the assessments for the Residential and Commercial Lighting Maintenance Districts and the Stormwater Maintenance District flat for a third consecutive year. The assessments for the Street Maintenance District and Parks & Greenway Maintenance District include a 4.0% rate increase.

The proposed changes described above for a residential property with no new improvements during Calendar Year 2021 and a market value of \$438,700 for both FY22 and FY23, as established by the Montana Department of Revenue, will see an estimated annual savings of \$93.91 on the City's portion of their 2022 property tax bill. While a home valued at \$438,700 at first glance does not seem aligned with the market values of Whitefish, the sample property used for this calculation showed an estimated value of \$916,400 in May 2022 according to Zillow. Therefore, it is important to recognize that the impacts from the rising prices of the real estate market over the past two years will not be a factor until the next budget cycle, but even then, growth is limited to half of the rate of inflation as determined by the State of Montana.

### Resort Tax

Resort tax collections for FY22 were the highest since its inception and about 32% higher than the prior year. With FY22 collections significantly higher than budgeted, additional property tax relief, above the 25% required allocation, is also at its highest annual amount to-date. Property tax relief for FY23 increased 73.2% or \$1,220,705 compared to FY22. Total property tax relief is \$2,887,724, which equals a reduction in mills levied of 58.475 mills compared to the reduction of 35.278 mills in the prior year.

While FY23 provides property taxpayers with a much higher amount of property tax relief, it is important to plan for the following years when the amount of additional property tax relief is expected to decrease between \$600,000 to \$800,000. During FY22, resort tax collections grew at unprecedented rates mostly because of rapidly increasing prices. As inflation and rising prices are expected to slow in the coming years, growth in resort tax revenues is also expected to slow. Growth of 30% over the prior year is simply not sustainable and a return to the 5% average growth rate is much more likely for resort tax. Future fiscal year budgets will require careful planning and use of cash reserves to slowly adjust property taxes back to normal rates after this unusual year to continue providing our current level of services.

### Fund Balance and Working Capital Reserves

During an economic downturn, recession, or a public health crisis, like the COVID-19 pandemic, having adequate fund balance and cash 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, cash 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 FY23 totals \$5,885,764 and represents 43.74% of total budgeted expenditures. The increase from 39.85% in FY22 to 43.74% in FY23 is due to a higher-than-expected fund balance at the beginning of the year. In FY22 the City not only collected more revenue than budgeted for many funds due to growth, but most departments also recognized savings in expenditures through prudent spending. Recall that the CARES Act provided a significant source of unexpected federal funding for the Fire and Police Departments in FY22, which has helped move the City into this strong financial position. For FY23, a one-time spend-down of fund balance of \$1,272,044 is budgeted for capital improvements and equipment. Not only does this spend-down allow for a reduction in property taxes levied, but the City will also save on the costs associated with financing equipment purchases. Overall, the fund balances of property tax supported funds remain strong even with a spend-down budgeted for one-time capital purchases.

### 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 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 FY23 is projected to decrease \$3.6 million compared to the prior year as construction wraps up on both the Wastewater Treatment Plant Upgrade Project and the Water Treatment Plant Expansion Project. Another change noted is the classification of the ARPA Grant Funds. In FY22 the \$2.1 million allocation to be received and spent was classified as a capital expenditure, but with the direction to grant the funds to the Whitefish Housing Authority for the development of affordable housing units, the expenditure was reclassified to materials and services for FY23. In property tax supported funds, capital spending is set to decrease by \$137,617 from the prior year.

### City Personnel

With a CPI increase of 7.1% and a taxable value increase of 4.51%, most City employees in a normal year would receive a pay increase of 3.5%, comprised of a 1.5% cost of living adjustment (capped at 1.5%) plus a 2% STEP (longevity) on the City's pay matrix. However, given the current market conditions, the City has seen an increase in turnover and difficulty filling positions. The need to retain employees is of the utmost importance to ensure we continue to deliver exceptional service to our community. With modest increases of 4.0%-3.5% for the past two

years, wages have simply not kept up with the market. The FY23 wage adjustment is budgeted at 7.0% for most employees, comprised of a cost-of-living adjustment (COLA) of 5% plus a 2% STEP (longevity) on the pay matrix.

While a ceiling of 3.5% for two unions and nonunion employees exists, the FY23 budget recognizes the need to adjust COLA to reflect the market more closely. A memorandum of understanding has been executed with both unions to account for this one-time adjustment to our wage formula. Public Works positions covered by the American Federation of State, County and Municipal Employees will receive a FY23 wage adjustment of 7.5%, comprised of a cost-of-living adjustment (COLA) of 5.5% plus a 2% STEP (longevity) according to the collective bargaining agreement.

Furthermore, wages for seasonal positions in the Parks & Recreation Department have been adjusted to follow the non-union employee pay matrix. The reclassification of these positions provides for equity in pay and has increased the starting wages to just over \$15 per hour, which has significantly improved our hiring capabilities this summer.

Health insurance premiums are increasing by approximately 3.0% in FY23 with the City paying the full increase based on the City's established formula and a CPI rate of 7.1%. FY23 will be the third consecutive year that employees have not had an increase in their portion of health insurance premiums.

Before proposing new positions or increased hours many factors are taken into consideration such as cost, value, productivity, and possible outsourcing options. The FY23 budget includes the following increases in staffing levels in response to continued growth:

- Law Enforcement Fund – As noted in the FY22 budget, a new police officer position is included in the FY23 budget to ensure the Police Department remains proactive and can properly protect and serve the community with the growing number of year-round residents and increased summer visitation. Total cost is approximately \$84,450 per year.
- Fire & Ambulance Fund – In an effort to decrease overtime, reduce firefighter burnout due to increasing call volume, and more consistently reach staffing levels in accordance with the recently adopted Fire Department Master Plan, the two existing 40-hour per week firefighter/paramedic positions are budgeted to move to 53-hour work week schedules. The total cost is estimated at about \$35,500 for both positions.

With the changes described above, one shift would have only five assigned firefighters/paramedics. To increase staffing to six for each of the three shifts, a new 53-hour per week firefighter/paramedic position is included in the FY23 budget. For this new position, the City has applied for a SAFER grant to cover the costs during the first three years. Grant award is still pending. The total cost of the position is estimated at \$103,650. It's important to note that firefighters/paramedics staffing levels changed for the first time since 2010 in FY22 with the addition of the two 40-hour per week positions.

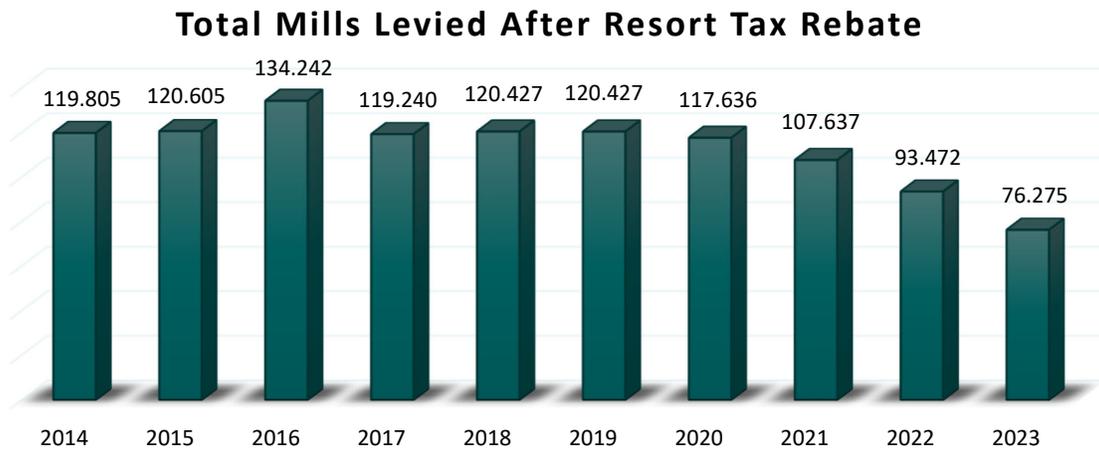
To address the Fire Department needs of EMS supply management and training coordination, as well as the growing demand of the Assistant Fire Chief to perform annual inspections of short-term rentals and building plan reviews that limit time available to support daily operations, a second Assistant Fire Chief position is budgeted in FY23. This position is proposed to be primarily funded with the pending SAFER grant. If grant funds are awarded, the current Assistant Fire Chief position would transition to Assistant Fire Chief of Prevention and be responsible for building inspections, plan reviews, and wildfire preparedness and education. The new position would be an Assistant Chief of Operations that is responsible for day-to-day operations including staffing, operational response needs, EMS coordination, and development and management of a training program. Total annual cost of the position is estimated at \$123,350.

- Various Funds – With increasing FTEs and demands on the Human Resources Director, the FY23 budget includes a new Human Resources Generalist position to support the Human Resources Director. With this additional help the Human Resources Department can more effectively recruit new hires, ensure safety programs are operating, update the personnel policy on a timely basis, and be more readily available as a resource for employees. Total cost per year is about \$68,770 and is allocated among various funds including the General Fund, special revenue funds, and enterprise funds.
- General Fund – Starting January 2022, the City Council increased licensing fees for short-term rentals (STRs), which included the cost to hire an additional Code Enforcement Officer to improve enforcement of illegal STRs. Total costs per year is about \$85,400.
- Building Codes Fund – Building in Whitefish has reached record numbers and overall indications show there is no slowing in the coming years. With the continued high demand, there is need for an additional Building Inspector to support ongoing operations and reduce burnout of current staff. With more than adequate reserves in the Building Codes Fund, funding will not result in an increase in taxes or fees. The total cost per year is estimated at \$85,400.
- Parks, Recreation, & Community Services Fund – The existing Facility Maintenance Foreman currently manages the maintenance of aging facilities and bike paths. With larger projects requiring immediate attention, the Facility Maintenance Foreman is unable to keep up with the necessary maintenance. Additionally, attempting to hire seasonal help to relieve some of the workload during the busiest months has been unsuccessful. Therefore, the proposed FY23 budget includes a new Facilities Maintenance Technician position to help balance the workload and allow for better service to the community. This position will increase staffing from one position to two full-time positions to focus on facilities maintenance and bike paths. With an offset from a reduction in seasonal wages, the additional cost of this position is estimated at \$31,675.

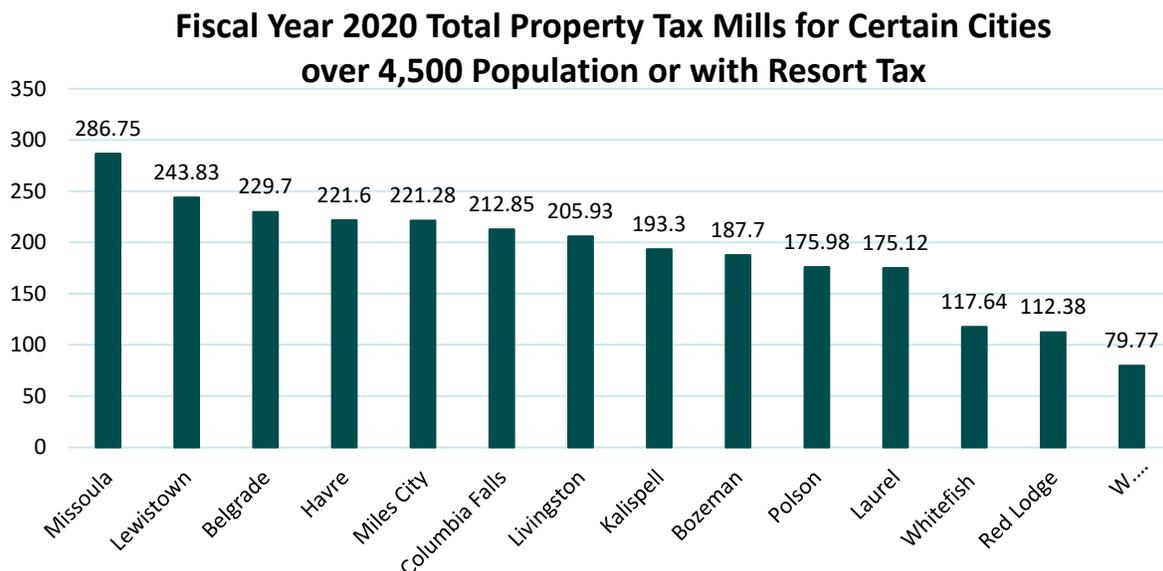
The Public Works Department requested an additional street maintenance position, but due to vacancies in positions most of FY22 the need for an additional position will be assessed and reconsidered when preparing the FY24 budget.

**FY22 BUDGET GENERAL OVERVIEW**

As previously described, the number of property tax mills levied is proposed to decrease by 17.20 mills. The chart below shows the trend of the City’s property tax mills levied over recent years, but keep in mind that the value of a mill has increased most years.



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.



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 budgeted revenues and other financing sources for all funds total \$35,545,532 which is \$1,988,479 or 5.3% lower than the FY22 budget of \$37,534,011. The decrease in FY23 is mostly attributed to the reduction of anticipated grant proceeds for the Spokane Avenue Cast Iron Watermain Replacement Project in the Water Fund and the City's APRA allocation in the ARPA COVID-19 Fund and offset by an increase in expected resort tax revenues.

The FY23 budget totals \$43,186,196 in expenditures and \$10,257,010 in interfund transfers for a total appropriated budget of \$53,443,806. Compared to the prior fiscal year, FY23 expenditures are set to increase \$733,506, or about 1.7%, while interfund transfers are increasing \$2,829,269, or about 38.1%. The increase in expenditures is mostly due increased personnel costs and rising materials and services costs, both offset by a reduction in capital expenditures. The increase in transfers is mostly due to increased property tax relief from resort tax, as well as increases in operational transfers to assist in covering costs for personnel. A transfer of \$715,000 is also budgeted to move the generous donations received in the Library Fund to the new Library Depreciation Reserve Fund, which is restricted for future improvements and equipment needs of the Whitefish Community Library.

Total appropriations for property tax supported funds have increased \$2,413,422, which is due to increased personnel costs described above, inflationary impacts on operational materials and supplies, and the transfer of donated funds restricted for Library use to the Library Depreciation Reserve Fund.

The FY23 budget is a balanced budget, with specifically planned reductions in fund balance and working capital by year-end. The City continues to make 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) improving 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 for property tax supported funds is 43.47%. This is largely due to the CARES Act reimbursements for police and firefighter wages collected in FY22 and continued prudent spending by departments.
2. In FY23 more capital projects have been funded with cash or grants than in prior years. The City has also been able to plan and effectively fund most projects in the annual CIP, minimizing deferrals to future years.

3. Personnel services have been increased to pay the final accrued leave payouts for known retirements in FY23, as well as continue to pay the annual holiday accruals in excess of the recently instituted caps with the police and fire unions.

### **FY23 BUDGET CONCLUSION**

The proposed FY23 budget, as presented, will continue to support the City's endeavor to provide exceptional services to our community, adjust to growth and demand, and improve our facilities all while providing relief to our property taxpayers during this period of rising costs.

I would like to express my sincere gratitude to the Department Directors and their staff for their assistance in the preparation of this year's budget.

Thank you for your review and consideration of the FY23 budget.

Respectfully,



Dana Smith  
City Manager

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

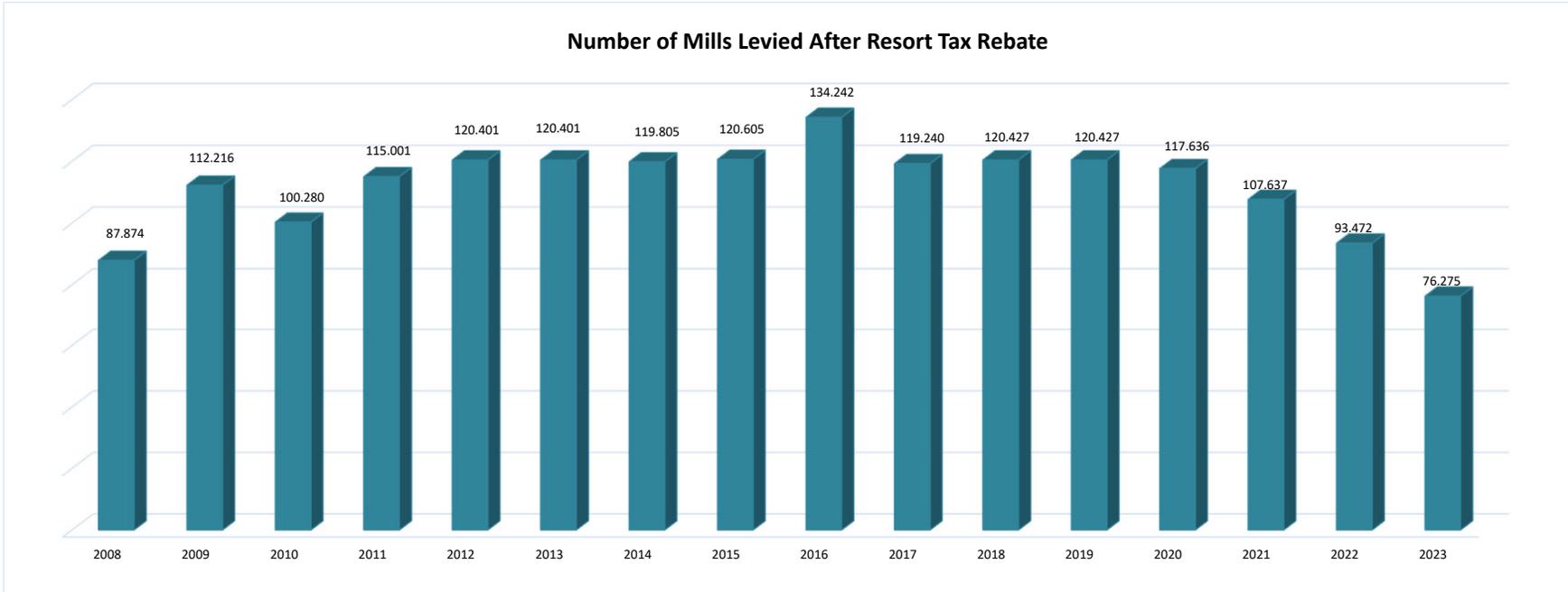


8/8/2022

Resources				Requirements											
Fund	Beginning Fund Balance	Revenue & Other Financing	Interfund Transfers	Total Budgeted Resources	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Conting.	Total Budgeted Expenditures	Interfund Transfers	Total Appropriated Budget	Ending Budgetary Fund Balance	Total Budgeted Requirements	Change in Fund Balance
<b>Property Tax Supported Funds:</b>															
General	\$ 2,848,659	\$ 4,220,004	\$ 2,887,724	\$ 9,956,387	\$ 1,411,749	\$ 593,243	\$ 30,000	\$ 38,563	\$ 10,000	\$ 2,083,555	\$ 5,031,035	\$ 7,114,590	\$ 2,841,797	\$ 9,956,387	\$ (6,862)
Library	901,200	381,699	34,371	1,317,270	254,131	138,157	-	-	10,000	402,288	715,000	1,117,288	199,981	1,317,270	(701,218)
Law Enforcement	890,102	252,177	2,879,827	4,022,106	2,615,853	509,719	70,000	-	-	3,195,572	-	3,195,572	826,534	4,022,106	(63,568)
Fire & Ambulance	1,914,136	3,913,201	1,051,571	6,878,907	2,958,795	1,661,191	650,000	87,682	-	5,357,668	-	5,357,668	1,521,239	6,878,907	(392,897)
Parks/Rec	603,711	1,280,521	1,114,040	2,998,272	1,444,043	675,017	383,000	-	-	2,502,060	-	2,502,060	496,212	2,998,272	(107,499)
<b>Total</b>	<b>\$ 7,157,808</b>	<b>\$ 10,047,601</b>	<b>\$ 7,967,532</b>	<b>\$ 25,172,942</b>	<b>\$ 8,684,571</b>	<b>\$ 3,577,328</b>	<b>\$ 1,133,000</b>	<b>\$ 126,245</b>	<b>\$ 20,000</b>	<b>\$ 13,541,143</b>	<b>\$ 5,746,035</b>	<b>\$ 19,287,178</b>	<b>\$ 5,885,764</b>	<b>\$ 25,172,942</b>	<b>\$ (1,272,044)</b>
													Change in Fund Balance		\$ (1,272,044)
													Fund Balance as a % of Budget		43.47%
<b>Other Tax, Fee &amp; Assessment Supported Funds:</b>															
Resort Tax	\$ 3,187,581	\$ 6,327,147	\$ -	\$ 9,514,728	\$ -	\$ -	\$ 3,340,000	\$ -	\$ -	\$ 3,340,000	\$ 3,973,616	\$ 7,313,616	2,201,112	\$ 9,514,728	\$ (986,469)
Tax Inc Dist	38,249	-	-	38,249	-	-	38,249	-	-	38,249	-	38,249	-	38,249	(38,249)
Bldg Codes	1,670,420	820,500	-	2,490,920	752,771	344,411	150,000	-	-	1,247,182	-	1,247,182	1,243,737	2,490,920	(426,682)
Street Fund	3,272,767	1,836,414	-	5,109,181	659,376	1,005,576	1,067,130	-	-	2,732,082	20,530	2,752,612	2,356,569	5,109,181	(916,198)
Gas Tax - BaRSAA	327,050	410,608	20,530	758,189	-	-	700,000	-	-	700,000	-	700,000	58,189	758,189	(268,862)
Street Lighting #1	121,931	105,284	-	227,216	30,213	84,753	-	-	-	114,966	-	114,966	112,250	227,216	(9,681)
Street Lighting #4	229,584	118,384	-	347,968	30,213	33,253	-	-	-	63,466	-	63,466	284,502	347,968	54,918
Impact Fees	1,068,055	211,700	-	1,279,755	-	-	327,000	-	-	327,000	-	327,000	952,755	1,279,755	(115,300)
Subdivision Street Trees	24,980	45	-	25,025	-	25,025	-	-	-	25,025	-	25,025	-	25,025	(24,980)
Sidewalk	287,484	1,000	-	288,484	-	-	288,484	-	-	288,484	-	288,484	-	288,484	(287,484)
Stormwater	1,515,638	474,502	-	1,990,140	162,276	64,667	812,100	-	-	1,039,043	-	1,039,043	951,097	1,990,140	(564,541)
<b>Total</b>	<b>\$ 11,743,739</b>	<b>\$ 10,305,585</b>	<b>\$ 20,530</b>	<b>\$ 22,069,854</b>	<b>\$ 1,634,849</b>	<b>\$ 1,557,684</b>	<b>\$ 6,722,963</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,915,496</b>	<b>\$ 3,994,147</b>	<b>\$ 13,909,643</b>	<b>\$ 8,160,211</b>	<b>\$ 22,069,854</b>	<b>\$ (3,583,528)</b>
													Total Operating Budget =		3,192,534
<b>Enterprise Funds:</b>															
Water	\$ 10,680,342	\$ 5,992,142	\$ 1,553,947	\$ 18,226,431	\$ 1,260,320	\$ 1,067,301	\$ 3,950,990	\$ 1,977,992	\$ -	\$ 8,256,602	516,829	\$ 8,773,431	\$ 9,453,000	\$ 18,226,431	\$ (1,227,342)
Wastewater	6,153,956	6,639,770	-	12,793,726	1,360,707	1,172,388	2,628,230	1,563,004	-	6,724,328	-	6,724,328	6,069,397	12,793,726	(84,559)
Solid Waste	115,652	1,496,602	-	1,612,254	110,261	1,386,258	-	-	-	1,496,519	-	1,496,519	115,735	1,612,254	82
<b>Total</b>	<b>\$ 16,949,950</b>	<b>\$ 14,128,513</b>	<b>\$ 1,553,947</b>	<b>\$ 32,632,411</b>	<b>\$ 2,731,288</b>	<b>\$ 3,625,947</b>	<b>\$ 6,579,220</b>	<b>\$ 3,540,995</b>	<b>\$ -</b>	<b>\$ 16,477,450</b>	<b>\$ 516,829</b>	<b>\$ 16,994,279</b>	<b>\$ 15,638,132</b>	<b>\$ 32,632,411</b>	<b>\$ (1,311,818)</b>
													Total Operating Budget =		6,357,235
<b>Other Special Revenue, Capital, and Debt Funds:</b>															
Housing Authority	7,816	605,036	-	612,852	-	610,607	-	-	-	610,607	-	610,607	-	610,607	(7,816)
Library Depreciation Reserve	-	-	715,000	715,000	-	-	-	-	-	-	-	-	715,000	715,000	715,000
WF Trail Construct	-	275,011	-	275,011	-	-	275,011	-	-	275,011	-	275,011	-	275,011	-
Park Acq & Dev	170,347	650	-	170,997	-	-	88,850	-	-	88,850	-	88,850	82,147	170,997	(88,200)
Victim/Wit	1,473	10,000	-	11,473	-	10,000	-	-	-	10,000	-	10,000	1,473	11,473	-
ARPA COVID-19	2,126,430	1,200	-	2,127,630	-	2,127,630	-	-	-	2,127,630	-	2,127,630	(0)	2,127,630	(2,126,430)
Misc. S.I.D.	317,978	171,935	-	489,913	-	-	-	140,608	-	140,608	-	140,608	349,305	489,913	31,327
<b>Total</b>	<b>\$ 2,624,044</b>	<b>\$ 1,063,832</b>	<b>\$ 715,000</b>	<b>\$ 4,402,876</b>	<b>\$ -</b>	<b>\$ 2,748,237</b>	<b>\$ 363,861</b>	<b>\$ 140,608</b>	<b>\$ -</b>	<b>\$ 3,252,706</b>	<b>\$ -</b>	<b>\$ 3,252,706</b>	<b>\$ 1,147,925</b>	<b>\$ 4,400,631</b>	<b>\$ (1,476,119)</b>
<b>Total</b>	<b>\$ 38,475,541</b>	<b>\$ 35,545,532</b>	<b>\$ 10,257,010</b>	<b>\$ 84,278,083</b>	<b>\$ 13,050,708</b>	<b>\$ 11,509,196</b>	<b>\$ 14,799,044</b>	<b>\$ 3,807,848</b>	<b>\$ 20,000</b>	<b>\$ 43,186,796</b>	<b>\$ 10,257,010</b>	<b>\$ 53,443,806</b>	<b>\$ 30,832,031</b>	<b>\$ 84,275,837</b>	<b>\$ (7,643,509)</b>

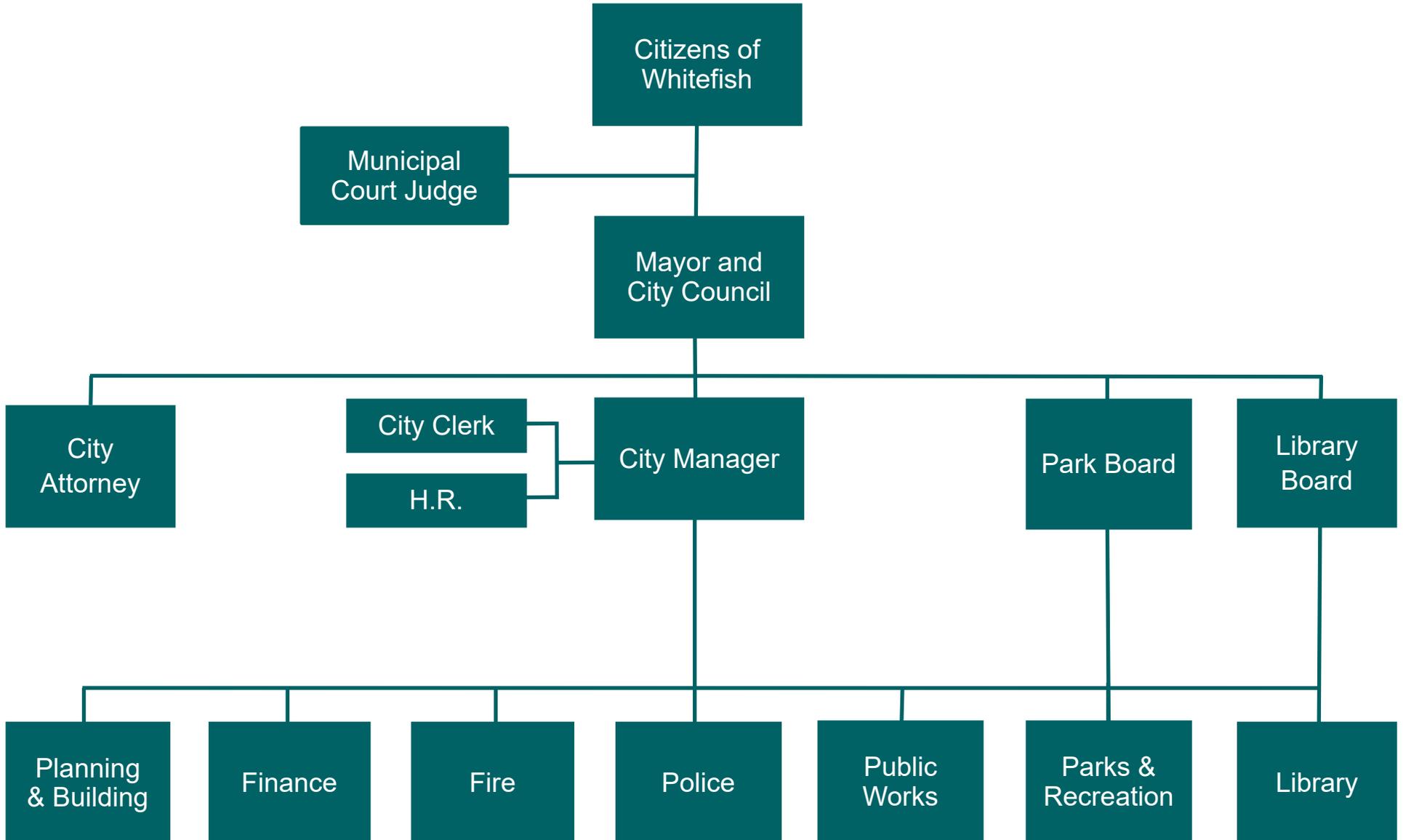
### Mill Value and Tax Levy History

Fiscal Year	Total Market Value <i>a</i>	Total Taxable Value <i>b</i>	Newly Taxable Value <i>c</i>	Mill Value Less TIF <i>d</i>	% Change <i>e</i>	HB 124 Mills Levied <i>f</i>	Health Insur Mills <i>g</i>	Gross Mills Levied <i>h</i>	Resort Tax Relief <i>i</i>	Net Mills Levied <i>j</i>	Voted Fire/Amb Mills <i>k</i>	Total Mills Levied <i>l</i>	Distribution of Property Tax Levy					Total Property Tax Revenue <i>q</i>	
													General <i>m</i>	Library <i>n</i>	Fire Pension <i>o</i>	Fire/Amb <i>p</i>	Affordable Housing		
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	24	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	
2023	\$ 3,319,945,316	\$ 49,384,000	\$ 1,844,144	\$ 49,384.000	4.51%	93.000	17.75	110.750	-58.475	52.275	24	76.275	\$ 2,047,214	\$ 336,799	\$ -	\$ 1,185,216	\$ 197,536	\$ 3,766,765	
change from last year						6.25	-0.25	6.00	-23.20	-17.20	0.00	-17.20	\$ (913,318)	\$ 14,529	\$ -	\$ 51,130	\$ 197,536	\$ (650,122)	\$ -14.72%





# Organizational Chart



The FY 2023 budget funds 119.2 full time equivalent employees (FTEs); not including employees Parks and Recreation hires seasonally during the winter and summer months. The FTE count also does not include a summer internship for Public Works. The total budgeted payroll and employer contributions (personnel services) which includes seasonal and intern wages and employer contributions for FY 2023 are proposed to increase \$1.23 million (10.4%) from FY 2022 to \$13.05 million in FY 2023. Significant changes in personnel services include the following:

- A 7.0% wage increase is included for most employees for FY 2023. With the competitive job market and rising cost of living, the City has seen an increase in turnover and difficulty filling positions. The need to retain employees is of the utmost importance to ensure we continue to deliver exceptional our community expects of us. With modest increases of 4.0%-3.5% for the past two years, wages have simply not kept up. The FY 2023 proposed wage adjustment includes a cost-of-living adjustment (COLA) of 5% plus a 2% STEP on the pay matrix (longevity pay). Employees in positions covered by the American Federation of State, County and Municipal Employees (AFSCME) Union, which includes most Public Works employees, will receive a 5.5% COLA and 2% STEP based on the negotiated contract for FY 2023.
- Seasonal wages for Parks & Recreation have been adjusted to follow the non-union employees pay matrix. The reclassification of these positions provides for equity in pay and has increased the starting wages to just over \$15 per hour, which has significantly improved our hiring capabilities this summer.
- Health insurance costs are increasing for FY 2023 by approximately 3.0% with the City paying the full increase based on the City's established formula and a consumer price index rate of 7.1%. FY 2023 will be the third consecutive year that employees have not had an increase in their health insurance premiums.
- With growth continuing in Whitefish, there is a need to add new positions and make significant changes to current positions. Below are the proposed changes in staffing levels for FY 2023:
  - *Law Enforcement Fund* – As noted in the FY 2022 budget, a new police officer has been included in the proposed FY 2023 budget to ensure the Police Department remains proactive and can properly protect and serve the community with the growing year-round population and summer visitation. Total cost is approximately \$84,450 per year.
  - *Fire & Ambulance Fund* – To decrease overtime, reduce firefighter burnout, and more consistently reach staffing levels in accordance with the recently adopted Fire Department Master Plan, the two existing 40-hour per week firefighter/paramedic

positions are proposed to move to full-time 53-hour per week schedules. The total cost is estimated at about \$35,500.

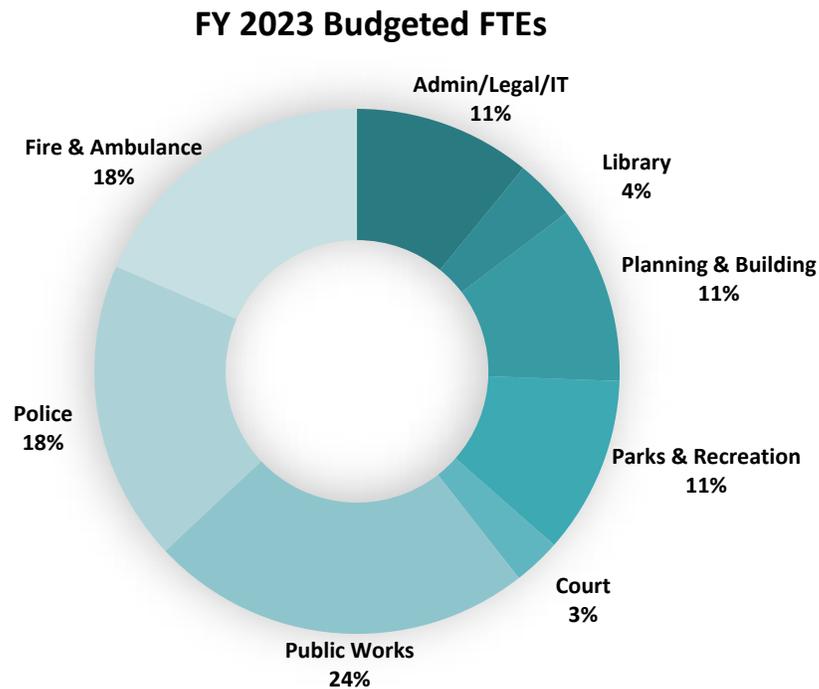
With the changes describe above it leaves one shift at only five firefighters/paramedics. To increase staffing to six for each of the three shifts a new full-time 53-hour per week firefighter/paramedic position is proposed. The City has applied for a SAFER grant to support costs in the first three years. The total cost of the position is estimated at \$103,650.

To address the Fire Department needs of EMS and training coordination, as well as the continued high demand of the Assistant Fire Chief with annual inspections of short-term rentals and building permit reviews limiting support for daily operations, an additional Assistant Fire Chief is proposed for FY 2023. This position is proposed to be primarily funded with a pending SAFER grant. If grant funds are awarded, the current Assistant Fire Chief position would transition to Assistant Fire Chief of Prevention and be responsible for building inspections, plan reviews, and wildfire preparedness and education. The new position would be an Assistant Chief of Operations responsible for day-to-day operations including staffing, operational response needs, EMS coordination, and development and management of a training program. Total annual cost of the position is estimated at \$123,350.

- *Various Funds* – With increasing FTEs and demands on the Human Resources Director, the proposed FY 2023 budget includes funds for a new Human Resources Generalist position to support the Human Resources Director. With this additional help the Human Resources Department can more effectively recruit new hires, ensure safety programs are operating, update the personnel policy timelier, and be available for employees and their increasing needs. Total cost is estimate per year is \$68,800 and is allocated among various funds including the General Fund, special revenue funds and enterprise funds.
- *General Fund* – In 2021, the City Council increased licensing fees for short-term rentals (STRs), which included the cost to hire an additional Code Enforcement Officer to improve enforcement of illegal STRs. Total costs per year is about \$85,400.
- *Building Codes Fund* – Building in Whitefish has reached record numbers and the staffing levels of the Building Department have only increased on the administrative side. All indications show there is no slowing in the coming years, which supports the need for an additional Building Inspector to support ongoing operations and reduce burnout of current staff. With more than adequate reserves in the Building Codes Fund, funding will not result in an increase in taxes or fees. The total cost per year is estimated at \$85,400.

- *Parks, Recreation, & Community Services Fund* – The existing Facility Maintenance Foreman has been split between maintenance of aging facilities and maintenance of aging bike paths. With larger projects requiring immediate attention, the Facility Maintenance Foreman is not able to keep up with the necessary maintenance. Additionally, attempting to hire seasonal help to relieve some of the workload during the busiest months has not been successful. Therefore, the proposed FY 2023 budget includes a new Facilities Maintenance Technician position to help balance the workload and allow for better service to the community. This position will increase staffing from only one position to two full-time positions to focus on parks facilities maintenance and bike paths. With an offset from a reduction in seasonal wages, the additional cost of this position is estimated at \$31,700.

Below is a graph of total FTEs for FY 2023 by Department (excluding seasonal positions):

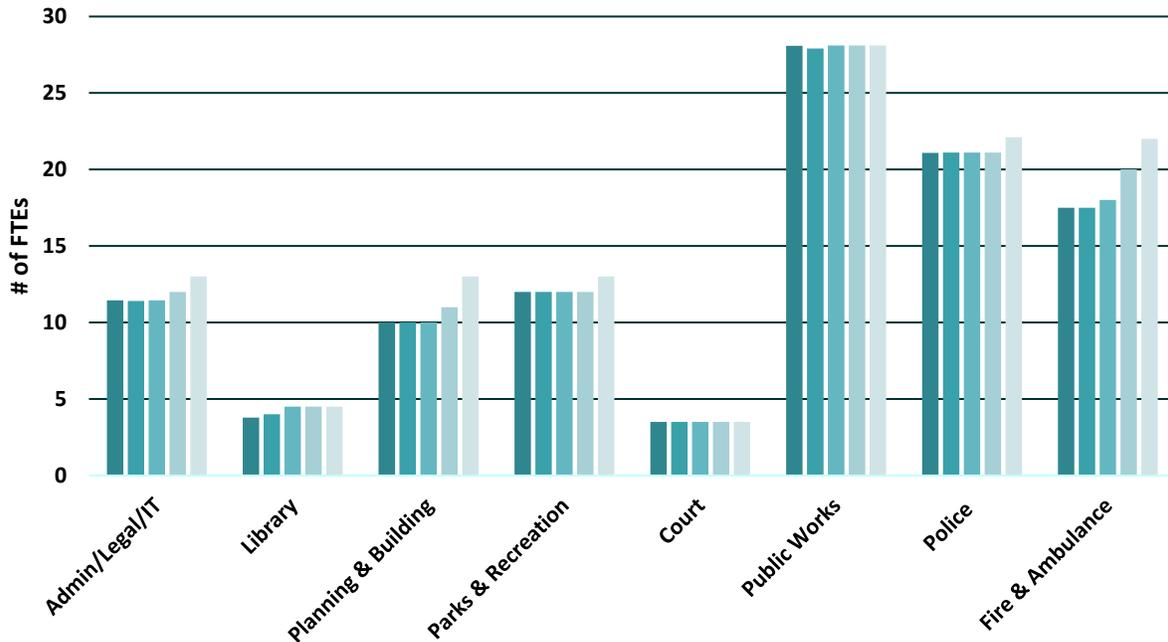


The following is a summary of the FTE analysis including budgeted full time and part-time employees for FY 2019-2023:

City of Whitefish FTE Staffing History															
Department	FY 2019			FY 2020			FY 2021			FY 2022			FY 2023		
	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	10	1.44	11.44	10	1.4	11.4	10	1.44	11.44	12	0	12	13	0	13
Library	1	2.78	3.78	1	3	4	1	3.5	4.5	1	3.5	4.5	1	3.5	4.5
Planning & Building	10	0	10	10	0	10	10	0	10	11	0	11	13	0	13
Parks & Recreation	12	0	12	12	0	12	12	0	12	12	0	12	13	0	13
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	27	1.08	28.08	27	0.9	27.9	27	1.1	28.1	27	1.1	28.1	27	1.1	28.1
Police	20	1.08	21.08	20	1.1	21.1	20	1.1	21.1	20	1.1	21.1	21	1.1	22.1
Fire & Ambulance	17	0.5	17.5	17	0.5	17.5	18	0	18	18	2	20	22	0	22
<b>Total</b>	<b>100</b>	<b>7.38</b>	<b>107.38</b>	<b>100</b>	<b>7.4</b>	<b>107.4</b>	<b>101</b>	<b>7.64</b>	<b>108.64</b>	<b>104</b>	<b>8.2</b>	<b>112.2</b>	<b>113</b>	<b>6.2</b>	<b>119.2</b>

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

### Budgeted FTEs by Department FY 2019-2023



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, such as water and sewer charges for service. The City has no general obligation debt outstanding. The budget includes appropriations for all debt service obligations due in FY 2023.

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 FY 2021. 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 20-year 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 by 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 6, 2020. The City issued a third loan for the project in the amount of \$9,575,000 on November 19, 2020. The FY 2023 budget includes a continuing draw from the SRF loan totaling \$1,739,000. 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. No additional loans for the water system are expected in FY 2023.

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 secured by water user fees if Resort Tax revenues are not adequate in any given year while the loan is outstanding. To-date water revenues have not been need to pay any debt service payments.

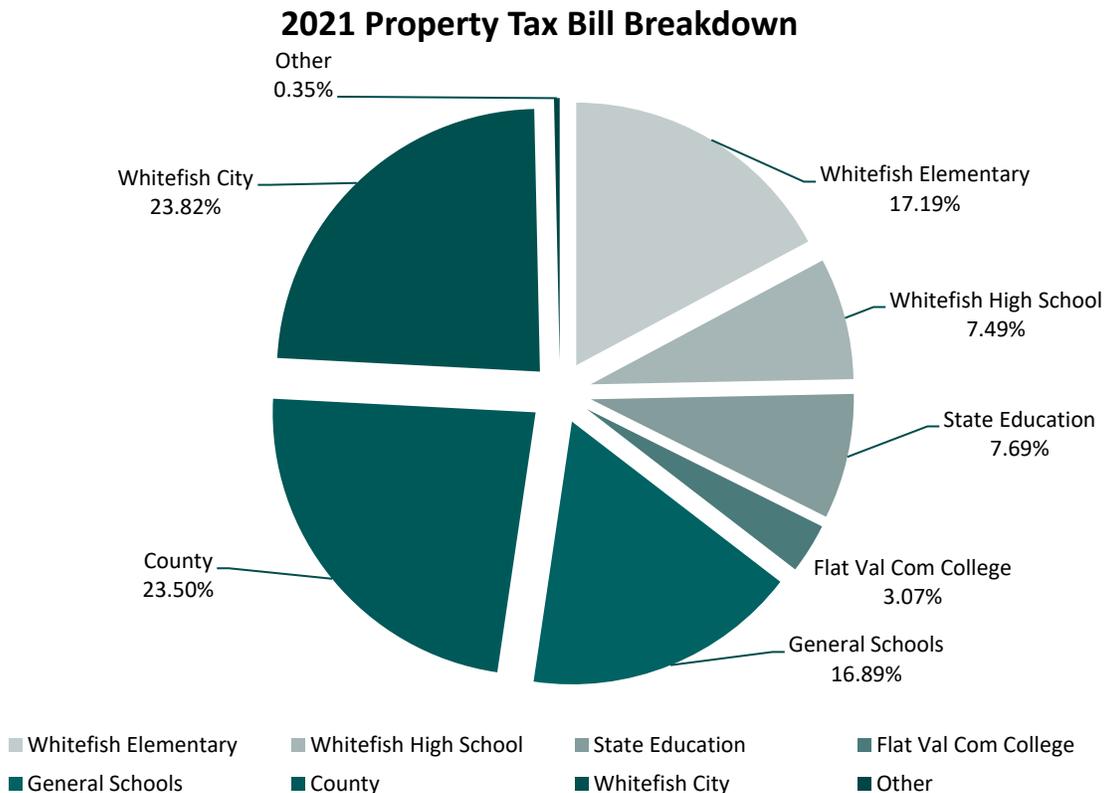
The City budget also includes the continued payment of financing for the replacement of information technology network infrastructure including routers and switches. The loan totals \$192,812 with an annual payment of \$38,562.25. The loan has a five-year term at 0%.

The following is a summary of the budgeted outstanding debt obligations for the City as of June 30, 2022:

<u>Description</u>	<u>Balance as of June 30, 2022<sup>^</sup></u>
Water Revenue Bonds*	\$ 10,988,152
Water Revenue Bond – Haskill Basin C.E.*	\$ 3,912,000
SID 166 Bond*	\$ 255,000
SID 167 Bond*	\$ 656,113
Wastewater Revenue Bonds* <sup>^</sup>	\$ 20,981,522
2018 Ambulance Intercap Loan	\$ 41,116
Fire Engine Intercap Loan	<u>\$ 124,459</u>
<b>TOTAL</b>	<b><u>\$ 36,958,362</u></b>

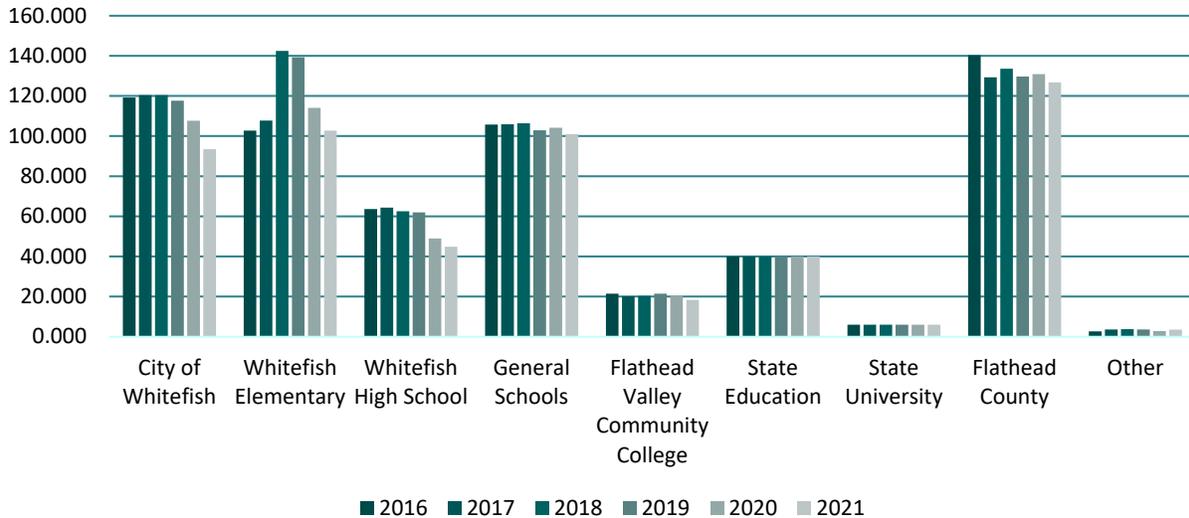
*\*Bonds backed by specific revenue sources other than property tax.  
<sup>^</sup> Outstanding bonds may change depending on final draws needed for construction*

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 often of most interest is property taxes and maintenance assessments that are included on property tax bills. Of the total property tax bill (including taxes and assessments), the City of Whitefish accounts for 23.82%. Approximately 52% of a city resident’s property tax bill goes to education.



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

## Mills Levied by Jurisdiction Tax Years 2016-2021

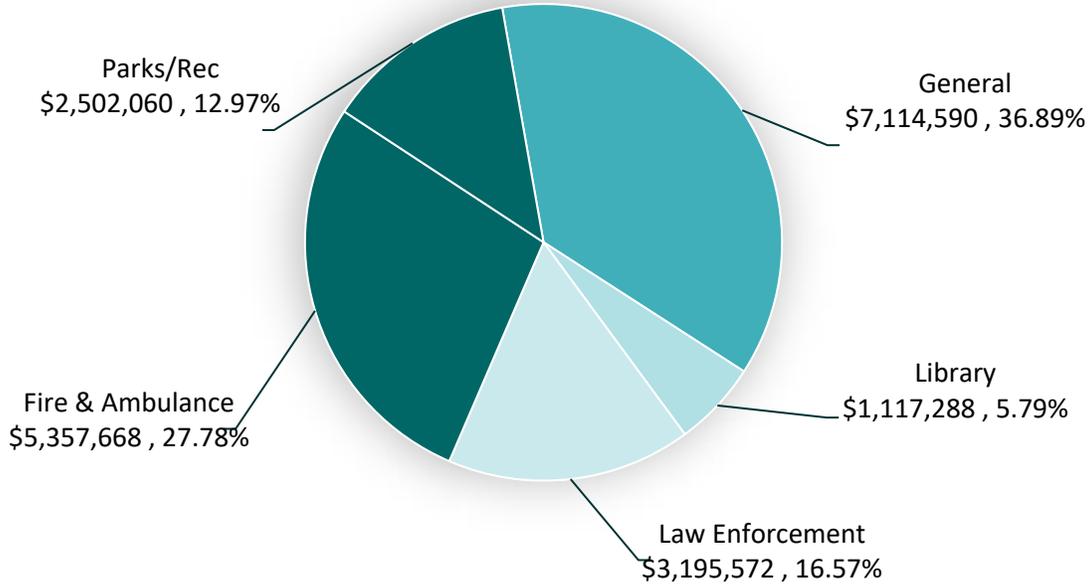


Property Tax Data Flathead County for the City of Whitefish Area						
	2016	2017	2018	2019	2020	2021
<b>City of Whitefish</b>	119.239	120.427	120.427	117.636	107.637	93.472
<b>Whitefish Elementary</b>	102.700	107.690	142.470	139.310	114.030	102.760
<b>Whitefish High School</b>	63.630	64.370	62.530	61.930	48.950	44.790
<b>General Schools</b>	105.770	105.930	106.400	102.910	104.120	101.010
<b>Flathead Valley Community College</b>	21.450	20.160	20.330	21.460	20.530	18.340
<b>State Education</b>	40.000	40.000	40.000	40.000	40.000	40.000
<b>State University</b>	6.000	6.000	6.000	6.000	6.000	6.000
<b>Flathead County</b>	140.350	129.260	133.570	129.730	130.850	126.780
<b>Other</b>	2.630	3.570	3.760	3.610	2.780	3.520
<b>Total</b>	601.769	597.407	635.487	622.586	574.897	536.672

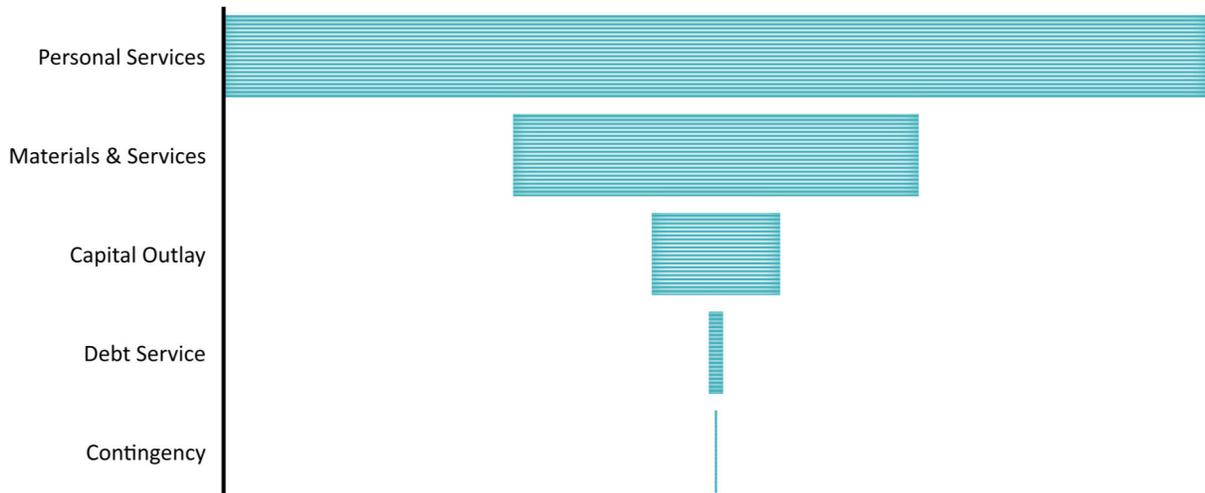
For FY 2023 (2022 tax levies for collection in FY 2023), the proposed budget includes an overall decrease of 17.20 mills levied for the City. The FY 2023 proposed budget includes \$3,766,765 in property taxes, which represents a 14.72% decrease from the prior year. The decrease in property taxes is attainable due to the additional property tax relief generated from the resort tax.

The proposed FY 2023 budget includes expenditures within various fund types including the General Fund, special revenue funds, and enterprise funds. Expenditures include personnel costs, operational materials and services, capital outlay, debt service and minor contingency amounts for unexpected costs.

### FY 2023 PROPERTY TAX SUPPORTED BUDGET REQUIREMENTS

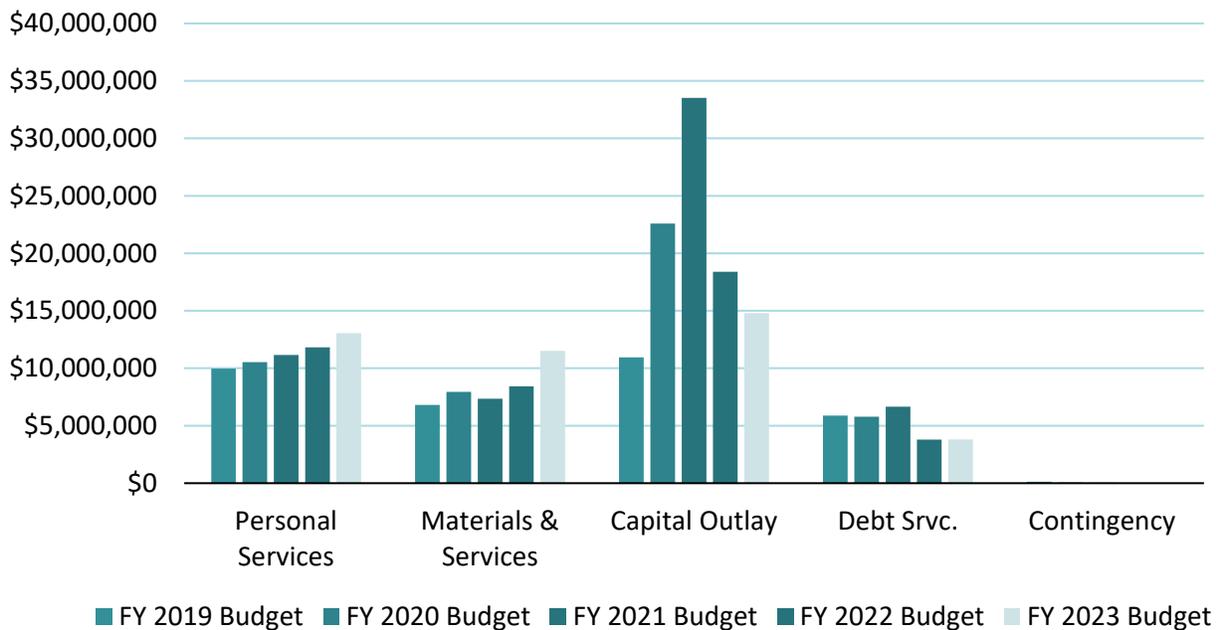


### FY 2023 TOTAL PROPERTY TAX SUPPORTED BUDGET REQUIREMENTS BY BUDGET CATEGORIES



Personnel costs continue to trend higher due to salary and benefit increases, as well as increases in full time equivalent (FTE) positions serving the community. Overall, personnel costs represent 30.2% of budgeted expenditures (not including transfers between funds) for all funds. Materials and Services expenditures are 26.7% of the proposed FY 2023 budget for all funds. Capital is the largest component with \$14.8 million budgeted for FY 2023, representing 34.3% of total expenditures budgeted. In FY 2021 capital outlay included the both the Wastewater Treatment Plant Upgrade and the Water Treatment Plan Expansion Project causing a significant spike in the expenditures.

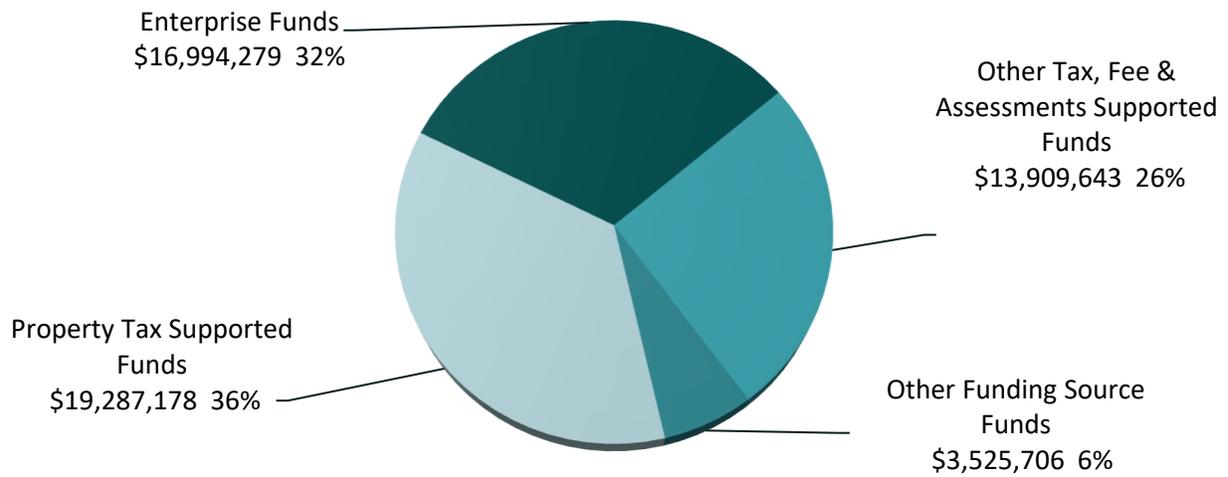
### BUDGET TREND OF ALL FUNDS BY CATEGORY



As depicted above, expenditures for debt service and contingency are minor categories of allocated resources.

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

### FY 2023 TOTAL BUDGETED REQUIREMENTS BY FUND CATEGORIES



### Purpose

The General Fund provides services and projects that are typically not self-supporting. Services provided by the General Fund include Municipal Court, Administrative Services, Resort Tax Administrative Services, Legal Services, Parking Facility Maintenance, Community Planning, Community Agencies, Cemetery Services, and other Non-Departmental functions. Significant transfers of property taxes are also made from the General Fund to support the Law Enforcement Fund, Fire and Ambulance Fund, Library Fund and the Parks and Recreation Fund. General Fund services generate relatively little or no revenue to offset their costs. As such, property tax revenue and other “general” income sources pay for General Fund expenses.

### FY 2023 Objectives

The objective of the General Fund for FY 2023 is to provide budget authority to provide the above listed services within the City.

Significant or changed appropriations during FY 2023 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Decrease in property tax revenue due to increased Resort Tax Relief	\$912,318
• Increase in general business license revenue due to prior year rate adjustments and year to date figures	\$127,000
• Increase in annual Entitlement Distribution from the State of Montana	\$36,772
• Increase in Planning Fees and Zoning Plan Review Fees based on year-end actuals and potential market changes in FY 2023	\$35,000
• Increase in parking fines based on prior year trends and year-end actuals	\$5,500
• Decrease in municipal court fines based on year-end actuals and expectation of growth	\$25,000
• Increase in investment earnings based on year-end figures and assumed rate adjustments	\$37,500
• Increase in property tax relief from Resort Tax mostly due to FY 2022 collections significantly exceeding the budget resulting in additional property tax relief	\$885,603
• Decrease in excess Resort Tax collected for the Haskill Basin Bonds that is distributed as property tax relief	\$335,102

## Expenditure Changes

• Increases in personnel cost due to higher wages, benefits, and new FTEs	\$118,095
• Increase in professional services under Legislative Services to procure support in lobbying for Whitefish needs during the next Montana Legislative Session	\$20,000
• Increase in consulting services in Community Planning to support staff with the housing assessment and strategic plan updates, growth policy, and other priorities –total budgeted is \$180,000	\$60,000
• Increase in repair and maintenance services for Community Planning to procure a new short-term rental enforcement software covered by the increased business licensing fees for short-term rentals	\$35,000
• Increase in cost for property insurance for the WAVE due to increase in premiums	\$3,995
• New columbarium at cemetery	\$30,000
• Increase in transfers to Fire & Ambulance Fund to cover increasing personnel costs and inflationary impacts to other expenditures	\$98,479
• Increase in transfers to the Law Enforcement Fund due to cover increasing personnel costs and inflationary impacts to other expenditures	\$222,325
• Increase in transfer to the Parks & Recreation Fund to cover increasing personnel costs, market rate adjustment for seasonal staffing, and inflationary impacts to other expenditures	\$181,840

# General Fund - 1000

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Taxes</b>						
1000-311010	Real Property Taxes	2,188,140	3,059,515	2,942,532	2,975,421	2,027,214
1000-311020	Personal Property Taxes	12,378	12,219	18,000	20,730	20,000
1000-312000	P & I on Delinquent Taxes	7,993	10,730	8,000	14,442	9,000
1000-314125	PILT Payment from Housing Authority	12,000	12,481	13,500	-	13,500
		<b>\$ 2,220,510</b>	<b>\$ 3,094,944</b>	<b>\$ 2,982,032</b>	<b>\$ 3,010,593</b>	<b>\$ 2,069,714</b>
<b>Licenses and Permits</b>						
1000-321070	Fees in Lieu of Taxes	-	-	100	-	-
1000-322010	Alcohol Beverage Licenses and Permits	16,765	17,125	16,500	19,541	16,500
1000-322014	Catering License	105	105	300	245	300
1000-322020	General Business License	129,204	157,266	133,000	268,396	260,000
1000-322022	Security Alarm Fees	250	400	250	250	250
1000-323021	Special Events Permit	2,950	1,730	3,500	8,675	3,500
		<b>\$ 149,274</b>	<b>\$ 176,626</b>	<b>\$ 153,650</b>	<b>\$ 297,107</b>	<b>\$ 280,550</b>
<b>Intergovernmental</b>						
1000-331110	Federal Disaster Aid - CARES ACT	8,111	151,790	-	-	-
1000-335110	Live Card Game Table Permit	700	-	700	1,100	1,000
1000-335120	Gambling Machine Permits	20,125	18,475	20,000	16,400	18,000
1000-335230	State Entitlement Share	891,581	925,004	940,614	942,821	977,386
		<b>\$ 920,516</b>	<b>\$ 1,095,269</b>	<b>\$ 961,314</b>	<b>\$ 960,321</b>	<b>\$ 996,386</b>
<b>Charges for Services</b>						
1000-341010	Copies, Maps & Misc. Collections	1,600	948	1,000	1,559	1,000
1000-341012	Newsletter Advertising	1,150	250	250	400	400
1000-341015	Bad Check Service Charge	25	-	100	25	100
1000-341061	Temporary Use/Vendor Fees	1,500	938	1,000	1,125	1,000
1000-341062	Variance Fee	5,580	4,410	6,000	5,730	6,000
1000-341063	Conditional Use Fee	36,745	27,315	30,000	41,501	30,000
1000-341064	Sign Fee	6,835	9,056	8,000	4,674	8,000
1000-341065	Architectural Review Fee	32,645	19,400	20,000	23,568	20,000
1000-341066	Lakeshore Fee	7,350	22,795	7,000	12,795	8,000
1000-341067	Floodplain Fee	550	-	500	1,650	500
1000-341068	Critical Area Fee - Inside City	-	400	500	4,720	500
1000-341070	Planning Fees	41,715	34,790	45,000	102,027	50,000
1000-341071	Zoning Plan Review Fees	201,711	215,002	160,000	197,485	190,000
1000-341077	5% Admin Fee for Impact Fees	12,734	12,843	10,000	10,600	10,400
1000-343321	Sale of Cemetery Cremain Niches	4,825	10,675	3,000	5,195	3,000
1000-343340	Cemetery Burial Fees	1,850	2,400	2,000	3,975	2,500
1000-343360	Weed / Property Cleanup Assessment	3,079	6,156	5,247	5,859	5,000
		<b>\$ 359,895</b>	<b>\$ 367,377</b>	<b>\$ 299,597</b>	<b>\$ 422,888</b>	<b>\$ 336,400</b>
<b>Fines and Forfeitures</b>						
1000-351030	Municipal Court Fines	350,635	296,548	300,000	245,165	275,000
1000-351031	Parking Fines	42,525	48,030	42,500	54,190	48,000
1000-351040	Dog Fines	1,900	2,160	1,100	1,020	1,100
		<b>\$ 395,060</b>	<b>\$ 346,738</b>	<b>\$ 343,600</b>	<b>\$ 300,375</b>	<b>\$ 324,100</b>
<b>Miscellaneous Revenue</b>						
1000-361000	Parking Leases	43,663	44,626	51,084	54,549	51,084
1000-361010	Golf Course Lease	24,089	27,370	30,370	-	30,370
1000-361011	Parking Structure Retail Space Rental	-	41,010	50,364	47,274	71,400
1000-362000	Other Miscellaneous Revenue	14,438	51,364	10,000	17,010	10,000
1000-362001	over/short	7	(65)	-	136	-
1000-363040	Penalty & Interest Special Assessments	18	71	-	72	-
		<b>\$ 82,214</b>	<b>\$ 164,377</b>	<b>\$ 141,818</b>	<b>\$ 119,041</b>	<b>\$ 162,854</b>
<b>Investment Earnings</b>						
1000-371010	Investment Earnings	119,682	46,703	12,750	52,413	50,000
		<b>\$ 119,682</b>	<b>\$ 46,703</b>	<b>\$ 12,750</b>	<b>\$ 52,413</b>	<b>\$ 50,000</b>

# General Fund - 1000

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Other Financing Sources</b>						
1000-381070	Proceeds from Notes	-	192,811	-	-	-
1000-383002	Transfer from Resort Tax Fund	1,287,597	1,124,310	1,534,066	1,534,066	2,419,669
1000-383010	Transfer from Water Fund	107,692	60,168	132,953	132,953	468,055
		<b>\$ 1,395,289</b>	<b>\$ 1,377,289</b>	<b>\$ 1,667,019</b>	<b>\$ 1,667,019</b>	<b>\$ 2,887,724</b>
	<b>Total Fund Revenues</b>	<b>\$ 5,642,441</b>	<b>\$ 6,669,324</b>	<b>\$ 6,561,780</b>	<b>\$ 6,829,757</b>	<b>\$ 7,107,728</b>
	<b>Beginning Fund Balance</b>			<b>\$ 2,054,692</b>		<b>\$ 2,848,659</b>
	<b>Total Resources</b>			<b>\$ 8,616,472</b>		<b>\$ 9,956,387</b>

### **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 six City Councilors.

### **FY 2023 Objectives**

The objective of the Legislative Services budget for FY 2023 is to provide budget authority for the above listed services within the City. FY 2023 carries over the \$10,000 to upgrade the audio/visual equipment for City Council meetings.

# General Fund - 1000

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Legislative Services Expenditures</b>						
<b>Materials and Services</b>						
1000-410100-220-0	Operating Supplies	4,662	3,182	6,000	5,082	7,000
1000-410100-330-0	Publicity, Subscriptions & Dues	-	2,869	-	900	-
1000-410100-340-0	Utility Services	1,170	1,043	1,450	516	1,450
1000-410360-350-0	Professional Services	-	-	-	-	20,000
1000-410100-360-0	Repair & Maintenance Services	120	-	10,000	100	10,000
1000-410100-370-0	Travel & Training	-	-	7,500	2,254	7,500
1000-410100-390-0	Other Purchased Services	2,250	2,916	6,960	4,470	6,960
1000-410100-510-0	Insurance	53	53	56	52	53
		<b>\$ 8,255</b>	<b>\$ 10,062</b>	<b>\$ 31,966</b>	<b>\$ 13,374</b>	<b>\$ 52,963</b>
	<b>Total Legislative Svcs Expenditures</b>	<b>\$ 8,255</b>	<b>\$ 10,062</b>	<b>\$ 31,966</b>	<b>\$ 13,374</b>	<b>\$ 52,963</b>

### **Purpose**

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

### **FY 2023 Objectives**

The objective of the Municipal Court Division for FY 2023 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. In general, most items have been adjusted to account for inflation and increased costs for video services through the State of Montana.

# General Fund - 1000

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Municipal Court Expenditures</b>						
<b>Personnel</b>						
1000-410360-110-0	Salaries and Wages	167,743	185,187	191,383	176,345	201,282
1000-410360-111-0	Seasonal / Temporary	640	-	-	-	-
1000-410360-112-0	Permanent Part Time	19,867	20,926	22,590	22,125	25,541
1000-410360-120-0	Overtime	200	10	1,517	68	1,633
1000-410360-140-0	Employer Contributions	60,596	67,169	69,642	49,463	51,056
		<b>\$ 249,046</b>	<b>\$ 273,293</b>	<b>\$ 285,132</b>	<b>\$ 248,001</b>	<b>\$ 279,512</b>
<b>Materials and Services</b>						
1000-410360-210-0	Office Supplies & Materials	2,120	2,675	2,700	1,548	2,889
1000-410360-220-0	Operating Supplies	2,273	1,252	4,950	5,918	5,297
1000-410360-230-0	Repair & Maintenance Supplies	446	716	1,100	504	1,100
1000-410360-310-0	Communication & Transportation	2,462	2,745	2,500	2,593	2,675
1000-410360-320-0	Printing, Duplicating, & Binding	-	196	200	-	200
1000-410360-330-0	Publicity, Subscriptions & Dues	722	1,440	1,800	4,528	4,800
1000-410360-340-0	Utility Services	4,097	4,067	5,500	4,831	5,885
1000-410360-350-0	Professional Services	1,155	1,155	-	17	-
1000-410360-360-0	Repair & Maintenance Services	5,048	6,276	4,400	5,094	4,708
1000-410360-370-0	Travel & Training	1,092	-	4,000	2,868	4,280
1000-410360-390-0	Other Purchased Services	2,091	2,107	8,000	2,172	8,000
1000-410360-510-0	Insurance	5,742	5,166	7,249	6,894	8,191
1000-410360-530-0	Rent / Lease	610	-	-	-	-
1000-410360-540-0	Special Assessments	101	101	105	101	105
		<b>\$ 27,960</b>	<b>\$ 27,896</b>	<b>\$ 42,504</b>	<b>\$ 37,067</b>	<b>\$ 48,130</b>
<b>Capital</b>						
1000-410360-920-0	Buildings	15,506	4,605	-	-	-
1000-410360-940-0	Machinery & Equipment	-	-	8,500	6,621	-
		<b>\$ 15,506</b>	<b>\$ 4,605</b>	<b>\$ 8,500</b>	<b>\$ 6,621</b>	<b>\$ -</b>
	<b>Total Municipal Court</b>	<b>\$ 292,512</b>	<b>\$ 305,794</b>	<b>\$ 336,136</b>	<b>\$ 291,689</b>	<b>\$ 327,642</b>

### **Purpose**

The Administrative Services Division provides for the general administration of the City including the offices of the City Manager, Finance Director, City Clerk/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 13 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 2023 Objectives**

The objective of the Administrative Services Division in the General Fund for FY 2023 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 2023.

The FY 2023 Budget provides for professional services for the City's external audit and financial reporting needs, crisis communication contract, and \$30,000 for the 5-year Impact Fee Update (additional funds appropriated in Stormwater, Water, and Wastewater Funds). Other costs include software licensing, general repairs and maintenance, and the City's semi-annual newsletter.

# Admin & Legal Cost Allocation

FY 2023

The Administrative Services Division expenditures of the General Fund are allocated to any fund that has personnel 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 2023, 10.84% of the total City payroll is budgeted in the General Fund. Therefore 10.84% of any administrative services materials and services expenditures remain in the General Fund, and 89.16% 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 2023 column, the total budget is \$8,000, however, of that \$8,000, only \$867 or 10.84% will stay in the General Fund— as depicted in the Allocation FY 2023 column below.

<b>General Fund Allocation Rate</b>		<b>0.1147</b>	<b>0.1106</b>	<b>0.1106</b>	<b>0.1084</b>		
<b>Expenditures</b>		<b>Actual FY 2021</b>	<b>Budget FY 2022</b>	<b>Allocation FY 2022</b>	<b>Actual FY 2022</b>	<b>Budget FY 2023</b>	<b>Allocation FY 2023</b>
<b>410500 · Administrative Services</b>							
<b>Materials and Services</b>							
210	Office Supplies/Materials	706	8,000	885	326	8,000	867
220	Operating Supplies/Materials	4,722	18,200	2,013	3,271	31,610	3,427
230	Repair/Maintenance Supplies	78	2,500	277	205	2,500	271
310	Postage & Freight	950	12,000	1,327	637	12,000	1,301
320	Printing	1,157	12,400	1,371	544	12,400	1,344
330	Publicity/Subscriptions/Dues	2,547	15,000	1,659	3,338	28,824	3,124
340	Utility Services	1,835	16,500	1,825	1,351	16,500	1,789
350	Professional Services	12,201	67,680	7,485	11,051	122,807	13,312
360	Repair & Maintenance	3,624	86,230	9,537	3,492	78,730	8,534
370	Travel & Training	677	30,000	3,318	1,464	30,000	3,252
390	Other Purchased Services	1,488	12,000	1,327	2,669	12,000	1,301
397	Contracted Workers	1,091	14,000	1,548	830	14,000	1,518
510	Insurance	1,346	14,334	1,585	1,898	16,484	1,787
530	Rent / Lease	335	2,592	287	251	2,952	320
540	Special Assessments	518	2,025	224	493	4,500	488
940	Machinery & Equipment	-	6,500	719	-	-	-
<b>Total</b>		<b>\$ 33,275</b>	<b>\$ 319,961</b>	<b>\$ 35,388</b>	<b>\$ 31,820</b>	<b>\$ 393,307</b>	<b>\$ 42,634</b>

# Admin & Legal Cost Allocation

FY 2023

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		0.1147	0.1106	0.1106	0.1084		
Expenditures		Allocation FY 2021	Budget FY 2022	Allocation FY 2022	Actual FY 2022	Budget FY 2023	Allocation FY 2023
<b>411100 · Legal Services</b>							
<b>Materials and Services</b>							
210	Office Supplies/Materials	47	1,500	166	263	1,500	166
220	Operating Supplies/Materials	1,890	6,600	730	605	6,600	730
230	Repair & Maintenance Supplies	14	800	88	48	800	88
310	Communication & Transportation	6	300	33	6	300	33
330	Publicity/Subscriptions/Dues	456	4,500	498	744	6,500	719
340	Utility Services	502	6,200	686	305	5,500	608
350	Professional Services	134	2,500	277	5	1,500	166
360	Repair & Maintenance	127	1,200	133	251	1,200	133
370	Travel & Training	26	4,000	442	354	4,280	473
390	Other Purchased Services	24	500	55	-	500	55
510	Insurance	158	1,831	203	191	3,000	332
530	Rent / Lease	43	972	108	107	972	108
540	Special Assessments	77	-	-	9	77	9
<b>Total</b>		<b>\$ 3,505</b>	<b>\$ 30,903</b>	<b>\$ 3,418</b>	<b>\$ 2,888</b>	<b>\$ 32,729</b>	<b>\$ 3,620</b>

# General Fund - 1000

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Administrative Services Expenditures</b>						
<b>Personnel</b>						
1000-410500-110-0	Salaries and Wages	137,176	134,455	167,679	159,629	181,434
1000-410500-112-0	Permanent Part Time	3,110	6,765	4,527	7,023	4,755
1000-410500-120-0	Overtime	78	162	163	129	241
1000-410500-140-0	Employer Contributions	35,811	56,229	57,492	50,477	58,281
1000-410500-147-0	Medical Deduction Reimbursement	732	1,025	-	844	-
		<b>\$ 176,906</b>	<b>\$ 198,636</b>	<b>\$ 229,861</b>	<b>\$ 218,102</b>	<b>\$ 244,711</b>
<b>Materials and Services</b>						
1000-410500-210-0	Office Supplies & Materials	476	706	889	326	867
1000-410500-220-0	Operating Supplies	2,510	4,722	2,022	3,271	3,427
1000-410500-230-0	Repair & Maintenance Supplies	(41)	78	278	205	271
1000-410500-310-0	Communication & Transportation	952	950	1,333	637	1,301
1000-410500-320-0	Printing, Duplicating, & Binding	1,504	1,157	1,378	544	1,344
1000-410500-330-0	Publicity, Subscriptions & Dues	1,080	2,547	1,667	3,338	3,124
1000-410500-340-0	Utility Services	1,256	1,835	1,833	1,351	1,789
1000-410500-350-0	Professional Services	8,174	12,201	7,519	11,051	13,312
1000-410500-360-0	Repair & Maintenance Services	836	3,624	9,580	3,492	8,534
1000-410500-370-0	Travel & Training	1,008	677	3,333	1,464	3,252
1000-410500-390-0	Other Purchased Services	1,448	1,488	1,333	2,669	1,301
1000-410500-397-0	Contracted Workers	1,138	1,091	1,555	830	1,518
1000-410500-510-0	Insurance	594	1,346	1,593	1,898	1,787
1000-410500-530-0	Rent / Lease	349	335	288	251	320
1000-410500-540-0	Special Assessments	429	518	225	493	488
		<b>\$ 21,714</b>	<b>\$ 33,274</b>	<b>\$ 34,826</b>	<b>\$ 31,820</b>	<b>\$ 42,634</b>
<b>Debt Service</b>						
1000-410500-610-0	Principal	-	38,562	38,563	38,562	38,563
		<b>\$ -</b>	<b>\$ 38,562</b>	<b>\$ 38,563</b>	<b>\$ 38,562</b>	<b>\$ 38,563</b>
<b>Capital</b>						
1000-410500-930-0	Improvements Other than Buildings	250	-	-	-	-
1000-410500-940-0	Machinery & Equipment	21,090	192,811	6,500	7,435	-
		<b>\$ 21,340</b>	<b>\$ 192,811</b>	<b>\$ 6,500</b>	<b>\$ 7,435</b>	<b>\$ -</b>
	<b>Total Administrative Services</b>	<b>\$ 219,960</b>	<b>\$ 463,283</b>	<b>\$ 309,750</b>	<b>\$ 295,920</b>	<b>\$ 325,908</b>

### **Resort Tax Administrative Services**

#### **Purpose**

The Resort Tax Administrative Services budget provides for the administration of the City's Resort Tax. Ordinance 95-15, the Resort Tax Ordinance, does not allow the use of Resort Tax collections to pay for related the administrative expenses. Due to this prohibition such expenses are paid from the General Fund.

#### **FY 2023 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 2023 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 2023 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	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Resort Tax Administrative Services Expenditures</b>						
<b>Materials and Services</b>						
1000-410505-210-0	Office Supplies & Materials	-	1,321	950	-	950
1000-410505-310-0	Communication & Transportation	521	236	-	261	250
1000-410505-350-0	Professional Services	1,619	1,651	9,256	2,840	6,000
1000-410505-390-0	Other Purchased Services	2	-	-	-	-
		<b>\$ 2,142</b>	<b>\$ 3,208</b>	<b>\$ 10,206</b>	<b>\$ 3,101</b>	<b>\$ 7,200</b>
	<b>Total Resort Tax Administrative Svcs</b>	<b>\$ 2,142</b>	<b>\$ 3,208</b>	<b>\$ 10,206</b>	<b>\$ 3,101</b>	<b>\$ 7,200</b>
<b>Legal Services Expenditures</b>						
<b>Personnel</b>						
1000-411100-110-0	Salaries and Wages	53,528	57,422	58,915	96,703	64,319
1000-411100-112-0	Permanent Part Time	2,315	2,376	2,515	2,377	2,641
1000-411100-120-0	Overtime	15	44	44	17	44
1000-411100-140-0	Employer Contributions	16,164	18,026	19,067	27,466	20,611
1000-411100-147-0	Medical Deduction Reimbursement	187	221	-	211	-
		<b>\$ 72,210</b>	<b>\$ 78,090</b>	<b>\$ 80,541</b>	<b>\$ 126,774</b>	<b>\$ 87,615</b>
<b>Materials and Services</b>						
1000-411100-210-0	Office Supplies & Materials	178	47	167	263	166
1000-411100-220-0	Operating Supplies	785	1,890	733	605	730
1000-411100-230-0	Repair & Maintenance Supplies	33	14	89	48	88
1000-411100-310-0	Communication & Transportation	5	6	33	6	33
1000-411100-330-0	Publicity, Subscriptions & Dues	310	456	500	744	719
1000-411100-340-0	Utility Services	365	502	689	305	608
1000-411100-350-0	Professional Services	139	134	278	5	166
1000-411100-360-0	Repair & Maintenance Services	101	127	133	251	133
1000-411100-370-0	Travel & Training	24	26	444	354	473
1000-411100-390-0	Other Purchased Services	28	24	56	-	55
1000-411100-510-0	Insurance	115	158	203	191	332
1000-411100-530-0	Rent / Lease	92	43	108	107	108
1000-411100-540-0	Special Assessments	7	77	-	9	9
		<b>\$ 2,184</b>	<b>\$ 3,505</b>	<b>\$ 3,433</b>	<b>\$ 2,888</b>	<b>\$ 3,620</b>
	<b>Total Legal Services</b>	<b>\$ 74,394</b>	<b>\$ 81,594</b>	<b>\$ 83,974</b>	<b>\$ 129,662</b>	<b>\$ 91,235</b>

### **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 will be enforced by the Police Department's Parking Enforcement Officer. These operating costs are offset by the leased parking revenue, also budgeted in the General Fund.

#### **FY 2023 Objectives**

The objective of the Parking Facility Maintenance account in the General Fund for this budget year is to provide budget authority for the new parking facility. The FY 2023 budget provides for a continued expenditure budget for maintaining the facility. Overall, the appropriated cost to maintain the parking structure, including salaries and employer contributions, will ensure proper repair and maintenance, snow removal, and insurance coverage.

# General Fund - 1000

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Parking Facility Maintenance Expenditures</b>						
<b>Personnel</b>						
1000-411230-110-0	Salaries and Wages	13,047	17,867	20,942	18,886	23,263
1000-411230-120-0	Overtime	-	20	68	49	82
1000-411230-140-0	Employer Contributions	7,737	10,298	10,639	7,455	7,847
		<b>\$ 20,784</b>	<b>\$ 28,186</b>	<b>\$ 31,649</b>	<b>\$ 26,390</b>	<b>\$ 31,192</b>
<b>Materials and Services</b>						
1000-411230-220-0	Operating Supplies	4,270	1,677	5,000	4,551	5,000
1000-411230-230-0	Repair & Maintenance Supplies	1,017	1,831	5,000	3,028	5,000
1000-411230-330-0	Publicity, Subscriptions & Dues	665	35	-	630	630
1000-411230-340-0	Utility Services	8,015	7,890	9,500	8,502	9,500
1000-411230-360-0	Repair & Maintenance Services	6,868	5,337	5,000	21,282	13,000
1000-411230-390-0	Other Purchased Services	1,972	12,284	20,000	7,646	15,000
1000-411230-510-0	Insurance	9,236	10,410	11,061	11,018	13,450
1000-411230-530-0	Rent / Lease	324	324	-	324	324
		<b>\$ 32,367</b>	<b>\$ 39,786</b>	<b>\$ 55,561</b>	<b>\$ 56,981</b>	<b>\$ 61,904</b>
	<b>Total Parking Facility Maintenance</b>	<b>\$ 53,151</b>	<b>\$ 67,972</b>	<b>\$ 87,210</b>	<b>\$ 83,371</b>	<b>\$ 93,096</b>

### Purpose

The Community Planning Division provides for the development, administration and enforcement of the City’s land use, development and zoning regulations and other provisions of the City Code. These functions are performed by the City’s Planning and Building Department.

### FY 2023 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 and enforcement of short-term rentals.

Significant or changed appropriations during FY 2023 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Aggregate increase of all Planning budgeted revenues based on year-end figures, prior years, and anticipated steady activity to continue in FY 2023</li> </ul>	\$36,000
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increase in personnel costs due to necessary market rate adjustment, increase in employer contributions, and the addition of a new code enforcement position to support short-term rental enforcement efforts (\$85,391)</li> </ul>	\$101,014
<ul style="list-style-type: none"> <li>Increase in consulting services in Community Planning to support staff with the housing assessment and strategic plan updates, growth policy, and other priorities – total budgeted is \$180,000</li> </ul>	\$60,000
<ul style="list-style-type: none"> <li>Increase in repair and maintenance services for Community Planning to procure a new short-term rental enforcement software covered by the increased business licensing fees for short-term rentals</li> </ul>	\$35,000

# General Fund - 1000

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Community Planning Expenditures</b>						
<b>Personnel</b>						
1000-420540-110-0	Salaries and Wages	290,134	401,144	452,287	380,553	525,789
1000-420540-112-0	Permanent Part Time	12,840	13,030	13,079	13,302	13,735
1000-420540-120-0	Overtime	21	79	482	135	466
1000-420540-140-0	Employer Contributions	112,254	154,845	195,508	141,575	222,380
1000-420540-147-0	Medical Deduction Reimbursement	252	516	-	-	-
		<b>\$ 415,501</b>	<b>\$ 569,615</b>	<b>\$ 661,356</b>	<b>\$ 535,565</b>	<b>\$ 762,370</b>
<b>Materials and Services</b>						
1000-420540-210-0	Office Supplies & Materials	1,687	958	2,000	842	2,000
1000-420540-220-0	Operating Supplies	8,160	11,676	8,250	18,911	12,000
1000-420540-230-0	Repair & Maintenance Supplies	1,254	174	1,200	843	1,200
1000-420540-310-0	Communication & Transportation	1,290	1,068	1,900	1,202	1,900
1000-420540-320-0	Printing, Duplicating, & Binding	127	-	500	-	500
1000-420540-330-0	Publicity, Subscriptions & Dues	5,304	5,692	5,300	13,239	7,500
1000-420540-340-0	Utility Services	6,551	6,817	7,500	4,232	7,500
1000-420540-350-0	Professional Services	40,421	5,399	120,000	29,323	180,000
1000-420540-360-0	Repair & Maintenance Services	1,458	1,040	10,550	3,410	45,550
1000-420540-370-0	Travel & Training	2,429	425	10,000	7,114	19,000
1000-420540-390-0	Other Purchased Services	3,268	6,648	3,100	8,626	7,400
1000-420540-510-0	Insurance	12,499	13,059	18,005	14,641	18,740
1000-420540-530-0	Rent / Lease	1,808	1,620	1,625	1,620	1,625
1000-420540-540-0	Special Assessments	106	106	110	106	110
		<b>\$ 86,362</b>	<b>\$ 54,681</b>	<b>\$ 190,040</b>	<b>\$ 104,109</b>	<b>\$ 305,025</b>
<b>Capital</b>						
1000-420540-940-0	Machinery & Equipment	-	2,866	-	-	-
		<b>\$ -</b>	<b>\$ 2,866</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Community Planning</b>	<b>\$ 501,863</b>	<b>\$ 627,162</b>	<b>\$ 851,396</b>	<b>\$ 639,674</b>	<b>\$ 1,067,395</b>

### Community Agencies Division

#### Purpose

The Community Agencies Division provides budget authority to support various community organizations. These include the Eagle Bus Service, Big Mountain 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 2023 Objectives

The objective of the Community Agencies Division for this budget year is to provide budget authority to support various community organizations, as described above. In FY 2014, the City began reimbursing the Whitefish Housing Authority for the Payment in lieu of taxes (PILT) which the Housing Authority pays to the City for Mountain View Manor, an elderly and disabled subsidized housing apartment building. This has continued in the FY 2023 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 2023 Objectives

The objective of the Cemetery Division this fiscal year is to provide budget authority for the maintenance of the Whitefish Cemetery. While the City continues to pursue a new Cemetery, for FY 2023 \$30,000 has been included to purchase and install a new columbarium as the current one is expected to be at capacity soon.

# General Fund - 1000

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Community Agencies Expenditures</b>						
<b>Materials and Services</b>						
1000-430400-790-0	Grants & Contributions - S.N.O.W Bus	9,300	7,500	7,500	7,500	15,000
1000-430400-790-0	Grants & Contributions - Eagle Transit	7,500	9,300	9,300	9,300	9,300
1000-430400-790-0	Grants & Contributions - Community Ctr	1,500	1,500	1,500	-	1,500
1000-470000-790-0	Grants & Contributions - WHA	12,000	12,481	13,500	-	13,500
1000-460050-510-0	Insurance - O'Shaughnessy	3,053	3,172	3,257	3,257	4,080
1000-460445-510-0	Insurance - Wave	7,126	15,470	15,884	15,884	19,879
		<b>\$ 40,478</b>	<b>\$ 49,422</b>	<b>\$ 50,941</b>	<b>\$ 35,941</b>	<b>\$ 63,258</b>
	<b>Total Community Agencies</b>	<b>\$ 40,478</b>	<b>\$ 49,422</b>	<b>\$ 50,941</b>	<b>\$ 35,941</b>	<b>\$ 63,258</b>
<b>Cemetery Services Expenditures</b>						
<b>Personnel</b>						
1000-430900-110-0	Salaries and Wages	3,857	3,635	3,813	3,727	4,826
1000-430900-112-0	Permanent Part Time	201	90	-	-	-
1000-430900-120-0	Overtime	1	5	-	9	13
1000-430900-140-0	Employer Contributions	1,267	1,139	1,302	1,282	1,510
		<b>\$ 5,326</b>	<b>\$ 4,870</b>	<b>\$ 5,115</b>	<b>\$ 5,018</b>	<b>\$ 6,349</b>
<b>Materials and Services</b>						
1000-430900-220-0	Operating Supplies	-	304	1,000	1,251	1,000
1000-430900-230-0	Repair & Maintenance Supplies	17	-	200	-	200
1000-430900-340-0	Utility Services	848	883	1,100	615	1,100
1000-430900-350-0	Professional Services	-	-	2,000	-	2,000
1000-430900-360-0	Repair & Maintenance Services	3,000	200	1,800	825	1,800
1000-430900-390-0	Other Purchased Services	1,350	1,900	2,000	1,465	2,000
1000-430900-510-0	Insurance	124	136	151	144	159
1000-430900-540-0	Special Assessments	-	-	250	-	250
		<b>\$ 5,339</b>	<b>\$ 3,424</b>	<b>\$ 8,501</b>	<b>\$ 4,300</b>	<b>\$ 8,509</b>
<b>Capital</b>						
1000-430900-930-0	Improvements Other than Buildings	-	-	20,000	-	30,000
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>
	<b>Total Cemetery Services</b>	<b>\$ 10,665</b>	<b>\$ 8,293</b>	<b>\$ 33,616</b>	<b>\$ 9,318</b>	<b>\$ 44,858</b>
<b>Operating Contingency</b>						
<b>Materials and Services</b>						
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	-	-	10,000	-	10,000
		<b>\$ -</b>	<b>\$ 164,025</b>	<b>\$ 16,500</b>	<b>\$ -</b>	<b>\$ 10,000</b>
	<b>Total Operating Contingency</b>	<b>\$ -</b>	<b>\$ 164,025</b>	<b>\$ 16,500</b>	<b>\$ -</b>	<b>\$ 10,000</b>

# General Fund - 1000

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Transfers</b>						
<b>Other Financing Uses</b>						
1000-521004-820-0	Transfers to Parks & Recreation	818,603	883,426	883,426	883,426	1,065,266
1000-521005-820-0	Transfers to Law Enforcement	2,545,235	2,657,502	2,657,502	2,657,502	2,879,827
1000-521006-820-0	Transfers to Fire & Ambulance	853,092	953,092	953,092	953,092	1,051,571
1000-521031-820-0	Transfers to Library	34,371	34,371	34,371	34,371	34,371
		<b>\$ 4,251,301</b>	<b>\$ 4,528,392</b>	<b>\$ 4,528,391</b>	<b>\$ 4,528,391</b>	<b>\$ 5,031,035</b>
	<b>Total Transfers</b>	<b>\$ 4,251,301</b>	<b>\$ 4,528,392</b>	<b>\$ 4,528,391</b>	<b>\$ 4,528,391</b>	<b>\$ 5,031,035</b>
	<b>Total General Fund Expenditures</b>	<b>\$ 5,454,721</b>	<b>\$ 6,309,209</b>	<b>\$ 6,340,086</b>	<b>\$ 6,030,440</b>	<b>\$ 7,114,590</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 2,276,386</b>		<b>\$ 2,841,797</b>

### Purpose

Title 22, Chapter 1, Part 3 of the Montana Code Annotated provides for the establishment and laws related to free public libraries. The Whitefish Community Library was created as a City Library via Resolution 10-48 on November 15, 2010, after the City Council had voted to terminate an Interlocal Agreement with the Flathead County Library Board of Trustees for the consolidated county-wide library service. This fund provides for the collection of property taxes, donations, fines and other revenues and the appropriations for the Whitefish Community Library.

### FY 2023 Objectives

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

Significant changes in the FY 2023 Budget are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Increase in property tax revenue based on estimated new taxable value</li> </ul>	\$14,530
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increase in personnel costs due to market rate adjustment and increase in employer costs</li> </ul>	\$18,344
<ul style="list-style-type: none"> <li>Increase in insurance due increase in property insurance premiums</li> </ul>	\$1,308
<ul style="list-style-type: none"> <li>New transfer of private donations and contributions received in FY 2022 to the Library Depreciation Reserve Fund for future capital improvements and equipment needs of the Library</li> </ul>	\$715,000

# Library Fund - 2220

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Taxes</b>						
2220-311010	Real Property Taxes	175,433	266,126	321,269	317,770	335,799
2220-311020	Personal Property Taxes	964	983	1,000	1,814	1,000
		<b>\$ 176,396</b>	<b>\$ 267,109</b>	<b>\$ 322,269</b>	<b>\$ 319,584</b>	<b>\$ 336,799</b>
<b>Intergovernmental</b>						
2220-331110	Federal Disaster Aid - CARES ACT	475	795	-	-	-
2220-334100	Library State Aid	-	2,343	2,500	2,869	2,500
		<b>\$ 475</b>	<b>\$ 3,138</b>	<b>\$ 2,500</b>	<b>\$ 2,869</b>	<b>\$ 2,500</b>
<b>Charges for Services</b>						
2220-346070	Library Collections	7,968	5,235	11,000	8,139	11,000
		<b>\$ 7,968</b>	<b>\$ 5,235</b>	<b>\$ 11,000</b>	<b>\$ 8,139</b>	<b>\$ 11,000</b>
<b>Miscellaneous Revenues</b>						
2220-365000	Contributions and Donations	-	7,500	-	-	-
2220-365010	Private Gifts and Bequests	26,747	11,861	30,000	643,095	30,000
		<b>\$ 26,747</b>	<b>\$ 19,361</b>	<b>\$ 30,000</b>	<b>\$ 643,095</b>	<b>\$ 30,000</b>
<b>Investment Earnings</b>						
2200-371010	Investment Earnings	-	-	-	692	1,400
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 692</b>	<b>\$ 1,400</b>
<b>Other Financing Sources</b>						
2220-383004	Operating Transfer from General Fund	34,371	34,371	34,371	34,371	34,371
		<b>\$ 34,371</b>	<b>\$ 34,371</b>	<b>\$ 34,371</b>	<b>\$ 34,371</b>	<b>\$ 34,371</b>
	<b>Total Revenues</b>	<b>\$ 245,956</b>	<b>\$ 329,214</b>	<b>\$ 400,140</b>	<b>\$ 1,008,750</b>	<b>\$ 416,070</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 81,377</b>		<b>\$ 901,200</b>
	<b>Total Resources</b>			<b>\$ 481,517</b>		<b>\$ 1,317,270</b>
<b>Expenditures</b>						
<b>Personnel</b>						
2220-460120-110-0	Salaries and Wages	71,057	68,871	75,276	75,145	83,751
2220-460120-112-0	Permanent Part Time	71,994	77,529	108,398	87,671	113,778
2220-460120-120-0	Overtime	-	5	-	9	13
2220-460120-140-0	Employer Contributions	38,868	44,810	52,113	46,643	56,589
		<b>\$ 181,919</b>	<b>\$ 191,215</b>	<b>\$ 235,787</b>	<b>\$ 209,468</b>	<b>\$ 254,131</b>
<b>Materials and Services</b>						
2220-460120-210-0	Office Supplies & Materials	4,250	2,622	3,600	4,646	3,600
2220-460120-220-0	Operating Supplies	4,870	5,020	6,000	5,175	6,000
2220-460120-221-0	Library Materials	11,674	11,882	18,000	15,435	18,000
2220-460120-229-0	Library Materials Processing	1,742	927	2,000	1,235	2,000
2220-460120-230-0	Repair & Maintenance Supplies	331	-	200	783	200
2220-460120-310-0	Communication & Transportation	3,140	4,421	6,000	4,561	6,000
2220-460120-330-0	Publicity, Subscriptions & Dues	11,550	9,969	14,000	11,602	14,000
2220-460120-340-0	Utility Services	14,871	13,826	18,000	14,798	18,000
2220-460120-360-0	Repair & Maintenance Services	16,353	29,771	38,000	13,912	38,000
2220-460120-362-0	Office Machinery & Computers	1,639	6,188	7,500	3,273	7,500
2220-460120-370-0	Travel & Training	122	455	2,000	1,791	2,000
2220-460120-390-0	Other Purchased Services	1,638	1,686	3,300	3,472	3,300
2220-460120-397-0	Contracted Workers	-	-	750	-	750
2220-460120-510-0	Insurance	6,327	6,852	8,717	8,427	10,025
2220-460120-540-0	Special Assessments	488	478	425	472	475
2220-460120-870-0	Operating Contingency	-	-	10,000	-	10,000
2220-460120-880-0	Administrative Costs	4,900	6,292	7,070	6,300	8,308
		<b>\$ 83,895</b>	<b>\$ 100,388</b>	<b>\$ 145,562</b>	<b>\$ 95,881</b>	<b>\$ 148,157</b>

# Library Fund - 2220

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Other Financing Uses</b>						
2200-460120-820	Transfer to Library Depreciation Reserve	-	-	-	-	715,000
		\$ -	\$ -	\$ -	\$ -	\$ 715,000
	<b>Total Expenditures</b>	<b>\$ 265,813</b>	<b>\$ 291,603</b>	<b>\$ 381,349</b>	<b>\$ 305,349</b>	<b>\$ 1,117,288</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 100,168</b>		<b>\$ 199,981</b>

### **Purpose**

Title 22, Chapter 1, Part 305 of the Montana Code Annotated provides for the establishment of a Library Depreciation Reserve Fund for the replacement and acquisition of property, capital improvements, and equipment necessary to maintain and improve library services. The Whitefish Community Library Board of Trustees determines the funds to be transferred into this fund on an annual basis which can include appropriated and unspent funds, as well as private and public donations and grants.

### **FY 2023 Objectives**

The objective of the Library Fund for this fiscal year is to accumulate funds for future equipment and capital improvements for the Whitefish Community Library.

# Library Depreciation Reserve Fund - 4020

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
	<b>Other Financing Sources</b>					
2220-383000	Transfer from Library Fund	-	-	-	-	715,000
		\$ -	\$ -	\$ -	\$ -	\$ 715,000
	<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ 715,000
	<b>Beginning Budgetary Fund Balance</b>			\$ -		\$ -
	<b>Total Resources</b>			\$ -		\$ 715,000
<b>Expenditures</b>						
	<b>Capital</b>					
2220-460120-920-0	Buildings	-	-	-	-	-
2220-460120-930-0	Improvements Other than Buildings	-	-	-	-	-
2220-460120-940-0	Machinery & Equipment	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Ending Budgetary Fund Balance</b>			\$ -		\$ 715,000

### Purpose

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

### FY 2023 Objectives

The objective of the Law Enforcement Fund for this fiscal year is to provide budget authority for the Police Department and add one sworn officer to the staffing levels to ensure a proactive approach to community policing.

Significant or changed appropriations during FY 2023 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Decrease in MDT Overtime Reimbursement through the Selective Traffic Enforcement Program (STEP) due to anticipated participation</li> </ul>	\$6,500
<ul style="list-style-type: none"> <li>Decrease in anticipated grant revenue for equipment through MDT</li> </ul>	\$30,000
<ul style="list-style-type: none"> <li>Increase in grant revenue through the MBCC – NW Drug Task Force (offsetting increase in related expenditures below)</li> </ul>	\$21,625
<ul style="list-style-type: none"> <li>Increased transfer from General Fund (property tax support) to support new officer position, wage adjustments, and other rising costs due to inflation</li> </ul>	\$222,325
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increase in personnel costs due to proposed wage adjustment and increased cost of certain benefits and employer contributions. Also includes a full year of a new police officer costing about \$85,650</li> </ul>	\$109,361
<ul style="list-style-type: none"> <li>Increase operating supplies due to inflationary factors</li> </ul>	\$14,200
<ul style="list-style-type: none"> <li>Increase in contracted workers that covers the costs for the City to participate in the Northwest Drug Task Force (see partially offsetting revenue above)</li> </ul>	\$36,239
<ul style="list-style-type: none"> <li>Capital Equipment #1: Equip Patrol Vehicle Purchased in FY 2022</li> </ul>	\$10,000
<ul style="list-style-type: none"> <li>Capital Equipment #2: Fully Equipped Patrol Vehicle</li> </ul>	\$60,000

# Law Enforcement Fund - 2300

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Intergovernmental</b>						
2300-331000	Federal Grants (Bulletproof Vest Prog)	4,183	-	3,000	745	3,000
2300-331110	Federal Disaster Aid - CARES ACT	322,192	524,276	-	-	-
2300-334091	MDT - Selective Traffic Enforcement Prog	14,913	14,655	22,500	11,701	16,000
2300-334151	MDT Equipment Grant	93,691	-	30,000	-	-
2300-337010	OT Reimb - NW Drug Task Force - HIDTA	-	-	11,500	-	11,500
2300-337011	2020 OCDETF SLOT GRANT	-	-	1,500	-	-
2300-337014	MBCC - Drug Task Force Grant	98,750	92,184	79,500	107,032	101,125
2300-337018	Dept of Justice Grant - Stonegarden	7,572	5,246	35,000	23,871	36,789
2300-337019	School District 44 Reimbursement SRO	64,897	55,118	55,921	32,562	59,763
		<b>\$ 606,199</b>	<b>\$ 691,480</b>	<b>\$ 238,921</b>	<b>\$ 175,911</b>	<b>\$ 228,177</b>
<b>Miscellaneous</b>						
2300-362000	Other Miscellaneous Revenue	13,522	14,350	12,000	24,776	12,000
2300-365000	Contributions and Donations	145	1,000	-	8,600	-
		<b>\$ 13,667</b>	<b>\$ 15,350</b>	<b>\$ 12,000</b>	<b>\$ 33,376</b>	<b>\$ 12,000</b>
<b>Other Financing Sources</b>						
2300-382010	Sale of General Fixed Assets	18,414	9,000	12,000	-	12,000
2300-383004	Operating Transfer from General Fund	2,545,235	2,657,502	2,657,502	2,657,502	2,879,827
		<b>\$ 2,563,649</b>	<b>\$ 2,666,502</b>	<b>\$ 2,669,502</b>	<b>\$ 2,657,502</b>	<b>\$ 2,891,827</b>
<b>Total Revenues</b>		<b>\$ 3,183,515</b>	<b>\$ 3,373,332</b>	<b>\$ 2,920,423</b>	<b>\$ 2,866,789</b>	<b>\$ 3,132,004</b>
<b>Beginning Budgetary Fund Balance</b>				<b>\$ 878,619</b>		<b>\$ 890,102</b>
<b>Total Resources</b>				<b>\$ 3,799,042</b>		<b>\$ 4,022,106</b>
<b>Expenditures</b>						
<b>Personnel</b>						
2300-420100-110-0	Salaries and Wages	1,384,705	1,425,583	1,693,488	1,557,767	1,734,468
2300-420100-112-0	Permanent Part Time	48,721	34,723	49,194	30,677	52,502
2300-420100-120-0	Overtime	68,542	83,428	90,138	104,169	94,783
2300-420100-140-0	Employer Contributions	613,977	665,006	673,672	604,942	734,100
2300-420100-147-0	Medical Deduction Reimbursement	3,096	2,063	-	1,680	-
		<b>\$ 2,119,041</b>	<b>\$ 2,210,803</b>	<b>\$ 2,506,492</b>	<b>\$ 2,299,235</b>	<b>\$ 2,615,853</b>
<b>Materials and Services</b>						
2300-420100-210-0	Office Supplies & Materials	2,346	1,212	4,000	1,825	4,000
2300-420100-220-0	Operating Supplies	75,180	74,888	50,000	52,826	64,200
2300-420100-230-0	Repair & Maintenance Supplies	42,748	43,625	50,000	54,765	44,000
2300-420100-310-0	Communication & Transportation	1,040	1,068	1,100	805	1,200
2300-420100-330-0	Publicity, Subscriptions & Dues	6,412	11,169	6,000	15,039	8,500
2300-420100-340-0	Utility Services	32,943	34,034	27,000	33,070	33,440
2300-420100-350-0	Professional Services	6,249	8,350	7,500	13,219	7,500
2300-420100-360-0	Repair & Maintenance Services	39,026	45,225	44,800	42,291	46,592
2300-420100-370-0	Travel & Training	15,582	20,330	25,000	2,476	25,000
2300-420100-390-0	Other Purchased Services	148,399	169,136	12,000	3,472	12,000
2300-420100-397-0	Contracted Workers	60,385	75,693	79,500	89,886	115,739
2300-420100-510-0	Insurance	41,124	45,751	62,540	60,060	61,500
2300-420100-540-0	Special Assessments	429	429	500	429	500
2300-420100-880-0	Administrative Costs	54,242	66,910	75,154	66,968	85,548
		<b>\$ 526,106</b>	<b>\$ 597,820</b>	<b>\$ 445,094</b>	<b>\$ 437,131</b>	<b>\$ 509,719</b>
<b>Capital</b>						
2300-420100-920-0	Buildings	-	18,606	-	-	-
2300-420100-940-0	Machinery & Equipment	95,521	102,970	119,837	104,979	70,000
		<b>\$ 95,521</b>	<b>\$ 121,576</b>	<b>\$ 119,837</b>	<b>\$ 104,979</b>	<b>\$ 70,000</b>
<b>Total Expenditures</b>		<b>\$ 2,740,667</b>	<b>\$ 2,930,199</b>	<b>\$ 3,071,423</b>	<b>\$ 2,841,345</b>	<b>\$ 3,195,572</b>
<b>Ending Budgetary Fund Balance</b>				<b>\$ 727,619</b>		<b>\$ 826,534</b>

### **Purpose**

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

### **FY 2023 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	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Fines and Forfeitures</b>						
2917-351015	Victims and Witness Advocate Surcharge	10,850	6,791	10,000	7,117	10,000
		<b>\$ 10,850</b>	<b>\$ 6,791</b>	<b>\$ 10,000</b>	<b>\$ 7,117</b>	<b>\$ 10,000</b>
	<b>Total Revenues</b>			<b>\$ 10,000</b>	<b>\$ 7,117</b>	<b>\$ 10,000</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ 1,473</b>
	<b>Total Resources</b>			<b>\$ 10,000</b>		<b>\$ 11,473</b>
<b>Expenditures</b>						
<b>Materials and Services</b>						
2917-410370-725-0	Crime Victim's Assistance	10,850	6,791	10,000	7,117	10,000
		<b>\$ 10,850</b>	<b>\$ 6,791</b>	<b>\$ 10,000</b>	<b>\$ 7,117</b>	<b>\$ 10,000</b>
	<b>Total Expenditures</b>			<b>\$ 10,000</b>	<b>\$ 7,117</b>	<b>\$ 10,000</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ 1,473</b>

### Purpose

The purpose of the Fire and Ambulance Fund is to provide budget authority for the delivery of fire prevention and suppression, rescue services, and ambulance and advanced life support services to the City of Whitefish, the rural fire service area, and surrounding areas.

### FY 2023 Objectives

The objective of the Fire and Ambulance Fund for this fiscal year is to provide fire suppression, fire and accident rescue, hazardous materials incident response, fire code enforcement, ambulance and advanced life support service, and community education on related issues.

Significant or changed appropriations during FY 2023 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Increase in property tax revenue due to new taxable value (levy remains at the 24 voted mills)</li> </ul>	\$51,130
<ul style="list-style-type: none"> <li>Increase in Fire Prevention Program Fee revenues to reflect strong building market and year-end figures</li> </ul>	\$20,000
<ul style="list-style-type: none"> <li>Change grant funding. City was not awarded the equipment grant of \$405,000 in FY 2022. However, the City has applied for the SAFER Grant this year to fund two new positions for the Fire Department including an Assistant Chief of Operations and a full-time 53-hour per week firefighter/paramedic. If awarded this amount will be provided for three years to allow the City to prepare to take over the costs</li> </ul>	\$221,028
<ul style="list-style-type: none"> <li>Increase in ambulance charges for services based on increased call volume and year-end figures</li> </ul>	\$211,815
<ul style="list-style-type: none"> <li>Increase in sale of general fixed assets based on the expected surplus auction price for retiring equipment</li> </ul>	\$10,000
<ul style="list-style-type: none"> <li>Increase in operating transfer from the General Fund to cover increasing personnel costs and inflationary impacts on other expenditures</li> </ul>	\$98,479
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increase in personnel services due to wage adjustments, as well as moving the two 40-hours per week firefighter/paramedic positions to full-time at 53-hours per week, adding one additional full-time 53-hour per week firefighter/paramedic, and an Assistant Chief of Operations as recommended by the Fire Department Master Plan and the Fire Department Strategic Planning Committee (offsetting grant revenue above)</li> </ul>	\$404,259
<ul style="list-style-type: none"> <li>Increase in professional services to hire consultant for an ambulance rate study as recommended in the Fire Department Master Plan (project budget is \$35,000)</li> </ul>	\$20,000

# Fire and Ambulance Fund

FY 2023

• Capital Project #1: Brush Truck. Replace the 22-year-old Wildland Brush Truck. Carried over from FY 2022	\$50,000
• Capital Project #2: 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 will replace the City's 1995 Type 1 apparatus. Funding includes \$100,000 from the Whitefish Fire Service Area and \$350,000 in cash reserves due to the denial of the grant application. Carried over from FY 2022	\$450,000
• Capital Project #3: Air Boat. Replaces 2006 Hovercraft. Partially grant funded through BNSF Grant (secured \$25,000) and a community grant through the Whitefish Community Foundation (amount awarded will be determined in June)	\$100,000
• Capital Project #4: Command Vehicle. Pending the new Assistant Chief of Operations position, this purchase may be an addition to the fleet or a replacement of the 18-year-old Assistant Fire Chief's vehicle	\$50,000
• Increase in Medicare/Medicaid adjustments to ambulance fee revenue based on year-end actuals	\$125,157

# Fire & Ambulance Fund - 2340

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Taxes</b>						
2340-311010	Real Property Taxes	617,362	936,517	1,130,086	1,118,251	1,179,216
2340-311020	Personal Property Taxes	3,391	3,458	4,000	6,385	6,000
		<b>\$ 620,753</b>	<b>\$ 939,975</b>	<b>\$ 1,134,086</b>	<b>\$ 1,124,636</b>	<b>\$ 1,185,216</b>
<b>Licenses &amp; Permits</b>						
2340-323015	Fire Prevention Program Fee	195,293	208,190	160,000	188,749	180,000
2340-323051	Burning Permit	100	225	100	275	200
		<b>\$ 195,393</b>	<b>\$ 208,415</b>	<b>\$ 160,100</b>	<b>\$ 189,024</b>	<b>\$ 180,200</b>
<b>Intergovernmental</b>						
2340-331000	Federal Grants	890	16,754	405,000	-	-
2340-331107	SAFER Grant	-	-	-	-	221,028
2340-331110	Federal Disaster Aid - CARES ACT	360,960	775,871	-	-	-
		<b>\$ 361,850</b>	<b>\$ 792,625</b>	<b>\$ 405,000</b>	<b>\$ -</b>	<b>\$ 221,028</b>
<b>Charges for Services</b>						
2340-338050	Countywide Ambulance Assessment	28,680	95,877	60,000	73,893	68,000
2340-342020	Rural Fire Protection Assessments	296,495	302,105	414,189	314,189	426,757
2340-342050	Ambulance Services	1,483,499	1,447,241	1,563,185	1,795,169	1,775,000
2340-342055	Rescue Care Program	26,065	23,744	23,000	18,998	23,000
		<b>\$ 1,834,739</b>	<b>\$ 1,868,967</b>	<b>\$ 2,060,374</b>	<b>\$ 2,202,249</b>	<b>\$ 2,292,757</b>
<b>Miscellaneous Revenues</b>						
2340-362000	Other Miscellaneous Revenue	40,373	77,635	20,000	37,313	20,000
2340-365000	Contributions and Donations	-	-	4,000	36,000	4,000
		<b>\$ 40,373</b>	<b>\$ 77,635</b>	<b>\$ 24,000</b>	<b>\$ 73,313</b>	<b>\$ 24,000</b>
<b>Other Financing Sources</b>						
2340-382010	Sale of General Fixed Assets	-	-	-	-	10,000
2340-383004	Operating Transfer from General Fund	853,092	953,092	953,092	953,092	1,051,571
		<b>\$ 853,092</b>	<b>\$ 953,092</b>	<b>\$ 953,092</b>	<b>\$ 953,092</b>	<b>\$ 1,061,571</b>
	<b>Total Revenues</b>	<b>\$ 3,906,200</b>	<b>\$ 4,840,710</b>	<b>\$ 4,736,652</b>	<b>\$ 4,542,314</b>	<b>\$ 4,964,771</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 1,727,559</b>		<b>\$ 1,914,136</b>
	<b>Total Resources</b>			<b>\$ 6,464,211</b>		<b>\$ 6,878,907</b>

# Fire & Ambulance Fund - 2340

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Expenditures - Fire and Rescue</b>						
<b>Personnel</b>						
2340-420400-110-0	Salaries and Wages	600,146	523,184	643,120	627,439	737,172
2340-420400-112-0	Permanent Part Time	7,870	5,625	1,509	6,559	1,585
2340-420400-120-0	Overtime	30,671	36,800	29,111	30,437	30,826
2340-420400-140-0	Employer Contributions	243,576	264,442	293,688	273,530	336,096
2340-420400-147-0	Medical Deduction Reimbursement	475	553	-	621	-
2340-420400-190-0	Other Personal Services	2,302	8,486	5,000	640	5,000
		<b>\$ 885,040</b>	<b>\$ 839,090</b>	<b>\$ 972,428</b>	<b>\$ 939,226</b>	<b>\$ 1,110,679</b>
<b>Materials and Services</b>						
2340-420400-210-0	Office Supplies & Materials	661	464	500	530	500
2340-420400-220-0	Operating Supplies	17,100	28,844	41,000	47,705	38,000
2340-420400-230-0	Repair & Maintenance Supplies	19,421	13,290	21,500	29,688	27,000
2340-420400-310-0	Communication & Transportation	2,600	299	250	231	250
2340-420400-330-0	Publicity, Subscriptions & Dues	697	8,085	2,000	5,677	3,000
2340-420400-340-0	Utility Services	15,979	15,781	15,000	13,023	15,000
2340-420400-350-0	Professional Services	3,234	9,658	9,400	9,260	10,000
2340-420400-360-0	Repair & Maintenance Services	26,892	21,905	41,080	28,281	41,000
2340-420400-370-0	Travel & Training	6,754	183	5,000	5,287	5,000
2340-420400-380-0	Training Services	1,273	1,690	2,500	3,359	2,500
2340-420400-390-0	Other Purchased Services	8,882	9,535	32,000	-	32,000
2340-420400-510-0	Insurance	22,910	25,155	36,708	33,043	40,000
2340-420400-540-0	Special Assessments	219	219	230	219	230
2340-420400-880-0	Administrative Costs	21,056	25,461	29,000	25,842	36,170
		<b>\$ 147,680</b>	<b>\$ 160,570</b>	<b>\$ 236,168</b>	<b>\$ 202,147</b>	<b>\$ 250,651</b>
<b>Debt Service</b>						
2340-420400-610-0	Principal	125,602	126,467	79,728	79,728	49,410
2340-420400-620-0	Interest	14,377	7,585	3,039	3,038	1,737
		<b>\$ 139,979</b>	<b>\$ 134,052</b>	<b>\$ 82,767</b>	<b>\$ 82,766</b>	<b>\$ 51,147</b>
<b>Capital</b>						
2340-420400-920-0	Buildings	-	9,351	-	-	-
2340-420400-940-0	Machinery & Equipment	13,165	2,000	517,100	5,699	545,000
		<b>\$ 13,165</b>	<b>\$ 11,351</b>	<b>\$ 517,100</b>	<b>\$ 5,699</b>	<b>\$ 545,000</b>
	<b>Total Fire and Rescue</b>	<b>\$ 1,185,863</b>	<b>\$ 1,145,063</b>	<b>\$ 1,808,463</b>	<b>\$ 1,229,837</b>	<b>\$ 1,957,476</b>

# Fire & Ambulance Fund - 2340

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Expenditures - Ambulance</b>						
<b>Personnel</b>						
2340-420730-110-0	Salaries and Wages	816,827	884,474	1,016,467	983,143	1,195,004
2340-420730-112-0	Permanent Part Time	14,198	9,891	-	10,382	-
2340-420730-120-0	Overtime	71,555	84,373	67,806	70,934	71,717
2340-420730-140-0	Employer Contributions	389,640	425,070	486,834	444,250	570,395
2340-420730-147-0	Medical Deduction Reimbursement	463	727	-	819	-
2340-420730-190-0	Other Personal Services	6,370	16,722	11,000	8,464	11,000
		<b>\$ 1,299,055</b>	<b>\$ 1,421,258</b>	<b>\$ 1,582,108</b>	<b>\$ 1,517,992</b>	<b>\$ 1,848,116</b>
<b>Materials and Services</b>						
2340-420730-210-0	Office Supplies & Materials	1,008	860	1,000	794	1,000
2340-420730-220-0	Operating Supplies	52,087	72,304	49,000	54,101	51,000
2340-420730-230-0	Repair & Maintenance Supplies	19,167	26,831	21,500	23,705	22,500
2340-420730-310-0	Communication & Transportation	54	72	500	287	500
2340-420730-330-0	Publicity, Subscriptions & Dues	1,589	8,864	4,000	7,807	5,000
2340-420730-340-0	Utility Services	27,479	27,314	27,500	30,267	28,000
2340-420730-350-0	Professional Services	29,508	43,760	48,000	40,288	68,000
2340-420730-360-0	Repair & Maintenance Services	30,509	28,213	30,020	33,437	30,000
2340-420730-370-0	Travel & Training	3,365	1,093	5,000	6,305	6,000
2340-420730-380-0	Training Services	3,121	4,605	7,500	425	7,500
2340-420730-390-0	Other Purchased Services	20,378	19,759	2,000	1,382	1,000
2340-420730-510-0	Insurance	24,802	29,008	41,998	37,679	44,370
2340-420730-540-0	Special Assessments	512	512	600	512	600
2340-420730-880-0	Administrative Costs	33,003	39,667	47,092	41,963	60,071
		<b>\$ 246,582</b>	<b>\$ 302,862</b>	<b>\$ 285,710</b>	<b>\$ 278,952</b>	<b>\$ 325,541</b>
<b>Ambulance Account Adjustments</b>						
2340-420735-810-0	Losses (Bad Debt Expense)	35,153	98,428	168,250	158,565	175,000
2340-420735-811-0	Adjustments (Medicare/Medicaid)	818,222	693,928	781,593	868,767	900,000
2340-420735-812-0	Adjustments (Rescue Care)	5,337	5,955	10,000	3,144	10,000
2340-271500	Restatement Prior Year	-	(17,750)	-	-	-
		<b>\$ 858,711</b>	<b>\$ 780,561</b>	<b>\$ 959,843</b>	<b>\$ 1,030,476</b>	<b>\$ 1,085,000</b>
<b>Debt Service</b>						
2340-420730-610-0	Principal	34,122	35,023	35,233	35,233	36,115
2340-420730-620-0	Interest	4,487	2,257	1,032	1,032	420
		<b>\$ 38,609</b>	<b>\$ 37,280</b>	<b>\$ 36,265</b>	<b>\$ 36,265</b>	<b>\$ 36,535</b>
<b>Capital</b>						
2340-420730-920-0	Buildings	-	22,390	-	-	-
2340-420730-940-0	Machinery & Equipment	29,262	53,420	288,680	249,686	105,000
		<b>\$ 29,262</b>	<b>\$ 75,810</b>	<b>\$ 288,680</b>	<b>\$ 249,686</b>	<b>\$ 105,000</b>
<b>Total Ambulance</b>		<b>\$ 2,472,220</b>	<b>\$ 2,617,769</b>	<b>\$ 3,152,606</b>	<b>\$ 3,113,371</b>	<b>\$ 3,400,192</b>
<b>Total Fire and Ambulance Fund</b>		<b>\$ 3,658,083</b>	<b>\$ 3,762,832</b>	<b>\$ 4,961,069</b>	<b>\$ 4,343,208</b>	<b>\$ 5,357,668</b>
<b>Ending Budgetary Fund Balance</b>				<b>\$ 1,503,142</b>	<b>\$ 1,521,239</b>	

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

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

### **Purpose**

The purpose of the Parks, Recreation and Community Services Fund is to provide the budgetary authority necessary to maintain the parks, trails and property owned by the City, operate community facilities, provide recreational programs, and provide other beautification and community services as needed.

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

### **FY 2023 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, Depot Park, City Beach, Soroptimist Park, Baker Park, Riverside Park, Creekwood Park, Grouse Mountain Park, Memorial Ball Park perimeter, Canoe Park, Kay Beller Park, Crestwood Park, Riverwood Park, the Baker/Wisconsin Street Viaduct, S. Baker Avenue right-of-way, W. Edgewood Place right-of-way, property at 2nd and Spokane Avenue, Greenwood Drive property, Central Avenue median, the grounds of the Whitefish Cultural Arts Center, and the Whitefish Library.
- (2) provide budget authority for Whitefish Legacy Partners to manage annual operations, trail, and trailhead maintenance through efficient use of endowment funds and strong volunteer programs.
- (3) provide a series of recreation programs and special events.
- (4) provide maintenance for boulevard trees and pre-planting administration.
- (5) maintain the Hwy. 93 right-of-way landscape and provide weed spraying services on City property and right-of-ways as needed.
- (6) provide other general beautification and community services as needed.

Significant or changed appropriations during FY 2023 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Increase in City Beach Concessions based on year-to-date actuals and success of new contractors</li> </ul>	\$13,000
<ul style="list-style-type: none"> <li>Decrease in budgeted After School Program revenues to more accurately reflect year-end actuals and previous years</li> </ul>	\$5,000
<ul style="list-style-type: none"> <li>Increase in Summer Day Camp revenues based on pre-COVID-19 actuals as program fills and capacity increases</li> </ul>	\$23,400
<ul style="list-style-type: none"> <li>Decrease in Recreation Programs revenues based on year-end actuals and prior years</li> </ul>	\$14,200
<ul style="list-style-type: none"> <li>Increase in Parks &amp; Greenway Assessment of 4% to cover the increased costs to maintain parks and greenways</li> </ul>	\$29,887
<ul style="list-style-type: none"> <li>Increase in Contributions and Donations based on anticipated community support for scholarships, volleyball courts improvements, and other donations</li> </ul>	\$18,000
<ul style="list-style-type: none"> <li>Increase in transfer from General Fund (Property Tax Support) to cover increasing personnel costs, market rate adjustment for seasonal staffing, and inflationary impacts to other expenditures</li> </ul>	\$181,840
<ul style="list-style-type: none"> <li>Continued transfer from Water Fund to support the Aquatic Invasive Species Boat Inspection Station at State Park (includes personnel costs only and adjustment for increased costs to operate of \$5,443 compared to FY 2022)</li> </ul>	\$48,774
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increase personnel services related to higher wage and benefit costs for full-time and seasonal staffing, as well as the additional of a facility maintenance technician that was offset by a decrease in seasonal wages</li> </ul>	\$215,652
<ul style="list-style-type: none"> <li>Increase in overall operational costs of the Whitefish Trail per Whitefish Legacy Partners</li> </ul>	\$20,097
<ul style="list-style-type: none"> <li>Increase in Memorial Park Account for payment to Glacier Twins in accordance with the memorandum of understanding – includes funds received in prior year as well as 78% from FY2023</li> </ul>	\$47,525
<ul style="list-style-type: none"> <li>#1 Capital Project: Armory Park Improvement Project Phase III (Funded through LWCF Grant of \$250,000 and matching funds in Parks and Recreation Fund, as well as Paved Trail Impact Fees and Resort Tax)</li> </ul>	\$350,000
<ul style="list-style-type: none"> <li>#2 Capital Project: Mountain Trails Volleyball Courts (\$13,000 grant funded and \$8,850 in Parkland Acquisition &amp; Development Fund)</li> </ul>	\$13,000
<ul style="list-style-type: none"> <li>#3 Capital Project – Snowblower Attachments</li> </ul>	\$20,000

# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Licenses and Permits</b>						
2210-322015	Alcohol Consumption Permit	890	1,040	1,200	1,329	1,500
		<b>\$ 890</b>	<b>\$ 1,040</b>	<b>\$ 1,200</b>	<b>\$ 1,329</b>	<b>\$ 1,500</b>
<b>Intergovernmental</b>						
2210-331110	Federal Disaster Aid - CARES ACT	5,419	10,076	-	-	-
2210-334000	State Grants	25,610	12,057	257,500	5,604	265,425
2210-334001	WF Trail O&M Grants & Contributions	-	-	50,000	-	54,594
2210-334002	FWP Fishing Lease - WF Trail	-	-	8,000	-	-
		<b>\$ 31,030</b>	<b>\$ 22,133</b>	<b>\$ 315,500</b>	<b>\$ 5,604</b>	<b>\$ 320,019</b>
<b>Charges for Services</b>						
2210-346007	After School Program	67,890	11,293	80,000	60,540	75,000
2210-346009	Armory Rental	120	-	-	-	-
2210-346014	Beach Concessions	12,305	4,681	12,000	20,548	25,000
2210-346015	Beach Gazebo Rental	2,615	4,530	4,000	7,067	5,000
2210-346016	Boat Launch Passes	27,767	26,631	27,000	26,065	28,000
2210-346022	Summer Day Camp	51,256	84,197	66,600	117,176	90,000
2210-346080	Recreation Programs	50,587	45,087	64,200	48,783	50,000
2210-346402	Facility Use Revenue	12,867	22,341	18,000	13,584	20,000
		<b>\$ 225,407</b>	<b>\$ 198,760</b>	<b>\$ 271,800</b>	<b>\$ 293,763</b>	<b>\$ 293,000</b>
<b>Miscellaneous Revenue</b>						
2210-361020	Verizon Cell Tower Lease	21,900	22,776	23,687	23,687	24,634
2210-362000	Other Miscellaneous Revenue	240	6,183	16,500	48,428	6,050
2210-362007	Program Guide Proceeds	3,300	2,880	3,500	3,746	4,000
2210-363010	Maintenance Assessments	479,648	527,548	519,651	522,638	549,538
2210-363040	Penalty & Interest Special Assessments	1,702	1,895	1,000	2,217	1,000
2210-365000	Contributions and Donations	29,660	21,208	24,000	46,017	42,000
2210-365001	WF Trail Operating Endowment	29,592	69,263	7,000	73,789	29,780
2210-365002	Adopt-A-Tree Program	-	-	9,000	4,900	9,000
		<b>\$ 566,042</b>	<b>\$ 651,753</b>	<b>\$ 604,338</b>	<b>\$ 725,421</b>	<b>\$ 666,002</b>
<b>Other Financing Sources</b>						
2210-383004	Operating Transfer from General Fund	818,603	883,426	883,426	883,426	1,065,266
2210-383010	Transfer from Water Fund	48,498	49,302	43,331	43,331	48,774
		<b>\$ 867,101</b>	<b>\$ 932,728</b>	<b>\$ 926,757</b>	<b>\$ 926,757</b>	<b>\$ 1,114,040</b>
	<b>Total Fund Revenues</b>	<b>\$ 1,690,469</b>	<b>\$ 1,806,414</b>	<b>\$ 2,119,595</b>	<b>\$ 1,952,875</b>	<b>\$ 2,394,561</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 312,037</b>		<b>\$ 603,711</b>
	<b>Total Resources</b>			<b>\$ 2,431,632</b>		<b>\$ 2,998,272</b>

# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Expenditures</b>						
<b>Bicycle Path Maintenance Program</b>						
<b>Personnel</b>						
2210-430255-110-0	Salaries and Wages	43,795	48,740	47,917	47,834	69,292
2210-430255-111-0	Seasonal / Temporary	1,749	4,944	7,746	4,925	-
2210-430255-120-0	Overtime	209	63	172	146	214
2210-430255-140-0	Employer Contributions	22,396	24,440	25,508	22,804	38,957
		<b>\$ 68,150</b>	<b>\$ 78,188</b>	<b>\$ 81,343</b>	<b>\$ 75,709</b>	<b>\$ 108,463</b>
<b>Materials and Services</b>						
2210-430255-220-0	Operating Supplies	1,866	1,456	1,500	824	1,500
2210-430255-230-0	Repair & Maintenance Supplies	599	2,179	7,000	3,555	7,000
2210-430255-330-0	Publicity, Subscriptions & Dues	1	1	100	1	100
2210-430255-360-0	Repair & Maintenance Services	7,708	17,696	12,500	-	12,500
2210-430255-510-0	Insurance	848	1,280	1,820	1,717	1,820
2210-430255-530-0	Rent / Lease	-	3,461	3,400	3,564	3,400
		<b>\$ 11,021</b>	<b>\$ 26,073</b>	<b>\$ 26,320</b>	<b>\$ 9,661</b>	<b>\$ 26,320</b>
<b>Capital</b>						
2210-430255-940-0	Machinery & Equipment	-	-	60,000	54,870	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 54,870</b>	<b>\$ -</b>
	<b>Total Bicycle Path Maintenance</b>	<b>\$ 79,171</b>	<b>\$ 104,260</b>	<b>\$ 167,663</b>	<b>\$ 140,240</b>	<b>\$ 134,783</b>
<b>Whitefish Trail Maintenance</b>						
<b>Personnel</b>						
2210-430256-110-0	Salaries and Wages	2,479	2,987	3,115	3,034	3,329
2210-430256-120-0	Overtime	-	-	31	13	19
2210-430256-140-0	Employer Contributions	1,667	1,570	1,353	1,398	1,420
		<b>\$ 4,146</b>	<b>\$ 4,556</b>	<b>\$ 4,499</b>	<b>\$ 4,445</b>	<b>\$ 4,768</b>
<b>Materials and Services</b>						
2210-430256-220-0	Operating Supplies	3,519	5,830	-	28,984	17,000
2210-430256-330-0	Publicity, Subscriptions & Dues	13	-	-	-	-
2210-430256-360-0	Repair & Maintenance Services	22,556	23,688	7,000	24,069	42,290
2210-430256-390-0	Other Purchased Services	-	-	34,390	-	-
2210-430256-510-0	Insurance	272	375	296	290	750
2210-430256-530-0	Rent / Lease	18,303	17,463	18,860	18,572	20,334
		<b>\$ 44,663</b>	<b>\$ 47,355</b>	<b>\$ 60,546</b>	<b>\$ 71,915</b>	<b>\$ 80,374</b>
	<b>Total Whitefish Trail Maintenance</b>	<b>\$ 48,808</b>	<b>\$ 51,911</b>	<b>\$ 65,045</b>	<b>\$ 76,360</b>	<b>\$ 85,142</b>
<b>Facilities</b>						
<b>Personnel</b>						
2210-460220-110-0	Salaries and Wages	27,719	29,722	29,410	30,916	51,138
2210-460220-111-0	Seasonal / Temporary	2,717	7,153	2,329	5,971	-
2210-460220-120-0	Overtime	63	67	233	34	219
2210-460220-140-0	Employer Contributions	18,217	20,029	18,101	18,519	33,162
		<b>\$ 48,715</b>	<b>\$ 56,971</b>	<b>\$ 50,073</b>	<b>\$ 55,440</b>	<b>\$ 84,519</b>
<b>Materials and Services</b>						
2210-460220-220-0	Operating Supplies	7,847	9,512	9,000	7,860	9,000
2210-460220-230-0	Repair & Maintenance Supplies	3,001	14,706	10,000	6,597	10,000
2210-460220-340-0	Utility Services	23,549	34,120	29,904	37,246	29,904
2210-460220-360-0	Repair & Maintenance Services	8,422	10,380	14,000	22,362	14,000
2210-460220-370-0	Travel & Training	-	595	1,000	-	1,000
2210-460220-510-0	Insurance	1,658	915	1,284	1,212	1,284
2210-460220-540-0	Special Assessments	-	842	-	842	842
		<b>\$ 44,478</b>	<b>\$ 71,069</b>	<b>\$ 65,188</b>	<b>\$ 76,118</b>	<b>\$ 66,030</b>
	<b>Total Facilities</b>	<b>\$ 93,193</b>	<b>\$ 128,040</b>	<b>\$ 115,261</b>	<b>\$ 131,558</b>	<b>\$ 150,549</b>

# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Parks &amp; Recreation Administration</b>						
<b>Personnel</b>						
2210-460400-110-0	Salaries and Wages	290,152	233,360	254,767	256,500	288,930
2210-460400-112-0	Permanent Part Time	2,697	2,872	2,515	2,377	2,641
2210-460400-120-0	Overtime	92	236	308	235	306
2210-460400-140-0	Employer Contributions	94,280	104,966	105,553	101,630	117,210
2210-460400-147-0	Medical Deduction Reimbursement	12	65	-	-	-
		<b>\$ 387,233</b>	<b>\$ 341,500</b>	<b>\$ 363,143</b>	<b>\$ 360,742</b>	<b>\$ 409,087</b>
<b>Materials and Services</b>						
2210-460400-210-0	Office Supplies & Materials	1,819	1,408	3,800	2,070	2,800
2210-460400-220-0	Operating Supplies	11,909	21,587	10,000	14,718	12,000
2210-460400-230-0	Repair & Maintenance Supplies	603	677	556	2,361	650
2210-460400-310-0	Communication & Transportation	369	348	500	683	400
2210-460400-320-0	Printing, Duplicating, & Binding	-	-	500	366	100
2210-460400-330-0	Publicity, Subscriptions & Dues	2,759	7,433	2,704	8,976	5,000
2210-460400-340-0	Utility Services	9,708	9,096	11,200	5,323	11,200
2210-460400-350-0	Professional Services	2,386	1,881	3,100	2,664	3,100
2210-460400-360-0	Repair & Maintenance Services	3,374	1,556	12,700	2,995	2,500
2210-460400-370-0	Travel & Training	4,102	2,188	4,000	5,931	4,000
2210-460400-390-0	Other Purchased Services	8,229	7,430	8,000	10,097	8,000
2210-460400-397-0	Contracted Workers	-	375	510	-	-
2210-460400-510-0	Insurance	4,186	6,430	8,454	8,377	8,222
2210-460400-530-0	Rent / Lease	2,344	2,299	2,275	1,945	2,275
2210-460400-796-0	Memorial Park Account	21,900	-	-	-	47,525
2210-460400-880-0	Administrative Costs	27,718	35,507	36,823	32,813	47,205
		<b>\$ 101,405</b>	<b>\$ 98,214</b>	<b>\$ 105,122</b>	<b>\$ 99,319</b>	<b>\$ 154,977</b>
<b>Capital</b>						
2210-460400-930-0	Improvements Other than Buildings	4,050	-	-	-	-
		<b>\$ 4,050</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Parks &amp; Recreation Admin</b>	<b>\$ 492,688</b>	<b>\$ 439,714</b>	<b>\$ 468,265</b>	<b>\$ 460,061</b>	<b>\$ 564,064</b>
<b>City Parks &amp; Properties</b>						
<b>Personnel</b>						
2210-460434-110-0	Salaries and Wages	85,625	94,966	103,639	88,838	104,743
2210-460434-111-0	Seasonal / Temporary	40,242	21,521	50,426	22,647	53,992
2210-460434-120-0	Overtime	2,834	409	667	615	731
2210-460434-140-0	Employer Contributions	50,403	37,896	50,128	31,803	43,806
		<b>\$ 179,103</b>	<b>\$ 154,791</b>	<b>\$ 204,860</b>	<b>\$ 143,903</b>	<b>\$ 203,272</b>
<b>Materials and Services</b>						
2210-460434-210-0	Office Supplies & Materials	758	458	700	25	2,200
2210-460434-220-0	Operating Supplies	35,398	22,101	32,000	18,712	31,000
2210-460434-230-0	Repair & Maintenance Supplies	44,296	37,981	41,000	43,985	38,000
2210-460434-310-0	Communication & Transportation	-	16	-	-	-
2210-460434-330-0	Publicity, Subscriptions & Dues	127	196	200	25	200
2210-460434-340-0	Utility Services	56,556	51,012	58,000	36,271	58,000
2210-460434-360-0	Repair & Maintenance Services	11,013	18,456	24,500	13,626	24,500
2210-460434-370-0	Travel & Training	558	249	3,500	1,412	2,000
2210-460434-390-0	Other Purchased Services	5,715	7,235	4,000	1,499	3,000
2210-460434-510-0	Insurance	11,537	12,344	14,316	14,044	18,354
2210-460434-530-0	Rent / Lease	2,072	1,613	2,600	2,183	2,600
2210-460434-540-0	Special Assessments	1,095	1,106	1,270	1,106	1,270
		<b>\$ 169,127</b>	<b>\$ 152,767</b>	<b>\$ 182,086</b>	<b>\$ 132,888</b>	<b>\$ 181,124</b>

# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Capital</b>						
2210-460434-931-0	Park Improvements	825	-	250,000	4,106	363,000
2210-460434-940-0	Machinery & Equipment	16,723	48,285	-	-	20,000
		<b>\$ 17,548</b>	<b>\$ 48,285</b>	<b>\$ 250,000</b>	<b>\$ 4,106</b>	<b>\$ 383,000</b>
<b>Total City Parks &amp; Properties</b>		<b>\$ 365,778</b>	<b>\$ 355,843</b>	<b>\$ 636,946</b>	<b>\$ 280,897</b>	<b>\$ 767,396</b>
<b>Urban Forestry Program</b>						
<b>Personnel</b>						
2210-460437-110-0	Salaries and Wages	70,796	80,692	81,372	81,546	87,017
2210-460437-111-0	Seasonal / Temporary	11,645	32,059	40,744	25,540	43,868
2210-460437-120-0	Overtime	870	218	519	148	984
2210-460437-140-0	Employer Contributions	44,177	55,692	53,279	50,192	56,089
2210-460437-147-0	Medical Deduction Reimbursement	-	314	-	-	-
		<b>\$ 127,488</b>	<b>\$ 168,975</b>	<b>\$ 175,914</b>	<b>\$ 157,426</b>	<b>\$ 187,958</b>
<b>Materials and Services</b>						
2210-460437-220-0	Operating Supplies	10,364	10,055	8,000	20,174	8,000
2210-460437-230-0	Repair & Maintenance Supplies	4,555	5,395	17,400	13,077	17,400
2210-46047-310-0	Communication & Transportation	-	11	-	74	-
2210-460437-330-0	Publicity, Subscriptions & Dues	232	100	250	487	250
2210-460437-340-0	Utility Services	1,643	1,448	1,600	1,563	1,600
2210-460437-360-0	Repair & Maintenance Services	4,963	8,233	4,000	4,445	4,000
2210-460437-370-0	Travel & Training	3,654	1,734	4,000	3,199	4,000
2210-460437-510-0	Insurance	2,308	2,394	3,993	3,769	3,701
		<b>\$ 27,719</b>	<b>\$ 29,370</b>	<b>\$ 39,243</b>	<b>\$ 46,788</b>	<b>\$ 38,951</b>
<b>Total Urban Forestry Program</b>		<b>\$ 155,207</b>	<b>\$ 198,345</b>	<b>\$ 215,157</b>	<b>\$ 204,214</b>	<b>\$ 226,909</b>
<b>Recreation Programs</b>						
<b>Personnel</b>						
2210-460440-110-0	Salaries and Wages	21,390	9,570	8,928	7,545	9,571
2210-460440-111-0	Seasonal / Temporary	2,466	4,250	7,222	4,302	8,099
2210-460440-120-0	Overtime	25	13	77	27	90
2210-460440-140-0	Employer Contributions	10,355	6,689	6,677	4,994	7,054
2210-460440-147-0	Medical Deduction Reimbursement	-	480	-	-	-
		<b>\$ 34,236</b>	<b>\$ 21,002</b>	<b>\$ 22,904</b>	<b>\$ 16,868</b>	<b>\$ 24,814</b>
<b>Materials and Services</b>						
2210-460440-210-0	Office Supplies & Materials	300	-	-	-	-
2210-460440-220-0	Operating Supplies	5,716	6,007	8,830	6,379	10,000
2210-460440-340-0	Utility Services	2,068	865	1,200	42	1,200
2210-460440-370-0	Travel & Training	50	-	120	-	1,000
2210-460440-390-0	Other Purchased Services	11,121	4,375	13,480	9,433	11,000
2210-460440-510-0	Insurance	379	643	623	578	400
2210-460440-530-0	Rent / Lease	32	-	-	-	-
2210-460440-540-0	Special Assessments	842	-	-	-	-
		<b>\$ 20,508</b>	<b>\$ 11,890</b>	<b>\$ 24,253</b>	<b>\$ 16,431</b>	<b>\$ 23,600</b>
<b>Total Recreation Programs</b>		<b>\$ 54,744</b>	<b>\$ 32,891</b>	<b>\$ 47,157</b>	<b>\$ 33,300</b>	<b>\$ 48,414</b>
<b>After School Program</b>						
<b>Personnel</b>						
2210-460505-110-0	Salaries and Wages	34,461	39,156	39,753	37,742	42,597
2210-460505-111-0	Seasonal / Temporary	14,483	4,435	15,989	11,876	27,840
2210-460505-120-0	Overtime	145	247	225	81	264
2210-460505-140-0	Employer Contributions	23,661	25,474	26,259	23,312	28,571
		<b>\$ 72,750</b>	<b>\$ 69,312</b>	<b>\$ 82,226</b>	<b>\$ 73,011</b>	<b>\$ 99,272</b>

# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Materials and Services</b>						
2210-460505-210-0	Office Supplies & Materials	38	-	-	-	-
2210-460505-220-0	Operating Supplies	2,118	6,290	9,860	5,070	10,000
2210-460505-230-0	Repair & Maintenance Supplies	-	102	-	-	-
2210-460505-340-0	Utility Services	235	-	-	938	-
2210-460505-360-0	Repair & Maintenance Services	-	-	1,000	-	-
2210-460505-370-0	Travel & Training	2,264	1,555	2,120	169	2,100
2210-460505-390-0	Other Purchased Services	1,558	-	1,400	824	12,000
2210-460505-510-0	Insurance	1,736	1,366	2,095	1,977	1,509
		<b>\$ 7,951</b>	<b>\$ 9,314</b>	<b>\$ 16,475</b>	<b>\$ 8,979</b>	<b>\$ 25,609</b>
	<b>Total After School Program</b>	<b>\$ 80,701</b>	<b>\$ 78,626</b>	<b>\$ 98,701</b>	<b>\$ 81,990</b>	<b>\$ 124,881</b>
<b>City Beach</b>						
<b>Personnel</b>						
2210-460514-110-0	Salaries and Wages	28,325	34,133	35,602	34,687	38,045
2210-460514-111-0	Seasonal / Temporary	49,892	69,157	61,207	40,712	68,336
2210-460514-113-0	Part Time / City Beach Ranger	8,799	13,351	12,628	20,231	19,557
2210-460514-114-0	Part Time / State Park AIS	31,971	36,145	39,428	28,965	48,774
2210-460514-120-0	Overtime	3,757	3,308	2,002	2,285	1,602
2210-460514-140-0	Employer Contributions	30,118	34,336	25,881	26,703	29,024
		<b>\$ 152,861</b>	<b>\$ 190,430</b>	<b>\$ 176,748</b>	<b>\$ 153,583</b>	<b>\$ 205,338</b>
<b>Materials and Services</b>						
2210-460514-210-0	Office Supplies & Materials	341	142	500	66	500
2210-460514-220-0	Operating Supplies	10,369	6,614	7,000	6,617	7,000
2210-460514-230-0	Repair & Maintenance Supplies	619	365	2,000	997	2,000
2210-460514-320-0	Printing, Duplicating, & Binding	-	303	-	183	-
2210-460514-340-0	Utility Services	11,903	4,538	12,000	2,506	12,000
2210-460514-350-0	Professional Services	-	-	-	-	5,000
2210-460514-360-0	Repair & Maintenance Services	1,245	1,687	3,000	2,971	3,000
2210-460514-370-0	Travel & Training	993	1,576	7,500	739	7,500
2210-460514-390-0	Other Purchased Services	-	-	1,000	-	1,000
2210-460514-510-0	Insurance	3,509	3,219	4,368	4,162	4,523
2210-460514-540-0	Special Assessments	81	81	85	81	85
		<b>\$ 29,059</b>	<b>\$ 18,524</b>	<b>\$ 37,453</b>	<b>\$ 18,321</b>	<b>\$ 42,608</b>
	<b>Total City Beach</b>	<b>\$ 181,920</b>	<b>\$ 208,954</b>	<b>\$ 214,201</b>	<b>\$ 171,904</b>	<b>\$ 247,946</b>
<b>Community Ice Rink</b>						
<b>Materials and Services</b>						
2210-460533-360-0	Repair & Maintenance Services	-	-	8,000	-	8,000
2210-460533-510-0	Insurance	3,296	3,774	3,750	3,750	4,588
		<b>\$ 3,296</b>	<b>\$ 3,774</b>	<b>\$ 11,750</b>	<b>\$ 3,750</b>	<b>\$ 12,588</b>
	<b>Total Community Ice Rink</b>	<b>\$ 3,296</b>	<b>\$ 3,774</b>	<b>\$ 11,750</b>	<b>\$ 3,750</b>	<b>\$ 12,588</b>
<b>Summer Camp</b>						
<b>Personnel</b>						
2210-460592-110-0	Salaries and Wages	1,586	22,961	24,745	23,400	26,515
2210-460592-111-0	Seasonal / Temporary	21,012	14,926	23,970	26,858	66,984
2210-460592-120-0	Overtime	-	329	287	164	574
2210-460592-140-0	Employer Contributions	3,982	16,519	17,679	16,516	22,479
		<b>\$ 26,581</b>	<b>\$ 54,736</b>	<b>\$ 66,681</b>	<b>\$ 66,938</b>	<b>\$ 116,552</b>

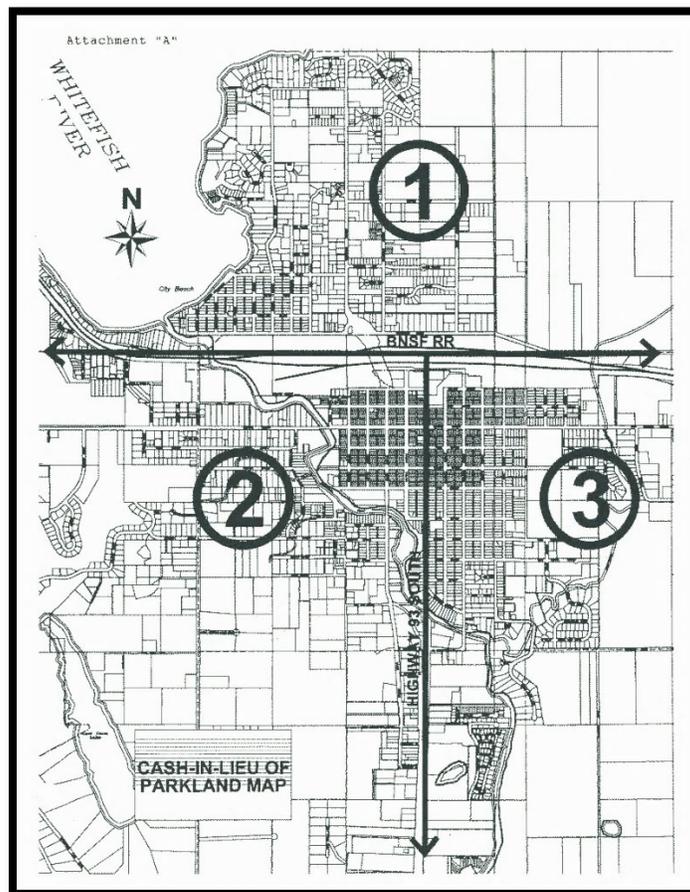
# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Materials and Services</b>						
2210-460592-210-0	Office Supplies & Materials	100	-	-	-	-
2210-460592-220-0	Operating Supplies	2,345	3,399	5,400	3,751	5,700
2210-460592-230-0	Repair & Maintenance Supplies	-	1,537	-	144	-
2210-460592-330-0	Publicity, Subscriptions & Dues	-	30	-	-	-
2210-460514-340-0	Utility Services	-	167	-	94	-
2210-460592-360-0	Repair & Maintenance Services	-	-	1,000	-	-
2210-460592-370-0	Travel & Training	-	-	3,760	1,034	3,000
2210-460592-390-0	Other Purchased Services	4,795	-	900	-	12,400
2210-460592-510-0	Insurance	1,205	499	1,944	1,834	1,736
		<b>\$ 8,445</b>	<b>\$ 5,632</b>	<b>\$ 13,004</b>	<b>\$ 6,857</b>	<b>\$ 22,836</b>
<b>Capital</b>						
2210-460592-940-0	Machinery & Equipment	-	10,000	-	-	-
		<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Summer Camp</b>	<b>\$ 35,026</b>	<b>\$ 70,367</b>	<b>\$ 79,685</b>	<b>\$ 73,795</b>	<b>\$ 139,388</b>
	<b>Total Expenditures</b>	<b>\$ 1,590,532</b>	<b>\$ 1,672,728</b>	<b>\$ 2,119,831</b>	<b>\$ 1,658,069</b>	<b>\$ 2,502,060</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 311,801</b>		<b>\$ 496,212</b>

### Purpose

The Parkland Acquisition and Development Fund is a capital fund designed to accommodate the purchase of parkland and enable park improvement projects funded through contributions, grants, and payments made in lieu of park land dedication requirements.

Authority for the Parkland Acquisition and Development Fund derives in the Montana Subdivision and Platting Act, specifically Section 76-3-621 (5) MCA. In order to comply with the proximity requirements of the law, the City has designated three quadrants in the City where the funds are spent – Resolution 07-10.



### FY 2023 Objectives

The objective of this fund for FY 2023 is to collect contributions and cash in-lieu of parkland.

Significant or changed appropriations during FY 2023 are:

Item/Project	Amount
<b>Expenditure Changes</b>	
• Capital Project #1: Park Sign Master Plan Implementation - Phase III (\$5,000 East District, \$15,000 West District, \$20,000 North District)	\$40,000
• Capital Project #2: Mountain Trails Volleyball Court (North District)	\$8,850
• Capital Project #3: City Beach Swim Lines (North District)	\$10,000
• Capital Project #4: Ice Den Building Improvements - Water Heater and Other Improvements (North District)	\$30,000

# Parkland Acquisition & Development Fund - 2990

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Investment Earnings</b>						
2990-371010-0	Investment Earnings - East	575	269	60	160	117
2990-371010-1	Investment Earnings - West	115	47	50	91	124
2990-371010-2	Investment Earnings - North	346	488	100	421	410
		<b>\$ 1,036</b>	<b>\$ 803</b>	<b>\$ 210</b>	<b>\$ 671</b>	<b>\$ 650</b>
<b>Other Financing Sources</b>						
2990-381060	Proceeds From Cash In-lieu / District E	-	25,202	-	-	-
2990-381061	Proceeds From Cash In-lieu / District W	10,148	-	641	32,175	-
2990-381062	Proceeds From Cash In-lieu / District N	43,026	57,108	-	2,250	-
		<b>\$ 53,174</b>	<b>\$ 82,310</b>	<b>\$ 641</b>	<b>\$ 34,425</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 54,210</b>	<b>\$ 83,113</b>	<b>\$ 851</b>	<b>\$ 35,096</b>	<b>\$ 650</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 199,016</b>		<b>\$ 170,347</b>
	District East			\$ 67,884		\$ 23,030
	District West			\$ 9,309		\$ 32,822
	District North			\$ 121,823		\$ 114,494
	<b>Total Resources</b>			<b>\$ 199,867</b>		<b>\$ 170,997</b>
<b>Expenditures</b>						
<b>Capital</b>						
2990-430434-931-0	Park Improvements - East	-	1,608	53,616	45,014	5,000
2990-430434-931-1	Park Improvements - West	11,259	1,000	10,000	8,752	15,000
2990-430434-931-2	Park Improvements - North	5,000	1,000	19,000	10,000	68,850
		<b>\$ 16,259</b>	<b>\$ 3,608</b>	<b>\$ 82,616</b>	<b>\$ 63,766</b>	<b>\$ 88,850</b>
	<b>Total Expenditures</b>	<b>\$ 16,259</b>	<b>\$ 3,608</b>	<b>\$ 82,616</b>	<b>\$ 63,766</b>	<b>\$ 88,850</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 117,251</b>		<b>\$ 82,147</b>
	District East			\$ 14,328		\$ 18,147
	District West			\$ -		\$ 17,946
	District North			\$ 102,923		\$ 46,054

## Purpose

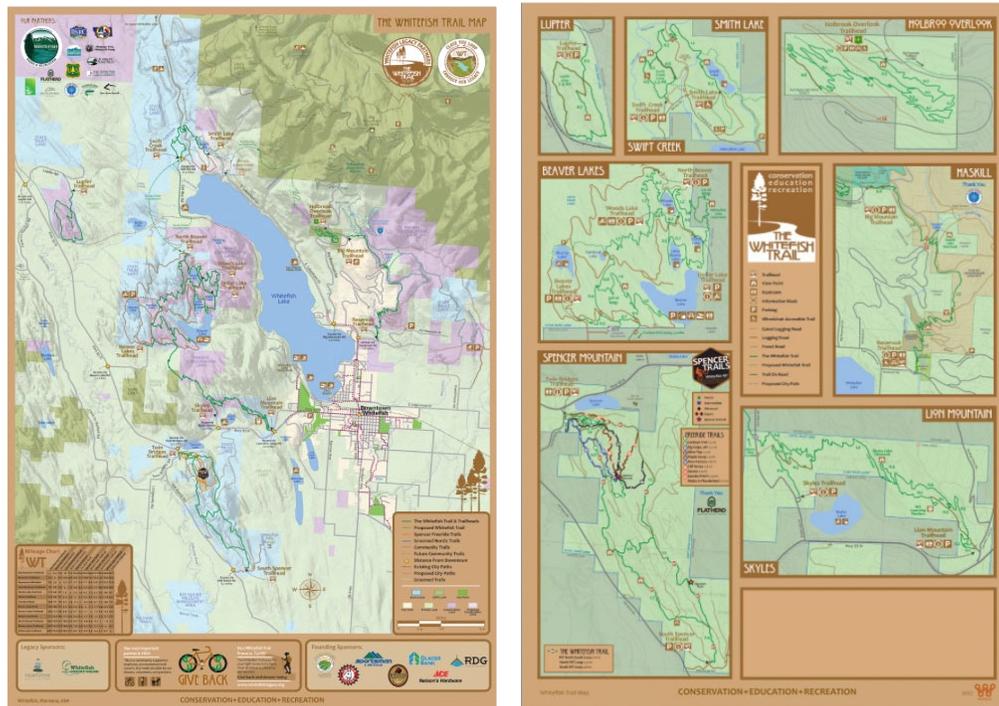
The purpose of the Whitefish Trail Construction Fund is to provide budget authority to support efforts to design and construct new portions of Whitefish Trail. Funds provided to the effort are generated through grants and private contributions. To date, these funds have constructed 47 miles of trail and 15 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 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, Flathead National Forest, Montana Fish, Wildlife & Parks, corporate sponsors, Adopt-A-Trail crews and sponsors, and grants.

## FY 2023 Objectives

The Whitefish Trail Construction Fund this fiscal year will expand and improve the trails and amenities of the Whitefish Trail. Projects include completion and opening of trails and trailhead at Holbrook Overlook, ongoing retread projects in Haskill, installation of Knox Boxes to enhance emergency services, and planning for possible Lion Mountain expansion.



# Whitefish Trail Construction Fund - 4540

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Intergovernmental</b>						
4540-331000	Federal Grants	-	-	-	-	78,000
4540-334000	State Grants	27,097	-	50,000	-	-
		<u>\$ 27,097</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 78,000</u>
<b>Miscellaneous Revenues</b>						
4540-365000	Contributions and Donations	7,548	4,107	47,000	140,420	197,011
		<u>\$ 7,548</u>	<u>\$ 4,107</u>	<u>\$ 47,000</u>	<u>\$ 140,420</u>	<u>\$ 197,011</u>
<b>Interest</b>						
4540-371010	Investment Earnings	-	-	-	1	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>
	<b>Total Revenues</b>	<b>\$ 34,646</b>	<b>\$ 4,107</b>	<b>\$ 97,000</b>	<b>\$ 140,421</b>	<b>\$ 275,011</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 3,057</b>		<b>\$ -</b>
	<b>Total Resources</b>			<b>\$ 100,057</b>		<b>\$ 275,011</b>
<b>Expenditures</b>						
<b>Capital</b>						
4540-430255-938-0	Trail Improvements	28,979	2,915	97,000	143,478	275,011
		<u>\$ 28,979</u>	<u>\$ 2,915</u>	<u>\$ 97,000</u>	<u>\$ 143,478</u>	<u>\$ 275,011</u>
	<b>Total Expenditures</b>	<b>\$ 28,979</b>	<b>\$ 2,915</b>	<b>\$ 97,000</b>	<b>\$ 143,478</b>	<b>\$ 275,011</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 3,057</b>		<b>\$ -</b>

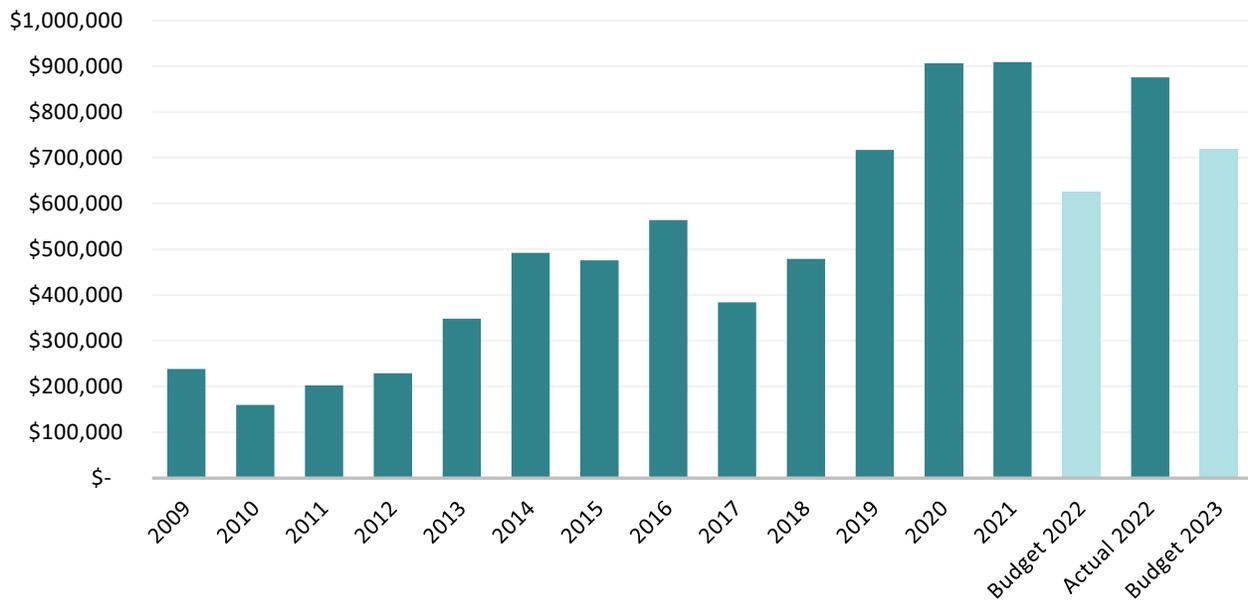
## Purpose

The Building Code Program Fund provides budget authority to administer the City’s Building Code Program and 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.

### Building Permits Issued by Fiscal Year



### Building License & Revenue Revenue by Fiscal Year



### FY 2023 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.

Significant or changed appropriations during FY 2023 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Increase in building permit revenues based on year-to-date actuals and taking into consideration uncertainties in the market with rising interest rates and inflation</li> </ul>	\$95,000
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increases in personnel costs due to higher wages, benefits, and new full-time building inspector position</li> </ul>	\$135,125
<ul style="list-style-type: none"> <li>Increase in operating supplies for a new kiosk for improved customer service and new server for department programs and storage</li> </ul>	\$50,500
<ul style="list-style-type: none"> <li>Increase in professional services to transition software from current product to new product to improve efficiencies among departments and customers</li> </ul>	\$70,000
<ul style="list-style-type: none"> <li>Increase in contracted workers to provide a temporary hiring for scanning all building records to move fully electronic and reduce paper storage needs</li> </ul>	\$50,000
<ul style="list-style-type: none"> <li>Capital Project #1: Replacement vehicle that was not purchased in FY 2022 due to supply chain challenges</li> </ul>	\$50,000
<ul style="list-style-type: none"> <li>Capital Project #2: Improve storage facility with insulation, heating, and electrical</li> </ul>	\$50,000
<ul style="list-style-type: none"> <li>Capital Project #3: Building Inspector vehicle – addition to fleet to accommodate increased staffing levels</li> </ul>	\$50,000

# Building Codes Fund - 2394

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Licenses &amp; Permits</b>						
2394-323010	Building Plan Review	322,513	284,981	225,000	271,976	245,000
2394-323011	Building Permit	413,022	436,444	275,000	431,773	350,000
2394-323012	Electrical Permit	67,329	73,184	45,000	64,008	45,000
2394-323013	Plumbing	49,125	52,449	40,000	48,127	40,000
2394-323017	Mechanical Permits	54,267	62,022	40,000	59,790	40,000
		<b>\$ 906,256</b>	<b>\$ 909,079</b>	<b>\$ 625,000</b>	<b>\$ 875,674</b>	<b>\$ 720,000</b>
<b>Intergovernmental</b>						
2394-331110	Federal Disaster Aid - CARES ACT	274	480	-	-	-
		<b>\$ 274</b>	<b>\$ 480</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Charges for Services</b>						
2394-342041	Columbia Falls Interlocal Contract	108,467	114,046	100,000	99,686	100,000
2394-362000	Other Miscellaneous Revenue	2,646	1,250	500	3,319	500
		<b>\$ 111,113</b>	<b>\$ 115,296</b>	<b>\$ 100,500</b>	<b>\$ 103,005</b>	<b>\$ 100,500</b>
	<b>Total Revenues</b>	<b>\$ 1,017,643</b>	<b>\$ 1,024,856</b>	<b>\$ 725,500</b>	<b>\$ 978,679</b>	<b>\$ 820,500</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 1,371,314</b>		<b>\$ 1,670,420</b>
	<b>Total Resources</b>			<b>\$ 2,096,814</b>		<b>\$ 2,490,920</b>

# Building Codes Fund - 2394

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Expenditures - Whitefish Building Codes</b>						
<b>Personnel</b>						
2394-420530-110-0	Salaries and Wages	273,872	249,185	319,851	278,744	406,364
2394-420530-112-0	Permanent Part Time	2,696	2,660	2,012	1,902	2,113
2394-420530-120-0	Overtime	25	91	95	68	190
2394-420530-140-0	Employer Contributions	115,916	112,209	145,837	118,062	194,253
2394-420530-147-0	Medical Deduction Reimbursement	492	283	-	480	-
		<b>\$ 393,002</b>	<b>\$ 364,428</b>	<b>\$ 467,795</b>	<b>\$ 399,256</b>	<b>\$ 602,920</b>
<b>Materials and Services</b>						
2394-420530-210-0	Office Supplies & Materials	2,962	1,062	3,000	2,322	3,000
2394-420530-220-0	Operating Supplies	9,996	18,191	25,200	32,518	75,700
2394-420530-230-0	Repair & Maintenance Supplies	4,207	5,242	6,000	8,528	6,000
2394-420530-310-0	Communication & Transportation	1	1	250	3	250
2394-420530-330-0	Publicity, Subscriptions & Dues	3,028	7,323	4,950	16,281	12,000
2394-420530-340-0	Utility Services	10,001	9,240	10,500	6,663	10,500
2394-420530-350-0	Professional Services	7,005	5,366	10,000	6,263	80,000
2394-420530-360-0	Repair & Maintenance Services	18,365	21,486	44,350	10,972	47,350
2394-420530-370-0	Travel & Training	2,658	2,344	6,500	4,623	12,000
2394-420530-390-0	Other Purchased Services	622	645	500	519	650
2394-420530-397-0	Contracted Workers	-	-	1,000	-	50,000
2394-420530-510-0	Insurance	7,874	7,402	10,389	9,828	11,947
2394-420530-530-0	Rent / Lease	2,889	3,241	3,386	2,593	3,386
2394-420530-540-0	Special Assessments	106	106	645	106	645
2394-420530-880-0	Administrative Costs	11,204	14,193	16,804	14,974	24,625
		<b>\$ 80,917</b>	<b>\$ 95,842</b>	<b>\$ 143,474</b>	<b>\$ 116,193</b>	<b>\$ 338,053</b>
<b>Capital</b>						
2394-420530-920-0	Buildings	-	-	100,000	77,533	50,000
2394-420530-940-0	Machinery & Equipment	33,570	115,570	40,000	-	100,000
		<b>\$ 33,570</b>	<b>\$ 115,570</b>	<b>\$ 140,000</b>	<b>\$ 77,533</b>	<b>\$ 150,000</b>
	<b>Total Whitefish Building Codes</b>	<b>\$ 507,489</b>	<b>\$ 575,840</b>	<b>\$ 751,269</b>	<b>\$ 592,982</b>	<b>\$ 1,090,973</b>

# Building Codes Fund - 2394

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Expenditures - Columbia Falls Building Codes</b>						
<b>Personnel</b>						
2394-510700-110-0	Salaries and Wages	35,481	43,960	62,537	55,415	101,775
2394-510700-140-0	Employer Contributions	17,561	20,179	30,124	24,993	48,076
		<b>\$ 53,042</b>	<b>\$ 64,139</b>	<b>\$ 92,661</b>	<b>\$ 80,408</b>	<b>\$ 149,851</b>
<b>Materials and Services</b>						
2394-510700-220-0	Operating Supplies	-	-	400	61	400
2394-510700-230-0	Repair & Maintenance Supplies	1,695	1,406	3,000	1,909	3,000
2394-510700-350-0	Professional Services	-	80	-	1,600	750
2394-510700-510-0	Insurance	956	996	1,920	1,812	2,208
		<b>\$ 2,650</b>	<b>\$ 2,482</b>	<b>\$ 5,320</b>	<b>\$ 5,382</b>	<b>\$ 6,358</b>
	<b>Total Columbia Falls Building Codes</b>	<b>\$ 55,692</b>	<b>\$ 66,622</b>	<b>\$ 97,981</b>	<b>\$ 85,790</b>	<b>\$ 156,209</b>
	<b>Total Building Codes Expenditures</b>	<b>\$ 563,180</b>	<b>\$ 642,462</b>	<b>\$ 849,250</b>	<b>\$ 678,772</b>	<b>\$ 1,247,182</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 1,247,563</b>		<b>\$ 1,243,737</b>

### Purpose

The resort tax is authorized by Section 7-6-1501 MCA and was originally approved by Whitefish voters on November 7, 1995 by a 56%-44% vote. The resort tax was approved for a 20-year term beginning January 1, 1996. At the November 2, 2004 City election, the voters approved an extension of the resort tax until January 31, 2025 by a margin of 2012 to 632. At a special election on April 28, 2015, the voters approved an increase in the Resort Tax from 2% to 3% for additional property tax relief and to fund the purchase of the Haskill Basin Conservation Easement to protect and preserve water quality and quantity. The vote passed by a margin of 1718 to 334. The 1% increase in Resort Tax from 2% to 3% was effective July 1, 2015.

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

- A. *Property tax reduction for taxpayers residing in the city in an amount equal to twenty five percent (25%) of the 3% resort tax revenues derived during the preceding fiscal year;*
- B. *Provision for the repair and improvement of existing streets, storm sewers, all underground utilities, sidewalks, curbs and gutters, in an amount equal to sixty five percent (65%) of the 2% resort tax revenues derived during the preceding fiscal year;*
- C. *Bicycle paths and other park capital improvements in an amount equal to five percent (5%) of the 2% resort tax revenues derived during the preceding fiscal year;*
- D. *Repayment of a loan or bond to finance a portion of the costs of, or to otherwise pay for, the acquisition of the conservation easement or other interest, in and around Haskill Basin in order to protect and preserve water quality and quantity, including the source drinking water supply for the municipal water system of the city of Whitefish, in an amount equal to seventy (70%) percent of the 1% resort tax revenues to be collected during a fiscal year.*
- E. *Cost of administering the resort tax in an amount equal to five percent (5%) of the 3% resort tax per year.*

In November 2021, voters overwhelmingly approved a 20-year extension of the Resort Tax to 2045 with an 89% approval rate. Voters also approved a new allocation or uses for Resort Tax collection, which will become effective February 1, 2025, after the Haskill Basin Conservation Easement bond is paid in full.

### FY 2023 Objectives

Specific projects appropriated during FY 2023 are shown below:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Increase in resort tax collections due to the increase in collections during FY 2022</li> </ul>	\$1,620,001
<b>Expenditures</b>	
<ul style="list-style-type: none"> <li>Texas Avenue (East Edgewood to Dodger Lane)</li> </ul>	\$3,010,000
<ul style="list-style-type: none"> <li>Armory Park Master Plan Improvements Project – Phase III: Path and engineering</li> </ul>	\$260,000
<ul style="list-style-type: none"> <li>Armory Park Master Plan Improvements Project – Phase III: Well installation to continue irrigation efforts at lower operating costs</li> </ul>	\$70,000
<ul style="list-style-type: none"> <li>Debt Service Portion of Resort Tax for the Haskill Basin Conservation Easement loan (debt payments budgeted in Water Fund– transferred from Resort Tax Fund)</li> </ul>	\$1,553,947
<ul style="list-style-type: none"> <li>Property tax relief increase due to amounts collected in FY 2022 coming in significantly higher than budgeted (additional property tax relief in Water Fund)</li> </ul>	\$885,603

## Resort Tax Projects Funded Since 1996:

### STREETS:

Baker Avenue (2nd Street to River)  
 Baker Avenue (River to 10th Street)  
 Baker Avenue overlay (10th Street to 19th Street)  
 7th Street (Columbia Avenue to Pine Avenue)  
 7th Street (Pine Avenue to street terminus)  
 19th Street overlay (Baker Avenue to Hwy 93)  
 Columbia Avenue (River to 7th Street)  
 Columbia Avenue (2nd Street to 7th Street)  
 Skyles Place (Wisconsin Avenue to Dakota Avenue)  
 Lupfer Avenue (Entire length)  
 Railway St. (Miles Avenue to O'Brien Avenue)  
 Railway St. (Columbia Avenue to Somers Avenue)  
 Somers Avenue (Railway Street to 2nd Street)  
 Colorado Avenue (Edgewood Drive to Crestwood Court)  
 Community-wide sidewalk replacement project - 84 blocks  
 6th St / Geddes-Baker Ave to 3rd Street-In progress  
 Central Avenue-Railway to 3rd  
 6<sup>th</sup> and Geddes  
 East 2<sup>nd</sup> Street  
 West 7<sup>th</sup> Street  
 Somers Avenue  
 State Park Road  
 East Edgewood Place (Wisconsin to City Limits)

### FY 2023 and Future Street Projects:

Texas Avenue (Edgewood to Dodger Lane)  
 Armory (E 2<sup>nd</sup> Street to Dodger Lane)  
 East 5<sup>th</sup> Street (Spokane to Pine)  
 Karrow (W. 7<sup>th</sup> to W. 2<sup>nd</sup>)

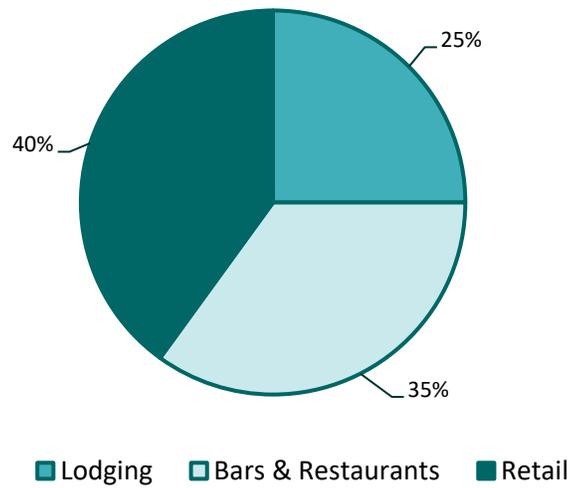
### PARKS:

Riverside Park Bike/Ped Path  
 Baker Street Park Bike/Ped Path  
 Grouse Mtn Park Tennis Court reconstruction  
 Riverside Park Tennis Court improvements  
 Kay Beller Park Construction  
 Memorial Park Basketball Court Resurfacing  
 Baker Park Bike/Ped Path  
 2nd to Armory Trail  
 East Edgewood Trail  
 Rocksund/Monegan Trail  
 Rocksund Footbridge  
 Ice Den Signage  
 Donation for New Baseball Stadium  
 Parks and Recreation Master Plan  
 Soroptimist Park Play Equipment  
 Pickleball Courts at Memorial Park  
 Riverside Tennis Court Renovation  
 Update Ped-Bike Master Plan  
 Basketball Court Resurfacing at Memorial Park  
 Lacrosse Fields at Armory Park with Irrigation  
 Armory Improvements (Flooring/Lighting/HVAC)  
 Bakke Nature Reserve Parking Lot  
 WAG Dog Park Pave Road and Parking Lot  
 Riverside Park River/Boat Access  
 City Beach Restrooms  
 Lacrosse Fields at Armory Parks with Irrigation  
 Wayfinding Signs Improvement Project  
 Gator for Bike Path Maintenance  
 Armory Park Improvements – Playground

### FY 2023 and Future Parks Projects:

Bike Path Connection – Armory Bike Path  
 Armory Park Improvements – Irrigation Well  
 Bike Path Connections – Monegan Trailhead and  
 Parking Lot  
 Memorial Park Irrigation and Field  
 Bike Path Connection – Dalen/Les Schwab

## Resort Tax Collections by Category for Fiscal Year 2022



## Resort Tax Expenditures (Inception to June 2022):

Property tax relief since 1996:	\$ 16,897,450
Street improvements since 1996:	\$ 30,684,000
Park improvements since 1996:	\$ 2,243,485
Haskill Basin Conservation Easement Debt Service since 2016:	\$ 5,786,013

# Resort Tax Fund - 2100

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Taxes</b>						
2100-315101	Lodging	975,405	1,115,267	1,117,344	1,614,695	1,614,695
2100-315102	Bars and Restaurants	1,557,834	1,693,681	1,696,835	2,187,923	2,187,923
2100-315103	Retail	1,702,371	1,978,778	1,982,463	2,514,024	2,514,024
		<b>\$ 4,235,610</b>	<b>\$ 4,787,725</b>	<b>\$ 4,796,642</b>	<b>\$ 6,316,643</b>	<b>\$ 6,316,643</b>
<b>Interest Earnings</b>						
2100-371010	Investment Earnings	34,718	8,916	6,375	10,504	10,504
		<b>\$ 34,718</b>	<b>\$ 8,916</b>	<b>\$ 6,375</b>	<b>\$ 10,504</b>	<b>\$ 10,504</b>
	<b>Total Revenues</b>	<b>\$ 4,270,328</b>	<b>\$ 4,796,641</b>	<b>\$ 4,803,017</b>	<b>\$ 6,327,147</b>	<b>\$ 6,327,147</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 2,157,450</b>		<b>\$ 3,187,581</b>
	Property Tax Rebate					\$ 2,419,669
	Streets					\$ 455,196
	Parks					\$ 312,715
	<b>Total Resources</b>			<b>\$ 6,960,467</b>		<b>\$ 9,514,728</b>
<b>Expenditures</b>						
<b>Capital</b>						
2100-430230-932-0	Street Improvements	3,354,111	1,838,593	1,900,000	2,242,139	3,010,000
2100-460430-931-0	Park Improvements	24,915	87,312	160,000	110,515	330,000
		<b>\$ 3,379,026</b>	<b>\$ 1,925,905</b>	<b>\$ 2,060,000</b>	<b>\$ 2,352,654</b>	<b>\$ 3,340,000</b>
<b>Other Financing Uses</b>						
2100-521002-820-0	Transfers (Prop. Tax Relief)	1,287,597	1,124,310	1,534,066	1,534,066	2,419,669
2100-521032-820-0	Transfers (Haskill Basin C.E. Debt)	1,048,793	1,175,865	1,178,055	1,551,368	1,553,947
		<b>\$ 2,336,390</b>	<b>\$ 2,300,175</b>	<b>\$ 2,712,121</b>	<b>\$ 3,085,434</b>	<b>\$ 3,973,616</b>
	<b>Total Expenditures</b>	<b>\$ 5,715,416</b>	<b>\$ 4,226,080</b>	<b>\$ 4,772,121</b>	<b>\$ 5,438,088</b>	<b>\$ 7,313,616</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 2,188,346</b>		<b>\$ 2,201,112</b>
	Property Tax Rebate					\$ 1,665,305
	Streets					\$ 331,008
	Parks					\$ 204,798

### 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 was July 15, 2020.

### FY 2023 Objectives

To complete projects under contract and funded with remaining cash funds as the TIF expired early in FY 2021. FY 2023 is anticipated to be the final year of this fund.

Significant or changed appropriations during FY 2023 are:

Item/Project	Amount
<b>Revenue:</b>	
<ul style="list-style-type: none"> <li>No additional revenues are expected</li> </ul>	\$0
<b>Expenditures:</b>	
<ul style="list-style-type: none"> <li>Library Remodel</li> </ul>	\$11,986
<ul style="list-style-type: none"> <li>Wastewater Treatment Plant Contribution</li> </ul>	\$26,263

# Tax Increment District Fund - 2310

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Taxes</b>						
2310-311010	Real Property Taxes	6,724,371	963,035	-	-	-
2310-311020	Personal Property Taxes	72,050	60,603	-	456	-
2310-312000	P & I on Delinquent Taxes	25,408	18,400	-	78	-
		<b>\$ 6,821,829</b>	<b>\$ 1,042,038</b>	<b>\$ -</b>	<b>\$ 534</b>	<b>\$ -</b>
<b>Intergovernmental</b>						
2310-335230	State Entitlement Share	248,865	-	-	-	-
		<b>\$ 248,865</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Miscellaneous</b>						
2310-361025	Parking Structure Retail Space Rental	41,971	-	-	-	-
2310-362000	Other Miscellaneous Revenue	-	-	-	-	-
		<b>\$ 41,971</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Sources</b>						
2310-382011	Proceeds From Property Sale	481,148	-	-	-	-
2310-383021	Transfer from Impact Fees	-	-	-	-	-
		<b>\$ 481,148</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 7,593,813</b>	<b>\$ 1,042,038</b>	<b>\$ -</b>	<b>\$ 534</b>	<b>\$ -</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 1,036,498</b>		<b>\$ 38,249</b>
	<b>Total Resources</b>			<b>\$ 1,036,498</b>		<b>\$ 38,249</b>
<b>Expenditures</b>						
<b>Personnel</b>						
2310-470330-110-0	Salaries and Wages	201,347	-	-	-	-
2310-470330-112-0	Permanent Part Time	4,822	-	-	-	-
2310-470330-120-0	Overtime	13	-	-	-	-
2310-470330-140-0	Employer Contributions	65,203	-	-	-	-
		<b>\$ 271,384</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Materials and Services</b>						
2310-470330-220-0	Operating Supplies	7,616	-	-	-	-
2310-470330-330-0	Publicity, Subscriptions & Dues	245	-	-	-	-
2310-470330-350-0	Professional Services	33,934	50,808	-	-	-
2310-470330-390-0	Other Purchased Services	298	-	-	-	-
2310-470330-510-0	Insurance	4,801	-	-	-	-
2310-470330-591-0	Payment to School District	1,151,088	-	-	-	-
2310-470330-770-0	Contributions	-	459,500	-	-	-
2310-470330-880-0	Administrative Costs	8,281	-	-	-	-
		<b>\$ 1,206,262</b>	<b>\$ 510,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital</b>						
2310-470330-920-0	Buildings	33,543	70,124	-	-	-
2310-470330-930-0	Improvements Other than Buildings	1,414,787	79,715	1,036,498	998,783	38,249
2310-470330-932-0	Street Improvements	831,042	1,727,149	-	-	-
2310-470330-940-0	Machinery & Equipment	29,385	-	-	-	-
		<b>\$ 2,308,757</b>	<b>\$ 1,876,987</b>	<b>\$ 1,036,498</b>	<b>\$ 998,783</b>	<b>\$ 38,249</b>
<b>Other Financing Uses</b>						
2310-520000-820-0	Transfers to Other Funds	2,096,922	-	-	-	-
		<b>\$ 2,096,922</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ 5,883,325</b>	<b>\$ 2,387,295</b>	<b>\$ 1,036,498</b>	<b>\$ 998,783</b>	<b>\$ 38,249</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ -</b>

### **Purpose**

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

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 is scheduled to take place in FY 2023 and is funded through other City funds.

### **FY 2023 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. Projects for FY 2023 include \$239,500 for the Armory Park Shared Path Improvement Project and \$87,500 for a Stormwater Sump Collection System Project on Whitefish Avenue.

# Impact Fee Fund - 2399

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Other Financing Sources</b>						
2399-341072	Impact Fee - Paved Trails	62,794	93,305	70,000	55,649	65,000
2399-341073	Impact Fee - Park Maint Building	14,103	21,681	12,000	14,519	15,000
2399-341074	Impact Fee - ESC	115,635	95,413	75,000	89,520	87,000
2399-341075	Impact Fee - City Hall	10,697	9,713	8,000	8,764	9,000
2399-341076	Impact Fee - Stormwater	41,571	35,854	29,000	31,403	32,000
		<b>\$ 244,800</b>	<b>\$ 255,966</b>	<b>\$ 194,000</b>	<b>\$ 199,855</b>	<b>\$ 208,000</b>
<b>Interest</b>						
2399-371010	Investment Earnings - Paved Trails	1,818	884	300	820	820
2399-371010	Investment Earnings - Parks Maint. Bldg	201	196	50	198	200
2399-371010	Investment Earnings - ESC	2,496	1,503	350	1,510	1,510
2399-371010	Investment Earnings - City Hall	1,006	399	200	360	360
2399-371010	Investment Earnings - Stormwater	1,837	742	300	810	810
		<b>\$ 7,358</b>	<b>\$ 3,724</b>	<b>\$ 1,200</b>	<b>\$ 3,699</b>	<b>\$ 3,700</b>
	<b>Total Revenues</b>	<b>\$ 252,157</b>	<b>\$ 259,690</b>	<b>\$ 195,200</b>	<b>\$ 203,554</b>	<b>\$ 211,700</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 864,502</b>		<b>\$ 1,068,055</b>
	Paved Trails			\$ 205,184		\$ 236,518
	Parks Maint. Bldg			\$ 45,508		\$ 58,240
	Emergency Services Center			\$ 348,887		\$ 439,838
	City Hall			\$ 92,607		\$ 101,745
	Stormwater			\$ 172,316		\$ 231,714
	<b>Total Resources</b>			<b>\$ 1,059,702</b>		<b>\$ 1,279,755</b>
<b>Expenditures</b>						
<b>Capital</b>						
2399-430235-930-0	Stormwater Improvments	-	-	187,500	-	87,500
2399-460434-938-0	Paved Trail Improvements	50,190	55,676	177,000	-	239,500
		<b>\$ 50,190</b>	<b>\$ 55,676</b>	<b>\$ 364,500</b>	<b>\$ -</b>	<b>\$ 327,000</b>
	<b>Total Expenditures</b>	<b>\$ 50,190</b>	<b>\$ 55,676</b>	<b>\$ 364,500</b>	<b>\$ -</b>	<b>\$ 327,000</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 695,202</b>		<b>\$ 952,755</b>
	Paved Trails			\$ 98,484		\$ 62,838
	Parks Maint. Bldg			\$ 57,558		\$ 73,440
	Emergency Services Center			\$ 424,237		\$ 528,348
	City Hall			\$ 100,807		\$ 111,105
	Stormwater			\$ 14,116		\$ 177,024

## **Affordable Housing Fund - 2989**

### **Purpose**

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

### **FY 2023 Objectives**

The objective of the Affordable Housing Fund for this fiscal year is to accumulate funds from the affordable housing cash in-lieu program and a new property tax levy, which will provide funding for new affordable housing programs. City Council will determine the distribution of funds as programs are adopted and created, such as fee reimbursements for deed restricted affordable housing or other incentive programs.

# CDBG/HOME Homebuyers Assistance - 2945

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
	<b>Intergovernmental</b>					
2945-331008	CDBG Community Development Grant	-	-	-	-	-
2945-331009	CDBG Housing Grant	-	-	400,000	-	400,000
		\$ -	\$ -	\$ 400,000		\$ 400,000
	<b>Total Revenues</b>	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
	<b>Beginning Budgetary Fund Balance</b>			\$ -		\$ -
	<b>Total Resources</b>			\$ 400,000		\$ 400,000
<b>Expenditures</b>						
	<b>Other Financing Uses</b>					
2945-470600-794-0	Homebuyers Assistance	-	-	380,000	-	380,000
2945-470600-880-0	Administrative Costs	-	-	20,000	-	20,000
		\$ -	\$ -	\$ 400,000		\$ 400,000
	<b>Total Expenditures</b>	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
	<b>Ending Budgetary Fund Balance</b>			\$ -		\$ -

# Housing Rehabilitation Fund - 2987

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Other Financing Sources</b>						
2987-373030	Home Program Loan Repayments	-	-	2,500	666	2,500
2987-373070	USDA Program Loan Repayments	325	350	5,000	160	5,000
		<b>\$ 325</b>	<b>\$ 350</b>	<b>\$ 7,500</b>	<b>\$ 826</b>	<b>\$ 7,500</b>
	<b>Total Revenues</b>	<b>\$ 325</b>	<b>\$ 350</b>	<b>\$ 7,500</b>	<b>\$ 826</b>	<b>\$ 7,500</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 1,419</b>		<b>\$ 2,245</b>
	<b>Total Resources</b>			<b>\$ 8,919</b>		<b>\$ 9,745</b>
<b>Expenditures</b>						
<b>Other Financing Uses</b>						
2987-470440-852-0	Other Programs Project Activity Cost	-	-	7,500	-	7,500
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ 7,500</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ 7,500</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 1,419</b>		<b>\$ 2,245</b>

## **Affordable Housing Fund - 2989**

### **Purpose**

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

### **FY 2023 Objectives**

The objective of the Affordable Housing Fund for this fiscal year is to accumulate funds from the affordable housing cash in-lieu program and a new property tax levy, which will provide funding for new affordable housing programs. City Council will determine the distribution of funds as programs are adopted and created, such as fee reimbursements for deed restricted affordable housing or other incentive programs.

# Affordable Housing Fund - 2989

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Taxes</b>						
2989-311010	Real Property Taxes	-	-	-	-	196,836
2989-311020	Personal Property Taxes	-	-	-	-	700
		\$ -	\$ -	\$ -	\$ -	\$ 197,536
<b>Other Financing Sources</b>						
2989-362000	Other Miscellaneous Revenue	10,000	-	-	-	-
2989-362004	Cash in Lieu of Affordable Housing	249,000	254,571	-	-	-
		\$ 259,000	\$ 254,571	\$ -	\$ -	\$ -
	<b>Total Revenues</b>	<b>\$ 259,000</b>	<b>\$ 254,571</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 197,536</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 514,571</b>		<b>\$ 5,571</b>
	<b>Total Resources</b>			<b>\$ 514,571</b>		<b>\$ 203,107</b>
<b>Expenditures</b>						
<b>Other Financing Uses</b>						
2989-470450-790-0	Affordable Housing Projects	-	-	-	-	203,107
2989-470000-790-0	Contribution & Donations to WHA	-	-	514,571	509,000	-
		\$ -	\$ -	\$ 514,571	\$ 509,000	\$ 203,107
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 514,571</b>	<b>\$ 509,000</b>	<b>\$ 203,107</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ -</b>

### **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.

### **FY 2023 Objectives**

To account for the expenditure of the COVID-19 relief funds as provided by the American Rescue Plan to cities and towns. The full amount is budgeted to provide flexibility in budget authority, but the City Council will determine the use of all funds. To-date up to \$2,000,000 has been committed for the Snow Lot Townhomes Project by the Whitefish Housing Authority to develop affordable for purchase housing with units using these funds sold at prices affordable to income levels at 80% of area median income.

# ARPA COVID-19 - 2994

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Interest</b>						
2994-371010	Investment Earnings	-	38	-	1,150	1,200
		\$ -	\$ 38	\$ -	\$ 1,150	\$ 1,200
<b>Other Financing Sources</b>						
2994-331110	Federal Disaster Aid - CARES Act	-	-	2,118,870	1,065,807	-
		\$ -	\$ -	\$ 2,118,870	\$ 1,065,807	\$ -
	<b>Total Revenues</b>	\$ -	\$ 38	\$ 2,118,870	\$ 1,066,957	\$ 1,200
	<b>Beginning Budgetary Fund Balance</b>			\$ 38		\$ 2,126,430
	<b>Total Resources</b>			\$ 2,118,908		\$ 2,127,630
<b>Expenditures</b>						
<b>Materials and Services</b>						
2994-510900-220-0	Operating Supplies	-	-	2,118,908	-	127,630
2994-470000-790-0	Grants & Contributions	-	-	-	-	2,000,000
		\$ -	\$ -	\$ 2,118,908	\$ -	\$ 2,127,630
	<b>Total Expenditures</b>	\$ -	\$ -	\$ 2,118,908	\$ -	\$ 2,127,630
	<b>Ending Budgetary Fund Balance</b>			\$ -		\$ -

### **Purpose**

The Sidewalk Districts Fund provides budget authority for construction of community sidewalks resulting from cash-in-lieu fees paid by developments when new construction occurs in established neighborhoods. Funds are segregated into three districts; east, north and west. Projects are undertaken within each district when sufficient funds are available to build substantial lengths of sidewalks.

### **FY 2023 Objectives**

The objective of the Sidewalk Districts Fund for this fiscal year is to accumulate funds for future projects and provide for construction of sidewalks as funds become available.

# Sidewalks District (Cash in Lieu) Fund - 2992

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Interest</b>						
2992-371010	Investment Earnings	3,462	1,300	500	1,009	1,000
		<b>\$ 3,462</b>	<b>\$ 1,300</b>	<b>\$ 500</b>	<b>\$ 1,009</b>	<b>\$ 1,000</b>
<b>Other Financing Sources</b>						
2992-381060	Proceeds From Cash In-lieu / District E	-	-	-	5,100	-
2992-381061	Proceeds From Cash In-lieu / District W	8,439	3,000	-	8,048	-
2992-381062	Proceeds From Cash In-lieu / District N	-	3,744	-	-	-
		<b>\$ 8,439</b>	<b>\$ 6,744</b>	<b>\$ -</b>	<b>\$ 13,148</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 11,902</b>	<b>\$ 8,044</b>	<b>\$ 500</b>	<b>\$ 14,157</b>	<b>\$ 1,000</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 273,327</b>		<b>\$ 287,484</b>
	<b>Total Resources</b>			<b>\$ 273,827</b>		<b>\$ 288,484</b>
<b>Expenditures</b>						
<b>Materials and Services</b>						
2992-430267-939-0	Sidewalk Improvement District E	-	-	49,993	-	55,217
2992-430268-939-0	Sidewalk Improvement District W	-	-	118,490	-	130,178
2992-430269-939-0	Sidewalk Improvement District N	-	6,506	105,343	-	103,089
		<b>\$ -</b>	<b>\$ 6,506</b>	<b>\$ 273,827</b>	<b>\$ -</b>	<b>\$ 288,484</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 6,506</b>	<b>\$ 273,827</b>	<b>\$ -</b>	<b>\$ 288,484</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ -</b>

### **Purpose**

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

### **FY 2023 Objectives**

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

# Subdivision Street Trees (Cash in Lieu) - 2993

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Interest</b>						
2993-371010	Investment Earnings	-	-	45	-	45
		\$ -	\$ -	\$ 45	\$ -	\$ 45
<b>Other Financing Sources</b>						
2993-343301	Cash-in-lieu of Subdivision Street Trees	16,380	-	-	-	-
		\$ 16,380	\$ -	\$ -	\$ -	\$ -
	<b>Total Revenues</b>			\$ 45	\$ -	\$ 45
	<b>Beginning Budgetary Fund Balance</b>			\$ 36,830		\$ 24,980
	<b>Total Resources</b>			\$ 36,875		\$ 25,025
<b>Expenditures</b>						
<b>Materials and Services</b>						
2993-460439-230-0	Repair & Maintenance Supplies	-	4,330	36,875	11,850	25,025
		\$ -	\$ 4,330	\$ 36,875	\$ 11,850	\$ 25,025
	<b>Total Expenditures</b>			\$ 36,875	\$ 11,850	\$ 25,025
	<b>Ending Budgetary Fund Balance</b>			\$ -		\$ -

### Purpose

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

### FY 2023 Objectives

The objective of the Residential & Commercial Lighting District Funds for this fiscal year is to provide street lighting within residential and commercial areas. Funds are used to pay for electricity used by street lights located in the Residential & Commercial Lighting Districts and to support capital improvement and replacement of system components. In FY 2018, the City decided to move forward with replacing and retrofitting all lights with LED bulbs to help reduce energy consumption and extend the useful lives of each light.

Significant changes to appropriations or notable items for FY 2023 include:

Item/Project	Cost
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Decrease in residential lighting assessment revenue based on updated assessor information. No increase in maintenance assessment rate due to adequate fund balance</li> </ul>	\$750
<ul style="list-style-type: none"> <li>Increase in commercial lighting assessment revenue due to growth in properties assessed. No increase in maintenance assessment rates due to adequate fund balance</li> </ul>	\$14,606
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Decrease utility services in residential lighting due to more efficient LED systems</li> </ul>	\$5,000
<ul style="list-style-type: none"> <li>Increase in repair and maintenance supplies in residential lighting due to anticipated cost increases based on inflation factors and light pole painting project</li> </ul>	\$18,000
<ul style="list-style-type: none"> <li>Increase in repair and maintenance supplies in commercial lighting due to anticipated cost increases based on inflation factors</li> </ul>	\$4,000

# Residential Lighting District Fund - 2400

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Miscellaneous Revenues</b>						
2400-362000	Other Miscellaneous Revenue	-	20	-	-	-
2400-363010	Maintenance Assessments	99,785	109,403	105,684	106,245	104,934
2400-363040	Penalty & Interest Special Assessments	350	424	300	443	350
		<b>\$ 100,135</b>	<b>\$ 109,847</b>	<b>\$ 105,984</b>	<b>\$ 106,688</b>	<b>\$ 105,284</b>
	<b>Total Revenues</b>	<b>\$ 100,135</b>	<b>\$ 109,847</b>	<b>\$ 105,984</b>	<b>\$ 106,688</b>	<b>\$ 105,284</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 81,250</b>		<b>\$ 121,931</b>
	<b>Total Resources</b>			<b>\$ 187,234</b>		<b>\$ 227,216</b>
<b>Expenditures</b>						
<b>Personnel</b>						
2400-430263-110-0	Salaries and Wages	18,300	19,726	19,392	19,378	20,784
2400-430263-120-0	Overtime	45	84	176	9	177
2400-430263-140-0	Employer Contributions	6,579	9,596	8,557	8,351	9,252
		<b>\$ 24,924</b>	<b>\$ 29,406</b>	<b>\$ 28,125</b>	<b>\$ 27,738</b>	<b>\$ 30,213</b>
<b>Materials and Services</b>						
2400-430263-220-0	Operating Supplies	101	32	-	51	-
2400-430263-230-0	Repair & Maintenance Supplies	18,913	7,550	10,000	14,821	15,000
2400-430263-340-0	Utility Services	34,329	34,866	35,000	22,009	30,000
2400-430263-360-0	Repair & Maintenance Services	2,305	-	20,000	-	38,000
2400-430263-510-0	Insurance	499	495	672	637	773
2400-430263-880-0	Administrative Costs	625	757	843	751	980
		<b>\$ 56,773</b>	<b>\$ 43,699</b>	<b>\$ 66,515</b>	<b>\$ 38,269</b>	<b>\$ 84,753</b>
<b>Capital</b>						
2400-430263-940-0	Machinery & Equipment	17,047	-	-	-	-
		<b>\$ 17,047</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ 98,743</b>	<b>\$ 73,105</b>	<b>\$ 94,640</b>	<b>\$ 66,007</b>	<b>\$ 114,966</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 92,594</b>		<b>\$ 112,250</b>

# Commercial Lighting District Fund - 2410

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Miscellaneous Revenues</b>						
2410-362000	Other Miscellaneous Revenue	20,082	-	-	-	-
2410-363010	Maintenance Assessments	97,774	107,098	103,428	104,514	118,034
2410-363040	Penalty & Interest - Assessments	406	390	250	403	350
		<b>\$ 118,261</b>	<b>\$ 107,488</b>	<b>\$ 103,678</b>	<b>\$ 104,917</b>	<b>\$ 118,384</b>
	<b>Total Revenues</b>	<b>\$ 118,261</b>	<b>\$ 107,488</b>	<b>\$ 103,678</b>	<b>\$ 104,917</b>	<b>\$ 118,384</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 171,895</b>		<b>\$ 229,584</b>
	<b>Total Resources</b>			<b>\$ 275,573</b>		<b>\$ 347,968</b>
<b>Expenditures</b>						
<b>Personnel</b>						
2410-430263-110-0	Salaries and Wages	18,300	19,726	19,392	19,378	20,784
2410-430263-120-0	Overtime	45	84	176	9	177
2410-430263-140-0	Employer Contributions	6,579	9,596	8,557	8,351	9,252
		<b>\$ 24,924</b>	<b>\$ 29,406</b>	<b>\$ 28,125</b>	<b>\$ 27,738</b>	<b>\$ 30,213</b>
<b>Materials and Services</b>						
2410-430263-220-0	Operating Supplies	103	127	500	196	500
2410-430263-230-0	Repair & Maintenance Supplies	11,641	3,331	6,000	8,416	10,000
2410-430263-340-0	Utility Services	15,394	12,631	16,000	9,490	16,000
2410-430263-360-0	Repair & Maintenance Services	1,296	-	5,000	-	5,000
2410-430263-510-0	Insurance	499	495	672	637	773
2410-430263-880-0	Administrative Costs	625	757	843	751	980
		<b>\$ 29,559</b>	<b>\$ 17,340</b>	<b>\$ 29,015</b>	<b>\$ 19,490</b>	<b>\$ 33,253</b>
	<b>Total Expenditures</b>	<b>\$ 54,483</b>	<b>\$ 46,746</b>	<b>\$ 57,140</b>	<b>\$ 47,228</b>	<b>\$ 63,466</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 218,433</b>		<b>\$ 284,502</b>

### **Purpose**

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

### **FY 2023 Objectives**

The objective of the BaRSAA Gas Tax Fund for this fiscal year is to expend accumulated funds on the Monegan Road Project that will pave the roadway from the Parks Shop to J.P. Road. Other funds are budgeted in the Streets and Alley Fund (\$250,000) and the Stormwater Fund (\$100,000) for this project.

# BaRSAA Gas Tax Fund - 2821

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Intergovernmental</b>						
2821-335040	Gasoline Tax Apportionment	180,886	185,491	185,000	185,491	410,608
		<b>\$ 180,886</b>	<b>\$ 185,491</b>	<b>\$ 185,000</b>	<b>\$ 185,491</b>	<b>\$ 410,608</b>
<b>Miscellaneous Revenues</b>						
2821-365000	Contributions and Donations	80,259	-	-	-	-
		<b>\$ 80,259</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Sources</b>						
2821-383000	Interfund Operating Transfer In	7,350	9,275	10,945	9,275	20,530
		<b>\$ 7,350</b>	<b>\$ 9,275</b>	<b>\$ 10,945</b>	<b>\$ 9,275</b>	<b>\$ 20,530</b>
	<b>Total Revenues</b>	<b>\$ 268,495</b>	<b>\$ 194,765</b>	<b>\$ 195,945</b>	<b>\$ 194,765</b>	<b>\$ 431,138</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 327,050</b>		<b>\$ 327,050</b>
	<b>Total Resources</b>			<b>\$ 522,995</b>		<b>\$ 758,189</b>
<b>Expenditures</b>						
<b>Capital</b>						
2821-430200-932-0	Street Improvements	299,519	-	-	-	700,000
2821-430230-930-0	Improvements Other than Buildings	-	-	-	-	-
		<b>\$ 299,519</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>
	<b>Total Expenditures</b>	<b>\$ 299,519</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 522,995</b>		<b>\$ 58,189</b>

### Purpose

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

### FY 2023 Objectives

The objective of the Street Fund for this fiscal year is to provide street maintenance and improvements for the driving, walking and bicycling public. Typical maintenance activities include street sweeping, asphalt repairs and preventative maintenance, snow and ice removal, and upkeep of traffic signs and markings.

Significant or changed appropriations during FY 2023 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Decrease in Intergovernmental revenues as the City was not awarded the Transportation Alternatives Grant in FY 2022	\$562,000
• Street Maintenance Assessment proposed to increase 4% to cover rising costs of operations (assessment was held flat in FY 2021 and FY 2022)	\$30,514
<b>Expenditure Changes</b>	
• Decrease in personnel services due to formula error in prior year budget. Overall wages and benefits are proposed to increase	\$32,781
• Increase in repair and maintenance supplies due to rising costs of fuel, asphalt, gravel, paint, etc.	\$58,700
• Decrease in professional services as the Transportation Plan is expected to be mostly complete by June 2022	\$90,000
• Increase in repair and maintenance services due to rising prices from contractors and \$150,000 carried over from FY 2022 as overlays were not completed by June 2022	\$175,020
• Increase in contracted workers for snow and ice removal due to anticipated hauling from the Snow Lot to the City Shop	\$20,000
• #1 Capital Improvement – Glenwood Repairs carried over from FY 2022	\$40,000
• #2 Capital Improvement – Sidewalk Extension Project	\$25,000
• #3 Capital Improvement – Viaduct Improvements	\$300,000
• #4 Capital Improvement – Monegan Road Project	\$250,000
• #5 Capital Improvement – River Lakes Subdivision Street Repairs	\$100,000
• #1 Capital Equipment: Street Sweeper ordered in FY 2022 but due to supply chain challenges delivery is still pending - Carry-over from FY 2022	\$109,000

• #2 Capital Equipment: Leaf Vacuum ordered in FY 2022 but due to supply chain challenges delivery is still pending - Carry over from FY 2022	\$60,000
• #3 Capital Equipment – Retro reflectometer carried over from FY 2022	\$15,000
• #4 Capital Equipment – Snow Plow – 8’	\$5,000
• #5 Capital Equipment – Snow Plow – 10’	\$10,000
• #6 Capital Equipment – RTK Base Station (split Streets/Water/Wastewater)	\$4,130
• #7 Capital Equipment – Pickup 4 x 4 (split Streets/Water/Wastewater)	\$12,000
• #8 Capital Equipment – Asphalt Recycling Machine	\$35,000
• #9 Capital Equipment – Mastic Machine to increase productivity for asphalt maintenance	\$97,000
• #10 Capital Equipment – Shop Door Replacement (split Streets/Water/Wastewater)	\$5,000
• Other Non-Capital Equipment – EV Charging Stations (2 including install)	\$6,000

# Street and Alley Fund - 2110

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Licenses and Permits</b>						
2110-322031	Cable T.V. Franchise Fee	111,374	127,364	125,000	115,628	118,000
2110-322035	Water Utility ROW Fee	174,458	189,896	181,950	213,519	195,000
2110-322036	Wastewater Utility ROW Fee	184,934	199,498	208,109	208,679	214,768
2110-323022	Street Excavation Permit	5,750	3,645	4,500	1,975	4,500
		<b>\$ 476,517</b>	<b>\$ 520,403</b>	<b>\$ 519,559</b>	<b>\$ 539,801</b>	<b>\$ 532,268</b>
<b>Intergovernmental</b>						
2110-331110	Federal Disaster Aid - CARES ACT	153	260	-	-	-
2110-334000	State Grants - Transportation Alternatives	-	-	562,000	-	-
2110-335040	Gasoline Tax Apportionment	158,382	161,565	163,951	163,951	163,951
		<b>\$ 158,536</b>	<b>\$ 161,824</b>	<b>\$ 725,951</b>	<b>\$ 163,951</b>	<b>\$ 163,951</b>
<b>Charges for Services</b>						
2110-343370	Plan Review / Construction Oversight	2,474	16	1,400	3,617	1,400
		<b>\$ 2,474</b>	<b>\$ 16</b>	<b>\$ 1,400</b>	<b>\$ 3,617</b>	<b>\$ 1,400</b>
<b>Miscellaneous Revenues</b>						
2110-362000	Other Miscellaneous Revenue	30,173	20,496	15,000	51,013	15,000
2110-363010	Maintenance Assessments	1,015,984	1,109,579	1,089,780	1,094,361	1,120,294
2110-363040	Penalty & Interest Special Assessments	3,640	3,963	2,800	4,568	3,500
2110-363050	Latecomer Fee	(1,896)	4,151	-	-	-
		<b>\$ 1,047,901</b>	<b>\$ 1,138,189</b>	<b>\$ 1,107,580</b>	<b>\$ 1,149,942</b>	<b>\$ 1,138,794</b>
<b>Other Financing Sources</b>						
2110-382010	Sale of General Fixed Assets	15,495	6,300	-	-	-
		<b>\$ 15,495</b>	<b>\$ 6,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 1,700,922</b>	<b>\$ 1,826,733</b>	<b>\$ 2,354,490</b>	<b>\$ 1,857,311</b>	<b>\$ 1,836,414</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 2,770,994</b>		<b>\$ 3,272,767</b>
	<b>Total Resources</b>			<b>\$ 5,125,485</b>		<b>\$ 5,109,181</b>

# Street and Alley Fund - 2110

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Expenditures - Street and Alley</b>						
<b>Personnel</b>						
2110-430200-110-0	Salaries and Wages	407,331	371,023	405,594	373,092	385,287
2110-430200-111-0	Seasonal / Temporary	2,839	237	2,376	-	2,970
2110-430200-112-0	Permanent Part Time	5,188	7,512	12,969	6,941	13,961
2110-430200-120-0	Overtime	3,212	6,591	6,563	4,952	6,603
2110-430200-140-0	Employer Contributions	171,980	184,349	196,340	164,469	182,240
2110-430200-147-0	Medical Deduction Reimbursement	534	634	-	672	-
		<b>\$ 591,083</b>	<b>\$ 570,346</b>	<b>\$ 623,842</b>	<b>\$ 550,126</b>	<b>\$ 591,061</b>
<b>Materials and Services</b>						
2110-430200-210-0	Office Supplies & Materials	1,362	834	2,000	1,428	2,200
2110-430200-220-0	Operating Supplies	13,294	27,203	14,150	14,709	15,490
2110-430200-230-0	Repair & Maintenance Supplies	108,013	110,537	127,000	114,121	185,700
2110-430200-310-0	Communication & Transportation	279	93	400	305	600
2110-430200-320-0	Printing, Duplicating, & Binding	877	72	1,000	18	1,200
2110-430200-330-0	Publicity, Subscriptions & Dues	12,237	13,788	17,500	19,621	23,972
2110-430200-340-0	Utility Services	15,222	13,723	17,500	14,334	15,545
2110-430200-350-0	Professional Services	15,600	89,764	158,600	156,398	68,600
2110-430200-360-0	Repair & Maintenance Services	128,211	27,268	234,725	39,029	409,745
2110-430200-370-0	Travel & Training	1,608	(324)	10,500	1,631	11,550
2110-430200-390-0	Other Purchased Services	294	140	500	425	1,000
2110-430200-510-0	Insurance	18,952	24,268	23,877	24,264	21,459
2110-430200-530-0	Rent / Lease	929	408	1,296	3,208	1,300
2110-430200-540-0	Special Assessments	29,217	29,262	29,500	29,222	29,500
2110-430200-880-0	Administrative Costs	15,121	18,924	18,705	16,668	21,387
		<b>\$ 361,215</b>	<b>\$ 355,960</b>	<b>\$ 657,253</b>	<b>\$ 435,381</b>	<b>\$ 809,247</b>
<b>Capital</b>						
2110-430200-932-0	Street Improvements	100	-	912,000	85,663	715,000
2110-430200-940-0	Machinery & Equipment	53,233	62,490	242,130	124,332	337,130
		<b>\$ 53,333</b>	<b>\$ 62,490</b>	<b>\$ 1,154,130</b>	<b>\$ 209,995</b>	<b>\$ 1,052,130</b>
<b>Other Financing Sources</b>						
2110-430200-820-0	Transfers to Other Funds	7,350	9,275	10,945	9,275	20,530
		<b>\$ 7,350</b>	<b>\$ 9,275</b>	<b>\$ 10,945</b>	<b>\$ 9,275</b>	<b>\$ 20,530</b>
	<b>Total Street and Alley Expenditures</b>	<b>\$ 1,012,981</b>	<b>\$ 998,071</b>	<b>\$ 2,446,170</b>	<b>\$ 1,204,777</b>	<b>\$ 2,472,969</b>

# Street and Alley Fund - 2110

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Expenditures - Snow and Ice Removal</b>						
<b>Personnel</b>						
2110-430251-110-0	Salaries and Wages	17,211	141	60,859	5,697	42,857
2110-430251-120-0	Overtime	2,100	1,517	7,535	2,223	5,282
2110-430251-140-0	Employer Contributions	8,290	767	33,181	4,431	20,176
		<b>\$ 27,602</b>	<b>\$ 2,424</b>	<b>\$ 101,575</b>	<b>\$ 12,351</b>	<b>\$ 68,315</b>
<b>Materials and Services</b>						
2110-430251-220-0	Operating Supplies	633	-	-	8,502	-
2110-430251-230-0	Repair & Maintenance Supplies	66,164	46,918	80,000	30,672	83,000
2110-430251-360-0	Repair & Maintenance Services	371	621	17,500	9,049	20,000
2110-430251-397-0	Contracted Workers	10,590	27,170	70,000	35,813	90,000
2110-430251-510-0	Insurance	1,734	518	2,894	2,731	3,328
		<b>\$ 79,491</b>	<b>\$ 75,227</b>	<b>\$ 170,394</b>	<b>\$ 86,767</b>	<b>\$ 196,328</b>
<b>Capital</b>						
2110-430251-940-0	Machinery & Equipment	-	-	-	55,902	15,000
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,902</b>	<b>\$ 15,000</b>
	<b>Total Ice &amp; Snow Expenditures</b>	<b>\$ 107,093</b>	<b>\$ 77,651</b>	<b>\$ 271,969</b>	<b>\$ 155,020</b>	<b>\$ 279,644</b>
	<b>Total Street Fund Expenditures</b>	<b>\$ 1,120,074</b>	<b>\$ 1,075,723</b>	<b>\$ 2,718,139</b>	<b>\$ 1,359,797</b>	<b>\$ 2,752,612</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 2,407,346</b>		<b>\$ 2,356,569</b>

### Purpose

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

### FY 2023 Objectives

The objectives of the Stormwater Fund for this fiscal year are 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 FY 2011 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 FY 2020 budget increased the assessment up to \$77.53 to cover the actual costs of maintenance and capital improvements needed for the Stormwater system. Due to the pandemic, assessments were held flat for FY 2021 and FY 2022. Furthermore, the FY 2023 budget assumes no rate changes as reserves are adequate and funding for current and future projects is adequate.

Significant or changed appropriations during FY 2023 are:

Item/Project	Amount
<b>Expenditure Changes</b>	
• Increase in professional services to pay for the 5-year Impact Fee Update for Stormwater	\$10,000
• #1 Capital Improvement Project – Sump Pump Collection (carried over from FY 2022)	\$50,000
• #2 Capital Improvement Project – Texas Avenue stormwater improvements as part of the Texas Avenue Reconstruction Project primarily funded by Resort Tax	\$150,000
• #3 Capital Improvement Project – Armory Road Drainage Improvements including Engineering and Construction (carried over from FY 2022)	\$43,100
• #4 Capital Improvement Project – Riverside Stormwater Treatment Pond BMP Improvements (\$25K carried over from FY 2022)	\$200,000
• #5 Capital Improvement Project – Stormwater improvements for the Monegan Road Reconstruction Project	\$100,000
• #6 Capital Improvement Project – Stormwater improvements for Whitefish Avenue - Rivers Edge Drainage (carried over from FY 2022)	\$100,000
• #1 Capital Equipment: Street Sweeper ordered in FY 2022 but due to supply chain challenges delivery is still pending - Carry-over from FY 2022	\$109,000
• #2 Capital Equipment: Leaf Vacuum ordered in FY 2022 but due to supply chain challenges delivery is still pending - Carry over from FY 2022	\$60,000

# Stormwater Fund - 2525

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Charges for Services</b>						
2525-343370	Plan Review / Construction Oversight	14,900	19,850	15,000	13,400	15,000
		<b>\$ 14,900</b>	<b>\$ 19,850</b>	<b>\$ 15,000</b>	<b>\$ 13,400</b>	<b>\$ 15,000</b>
<b>Miscellaneous</b>						
2525-363010	Maintenance Assessments	409,250	454,968	449,441	451,883	458,202
2525-363040	Penalty & Interest Special Assessments	1,293	1,657	600	1,929	1,300
		<b>\$ 410,543</b>	<b>\$ 456,625</b>	<b>\$ 450,041</b>	<b>\$ 453,812</b>	<b>\$ 459,502</b>
<b>Total Revenues</b>		<b>\$ 425,443</b>	<b>\$ 476,475</b>	<b>\$ 465,041</b>	<b>\$ 467,212</b>	<b>\$ 474,502</b>
<b>Beginning Budgetary Fund Balance</b>				<b>\$ 1,225,236</b>		<b>\$ 1,515,638</b>
<b>Total Resources</b>				<b>\$ 1,690,278</b>		<b>\$ 1,990,140</b>
<b>Expenditures</b>						
<b>Personnel</b>						
2525-430235-110-0	Salaries and Wages	99,207	87,813	103,404	95,991	107,830
2525-430235-120-0	Overtime	963	1,118	2,154	1,061	2,163
2525-430235-140-0	Employer Contributions	45,067	45,612	49,885	42,976	52,283
2525-430235-147-0	Medical Deduction Reimbursement	-	31	-	48	-
		<b>\$ 145,237</b>	<b>\$ 134,574</b>	<b>\$ 155,443</b>	<b>\$ 140,076</b>	<b>\$ 162,276</b>
<b>Materials and Services</b>						
2525-430235-220-0	Operating Supplies	-	-	1,000	-	4,000
2525-430235-230-0	Repair & Maintenance Supplies	366	-	7,000	655	8,000
2525-430235-310-0	Communication & Transportation	-	-	-	-	1,000
2525-430235-330-0	Publicity, Subscriptions & Dues	495	300	1,000	-	1,000
2525-430235-350-0	Professional Services	-	-	-	-	10,000
2525-430235-360-0	Repair & Maintenance Services	-	-	22,000	-	23,000
2525-430235-370-0	Travel & Training	595	-	2,500	-	2,500
2525-430235-390-0	Other Purchased Services	-	42	-	-	-
2525-430235-510-0	Insurance	2,435	2,657	3,593	3,391	3,132
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	3,723	4,450	4,661	4,153	5,368
		<b>\$ 14,280</b>	<b>\$ 7,833</b>	<b>\$ 48,421</b>	<b>\$ 14,866</b>	<b>\$ 64,667</b>
<b>Capital</b>						
2525-430235-930	Improvements Other than Buildings	119,891	96,495	365,000	15,202	643,100
2525-430235-940	Machinery and Equipment	-	-	169,000	-	169,000
		<b>\$ 119,891</b>	<b>\$ 96,495</b>	<b>\$ 534,000</b>	<b>\$ 15,202</b>	<b>\$ 812,100</b>
<b>Total Expenditures</b>		<b>\$ 279,408</b>	<b>\$ 238,902</b>	<b>\$ 737,864</b>	<b>\$ 170,144</b>	<b>\$ 1,039,043</b>
<b>Ending Budgetary Fund Balance</b>				<b>\$ 952,414</b>		<b>\$ 951,097</b>

### Purpose

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

### FY 2023 Objectives

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

Significant or changed appropriations during FY 2023 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Decrease in grant revenue since the City was not awarded the competitive infrastructure grant for the Spokane Avenue Cast Iron Water Main Replacement Project</li> </ul>	\$2,454,142
<ul style="list-style-type: none"> <li>Metered water sales are budgeted to increase based on year-end actuals. Increase is due to growth in the City as rates have been held flat in FY 2021 and FY 2022. No proposed rate increase is needed for FY 2023</li> </ul>	\$210,000
<ul style="list-style-type: none"> <li>Increase in water impact fees based on year-to-date actuals and potential market changes</li> </ul>	\$100,000
<ul style="list-style-type: none"> <li>Increase in the Transfer from Resort Tax due to anticipated higher collections based on year-end actuals</li> </ul>	\$375,892
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increase in personnel services related to higher wages and benefit costs</li> </ul>	\$49,032
<ul style="list-style-type: none"> <li>Increases in repair and maintenance supplies and services due to increasing procurement costs for fuel and parts and painting of the valve house</li> </ul>	\$40,257
<ul style="list-style-type: none"> <li>Increase in professional services for the 5-year Impact Fee Update for Water</li> </ul>	\$10,000
<ul style="list-style-type: none"> <li>Increase in legal services fees for defense attorneys for the Impact Fee Civil Complaint</li> </ul>	\$50,000
<ul style="list-style-type: none"> <li>Estimated budget authority needed for the refund of water impact fees for certain projects - pending internal audit</li> </ul>	\$100,000
<ul style="list-style-type: none"> <li>Increase in property tax relief transfer to General Fund for amounts received over the required debt payments (Total transfer is \$468,055)</li> </ul>	\$335,102
<ul style="list-style-type: none"> <li>Contribution to AIS Inspection Station at State Park for FY 2023 for personnel costs</li> </ul>	\$48,744
<ul style="list-style-type: none"> <li>Continued contribution to Whitefish Lake Institute</li> </ul>	\$6,667
<ul style="list-style-type: none"> <li>#1 Capital Improvement – Fiber to Lake Pump carried over from FY 2022</li> </ul>	\$16,760
<ul style="list-style-type: none"> <li>#2 Capital Improvement – Fiber to Suncrest carried over from FY 2022</li> </ul>	\$30,000
<ul style="list-style-type: none"> <li>#3 Capital Improvement – Fencing at Intakes carried over from FY 2022</li> </ul>	\$25,000

• #4 Capital Improvement – New Roofing for Upper and Lower Grouse Water Tanks	\$30,000
• #5 Capital Improvement – Cast Iron Water Main Replacement – Spokane Avenue (25% Impact Fees)	\$3,100,000
• #6 Capital Improvement – Water Plant Remote Telemetry (remote gate control)	\$100,000
• #7 Capital Improvement – South Water Storage and Production	\$500,000
• #8 Capital Improvement – Lower Grouse Pump	\$10,000
• #9 Capital Improvement – Reinstate First Creek	\$5,000
• #1 Capital Equipment – RTK Base Station (split Streets/Water/Wastewater)	\$4,130
• #2 Capital Equipment – Pickup 4 x 4 (split Streets/Water/Wastewater)	\$12,000
• #3 Capital Equipment – Asphalt Recycling Machine (split Streets/Water/Wastewater)	\$35,000
• #4 Capital Equipment – Shop Door Replacement (split Streets/Water/Wastewater)	\$5,000
• #1 Utility Billing Project – Automatic Meter Reading System (split with Water/Wastewater)	\$75,000
• #2 Utility Billing Project – Handheld Meter Reader	\$3,100

# Water Fund - 5210

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Intergovernmental</b>						
5210-331110	Federal Disaster Aid - CARES ACT	415	636	3,908,284	-	1,454,142
5210-334121	DNRC Grants	-	31,886	-	-	-
5210-334143	DEQ Grant	-	-	-	-	-
		<b>\$ 415</b>	<b>\$ 32,522</b>	<b>\$ 3,908,284</b>	<b>\$ -</b>	<b>\$ 1,454,142</b>
<b>Charges for Services</b>						
5210-341077	5% Admin Fee for Impact Fees	31,275	37,905	11,250	27,638	22,500
5210-343021	Metered Water Sales	3,489,166	3,797,914	3,639,000	3,983,228	3,900,000
5210-343024	Sales of Water Materials & Supplies	410	-	-	-	-
5210-343025	Water Impact Fees/Permits	608,104	754,738	350,000	531,436	450,000
5210-343026	Water Installation Charges	103,897	98,939	80,000	76,325	80,000
5210-343027	Miscellaneous Water Revenue	28,635	33,213	28,000	2,612	5,000
5210-343029	Late Fee	25,985	16,490	35,000	33,278	35,000
5210-343370	Plan Review / Construction Oversight	3,807	125	2,500	1,367	2,500
		<b>\$ 4,291,279</b>	<b>\$ 4,739,325</b>	<b>\$ 4,145,750</b>	<b>\$ 4,655,884</b>	<b>\$ 4,495,000</b>
<b>Miscellaneous</b>						
5210-363050	Latecomer Fee	658	2,671	3,000	-	3,000
		<b>\$ 658</b>	<b>\$ 2,671</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 3,000</b>
<b>Investment Earnings</b>						
5210-371010	Investment Earnings	113,496	47,002	17,000	39,995	40,000
		<b>\$ 113,496</b>	<b>\$ 47,002</b>	<b>\$ 17,000</b>	<b>\$ 39,995</b>	<b>\$ 40,000</b>
<b>Other Financing Sources</b>						
5210-381020	Revenue Bonds	-	7,829,620	-	1,041,152	-
5210-382010	Sale of General Fixed Assets	-	3,000	-	-	-
5210-383029	Resort Tax Transfer (Haskill Basin Bond)	1,048,793	1,175,865	1,178,055	1,551,368	1,553,947
		<b>\$ 1,048,793</b>	<b>\$ 9,008,485</b>	<b>\$ 1,178,055</b>	<b>\$ 2,592,520</b>	<b>\$ 1,553,947</b>
	<b>Total Revenues</b>	<b>\$ 5,454,641</b>	<b>\$ 13,830,005</b>	<b>\$ 9,252,089</b>	<b>\$ 7,288,399</b>	<b>\$ 7,546,089</b>
	<b>Beginning Total Water Balance</b>			<b>\$ 9,674,096</b>		<b>\$ 10,680,342</b>
	Beginning Water Impact Fee Balance			\$ 2,396,017		\$ 1,712,585
	Debt Service Reserves and Haskill Surplus			\$ 1,210,022		\$ 1,574,777
	Unrestricted Working Capital			\$ 6,068,057		\$ 7,392,979

# Water Fund - 5210

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Expenditures</b>						
<b>Personnel</b>						
5210-430500-110	Salaries and Wages	784,232	750,123	788,045	754,742	828,893
5210-430500-111	Seasonal / Temporary	378	462	2,376	-	2,970
5210-430500-112	Permanent Part Time	13,262	15,494	24,931	12,931	24,695
5210-430500-120	Overtime	20,609	27,419	19,178	22,891	19,488
5210-430500-140	Employer Contributions	337,923	365,929	376,758	335,512	384,274
5210-430500-147	Medical Deduction Reimbursement	806	1,258	-	744	-
		<b>\$ 1,157,210</b>	<b>\$ 1,160,685</b>	<b>\$ 1,211,288</b>	<b>\$ 1,126,820</b>	<b>\$ 1,260,320</b>
<b>Materials and Services</b>						
5210-430500-210	Office Supplies & Materials	2,915	2,075	3,500	2,863	3,850
5210-430500-220	Operating Supplies	55,092	62,937	68,370	71,906	63,640
5210-430500-230	Repair & Maintenance Supplies	116,552	128,413	237,093	159,595	253,858
5210-430500-310	Communication & Transportation	20,325	16,990	23,000	14,660	15,500
5210-430500-320	Printing, Duplicating, & Binding	1,643	730	2,000	381	2,100
5210-430500-330	Publicity, Subscriptions & Dues	19,848	22,320	32,040	37,436	34,342
5210-430500-340	Utility Services	71,375	70,808	64,350	98,415	50,935
5210-430500-350	Professional Services	31,816	57,174	44,650	32,629	55,150
5210-430500-352	Legal Services (Impact Fee Complaint)	-	-	-	-	50,000
5210-430500-360	Repair & Maintenance Services	38,932	27,032	34,658	35,742	58,150
5210-430500-370	Travel & Training	5,748	920	15,700	9,548	16,170
5210-430500-390	Other Purchased Services	23,245	20,441	23,500	20,660	23,500
5210-430500-397	Contracted Workers	-	1,395	4,500	4,500	-
5210-430500-510	Insurance	35,464	39,043	52,079	45,475	64,891
5210-430500-530	Rent / Lease	12,248	1,391	13,296	13,653	13,296
5210-430500-540	Special Assessments	17,109	14,056	19,055	6,392	19,055
5210-430500-545	Utility ROW Fee	174,458	189,896	181,950	213,519	195,000
5210-430500-730	Grants to other Institutions	14,667	7,000	6,667	14,167	6,667
5210-430500-800	Impact Fee Refunds	-	-	-	-	100,000
5210-430500-880	Administrative Costs	30,001	35,345	36,319	32,363	41,198
		<b>\$ 671,436</b>	<b>\$ 697,965</b>	<b>\$ 862,727</b>	<b>\$ 813,903</b>	<b>\$ 1,067,301</b>
<b>Capital</b>						
5210-430600-920	Buildings	-	-	-	-	30,000
5210-430500-930	Improvements Other than Buildings	-	9,104,973	6,180,044	2,275,657	3,786,760
5210-430500-940	Machinery & Equipment	-	67,166	67,100	117,092	134,230
		<b>\$ -</b>	<b>\$ 9,172,140</b>	<b>\$ 6,247,144</b>	<b>\$ 2,392,749</b>	<b>\$ 3,950,990</b>
<b>Debt Service</b>						
5210-490500-610	Principal	-	442,000	550,000	452,000	554,000
5210-490500-611	Principal - Haskill Basin C.E. Bond	-	927,000	991,000	991,000	1,081,000
5210-490500-620	Interest	19,296	90,987	278,507	190,603	276,016
5210-490500-621	Interest - Haskill Basin C.E. Bond	137,625	115,913	92,313	92,313	66,975
		<b>\$ 156,921</b>	<b>\$ 1,575,900</b>	<b>\$ 1,911,820</b>	<b>\$ 1,725,916</b>	<b>\$ 1,977,992</b>
<b>Other Financing Uses</b>						
5210-521000-822	Transfer to Parks and Recreation Fund	48,498	49,302	43,331	43,331	48,774
5210-521002-820	Transfers to Other Funds	107,692	60,168	132,953	132,953	468,055
		<b>\$ 156,190</b>	<b>\$ 109,470</b>	<b>\$ 176,284</b>	<b>\$ 176,284</b>	<b>\$ 516,829</b>
	<b>Total Expenditures</b>	<b>\$ 2,141,758</b>	<b>\$ 12,716,160</b>	<b>\$ 10,409,263</b>	<b>\$ 6,235,672</b>	<b>\$ 8,773,431</b>
	<b>Ending Total Water Balance</b>			<b>\$ 8,516,922</b>		<b>\$ 9,453,000</b>
	Ending Water Impact Fee Balance			\$ 2,496,017		\$ 1,287,585
	Debt Service Reserves and Haskill Surplus			\$ 1,210,022		\$ 1,574,777
	Unrestricted Working Capital			\$ 4,810,883		\$ 6,590,637

### Purpose

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

### FY 2023 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.

Significant or changed appropriations during FY 2023 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Increase in sewer service charges based a proposed 3.2% increase in accordance with the rate study. There were no rate increases in FY 2021 and FY 2022</li> </ul>	\$133,190
<ul style="list-style-type: none"> <li>Increase in wastewater impact fees based on year-to-date figures and possible economic changes</li> </ul>	\$100,000
<ul style="list-style-type: none"> <li>Decrease in grant revenue as all funds for the WWTP Upgrade Project were collected in FY 2022</li> </ul>	\$25,000
<ul style="list-style-type: none"> <li>Increase in investment earnings based on year-end actuals and project rate adjustments</li> </ul>	\$2,400
<ul style="list-style-type: none"> <li>Loan proceeds for FY 2023 will cover most of the completion of the WWTP Upgrade Project including decommissioning and sludge removal of the existing lagoons. Impact fees of \$150,000 also budgeted to cover final costs of WWTP Upgrade Project that were not spent in FY 2022</li> </ul>	\$1,739,000

### Expenditure Changes

<ul style="list-style-type: none"> <li>Increase in personnel services due to higher wages and benefit costs</li> </ul>	\$115,703
<ul style="list-style-type: none"> <li>Decrease in operating supplies due to the new plant</li> </ul>	\$93,450
<ul style="list-style-type: none"> <li>Decrease in repair and maintenance services due to the completion of the Rest Haven Meter Project</li> </ul>	\$203,460
<ul style="list-style-type: none"> <li>Decrease in professional services due to the completion of the Rest Haven Meter Project that necessitated plumbing assistance and also includes an offsetting increase for the 5-year Impact Fee Update for Wastewater (\$10,000)</li> </ul>	\$70,000
<ul style="list-style-type: none"> <li>Increase in legal services fees for defense attorneys for the Impact Fee Civil Complaint</li> </ul>	\$50,000
<ul style="list-style-type: none"> <li>Decrease in repair and maintenance supplies due to the anticipated completion of a significant repair to the headworks at the main lift station of the treatment plant</li> </ul>	\$55,711

• Estimated budget authority needed for the refund of wastewater impact fees for certain projects - pending internal audit	\$125,000
• #1 Capital Improvement – WWTP Upgrade (Decommissioning of Lagoons)	\$1,889,000
• #2 Capital Improvement – Manhole & Pipe Rehab – Lining Downtown Sewers	\$500,000
• #3 Capital Improvement – Resthaven Improvements	\$30,000
• #1 Capital Equipment – RTK Base Station (split Streets/Water/Wastewater)	\$4,130
• #2 Capital Equipment – Pickup 4 x 4 (split Streets/Water/Wastewater)	\$12,000
• #3 Capital Equipment – Asphalt Recycling Machine (split Streets/Water/Wastewater)	\$35,000
• #4 Capital Equipment – Shop Door Replacement (split Streets/Water/Wastewater)	\$5,000
• #5 Capital Equipment – Jet-Away Sewer Cleaner (for smaller easement areas)	\$75,000
• #1 Utility Billing Project – Automatic Meter Reading System (split Water/Wastewater)	\$75,000
• #2 Utility Billing Project – Handheld Meter Reader	\$3,100

# Wastewater Fund - 5310

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Intergovernmental</b>						
5310-331000	Federal Grants	270,000	-	-	-	-
5310-331110	Federal Disaster Aid - CARES ACT	393	-	-	-	-
5310-334120	Treasure State Endowment Program	612,500	-	12,500	12,500	-
5310-334121	DNRC Grants	112,500	-	12,500	12,500	-
5310-336020	State Contribution to Retirement	17,773	-	-	-	-
		<b>\$ 1,013,166</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>
<b>Charges for Services</b>						
5310-341077	5% Admin Fee for Impact Fees	47,814	44,477	20,000	36,978	25,000
5310-343031	Sewer Service Charges	3,698,684	3,989,963	4,162,180	4,174,292	4,295,370
5310-343032	Sewer Inspection Fee	3,280	6,158	2,000	6,255	2,000
5310-343033	Wastewater Impact Fees/Permits	959,816	907,985	400,000	745,346	500,000
5310-343034	Big Mtn Sewer Permits / PIF	26,616	194,485	20,000	169,312	50,000
5310-343036	Miscellaneous Sewer Revenue	14,239	6,244	3,000	939	3,000
5310-343370	Plan Review / Construction Oversight	3,333	228	2,000	1,266	2,000
		<b>\$ 4,753,782</b>	<b>\$ 5,149,540</b>	<b>\$ 4,609,180</b>	<b>\$ 5,134,388</b>	<b>\$ 4,877,370</b>
<b>Miscellaneous</b>						
5310-362000	Other Miscellaneous Revenue	-	(3,852)	-	-	-
5310-363050	Latecomer Fee	1,466	1,302	-	100	-
		<b>\$ 1,466</b>	<b>\$ (2,550)</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ -</b>
<b>Investment Earnings</b>						
5310-371010	Investment Earnings	63,531	25,155	21,000	23,444	23,400
		<b>\$ 63,531</b>	<b>\$ 25,155</b>	<b>\$ 21,000</b>	<b>\$ 23,444</b>	<b>\$ 23,400</b>
<b>Other Financing Sources</b>						
5310-381070	Proceeds from Notes	-	14,494,630	1,489,000	823,522	1,739,000
5310-382010	Sale of General Fixed Assets	-	3,000	-	-	-
		<b>\$ -</b>	<b>\$ 14,497,630</b>	<b>\$ 1,489,000</b>	<b>\$ 823,522</b>	<b>\$ 1,739,000</b>
<b>Total Revenues</b>		<b>\$ 5,831,946</b>	<b>\$ 19,669,774</b>	<b>\$ 6,144,180</b>	<b>\$ 6,006,454</b>	<b>\$ 6,639,770</b>
<b>Beginning Total Wastewater Balance</b>				<b>\$ 5,617,568</b>	<b>\$ 6,153,956</b>	
Beginning Water Impact Fee Balance				\$ 1,340,486	\$ 1,235,026	
Debt Service Reserves				\$ 795,531	\$ 824,913	
Unrestricted Working Capital				\$ 3,481,551	\$ 4,094,017	

# Wastewater Fund - 5310

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Expenditures</b>						
<b>Personnel</b>						
5310-430600-110	Salaries and Wages	760,363	755,538	824,862	819,055	911,236
5310-430600-111	Seasonal / Temporary	378	429	2,448	-	3,060
5310-430600-112	Permanent Part Time	12,859	15,099	24,428	12,456	24,167
5310-430600-120	Overtime	8,465	12,981	9,608	9,760	9,922
5310-430600-140	Employer Contributions	322,454	349,494	383,658	357,920	412,322
5310-430600-147	Medical Deduction Reimbursement	831	1,378	-	450	-
		<b>\$ 1,105,350</b>	<b>\$ 1,134,918</b>	<b>\$ 1,245,004</b>	<b>\$ 1,199,642</b>	<b>\$ 1,360,707</b>
<b>Materials and Services</b>						
5310-430600-210	Office Supplies & Materials	2,540	1,986	3,000	2,388	3,300
5310-430600-220	Operating Supplies	189,131	168,870	192,350	89,357	98,900
5310-430600-230	Repair & Maintenance Supplies	109,868	137,033	420,793	192,792	217,333
5310-430600-310	Communication & Transportation	19,611	15,742	23,000	14,216	15,500
5310-430600-320	Printing, Duplicating, & Binding	1,434	722	1,000	378	1,200
5310-430600-330	Publicity, Subscriptions & Dues	21,518	24,877	30,750	29,081	33,942
5310-430600-340	Utility Services	105,245	91,328	80,250	106,700	102,175
5310-430600-350	Professional Services	107,001	56,822	169,100	63,516	99,100
5310-430600-352	Legal Services	-	-	-	-	50,000
5310-430600-360	Repair & Maintenance Services	35,454	79,031	92,711	76,552	37,000
5310-430600-370	Travel & Training	6,212	399	15,700	8,133	16,170
5310-430600-390	Other Purchased Services	19,063	13,436	18,500	13,285	22,500
5310-430600-397	Contracted Workers	-	-	1,500	1,500	-
5310-430600-510	Insurance	30,696	35,608	46,391	39,853	74,350
5310-430600-530	Rent / Lease	2,384	1,332	2,506	1,338	2,506
5310-430600-540	Special Assessments	410	315	875	411	500
5310-430600-541	State Assessments & Fees	4,800	-	7,000	-	7,000
5310-430600-545	Utility ROW Fee	184,934	199,498	208,109	208,679	214,768
5310-430600-730	Grants to other Institutions	6,666	-	6,667	6,667	6,666
5310-430600-800	Impact Fee Refund	-	-	-	-	125,000
5310-430600-880	Administrative Costs	28,098	33,906	37,330	33,264	44,478
		<b>\$ 875,063</b>	<b>\$ 860,904</b>	<b>\$ 1,357,532</b>	<b>\$ 888,109</b>	<b>\$ 1,172,388</b>
<b>Capital</b>						
5310-430600-930	Improvements Other than Buildings	8,588,274	11,525,230	2,809,000	1,511,292	2,419,000
5310-430600-940	Machinery & Equipment	484,001	95,378	201,400	198,000	209,230
		<b>\$ 9,072,275</b>	<b>\$ 11,620,609</b>	<b>\$ 3,010,400</b>	<b>\$ 1,709,292</b>	<b>\$ 2,628,230</b>
<b>Debt Service</b>						
5310-490500-610	Principal	447,000	1,028,000	1,053,000	1,151,000	1,057,000
5310-490500-620	Interest	82,339	319,035	527,587	483,670	506,004
		<b>\$ 529,339</b>	<b>\$ 1,347,035</b>	<b>\$ 1,580,587</b>	<b>\$ 1,634,670</b>	<b>\$ 1,563,004</b>
<b>Total Expenditures</b>		<b>\$ 11,582,027</b>	<b>\$ 14,963,466</b>	<b>\$ 7,193,523</b>	<b>\$ 5,431,713</b>	<b>\$ 6,724,328</b>
<b>Ending Total Wastewater Balance</b>				<b>\$ 4,568,225</b>	<b>\$ 6,069,397</b>	
Ending Water Impact Fee Balance				\$ 740,486	\$ 1,460,026	
Debt Service Reserves				\$ 1,195,531	\$ 890,995	
Unrestricted Working Capital				\$ 2,632,209	\$ 3,718,376	

### Purpose

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

### FY 2023 Objectives

The objective of the Solid Waste Fund for this budget year is to administer the City's solid waste collection 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.

Significant or changed appropriations during FY 2023 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Charges for services revenue is budgeted to increase due to the anticipated transition to bear-resistant containers, as well as a small rate increase to cover increasing costs from the contractor and costs associated with the City's administration. No rate increases were made in FY 2021 or FY 2022 even though fees charged to the City from Republic Services increased</li> </ul>	\$423,368
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increase in personnel services is due to the appropriate allocation of employee salaries based on the needs of the program, as well as increasing wages and benefit costs</li> </ul>	\$62,518
<ul style="list-style-type: none"> <li>Increase in communication and transportation to properly account for the cost of billing</li> </ul>	\$15,000
<ul style="list-style-type: none"> <li>Increase in other purchased services is based on the increasing contract amount to be paid to Republic Services for the bear-resistant containers, as well as a partial year rate increase at 3.25% per the contract</li> </ul>	\$320,403

# Solid Waste Fund - 5410

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Charges for Services</b>						
5410-343041	Garbage Collection Charges	-	-	1,067,884	1,212,852	1,496,252
5410-343043	Container Charge	-	-	5,000	-	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,072,884</b>	<b>\$ 1,212,852</b>	<b>\$ 1,496,252</b>
<b>Interest</b>						
5410-371010	Investment Earnings	1,334	203	450	349	350
		<b>\$ 1,334</b>	<b>\$ 203</b>	<b>\$ 450</b>	<b>\$ 349</b>	<b>\$ 350</b>
	<b>Total Revenues</b>	<b>\$ 1,334</b>	<b>\$ 203</b>	<b>\$ 1,073,334</b>	<b>\$ 1,213,201</b>	<b>\$ 1,496,602</b>
	<b>Beginning Budgetary Working Capital</b>			<b>\$ 46,439</b>		<b>\$ 115,652</b>
	<b>Total Resources</b>			<b>\$ 1,119,773</b>		<b>\$ 1,612,254</b>
<b>Expenses</b>						
<b>Personnel</b>						
5410-430800-110	Salaries and Wages	12,147	29,167	33,656	30,473	77,510
5410-430800-112	Permanent Part Time	-	1,185	-	-	-
5410-430800-120	Overtime	-	705	-	131	109
5410-430800-140	Employer Contributions	3,370	11,332	14,087	13,078	32,642
		<b>\$ 15,517</b>	<b>\$ 42,388</b>	<b>\$ 47,743</b>	<b>\$ 43,682</b>	<b>\$ 110,261</b>
<b>Materials and Services</b>						
5410-430800-210	Office Supplies & Materials	-	-	-	480	500
5410-430800-220	Operating Supplies	-	303	500	2,771	500
5410-430800-230	Repair & Maintenance Supplies	-	-	-	620	1,000
5410-430800-310	Communication & Transportation	-	2,805	-	13,259	15,000
5410-430800-330	Publicity, Subscriptions & Dues	-	292	-	861	2,100
5410-430800-360	Repair & Maintenance Services	-	-	2,500	1,843	2,500
5410-430800-370	Travel & Training	-	-	-	297	500
5410-430800-390	Other Purchased Services	-	249,764	1,039,200	1,116,839	1,359,603
5410-430800-510	Insurance	245	250	1,056	996	934
5410-430800-880	Administrative Costs	324	1,288	1,432	1,276	3,621
		<b>\$ 568</b>	<b>\$ 254,701</b>	<b>\$ 1,044,688</b>	<b>\$ 1,139,242</b>	<b>\$ 1,386,258</b>
	<b>Total Expenses</b>	<b>\$ 16,086</b>	<b>\$ 297,090</b>	<b>\$ 1,092,431</b>	<b>\$ 1,182,924</b>	<b>\$ 1,496,519</b>
	<b>Ending Working Capital</b>			<b>\$ 27,342</b>		<b>\$ 115,735</b>

### **Purpose**

The purpose of a Special Improvement District (SID) Fund is to provide budget authority to collect district assessments and to disburse principal and interest payments on behalf of district property owners and to repay the various City funds for the early retirement of externally held SID bonds. SIDs can be formed to address infrastructure needs (i.e. water, sewer, streets, sidewalks, etc.) in specific neighborhoods or areas of the City or on a City-wide basis.

### **FY 2023 Objectives**

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

# SID Revolving Fund - 3400

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
	<b>Interest</b>					
3400-371010	Investment Earnings	2,281	821	400	637	400
		\$ 2,281	\$ 821	\$ 400	\$ 637	\$ 400
	<b>Total Revenues</b>	\$ 2,281	\$ 821	\$ 400	\$ 637	\$ 400
	<b>Beginning Budgetary Fund Balance</b>			\$ 234,196		\$ 234,832
	<b>Total Resources</b>			\$ 234,596		\$ 235,232
<b>Expenditures</b>						
	<b>Other Financing Uses</b>					
3400-521002-820	Transfers to SID Funds	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Ending Budgetary Fund Balance</b>			\$ 234,596		\$ 235,232

# SID #166 (J.P. Road) Fund - 3545

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Miscellaneous Revenues</b>						
3545-363020	Bond Principal and Interest Assessments	110,882	106,374	105,348	105,840	105,284
3545-363040	Penalty & Interest Special Assessments	238	182	250	283	250
		<b>\$ 111,119</b>	<b>\$ 106,555</b>	<b>\$ 105,598</b>	<b>\$ 106,123</b>	<b>\$ 105,534</b>
<b>Interest</b>						
3545-371010	Investment Earnings	1,146	528	240	525	300
		<b>\$ 1,146</b>	<b>\$ 528</b>	<b>\$ 240</b>	<b>\$ 525</b>	<b>\$ 300</b>
	<b>Total Revenues</b>	<b>\$ 112,265</b>	<b>\$ 107,083</b>	<b>\$ 105,838</b>	<b>\$ 106,648</b>	<b>\$ 105,834</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 41,739</b>		<b>\$ 67,774</b>
	<b>Total Resources</b>			<b>\$ 147,577</b>		<b>\$ 173,608</b>
<b>Expenditures</b>						
<b>Debt Service</b>						
3545-490300-610	Principal	65,000	65,000	65,000	7,631	65,000
3545-490300-620	Interest	21,275	18,285	15,263	72,631	12,208
3545-490300-630	Paying Agent Fees	350	350	350	350	400
		<b>\$ 86,625</b>	<b>\$ 83,635</b>	<b>\$ 80,613</b>	<b>\$ 80,612</b>	<b>\$ 77,608</b>
	<b>Total Expenditures</b>	<b>\$ 86,625</b>	<b>\$ 83,635</b>	<b>\$ 80,613</b>	<b>\$ 80,612</b>	<b>\$ 77,608</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 66,964</b>		<b>\$ 96,000</b>

# SID #167 (Downtown Parking Facility) Fund - 3550

Account ID	Description	Actual FY 2020	Actual FY 2021	Budget FY 2022	Actual FY 2022	Budget FY 2023
<b>Revenues</b>						
<b>Miscellaneous Revenues</b>						
3550-363020	Bond Principal and Interest Assessments	77,982	68,083	63,424	64,414	63,272
3550-363040	Penalty & Interest Special Assessments	279	209	200	243	200
		<b>\$ 78,261</b>	<b>\$ 68,292</b>	<b>\$ 63,624</b>	<b>\$ 64,657</b>	<b>\$ 63,472</b>
<b>Interest</b>						
3550-371010	Investment Earnings	536	220	75	195	100
		<b>\$ 536</b>	<b>\$ 220</b>	<b>\$ 75</b>	<b>\$ 195</b>	<b>\$ 100</b>
	<b>Total Revenues</b>	<b>\$ 78,797</b>	<b>\$ 68,512</b>	<b>\$ 63,699</b>	<b>\$ 64,852</b>	<b>\$ 63,572</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 42,405</b>		<b>\$ 47,262</b>
	<b>Total Resources</b>			<b>\$ 106,104</b>		<b>\$ 110,834</b>
<b>Expenditures</b>						
<b>Debt Service</b>						
3550-490300-610-0	Principal	27,903	29,132	30,417	29,767	31,757
3550-490300-620-0	Interest	32,092	30,859	29,578	30,227	28,238
		<b>\$ 59,994</b>	<b>\$ 59,991</b>	<b>\$ 59,995</b>	<b>\$ 59,994</b>	<b>\$ 59,995</b>
	<b>Total Expenditures</b>	<b>\$ 59,994</b>	<b>\$ 59,991</b>	<b>\$ 59,995</b>	<b>\$ 59,994</b>	<b>\$ 59,995</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 46,109</b>		<b>\$ 50,839</b>