

# CITY OF WHITEFISH FLATHEAD COUNTY, MONTANA



## FISCAL YEAR 2025 ADOPTED 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**

Lanie Gospodarek

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

Michelle Howke

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## BUDGET CERTIFICATION

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal 2025, was prepared according to law and adopted by the City Council on August 19, 2024; 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 \_\_\_\_\_

Dana Smith, City Manager

# **Whitefish City Council**

## **FY 2025 Goals**

**RESOLUTION NO. 24-23**

**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 May 20, 2024, and June 3, 2024, to establish City Council goals; and

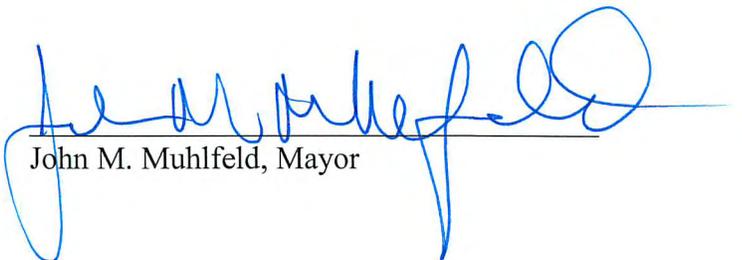
WHEREAS, Exhibit A, attached hereto, is a list of the above referenced goals which the Mayor, City Council, and City Manager established.

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 17TH DAY OF JUNE 2024.

  
John M. Muhlfeld, Mayor

ATTEST:

  
Michelle Howke, City Clerk

# FISCAL YEAR 2025 MAYOR & CITY COUNCIL GOALS



## Administration

## Est. Completion

- |   |                  |             |
|---|------------------|-------------|
| 1. Short-term Rental Program Enhancements                               | <b>June</b>      | <b>2025</b> |
| 2. Big Mountain Annexation Analysis                                     | <b>June</b>      | <b>2025</b> |
| 3. City Ethics and Social Media Policy Updates                          | <b>June</b>      | <b>2025</b> |
| 4. Resort Tax: Property Tax Relief for Residents vs. Property Taxpayers | <b>November</b>  | <b>2025</b> |
| 5. Additional Cemetery Location and Plan                                | <b>Long-term</b> |             |

## Fire Department

- |   |                 |             |
|---|-----------------|-------------|
| 1. Update the 2009 Whitefish Area Community Wildfire Protection Plan      | <b>June</b>     | <b>2025</b> |
| 2. Analyze and Prepare for Possible Voted Levy in 2025 for Fire Apparatus | <b>November</b> | <b>2025</b> |
| 3. Implementation of the Whitefish Fire Department Strategic Plan         | <b>Ongoing</b>  |             |

## Parks and Recreation

- |   |                |             |
|---|----------------|-------------|
| 1. River Trail Improvement Project                        | <b>October</b> | <b>2024</b> |
| 2. Armory Park Redevelopment Project - Phase IV           | <b>June</b>    | <b>2025</b> |
| 3. Park Sign Plan Implementation                          | <b>June</b>    | <b>2025</b> |
| 4. City Beach Boat Ramp Extension                         | <b>June</b>    | <b>2025</b> |
| 5. Ice Den Roof Replacement Plan                          | <b>June</b>    | <b>2025</b> |
| 6. Bike/Ped Trails Maintenance Plan                       | <b>June</b>    | <b>2025</b> |
| 7. Highway 93 Landscape Maintenance Evaluation and Review | <b>June</b>    | <b>2025</b> |

## Planning Department

- |  |                  |             |
|--|------------------|-------------|
| 1. Create a Best Practice Guide for Whitefish Lake               | <b>January</b>   | <b>2025</b> |
| 2. Update City's Growth Policy                                   | <b>October</b>   | <b>2025</b> |
| 3. Downtown Master Plan Implementation – Update Zoning Ordinance | <b>December</b>  | <b>2025</b> |
| 4. Implement Highway 93 S. Corridor Plan                         | <b>Ongoing</b>   |             |
| 5. Community Housing Roadmap Implementation                      | <b>Ongoing</b>   |             |
| 6. Implement and Update Parking Plan for Downtown                | <b>Ongoing</b>   |             |
| 7. Develop a Historic Preservation Plan                          | <b>Long-term</b> |             |

## Police Department

- |   |                |             |
|---|----------------|-------------|
| 1. Explore Creation of a Deer Management Plan               | <b>June</b>    | <b>2025</b> |
| 2. Plan for Proactive Policing and Adequate Staffing Levels | <b>Ongoing</b> |             |

**Public Works**

1. Birch Point Quiet Zone Project	<b>November</b>	<b>2024</b>
2. Karrow Avenue Road Reconstruction Project	<b>November</b>	<b>2024</b>
3. Viaduct Improvement Project	<b>November</b>	<b>2024</b>
4. Create Master Plan for City Owned Property on W. 18 <sup>th</sup> Street (40 Acres)	<b>June</b>	<b>2025</b>
5. Reduce City's Greenhouse Gas Emissions 26% by 2025	<b>December</b>	<b>2025</b>
6. Determine and Construct Next Priority Resort Tax Street Projects (E. 6 <sup>th</sup> /Armory)	<b>November</b>	<b>2027</b>
7. Increase Water Capacity through Production and Conservation Projects	<b>Ongoing</b>	
8. Improve Recycling Efforts and Opportunities	<b>Ongoing</b>	
9. Implement Strategies of the 2022 Whitefish Transportation Plan	<b>Ongoing</b>	

\*Goals are not listed by priority.

# BUDGET TRANSMITTAL LETTER

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August 13, 2024

Mayor Muhlfeld and City Council,

The Fiscal Year 2025 (FY 2025) budget was developed with the goals and priorities of the City Council taken into consideration, as well as 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, 2024, to June 30, 2025.

The City’s budget contains a total of 34 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). New funds this year are related to changes at the State level requiring a separate fund for each impact fee. Impact fees collected prior to January 1, 2024, remain in the comprehensive Impact Fee Fund that tracks revenues and expenditures by account. 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 two-year cycle and is responsible for determining the taxable value of each local taxing jurisdiction. FY 2025 is a non-reappraisal year, so the City’s taxable value is only adjusted to account for newly taxable property as of December 31, 2023. The increase in taxable value from newly taxable property for FY 2025 is 2.47%, which was similar to the estimate of 2.5% based on recent building permit activity and changes from newly taxable property over the past few years. With the actual 2.47% increase in taxable value, one mill increases from \$79,090.582 in FY 2024 to \$81,046.924 in FY 2025.

With the exception of one year, the City has provided relief to property taxpayers in the form of reduced levies and assessments over the past five years. For the year that did result in an increase in property taxes, the increase was small and was decreased even further than the increase the following year. The ability to provide such significant reductions in property taxes and assessments over the past five years was due to the considerable increases in additional property tax relief from resort tax collections, the sunset of the City’s Tax Increment Financing District in FY 2021, growth in investment earnings, and an increase in the City’s taxable value due to newly developed property.

The FY 2025 budget presented some challenges as the City works to address lagging wages compared to the market and a decrease in additional property tax relief from resort tax. As a result, an 8.75 mill property tax increase is budgeted. An additional 8.75 mills result in an 21.31% increase in property tax revenue for the City. Of the 8.75 mills, 2.52 mills are due to the decrease in property tax relief from resort tax, which is a function of the economy and spending in Whitefish. The additional 6.23 mills provide necessary funding to keep the City’s wages competitive with other governmental agencies and cover increasing operating costs (5.96 mills), as well as provide funding for the 10-year local government review approved by voters (0.27 mills). With the continued success in the City’s investment strategy and working with our local banking partners, we have secured a significant amount of additional revenues through projected investment earnings. However, just as interest rates increased rapidly over the past few years, future years may not see such a windfall and any significant decrease in the rate of return will require property tax increases in future years.

Below depicts the impact of the 8.75 mill property tax increase for residential properties at varying market values assuming no new improvements or changes to the taxable value during Calendar Year 2023:

Market Value	\$100,000	\$300,000	\$600,000	\$800,000
Taxable Value (1.35% Tax Rate)	\$1,350	\$4,050	\$8,100	\$10,800
Taxable Value Per Mill	\$1.35	\$4.05	\$8.10	\$10.80
Total Mills for FY 2025	56.380	56.380	56.380	56.380
Total Mills Levied for FY 2024	47.626	47.626	47.626	47.626
FY 2025 Taxes	\$76.11	\$228.34	\$456.68	\$608.90
FY 2024 Taxes	\$64.28	\$192.86	\$385.75	\$514.34
Annual Increase in Property Taxes	\$11.83	\$35.45	\$70.91	\$94.54
Monthly Increase in Property Taxes	\$0.99	\$2.95	\$5.91	\$7.88

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, which is 3.6% for FY 2025. However, careful consideration was taken into account when determining changes to maintenance assessments based on the financial position of each fund and the substantial property tax increase. The FY 2025 budget maintains the Residential Lighting Maintenance District, Commercial Lighting Maintenance District, Stormwater Maintenance District, Street Maintenance District, and Parks and Greenway Maintenance District assessments at the same rates as FY 2024. Any recognized increase in revenue is due only to newly assessed properties. Therefore, the increases to residential properties described above details the full impact to existing taxable properties.

Resort Tax

Resort tax collections for FY 2024 were \$44,682 less than expected, however, the shortfall was offset by higher-than-expected investment earnings of \$61,870. With property tax relief for FY

2025 based on FY 2024 collections, it is expected the City will see a decrease of \$144,643, equal to -5.97%, in property tax relief for FY 2025. The total property tax relief of \$2,279,836 equals a reduction in mills levied of 28.13 mills compared to the 30.654 mills in FY 2024, which is due to a lower amount of excess rebate for property taxpayers and an increase in taxable value. It is apparent that the significant inflationary impacts to resort tax appear to be subsiding as growth in collections has slowed in FY 2024 and is far different from the 32% increase in resort tax collections in FY 2022.

#### Fund Balance and Working Capital Reserves

During an economic downturn or recession 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.

The budgetary fund balance for property tax supported funds at the end of FY 2025 totals \$6,518,805 and represents 40.14% of total budgeted expenditures. The \$2,828,371 spend-down of cash reserves for large capital equipment purchases and the City's remaining \$1.38 million contribution to the Whitefish Housing Authority's Depot Park Townhomes project in FY 2025 not only eliminates an increased burden on taxpayers, but also reduces financing costs for the City. The budget does not spend-down cash reserves for wage increases but, in the future, may be utilized to cover operating costs to minimize tax increases should investment earnings slow. Overall, the fund balances of property tax supported funds remain strong even with the spend-down from 45.60% in FY 2024 to 40.41% in FY 2025.

#### Capital Improvements

A Capital Improvement Program (CIP) is a vital planning tool to communicate with the community about the City's intent to preserve, improve and expand public infrastructure, facilities and equipment. The City's five-year CIP details capital improvement projects within each fund and possible funding sources.

Amounts spent on capital projects fluctuates annually as projects change and needs are adjusted to meet demand. Overall capital spending in FY 2025 is projected to increase \$3,163,155 compared to the prior year. The increase in capital spending is mostly due to project costs for the South Water Storage & Production project ramping up, resort tax funded street projects. In property tax supported funds, capital spending is set to decrease by \$73,787 from the prior year due to equipment purchases in the Law Enforcement Fund. Spending for park improvement projects and related equipment remains steady, as well as capital projects in the General Fund which includes the purchase of a Storage Area Network (SAN) device to increase data storage capabilities and the continued replacement of the City's camera system.

## City Personnel

With a Consumer Price Index (CPI) increase of 3.6% and a taxable value increase of 2.47%, 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 results of the City of Whitefish Wage Market Rate Study by Communication and Management Services (CMS), and the need to retain employees to ensure we continue to deliver exceptional service to our community, a pay increase of 8.5% for most employees is budgeted for FY 2025. The FY 2025 wage adjustment of 8.5% is comprised of a market rate adjustment of 5%, a cost-of-living adjustment (COLA) of 1.5%, and a 2% Step (longevity) on the pay matrix.

Additional funds have been budgeted to accommodate classifications up to a minimum of 90% of the market for non-union positions. Firefighters are assigned to a Range 15 and through the collective bargaining agreement with the International Association of Fire Fighters (IAFF), these positions will receive an additional 5% market rate adjustment in FY 2025 placing them at roughly 90% of the market too.

While a ceiling of 3.5% exists for the American Federation of State, County and Municipal Employees Union (Public Works) for FY 2025, the budget recognizes the need to adjust the wages of these positions by 8.5% describe above to more closely reflect the market. A memorandum of understanding has been executed with the American Federation of State, County and Municipal Employees Union to exceed the cap of 3.5% in FY 2025.

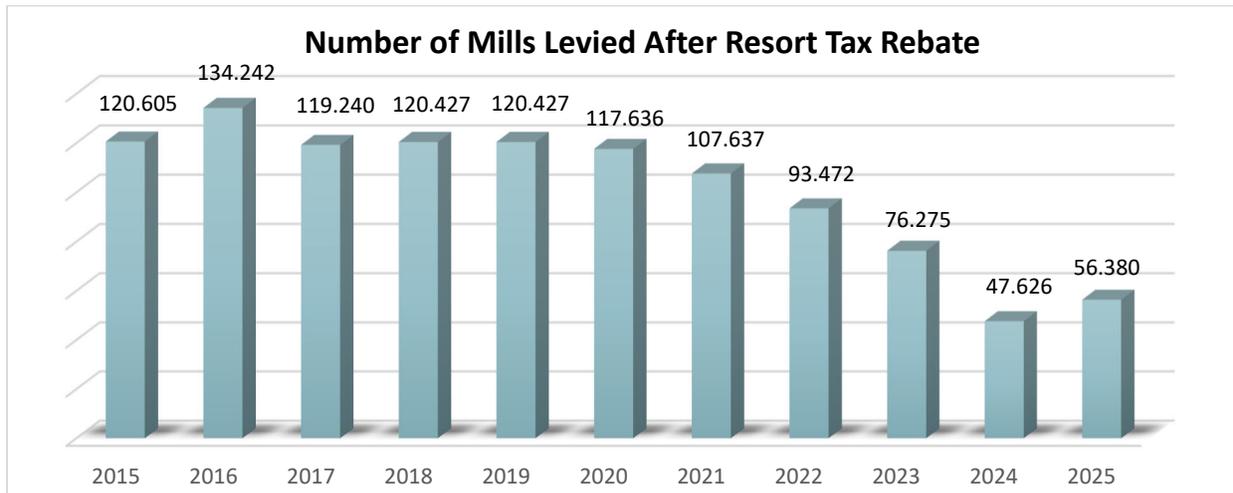
Health insurance premiums costs, including medical, dental, and vision, are increasing by approximately 11.2% in FY 2025 with the City paying roughly 7.4% of the increase based on the City's established formula and a CPI rate of 3.6%. Employees will cover the additional 3.8% increase in total costs. For the employee only plan this is an additional \$61.05 per month for the City and \$34.40 per month for the employee.

Before proposing new full-time or part-time positions, factors are taken into consideration such as cost, value, productivity, and possible outsourcing options. As the City works to address wages of current positions, the FY 2025 budget does not add any new positions. A request was made to add an additional mechanic to help maintain the City's fleet across all departments, as well as an additional IT position to help support the City's growing needs. However, adding these positions would come at an additional cost to taxpayers. The intent is to monitor the costs of using local mechanic shops and contracting for services from an IT consulting firm during FY 2025 to see if there is a benefit to adding these requested positions.

## **FY 2025 BUDGET GENERAL OVERVIEW**

As previously described, the number of property tax mills levied is set to increase by 8.75 mills as a result of the reduction in property tax relief from resort tax and required funding to address employee wages, increasing operating costs, and the local government review. The following chart 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 all years, except for FY 2016 when the State changed the method of determining taxable value and moved reappraisals to a two-year cycle.



Historically, Whitefish has levied a low number of mills. The lower mill rates are due to the reduction of property taxes from resort tax, high property values, and the utilization of maintenance assessments. While levy comparisons are of interest, caution should be exercised in drawing hard conclusions based on such information. Cities use property taxes to support similar, but not always the same mix of public services.

Budgeted revenues and other financing sources for all funds total \$35,316,107 which is \$1,094,585, or 3.0%, less than the FY 2024 budget of \$36,410,692. The decrease in FY 2025 is mostly attributed to the removal of the CDBG Grant Fund that has historically been included should the Whitefish Housing Authority apply for and receive the grant. However, the grant has not been secured, nor is it an application planned for FY 2025. Removing this Fund not only reduced revenue, but also expenditures at the same rate of \$400,000. Additionally, the Street Fund revenue is expected to decrease due to the receipt of a one-time State distribution of funds for road maintenance (Senate Bill 536) in FY 2024. Furthermore, the Wastewater Fund budget reduces loan proceeds for the Wastewater Treatment Plant Upgrade Project as it is complete. Offsets to these reductions include an increase in property tax revenue.

The FY 2025 budget totals \$45,158,261 in expenditures and \$8,384,570 in interfund transfers for a total appropriated budget of \$53,542,830. Compared to the prior fiscal year, FY 2025 expenditures are set to increase \$3,152,669, or about 7.5%, while interfund transfers are decreasing \$751,420, or about 8.2%. The increase in expenditures is mostly due to an increase in personnel costs and a significant increase in capital expenditures, which are offset by a reduction in operating materials and services and debt service costs. The decrease in transfers is mostly due to the reduced transfer to the Fire and Ambulance Fund and the final transfers from the Resort Tax Fund to the Water Fund for the Haskill Basin Conservation Easement Bond. These

decreases are offset by increases in the transfer to the Parks & Recreation Fund and Law Enforcement Fund to support ongoing operations.

Total appropriations for property tax supported funds have increased \$2,330,534 in FY 2025 due to the remaining amount of the one-time \$2 million contribution to the Whitefish Housing Authority for the Depot Park Townhome Project, which is now budgeted out of the General Fund, as well as increased personnel costs described above.

The FY 2025 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 budget as follows:

1. Fund balance for property tax supported funds as a percentage of budget remains above the 20%-25% recommended level. Fund balance is projected to be 40.14% at the end of FY 2025. This is largely due to the CARES Act reimbursements for police and firefighter wages collected in FY 2022 and continued prudent spending by departments.
2. In FY 2025 most capital projects continue to be funded with cash or grants instead of incurring financing costs. The City has also been able to plan and effectively fund most projects in the annual CIP, minimizing deferrals to future years.
3. When necessary, personnel services are increased to pay the final accrued leave payouts for known retirements. Additionally, the budget includes continued authority to pay for the annual holiday accruals in excess of the instituted caps for those positions covered by the police and fire unions.

### **FY 2025 BUDGET CONCLUSION**

The FY 2025 budget, as presented, will continue to support the City's endeavor to provide exceptional services to our community, retain our excellent staff, adjust to growth and demand, and improve our facilities all while considering the impacts to the City's property taxpayers.

I would like to express my sincere gratitude to Department Directors, staff, and especially Finance Director, Lanie Gospodarek, for their assistance in the preparation of this year's budget. Finally, thank you to the Mayor and the City Council for your review, thoughtful input during our budget work sessions, and consideration of the FY 2025 budget.

Respectfully,



Dana Smith, City Manager

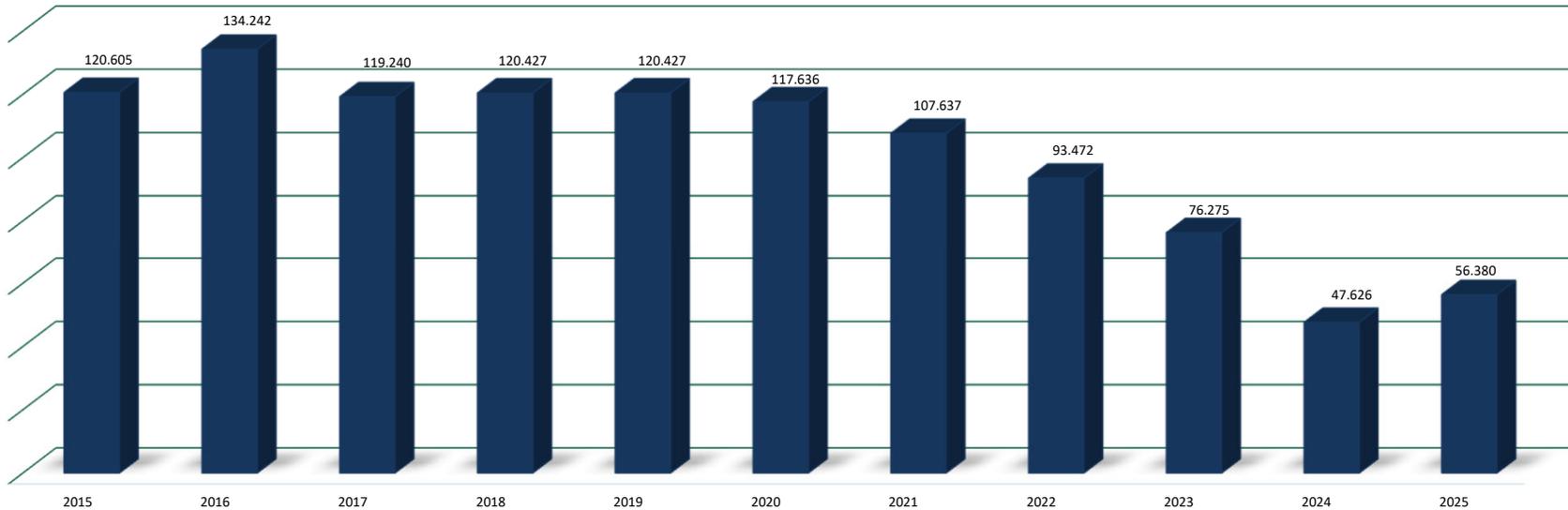
**City of Whitefish  
FY 2025 Budget Summary**

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	\$ 4,698,596	\$ 4,806,942	\$ 2,279,836	\$ 11,785,374	\$ 1,635,330	\$ 1,979,007	\$ 143,400	\$ 38,563	\$ -	\$ 3,796,300	\$ 5,078,037	\$ 8,874,337	\$ 2,911,036	\$ 11,785,374	\$ (1,787,559)
Library	266,205	382,179	34,371	682,755	343,559	116,917	-	-	-	460,476	-	460,476	222,278	682,755	(43,926)
Law Enforcement	1,092,485	340,123	3,174,900	4,607,508	2,926,989	582,079	86,000	-	-	3,595,068	-	3,595,068	1,012,441	4,607,508	(80,045)
Fire & Ambulance	2,311,984	4,393,846	288,500	6,994,330	3,176,269	1,497,970	722,500	26,458	-	5,423,197	-	5,423,197	1,571,133	6,994,330	(740,851)
Parks/Rec	977,907	1,157,456	1,633,103	3,768,465	1,658,375	878,173	430,000	-	-	2,966,548	-	2,966,548	801,917	3,768,465	(175,990)
<b>Total</b>	<b>\$ 9,347,177</b>	<b>\$ 11,080,545</b>	<b>\$ 7,410,710</b>	<b>\$ 27,838,432</b>	<b>\$ 9,740,522</b>	<b>\$ 5,054,147</b>	<b>\$ 1,381,900</b>	<b>\$ 65,021</b>	<b>\$ -</b>	<b>\$ 16,241,589</b>	<b>\$ 5,078,037</b>	<b>\$ 21,319,626</b>	<b>\$ 6,518,805</b>	<b>\$ 27,838,432</b>	<b>\$ (2,828,371)</b>
												Change in Fund Balance		\$ (2,828,371)	
												Fund Balance as a % of Budgeted Expenditures		40.14%	
<b>Other Tax, Fee &amp; Assessment Supported Funds:</b>															
Resort Tax	\$ 4,520,450	\$ 6,797,536	\$ -	\$ 11,317,986	\$ -	\$ 407,721	\$ 3,488,615	\$ -	\$ -	\$ 3,896,336	\$ 2,860,152	\$ 6,756,488	\$ 4,561,498	\$ 11,317,986	\$ 41,048
Bldg Codes	1,109,944	695,500	-	1,805,444	859,840	210,100	-	-	-	1,069,940	-	1,069,940	735,504	1,805,444	(374,440)
Street Fund	4,797,686	2,678,753	-	7,476,438	750,473	2,458,023	1,338,000	-	-	4,546,496	-	4,546,496	2,929,943	7,476,438	(1,867,743)
Gas Tax - BaRSAA	838,723	-	-	838,723	-	-	838,723	-	-	-	-	-	-	838,723	(838,723)
Street Lighting #1	179,805	107,555	-	287,361	34,443	99,055	-	-	-	133,498	-	133,498	153,862	287,361	(25,943)
Street Lighting #4	349,416	91,437	-	440,852	34,443	69,505	-	-	-	103,948	-	103,948	336,904	440,852	(12,512)
Impact Fees (Old)	1,050,667	31,300	-	1,081,967	-	-	195,265	-	-	195,265	-	195,265	886,702	1,081,967	(163,965)
City Hall Impact Fee	12,803	51,500	-	64,303	-	-	-	-	-	-	-	-	64,303	64,303	51,500
Paved Trail Impact Fee	10,258	41,000	-	51,258	-	-	-	-	-	-	-	-	51,258	51,258	41,000
Parks Impact Fee	4,721	15,500	-	20,221	-	-	-	-	-	-	-	-	20,221	20,221	15,500
Fire Impact Fee	8,246	41,000	-	49,246	-	-	-	-	-	-	-	-	49,246	49,246	41,000
Police Impact Fee	6,194	25,800	-	31,994	-	-	-	-	-	-	-	-	31,994	31,994	25,800
Subdivision Street Trees	25,084	500	-	25,584	-	25,584	-	-	-	25,584	-	25,584	-	25,584	(25,084)
Sidewalk	341,742	11,000	-	352,742	-	-	352,742	-	-	352,742	-	352,742	-	352,742	(341,742)
Stormwater	1,901,222	481,597	-	2,382,818	186,901	46,503	1,175,265	-	-	1,408,669	-	1,408,669	974,150	2,382,818	(927,072)
<b>Total</b>	<b>\$ 15,156,961</b>	<b>\$ 11,069,978</b>	<b>\$ -</b>	<b>\$ 26,226,938</b>	<b>\$ 1,866,100</b>	<b>\$ 3,316,491</b>	<b>\$ 7,388,610</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,571,201</b>	<b>\$ 2,860,152</b>	<b>\$ 15,431,353</b>	<b>\$ 10,795,586</b>	<b>\$ 26,226,938</b>	<b>\$ (4,361,375)</b>
												Change in Fund Balance		\$ (4,361,375)	
												Fund Balance as a % of Budgeted Expenditures		40.14%	
<b>Enterprise Funds:</b>															
Water	\$ 9,579,860	\$ 5,168,017	\$ 973,860	\$ 15,721,737	\$ 1,413,630	\$ 1,235,444	\$ 2,827,000	\$ 1,363,625	\$ -	\$ 6,839,699	\$ 446,381	\$ 7,286,080	\$ 8,435,657	\$ 15,721,737	\$ (1,144,203)
Water Impact Fee	2,383,673	305,000	-	2,688,673	-	200,000	858,000	-	-	1,058,000	-	1,058,000	1,630,673	2,688,673	(753,000)
Wastewater	5,924,271	4,852,500	-	10,776,771	1,419,566	1,312,589	1,071,000	1,563,898	-	5,367,053	-	5,367,053	5,409,718	10,776,771	(514,553)
Wastewater Impact Fee	2,042,183	345,000	-	2,387,183	-	200,000	44,000	-	-	244,000	-	244,000	2,143,183	2,387,183	101,000
Solid Waste	21,799	1,726,940	-	1,748,739	156,359	1,569,555	-	-	-	1,725,914	-	1,725,914	22,825	1,748,739	1,026
<b>Total</b>	<b>\$ 19,951,785</b>	<b>\$ 12,397,457</b>	<b>\$ 973,860</b>	<b>\$ 33,323,102</b>	<b>\$ 2,989,555</b>	<b>\$ 4,517,588</b>	<b>\$ 4,800,000</b>	<b>\$ 2,927,523</b>	<b>\$ -</b>	<b>\$ 15,234,666</b>	<b>\$ 446,381</b>	<b>\$ 15,681,047</b>	<b>\$ 17,642,055</b>	<b>\$ 33,323,102</b>	<b>\$ (2,309,730)</b>
												Change in Fund Balance		\$ (2,309,730)	
												Fund Balance as a % of Budgeted Expenditures		40.14%	
<b>Other Special Revenue, Capital, and Debt Funds:</b>															
Housing Rehabilitation	\$ 7,485	\$ 7,500	\$ -	\$ 14,985	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ 7,500	\$ 7,485	\$ 14,985	\$ -
Affordable Housing	217,523	324,688	-	542,210	-	542,210	-	-	-	542,210	-	542,210	-	542,210	(217,523)
Library Depreciation Reserve	362,362	2,000	-	364,362	-	-	116,500	-	-	116,500	-	116,500	247,862	364,362	(114,500)
WF Trail Construct	-	235,200	-	235,200	-	-	235,200	-	-	235,200	-	235,200	-	235,200	-
Park Acq & Dev	95,080	5,640	-	100,720	-	-	68,000	-	-	68,000	-	68,000	32,720	100,720	(62,360)
Victim/Wit	1,473	10,000	-	11,473	-	10,000	-	-	-	10,000	-	10,000	1,473	11,473	-
Misc. S.I.D.	438,256	183,099	-	621,355	-	-	-	131,394	-	131,394	-	131,394	489,960	621,355	51,705
<b>Total</b>	<b>1,122,178</b>	<b>768,126</b>	<b>-</b>	<b>1,890,305</b>	<b>-</b>	<b>559,710</b>	<b>419,700</b>	<b>131,394</b>	<b>-</b>	<b>1,110,804</b>	<b>-</b>	<b>1,110,804</b>	<b>779,500</b>	<b>1,890,305</b>	<b>(342,678)</b>
<b>All Funds Total</b>															
<b>Total</b>	<b>\$ 45,578,101</b>	<b>\$ 35,316,107</b>	<b>\$ 8,384,570</b>	<b>\$ 89,278,777</b>	<b>\$ 14,596,177</b>	<b>\$ 13,447,936</b>	<b>\$ 13,990,210</b>	<b>\$ 3,123,938</b>	<b>\$ -</b>	<b>\$ 45,158,261</b>	<b>\$ 8,384,570</b>	<b>\$ 53,542,830</b>	<b>\$ 35,735,947</b>	<b>\$ 89,278,777</b>	<b>\$ (9,842,154)</b>

### Mill Value and Tax Levy History

Fiscal Year	a	b	c	d	e	f	g	h (f+g)	i	j (h+i)	k	l (j+k)	m	n o p Distribution of Property Tax Levy					q (dxl)
	Total Market Value	Total Taxable Value	Newly Taxable Value	Mill Value Less TIF	% Change	General Mills Levied	Health Insur Mills	Gross Mills Levied	Resort Tax Relief	Net Mills Levied	Voted Fire/Amb Mills	Total Mills Levied	General	Library	Fire Pension	Fire/Amb	Affordable Housing	Total Property Tax Revenue	
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	24.00	112.216	\$ 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	12.36	100.280	\$ 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	19.68	115.001	\$ 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	24.00	120.401	\$ 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	24.00	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	24.00	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	24.00	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	24.00	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	24.00	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	24.00	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	24.00	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	24.00	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	24.00	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	24.00	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	24.00	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	24.00	76.275	\$ 2,047,214	\$ 336,799	\$ -	\$ 1,185,216	\$ 197,536	\$ 3,766,765	
2024	\$ 5,345,697,467	\$ 79,090,582	\$ 2,552,047	\$ 79,090.582	60.15%	41.280	13.00	54.280	-30.654	23.626	24.00	47.626	\$ 1,215,385	\$ 336,847	\$ -	\$ 1,898,174	\$ 316,362	\$ 3,766,765	
2025	\$ 5,494,141,064	\$ 81,046,924	\$ 2,624,481	\$ 81,046.924	2.47%	47.510	13.00	60.510	-28.130	32.380	24.00	56.380	\$ 1,954,933	\$ 345,179	\$ -	\$ 1,945,126	\$ 324,188	\$ 4,569,423	
				change from last year		6.23	0.00	6.23	2.52	8.75	0.00	8.75	\$ 739,548	\$ 8,332	\$ -	\$ 46,952	\$ 7,825	\$ 802,658	
													60.85%	2.47%	0.00%	2.47%	2.47%	21.31%	

### Number of Mills Levied After Resort Tax Rebate





**2024 Certified Taxable Valuation Information**  
(15-10-202, MCA)  
**Flathead County**  
CITY OF WHITEFISH

Certified values are now available online at [property.mt.gov/cov](http://property.mt.gov/cov)

1. 2024 Total Market Value <sup>1</sup> .....	\$	5,494,141,064
2. 2024 Total Taxable Value <sup>2</sup> .....	\$	81,046,924
3. 2024 Taxable Value of Newly Taxable Property.....	\$	2,624,481
4. 2024 Taxable Value less Incremental Taxable Value <sup>3</sup> .....	\$	81,046,924
5. 2024 Taxable Value of Net and Gross Proceeds <sup>4</sup> (Class 1 and Class 2).....	\$	-
6. 2024 Tax Loss from HB212.....	\$	(1,019)
7. TIF Districts		

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

Preparer Holly Dale Date 8/5/2024

<sup>1</sup>Market value does not include class 1 and class 2 value  
<sup>2</sup>Taxable value is calculated after abatements have been applied  
<sup>3</sup>This value is the taxable value less total incremental value of all tax increment financing districts  
<sup>4</sup>The taxable value of class 1 and class 2 is included in the taxable value totals

**For Information Purposes Only**

2024 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

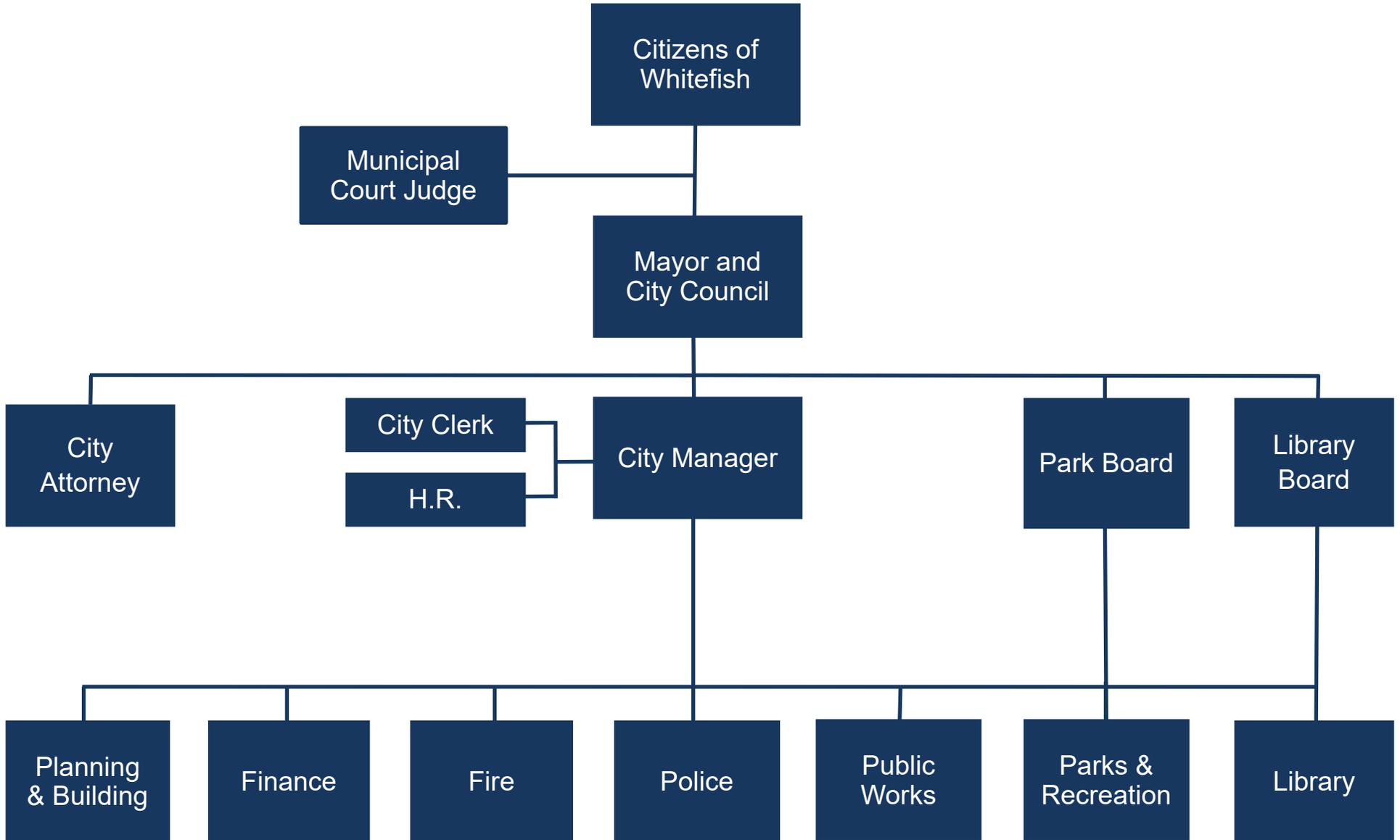
I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

**Note**

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/05/2024, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/9/2024, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

# Organizational Chart



The FY 2025 budget funds 120.7 full time equivalent employees (FTEs); not including seasonal hires during the winter and summer months for Parks and Recreation or the summer internship for Public Works. The total budgeted payroll costs (personnel services), including all wages and employer contributions for FY 2025, are proposed to increase \$896,988, or 6.5%, from FY 2024 for a total cost of \$14.6 million in FY 2025. Significant changes in personnel services include the following:

- Wages increased 8.5% wage for most employees for FY 2025. With the competitive job market and rising cost of living, the City contracted with Communication and Management Services (CMS) to prepare the City of Whitefish Wage Market Rate Study. The results of the study show that wages are significantly lower than comparable communities. The FY 2025 wage adjustment of 8.5% is comprised of a market rate adjustment of 5%, a cost-of-living adjustment (COLA) of 1.5%, and a 2% step (longevity) on the pay matrix.
- Additional funds have been budgeted to accommodate classifications up to a minimum of 90% of the market for all non-union positions. Through recent collective bargaining efforts both police officers and firefighters will also be at least 90% of the market too.
- Health insurance premium costs, including medical, dental, and vision, are increasing by approximately 11.2% in FY 2025 with the City paying roughly 7.4% of the increase based on the City's established formula and a CPI rate of 3.6%. Employees will cover the additional 3.8% increase in total costs. For the employee only plan this is an additional \$61.05 per month for the City and \$34.40 per month for the employee.

While the changes above would normally increase personnel costs higher than 6.5%, the City is recognizing savings from retirements of long-term employees, which has resulted in lower wages paid for those positions (less longevity pay). Additionally, several new employees are on the employee only health plans compared to the family health insurance plan. Finally, the City changed its workers' compensation insurance carrier, which has resulted in about \$120,000 in annual savings.

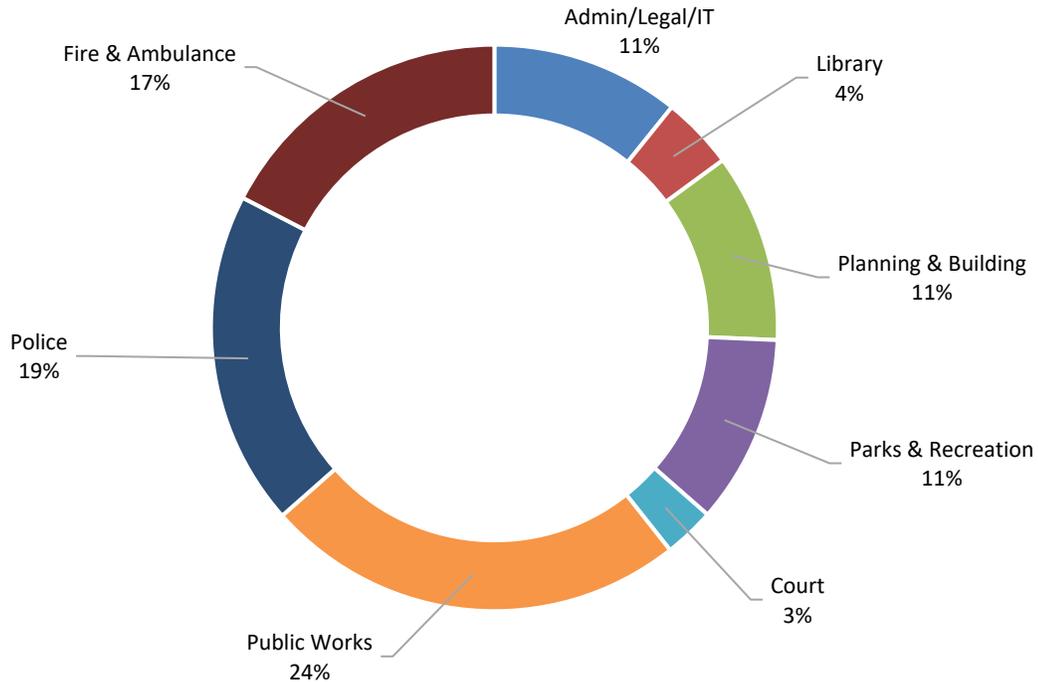
No new positions are added in FY 2025 as the City works to address the lagging wages of current positions.

# Budget Overview: Staffing

FY 2025

Following is a graph of total FTEs for FY 2025 by Department (excluding seasonal positions):

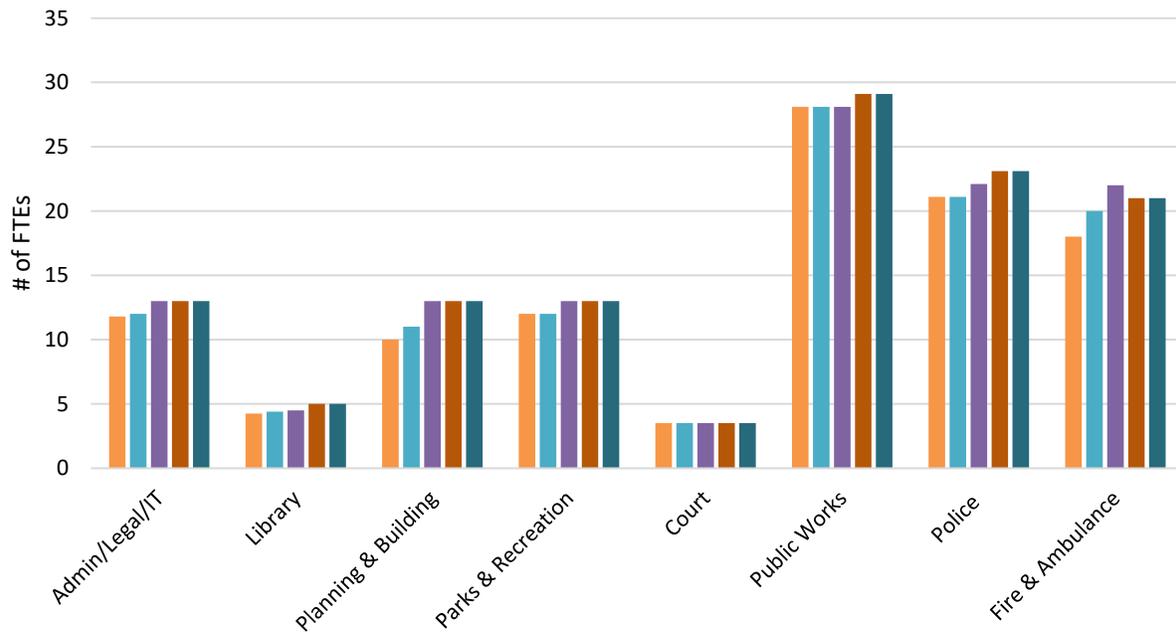
**FY 2025 BUDGETED FULL-TIME EQUIVALENT POSITIONS**



The following is a summary of the FTE analysis including budgeted full time and part-time employees for FY 2021 - FY 2025:

City of Whitefish FTE Staffing History															
Department	FY2021			FY2022			FY2023			FY2024			FY2025		
	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	11	0.8	11.8	12	0	12	13	0	13	13	0	13	13	0	13
Library	1	3.25	4.25	1	3.4	4.4	1	3.5	4.5	1	4	5	1	4	5
Planning & Building	10	0	10	11	0	11	13	0	13	13	0	13	13	0	13
Parks & Recreation	12	0	12	12	0	12	13	0	13	13	0	13	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	1.1	28.1	27	1.1	28.1	27	1.1	28.1	28	1.1	29.1	28	1.1	29.1
Police	20	1.1	21.1	20	1.1	21.1	21	1.1	22.1	22	1.1	23.1	22	1.1	23.1
Fire & Ambulance	18	0	18	20	0	20	22	0	22	21	0	21	21	0	21
<b>Total</b>	<b>102</b>	<b>6.75</b>	<b>108.8</b>	<b>106</b>	<b>6.1</b>	<b>112.1</b>	<b>113</b>	<b>6.2</b>	<b>119.2</b>	<b>114</b>	<b>6.7</b>	<b>120.7</b>	<b>114</b>	<b>6.7</b>	<b>120.7</b>

**BUDGETED FTE POSITIONS BY DEPARTMENT  
FY 2021-2025**



In general, most departments have seen modest increases over the past five years in FTEs. The decrease in Fire & Ambulance from FY 2023 to FY 2024 is due to the removal of a second Assistant Fire Chief position because the City was not awarded the grant to fund the position in FY 2023.

The City has debt outstanding from revenue bonds, loans from the State of Montana's Revolving Fund (SRF), and short-term 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 2025.

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 final payment on this debt will be made in FY 2025.

The water and wastewater loans currently outstanding were provided by the State Revolving Loan Fund (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 2025 budget continues to draw from the SRF loans totaling \$1,323,860. In FY 2021 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. It is anticipated that funding for the South Water Storage & Production project will be applied for in FY 2025.

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 needed to pay any debt service payments. In FY 2025 the final payment on this project will be paid.

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% and the final payment of the term will be made in FY 2025.

# Budget Overview: Debt

FY 2025

The following is a summary of the budgeted outstanding debt obligations for the City as of June 30, 2024:

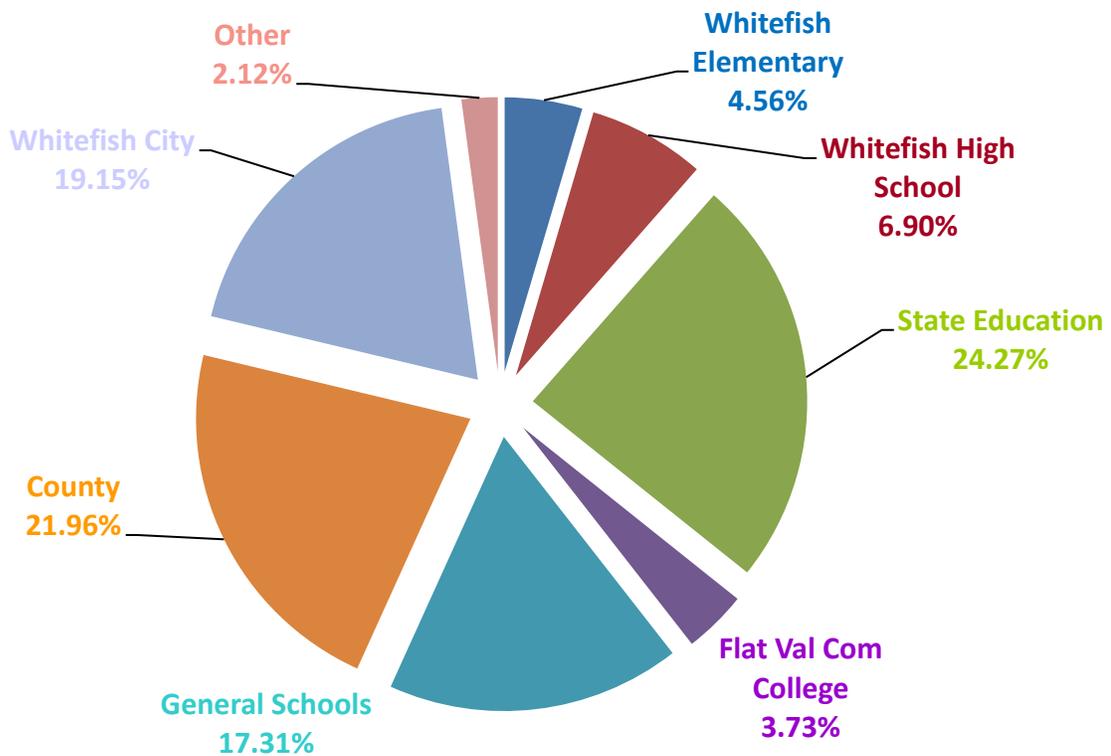
<u>Description</u>	<u>Balance as of June 30, 2024</u>
Water Revenue Bonds*	\$ 7,726,000
Water Revenue Bond – Haskill Basin C.E.*	\$ 671,000
SID 166 Bond*	\$ 125,000
SID 167 Bond*	\$ 590,580
Wastewater Revenue Bonds*^	\$ 15,056,149
Fire Engine Intercap Loan	\$ 25,138
<b>TOTAL</b>	<b><u>\$ 24,193,867</u></b>

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

*^ Outstanding bonds may change depending on final draws needed for construction.*

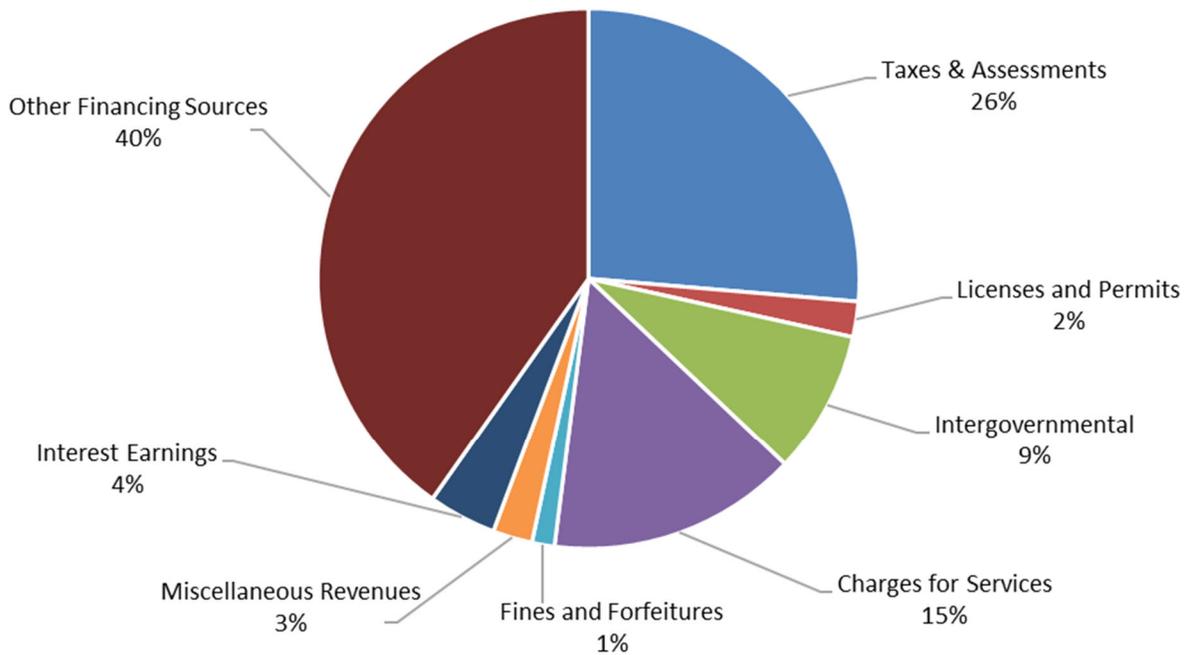
The City of Whitefish has various types of revenue streams. Revenues include, but are not limited to, charges for services, grants, resort tax, maintenance assessments, and property tax revenue. Other than charges for water, sewer, and garbage services, the revenue often of most interest is property 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 19.15%. Approximately 57% of a city resident’s property tax bill goes to education.

**2023 PROPERTY TAX BILL BREAKDOWN BY TAXING JURISDICTION**

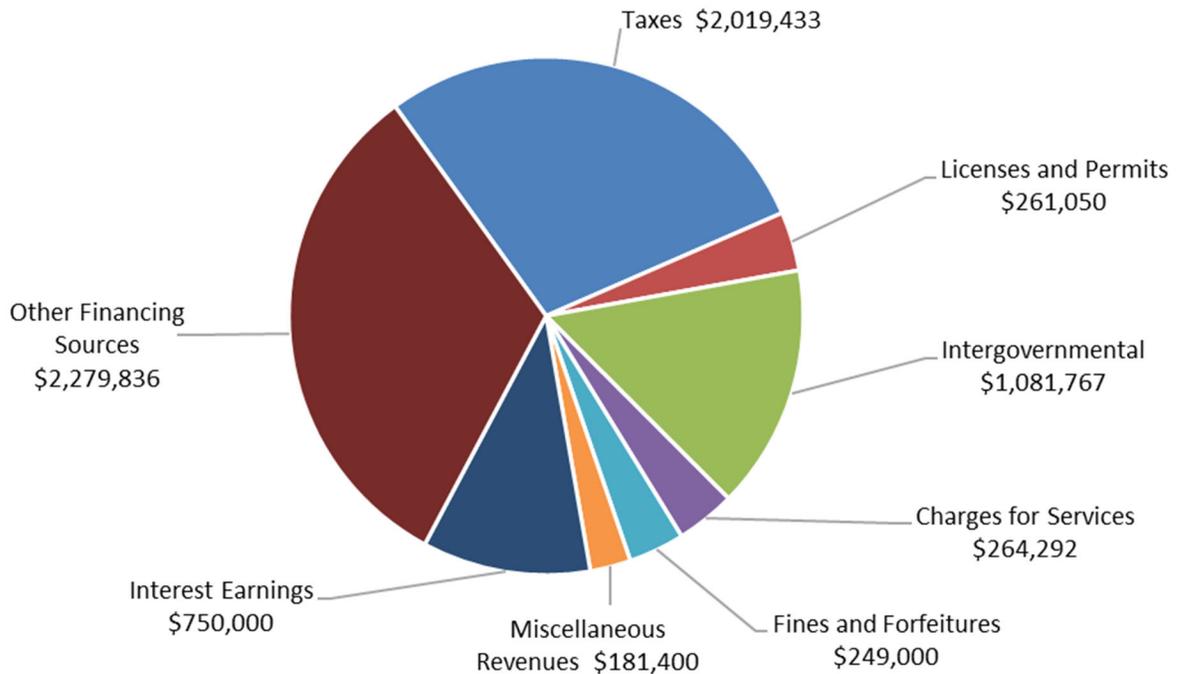


For FY 2025 (2024 tax levies for collection in FY 2025), the budget increases total mills levied by 8.75 mills. Of the total increase, 2.52 mills are due to the fluctuation in resort tax and related decrease in property tax relief. The additional 6.23 mills increase revenue to fund the necessary wage adjustment to bring positions closer to the market, pay for increased operating costs, and cover the Local Government Review budget of \$21,445. The FY 2025 budget reflects an increase in the total amount of property tax revenue of \$802,658 over the prior year and totals \$4,569,423, which represents a 21.31% increase from the prior year. Investment earnings continue to do well and are expected to stay the same or increase from the prior year budget based on actual earnings in FY 2024. Maintenance assessments are budgeted to remain at the same rates as the prior year.

### REVENUE BY SOURCE – ALL PROPERTY TAX SUPPORTED FUNDS



### REVENUES BY SOURCE – GENERAL FUND



Other Financing Sources, which is more significant than Taxes and Assessments in the General Fund, includes the transfer from the Resort Tax Fund and Water Fund for property tax relief.

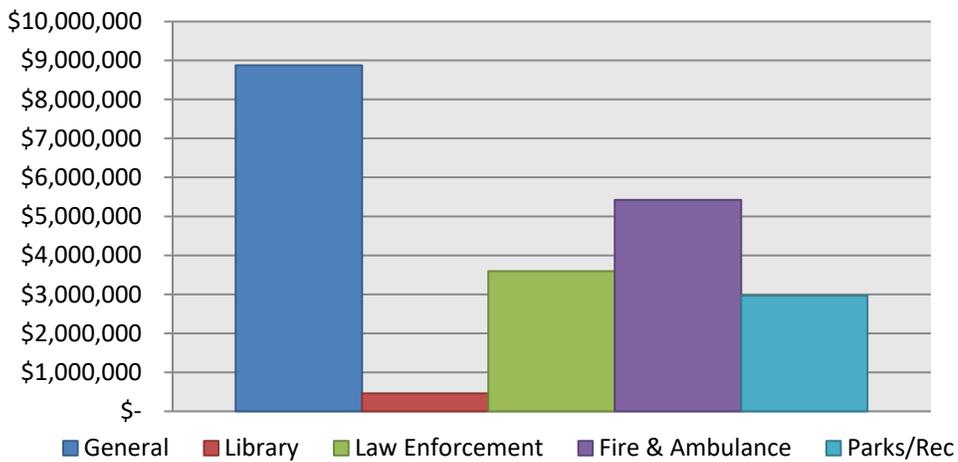
For Enterprise Funds including Water, Wastewater, and Solid Waste, the FY 2025 budget only assumes a needed rate increase for garbage service in the Solid Waste Fund, which is due to annual rate adjustments approved in the contract with Republic Services of 3.25%. Water and Wastewater rates are projected to remain the same as FY 2025 because growth continues to cover any necessary revenue increases.

# Budget Overview: Expenditures

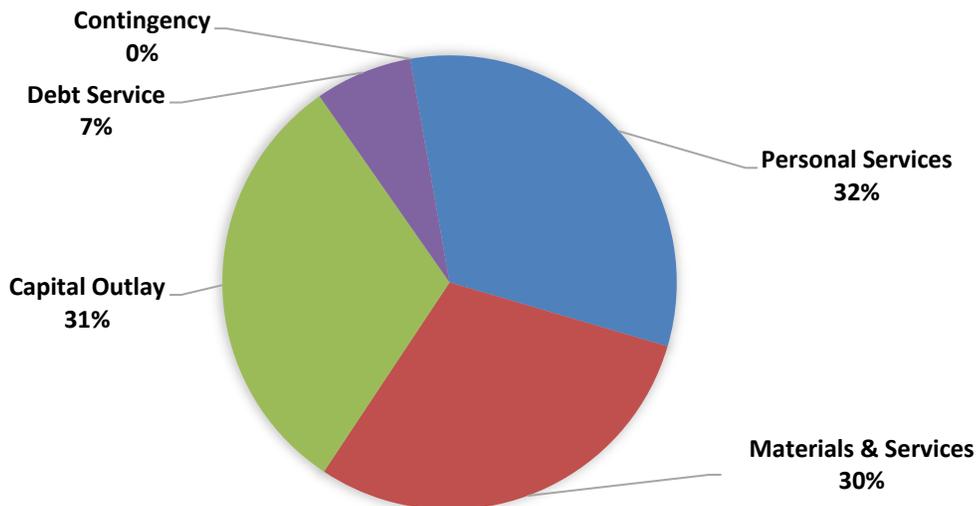
FY 2025

The proposed FY 2025 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. Total expenditures are proposed to increase by 7.5% from FY 2024, which totals an increase of \$3,152,669.

## FY 2025 PROPERTY TAX SUPPORTED BUDGET REQUIREMENTS

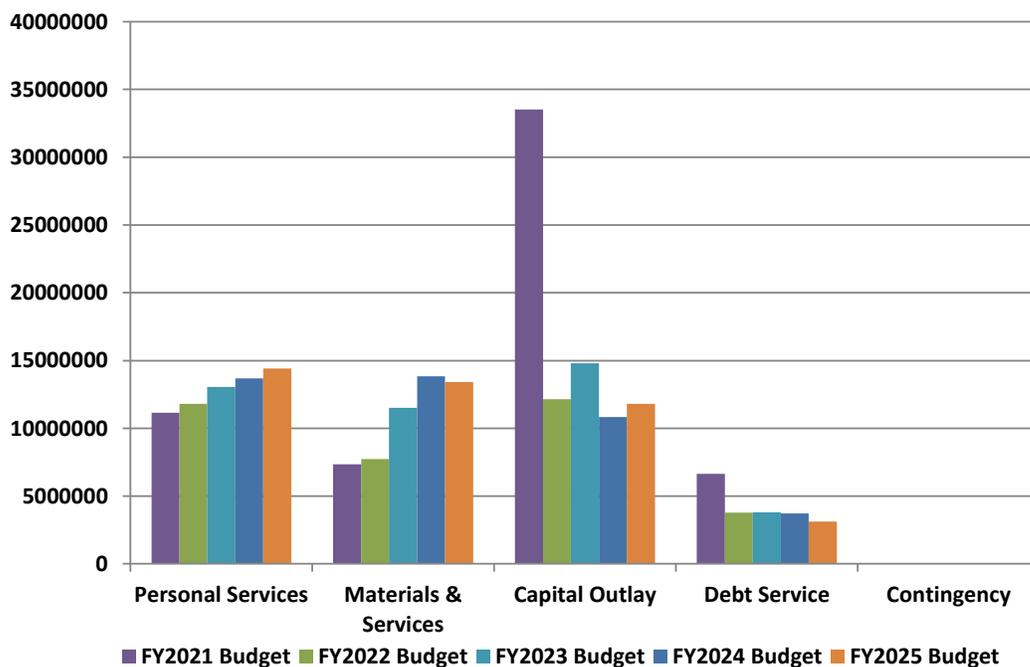


## TOTAL FY 2025 BUDGET REQUIREMENTS BY BUDGET CATEGORIES



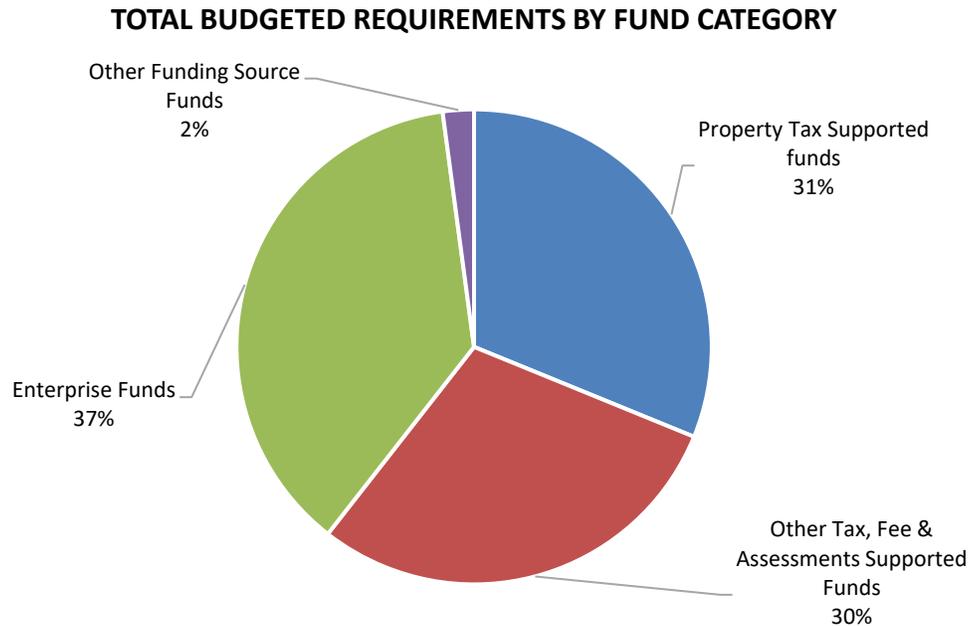
Personnel costs continue to trend higher due to salary and benefit increases and as the City works to achieve market rates for wages. Overall, personnel costs represent 32.3% of budgeted expenditures (not including transfers between funds), materials and services equal 29.77% of the proposed FY 2025 budget, and capital outlay is budgeted at \$13.9 million, representing 30.1% of total budgeted expenditures.

### PROPERTY TAX SUPPORTED FUNDS EXPENSE HISTORY BY CATEGORY



As depicted above, expenditures for debt service and contingency are minor categories of allocated resources. In FY 2021, capital outlay included the both the Wastewater Treatment Plant Upgrade and the Water Treatment Plant Expansion Project causing a significant spike in the expenditures.

The graph below shows the budget allocation for funds by primary funding source. See the Budget Summary for which funds fall under each category.



### 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 2025 Objectives

The objective of the General Fund for FY 2025 is to provide budget authority to provide the above-listed services within the City.

Significant or changed appropriations during FY 2025 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Increase in property tax revenue due to the increased mill levy to account for added costs and a reduction in Resort Tax Property Tax Relief</li> </ul>	\$751,547
<ul style="list-style-type: none"> <li>Increase in annual Entitlement Distribution from the State of Montana</li> </ul>	\$42,556
<ul style="list-style-type: none"> <li>Decrease in total Planning Fees and Zoning Plan Review Fees based on prior year actuals and potential market changes in FY 2025</li> </ul>	\$40,000
<ul style="list-style-type: none"> <li>Increase in investment earnings based on year-end figures and assumed rate adjustments for investments, CDs, and operating checking account</li> </ul>	\$300,000
<ul style="list-style-type: none"> <li>Decrease in transfers from other funds to account for the completed one-time transfer from the city’s APRA allocation</li> </ul>	\$131,200
<ul style="list-style-type: none"> <li>Decrease in property tax relief from resort tax based on actual collection and limited additional resort tax relief</li> </ul>	\$60,098
<ul style="list-style-type: none"> <li>Decrease in excess resort tax collected for the Haskill Basin Bonds due to expected collections being more in line with FY 2024 budget</li> </ul>	\$84,545
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increases in personnel costs across all General Fund departments to fund increasing employer contributions and to ensure positions are at least 90% of market</li> </ul>	\$153,467
<ul style="list-style-type: none"> <li>Increase in overall Legislative Services budget for Local Government Review, board vacancy advertising, lobbyist for 2025 MT Legislative Session, and IT improvements for City Council Chambers</li> </ul>	\$41,693

• Increase in Resort Tax Administrative Services professional services for contracted resort tax audits (2 years)	\$13,800
• Increase in Parking Facility Maintenance – repair and maintenance supplies for the purchase of a new plow attachment for the Bobcat	\$7,500
• Decrease in professional services in Community Planning based on needs for the Growth Policy Update and other consulting projects	\$43,080
• Increases in subscriptions for software (offset by a decrease in repair and maintenance services where these purchases originally were budgeted)	\$58,000
• Increase to Community Housing to account for the remaining portion of the City’s contribution to the Depot Park Town Homes project	\$1,383,722
• Increases in transfers out of the General Fund to the Parks & Recreation fund and the Police Fund are primarily due to increasing wages. These increased transfers are offset by a decrease in the Fire & Ambulance fund transfer based on savings recognized from the workers’ compensation carrier change and increased property taxes from the 24 voted mill levy	\$187,438
• Capital Project #1 – Security Camera Replacement (year 2 of a three-year replacement program)	\$75,400
• Capital Project #2 – Purchase of SAN storage (80 terabytes)	\$68,000

# General Fund - 1000

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Taxes</b>						
1000-311010	Real Property Taxes	2,975,421	2,168,623	1,195,385	1,256,948	1,929,933
1000-311020	Personal Property Taxes	20,730	15,051	20,000	23,324	25,000
1000-312000	P & I on Delinquent Taxes	14,442	12,945	9,000	4,051	9,000
1000-314125	PILT Payment from Housing Authority	-	-	13,500	-	13,500
1000-314150	Marijuana Excise Tax	-	-	30,000	54,578	42,000
		<b>\$ 3,010,593</b>	<b>\$ 2,196,620</b>	<b>\$ 1,267,885</b>	<b>\$ 1,338,900</b>	<b>\$ 2,019,433</b>
<b>Licenses and Permits</b>						
1000-322010	Alcohol Beverage Licenses and Permits	19,541	16,463	16,500	4,500	16,500
1000-322014	Catering License	245	70	300	-	300
1000-322020	General Business Registration	268,396	266,382	260,000	238,671	240,000
1000-322022	Security Alarm Fees	250	300	250	200	250
1000-323021	Special Events Permit	8,675	4,145	3,500	2,860	4,000
		<b>\$ 297,107</b>	<b>\$ 287,360</b>	<b>\$ 280,550</b>	<b>\$ 246,231</b>	<b>\$ 261,050</b>
<b>Intergovernmental</b>						
1000-335110	Live Card Game Table Permit	1,100	2,650	1,100	1,100	2,000
1000-335120	Gambling Machine Permits	16,400	18,750	18,675	18,675	20,000
1000-335230	State Entitlement Share	942,821	974,641	1,017,211	1,019,352	1,059,767
		<b>\$ 960,321</b>	<b>\$ 996,041</b>	<b>\$ 1,036,986</b>	<b>\$ 1,039,127</b>	<b>\$ 1,081,767</b>
<b>Charges for Services</b>						
1000-341010	Copies, Maps & Misc. Collections	1,559	1,060	1,000	672	1,000
1000-341013	Newsletter Advertising	400	436	-	724	-
1000-341015	Bad Check Service Charge	25	25	100	25	100
1000-341061	Temporary Use/Vendor Fees	1,125	1,450	1,000	1,150	1,000
1000-341062	Variance Fee	5,730	8,636	6,000	3,675	6,000
1000-341063	Conditional Use Fee	41,501	9,573	20,000	23,218	20,000
1000-341064	Sign Fee	4,674	12,004	8,000	8,755	8,000
1000-341065	Architectural Review Fee	23,568	19,730	20,000	15,800	20,000
1000-341066	Lakeshore Fee	12,795	8,305	8,000	5,485	8,000
1000-341067	Floodplain Fee	1,650	550	500	825	500
1000-341068	Critical Area Fee - Inside City	4,720	500	500	1,560	500
1000-341070	Planning Fees	102,027	79,494	75,000	50,968	65,000
1000-341071	Zoning Plan Review Fees	197,485	165,433	150,000	114,157	120,000
1000-341077	5% Admin Fee for Impact Fees	10,600	6,338	7,450	4,509	7,450
1000-343321	Sale of Cemetery Cremain Niches	5,195	3,835	3,000	3,094	3,000
1000-343340	Cemetery Burial Fees	3,975	4,050	2,500	3,050	2,500
1000-343360	Weed / Property Cleanup Assessment	5,859	846	5,000	13,060	1,242
		<b>\$ 422,888</b>	<b>\$ 322,264</b>	<b>\$ 308,050</b>	<b>\$ 250,726</b>	<b>\$ 264,292</b>
<b>Fines and Forfeitures</b>						
1000-351012	Civil Fees	\$ -	\$ -	\$ -	40	\$ -
1000-351030	Municipal Court Fines	245,165	172,729	200,000	199,615	200,000
1000-351031	Parking Fines	54,190	49,242	48,000	36,191	48,000
1000-351040	Dog Fines	1,020	650	1,100	650	1,000
		<b>\$ 300,375</b>	<b>\$ 222,621</b>	<b>\$ 249,100</b>	<b>\$ 236,496</b>	<b>\$ 249,000</b>
<b>Miscellaneous Revenue</b>						
1000-361000	Parking Leases	54,549	65,599	55,000	52,581	55,000
1000-361010	Golf Course Lease	-	38,940	35,000	54,740	35,000
1000-361025	Parking Structure Retail Space Rental	47,274	70,608	71,400	71,400	71,400
1000-362000	Other Miscellaneous Revenue	17,010	18,404	20,000	25,374	20,000
1000-362001	over/short	136	43	-	5	-
1000-363040	Penalty & Interest Special Assessments	72	-	-	147	-
1000-363041	Annexation Surcharges	-	-	-	27,500	-
		<b>\$ 119,041</b>	<b>\$ 193,594</b>	<b>\$ 181,400</b>	<b>\$ 231,747</b>	<b>\$ 181,400</b>
<b>Investment Earnings</b>						
1000-371010	Investment Earnings	52,413	375,786	450,000	835,611	750,000
		<b>\$ 52,413</b>	<b>\$ 375,786</b>	<b>\$ 450,000</b>	<b>\$ 835,611</b>	<b>\$ 750,000</b>

# General Fund - 1000

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Other Financing Sources</b>						
1000-383000	Transfer from ARPA Fund	-	-	131,200	2,130,628	-
1000-383002	Transfer from Resort Tax Fund	1,534,066	2,419,669	1,946,390	1,946,390	1,886,292
1000-383010	Transfer from Water Fund	132,953	468,055	478,089	478,089	393,544
		<b>\$ 1,667,019</b>	<b>\$ 2,887,724</b>	<b>\$ 2,555,679</b>	<b>\$ 4,555,107</b>	<b>\$ 2,279,836</b>
	<b>Total Fund Revenues</b>	<b>\$ 6,829,757</b>	<b>\$ 7,482,011</b>	<b>\$ 6,329,650</b>	<b>\$ 8,733,945</b>	<b>\$ 7,086,778</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 3,571,146</b>		<b>\$ 4,698,596</b>
	<b>Total Resources</b>			<b>\$ 9,900,796</b>		<b>\$ 11,785,374</b>

### Purpose

The Legislative Services budget in the General Fund accounts for City Council expenditures to hold meetings, attend training, and other operational costs to provide community leadership. The City Council includes the mayor and six councilors.

### FY 2025 Objectives

The objective of the Legislative Services budget for FY 2025 is to provide budget authority for the above-listed services within the City.

Significant changes in the FY 2025 Budget are:

Item/Project	Amount
<b>Expenditure Changes</b>	
• Increase in operating supplies for the voter approved Local Government Review	\$12,000
• Increase in utility services to properly account for cell phones and stipends	\$4,440
• Increase in professional services for lobbying services	\$28,000
• Increase in travel and training for Local Government Review Commissioners	\$7,500
• Decrease in other purchased services due to no municipal election in FY 2025	\$18,210

# General Fund - 1000

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Legislative Services Expenditures</b>						
<b>Materials and Services</b>						
1000-410100-216-0	Computers & Computer Hardware	-		-	4,776	-
1000-410100-220-0	Operating Supplies	5,082	3,652	7,000	4,062	19,000
1000-410100-330-0	Publicity, Subscriptions & Dues	900	-	-	501	6,000
1000-410-333-0	Subscriptions for Software				245	
1000-410100-340-0	Utility Services	516	664	1,200	1,407	5,640
1000-410360-350-0	Professional Services	-	21,729	9,840	18,919	37,840
1000-410100-360-0	Repair & Maintenance Services	100	-	10,000	-	12,000
1000-410100-370-0	Travel & Training	2,254	535	6,000	753	13,500
1000-410100-390-0	Other Purchased Services	4,470	8,970	19,210	28,629	1,000
1000-410100-510-0	Insurance	52	53	53	53	15
		<b>\$ 13,374</b>	<b>\$ 35,602</b>	<b>\$ 53,303</b>	<b>\$ 59,345</b>	<b>\$ 94,995</b>
	<b>Total Legislative Svcs Expenditures</b>	<b>\$ 13,374</b>	<b>\$ 35,602</b>	<b>\$ 53,303</b>	<b>\$ 59,345</b>	<b>\$ 94,995</b>

### **Purpose**

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

### **FY 2025 Objectives**

The objective of the Municipal Court Division for FY 2025 is to provide budget authority to operate the Whitefish Municipal Court. Two full-time and one part-time clerks assist the Municipal Judge in operating the Municipal Court. Personnel costs are the only expense that is seeing an increase in FY 2025. A wage increase for the Judge was negotiated in March of 2024 to bring this salary more in line with judge salaries of like jurisdictions and Personnel costs overall increased as prescribed by the wage study completed in FY 2024. In general, operational expenses have remained flat in the Municipal Court budget.

The Court shares in the expenses of the upkeep of the Emergency Services Center (ESC) with the Police and Fire and Ambulance departments. There are no planned major expenditures for the ESC in FY 2025.

# General Fund - 1000

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Municipal Court Expenditures</b>						
<b>Personnel</b>						
1000-410360-110-0	Salaries and Wages	176,345	203,605	210,153	218,875	248,637
1000-410360-112-0	Permanent Part Time	22,125	23,389	26,807	23,999	30,036
1000-410360-120-0	Overtime	68	16	1,716	256	1,953
1000-410360-140-0	Employer Contributions	49,463	48,864	52,967	53,502	70,579
		<b>\$ 248,001</b>	<b>\$ 275,873</b>	<b>\$ 291,643</b>	<b>\$ 296,632</b>	<b>\$ 351,205</b>
<b>Materials and Services</b>						
1000-410360-210-0	Office Supplies & Materials	1,548	1279.73	2,889	2,797	3,500
1000-410360-216-0	Computers & Computer Hardware	-	-	-	1,565	1,500
1000-410360-220-0	Operating Supplies	5,918	3,793	6,797	1,868	6,797
1000-410360-230-0	Repair & Maintenance Supplies	504	1,814	1,500	915	1,500
1000-410360-310-0	Communication & Transportation	2,593	1,790	2,675	3,476	3,675
1000-410360-330-0	Publicity, Subscriptions & Dues	4,528	4,226	5,480	2,273	4,000
1000-410360-333-0	Subscriptions for Software	-	-	-	1,790	3,000
1000-410360-340-0	Utility Services	4,831	6,148	6,000	5,278	6,000
1000-410360-350-0	Professional Services	17	103	-	856	1,000
1000-410360-360-0	Repair & Maintenance Services	5,094	4,470	15,985	14,644	13,500
1000-410360-370-0	Travel & Training	2,868	3,112	4,280	4,011	4,500
1000-410360-390-0	Other Purchased Services	2,172	7,577	8,000	3,266	8,000
1000-410360-510-0	Insurance	6,894	7,091	7,045	7,044	6,550
1000-410360-540-0	Special Assessments	101	101	105	101	105
		<b>\$ 37,067</b>	<b>\$ 41,506</b>	<b>\$ 60,756</b>	<b>\$ 49,884</b>	<b>\$ 63,627</b>
<b>Capital</b>						
1000-410360-940-0	Machinery & Equipment	6,621	-	-	-	-
		<b>\$ 6,621</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Municipal Court</b>	<b>\$ 291,689</b>	<b>\$ 317,379</b>	<b>\$ 352,399</b>	<b>\$ 346,516</b>	<b>\$ 414,832</b>

### **Purpose**

The Administrative Services Division provides for the general administration of the City including the offices of the City Manager and the City Clerk/Administrative Services Director, the Finance Department, and the Human Resources Department. Insurance, benefits, payroll, accounting, financial reporting, and information technology administration are areas covered by this division. There are 10 full-time employees assigned to Administrative Services, but most of their personnel costs are spread throughout the City's budget in a cost allocation formula.

### **FY 2025 Objectives**

The City Council establishes short-term and long-term goals for the City, which guide the operations and objectives during FY 2025. The objective of the Administrative Services Division in the General Fund for FY 2025 is to provide budget authority to provide the above-listed services within the City. To increase transparency in FY 2024, this division was split out into three main areas: Administration (City Manager/City Clerk), Human Resources, and Finance & Information Technology.

The FY 2025 Budget provides for professional services for the City's external audit and financial reporting needs, the crisis communication contract (\$15,000), and assistance with a compensation philosophy (\$12,200). Other costs include software licensing, general repairs and maintenance, and utility costs.

# Admin & Legal Cost Allocation

FY 2025

The Administrative Services Division for FY 2025 are divided into three separate accounts for more transparency and budget control including Administrative Services (City Manager and City Clerk), Financial Services (Finance and IT), and Human Resources Administration. General Fund expenditures from these accounts, except for debt service and capital projects, are allocated to any fund that has personnel services costs. The expenditures allocated to other funds is based on the 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 2025, 11.20% of the total City payroll is budgeted in the General Fund. Therefore 11.20% of any administrative services materials and services expenditures remain in the General Fund, and 88.80% 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 for Administration (City Manager/City Clerk), Finance Department, and Human Resources Department. In Office Supplies for Administrative Services, under the Budget FY 2025 column, the total budget is \$1,000, however, of that \$1,000, only \$112 or 11.20% will stay in the General Fund—as depicted in the Allocation FY 2025 column below.

General Fund Allocation Rate							0.1120	
Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	Allocation FY 2024	Actual FY 2024	Budget FY 2025	Allocation FY 2025	
<b>410400 · Administrative Services</b>								
<b>Materials and Services</b>								
210 Office Supplies/Materials	-	-	500	54	73	1,000	112	
216 Computers & Computer Hardware	-	-	-	-	847	3,270	366	
220 Operating Supplies/Materials	-	-	12,370	1,340	272	7,900	885	
230 Repair/Maintenance Supplies	-	-	500	54	244	3,000	336	
310 Postage & Freight	-	-	-	-	29	100	11	
320 Printing	-	-	-	-	-	-	-	
330 Publicity/Subscriptions/Dues	-	-	16,560	1,793	281	17,602	1,971	
333 Computer Software	-	-	-	-	1,175	13,900	1,557	
340 Utility Services	-	-	3,300	357	421	4,000	448	
350 Professional Services	-	-	15,000	1,625	2,762	30,000	3,360	
360 Repair & Maintenance	-	-	1,180	128	181	1,200	134	
370 Travel & Training	-	-	8,500	921	442	4,500	504	
390 Other Purchased Services	-	-	2,750	298	539	1,000	112	
510 Insurance	-	-	1,270	138	138	2,365	265	
530 Rent / Lease	-	-	650	70	-	650	73	
540 Special Assessments	-	-	900	97	51	500	56	
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,480</b>	<b>\$ 6,875</b>	<b>\$ 7,455</b>	<b>\$ 90,987</b>	<b>\$ 10,191</b>	

# Admin & Legal Cost Allocation

FY 2025

Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	Allocation FY 2024	Actual FY 2024	Budget FY 2025	Allocation FY 2025
<b>410500 - Financial Services</b>							
<b>Materials and Services</b>							
210 Office Supplies/Materials	326	303	4,800	520	207	3,000	336
216 Computers & Computer Hardware	-	-	-	-	2,006	7,810	875
220 Operating Supplies/Materials	3,271	1,887	23,430	2,537	1,301	10,300	1,154
230 Repair/Maintenance Supplies	205	143	1,500	162	318	1,500	168
310 Postage & Freight	637	253	4,000	433	908	3,500	392
320 Printing	544	-	-	-	-	-	-
330 Publicity/Subscriptions/Dues	3,338	2,459	42,103	4,560	658	14,230	1,594
333 Software subscriptions	-	-	-	-	4,312	50,860	5,696
340 Utility Services	1,351	688	9,900	1,072	945	9,200	1,030
350 Professional Services	11,051	8,344	78,560	8,508	6,141	84,800	9,498
360 Repair & Maintenance	3,492	135	5,540	600	442	3,500	392
370 Travel & Training	1,464	935	13,000	1,408	1,062	13,700	1,534
390 Other Purchased Services	2,669	1,236	7,200	780	931	2,500	280
397 Contracted Workers	830	400	-	-	-	-	-
510 Insurance	1,898	1,848	17,400	1,884	1,885	17,565	1,967
530 Rent / Lease	251	141	1,656	179	396	1,500	168
540 Special Assessments	493	466	4,500	487	408	4,000	448
<b>Total</b>	<b>\$ 31,820</b>	<b>\$ 19,238</b>	<b>\$ 213,589</b>	<b>\$ 23,132</b>	<b>\$ 21,920</b>	<b>\$ 227,965</b>	<b>\$ 25,532</b>

## General Fund Allocation Rate

0.1120

Expenditures	Actual FY 2022	Actual FY 2023	Budget FY 2024	Allocation FY 2024	Actual FY 2024	Budget FY 2025	Allocation FY 2025
<b>410810 - Human Resources Administration</b>							
<b>Materials and Services</b>							
210 Office Supplies/Materials	-	-	1,500	162	175	2,500	280
216 Computers & Computer Hardware	-	-	-	-	150	770	86
220 Operating Supplies/Materials	-	-	1,000	108	73	1,600	179
230 Repair/Maintenance Supplies	-	-	500	54	244	2,000	224
310 Postage & Freight	-	-	-	-	13	150	17
320 Printing	-	-	-	-	-	1,000	112
330 Publicity/Subscriptions/Dues	-	-	14,173	1,535	134	1,290	144
333 Computer Software	-	-	-	-	2,463	15,975	1,789
340 Utility Services	-	-	3,300	357	327	3,300	370
350 Professional Services	-	-	41,155	4,457	5,924	12,200	1,366
360 Repair & Maintenance	-	-	1,180	128	181	2,000	224
370 Travel & Training	-	-	8,500	921	574	13,500	1,512
390 Other Purchased Services	-	-	-	-	5	50	6
397 Contracted Workers	-	-	500	54	-	500	56
510 Insurance	-	-	1,270	138	138	740	83
530 Rent / Lease	-	-	650	70	35	650	73
540 Special Assessments	-	-	900	97	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 74,628</b>	<b>\$ 8,082</b>	<b>\$ 10,436</b>	<b>\$ 58,225</b>	<b>\$ 6,521</b>

# Admin & Legal Cost Allocation

FY 2025

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.

<b>General Fund Allocation Rate</b>		<b>0.1120</b>						
<b>Expenditures</b>	<b>Actual FY 2022</b>	<b>Actual FY 2023</b>	<b>Budget FY 2024</b>	<b>Allocation FY 2024</b>	<b>Actual FY 2024</b>	<b>Budget FY 2025</b>	<b>Allocation FY 2025</b>	
<b>411100 · Legal Services</b>								
<b>Materials and Services</b>								
210 Office Supplies/Materials	263	231	2,000	217	253	2,400	269	
216 Computers & Computer Hardware	-	-	-	-	460	3,175	356	
220 Operating Supplies/Materials	605	740	6,600	715	183	3,100	347	
230 Repair & Maintenance Supplies	48	217	1,800	195	286	1,800	202	
310 Communication & Transportation	6	6	100	11	24	125	14	
330 Publicity/Subscriptions/Dues	744	423	7,500	812	403	5,000	560	
333 Computer Software	-	-	-	-	1,330	6,500	728	
340 Utility Services	305	217	6,500	704	696	6,500	728	
350 Professional Services	5	-	1,000	108	10	1,500	168	
360 Repair & Maintenance	251	77	1,650	179	403	2,000	224	
370 Travel & Training	354	173	4,280	464	557	6,300	706	
390 Other Purchased Services	-	354	250	27	10	100	11	
510 Insurance	191	324	2,150	233	233	2,085	234	
530 Rent / Lease	107	-	975	106	325	975	109	
540 Special Assessments	9	8	78	8	8	78	9	
<b>Total</b>	<b>\$ 2,888</b>	<b>\$ 2,771</b>	<b>\$ 34,883</b>	<b>\$ 3,778</b>	<b>\$ 5,179</b>	<b>\$ 41,638</b>	<b>\$ 4,663</b>	

# General Fund - 1000

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Administrative Services - City Manager and City Clerk</b>						
<b>Personnel</b>						
1000-410400-110-0	Salaries and Wages	-	-	83,175	85,108	86,881
1000-410400-112-0	Permanent Part Time	-	-	1,889	1,737	2,013
1000-410400-120-0	Overtime	-	-	56	86	57
1000-410400-140-0	Employer Contributions	-	-	24,495	22,912	26,566
1000-410400-147-0	Medical Deductin Reimbursement	-	-	-	19	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 109,615</b>	<b>\$ 109,862</b>	<b>\$ 115,517</b>
<b>Materials and Services</b>						
1000-410400-210-0	Office Supplies & Materials	-	-	54	73	112
1000-410400-216-0	Computers & Computer Hardware	-	-	-	847	366
1000-410400-220-0	Operating Supplies	-	-	1,340	272	885
1000-410400-230-0	Repair & Maintenance Supplies	-	-	54	244	336
1000-410400-310-0	Communication & Transportation	-	-	-	29	11
1000-410400-330-0	Publicity, Subscriptions & Dues	-	-	1,793	281	1,971
1000-410400-333-0	Subscriptions for Software	-	-	-	1,175	1,557
1000-410400-340-0	Utility Services	-	-	357	421	448
1000-410400-350-0	Professional Services	-	-	1,625	2,762	3,360
1000-410400-360-0	Repair & Maintenance Services	-	-	128	181	134
1000-410400-370-0	Travel & Training	-	-	921	442	504
1000-410400-390-0	Other Purchased Services	-	-	298	539	112
1000-410400-510-0	Insurance	-	-	138	138	265
1000-410400-530-0	Rent / Lease	-	-	70	-	73
1000-410400-540-0	Special Assessments	-	-	97	51	56
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,875</b>	<b>\$ 7,455</b>	<b>\$ 10,191</b>
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 116,490</b>	<b>\$ 117,317</b>	<b>\$ 125,708</b>

# General Fund - 1000

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Financial Services</b>						
<b>Personnel</b>						
1000-410500-110-0	Salaries and Wages	159,629	187,312	75,817	78,464	82,284
1000-410500-112-0	Permanent Part Time	7,023	7,882	1,134	986	1,208
1000-410500-120-0	Overtime	129	228	134	466	100
1000-410500-140-0	Employer Contributions	50,477	55,062	27,598	26,381	29,437
1000-410500-147-0	Medical Deduction Reimbursement	844	1,120	-	1,464	-
		<b>\$ 218,102</b>	<b>\$ 251,604</b>	<b>\$ 104,683</b>	<b>\$ 107,761</b>	<b>\$ 113,029</b>
<b>Materials and Services</b>						
1000-410500-210-0	Office Supplies & Materials	326	353	520	207	336
1000-410500-216-0	Computers & Computer Hardware				2,006	875
1000-410500-220-0	Operating Supplies	3,271	3,701	2,537	1,301	1,154
1000-410500-230-0	Repair & Maintenance Supplies	205	331	162	318	168
1000-410500-310-0	Communication & Transportation	637	421	433	908	392
1000-410500-320-0	Printing, Duplicating, & Binding	544	-	-	-	-
1000-410500-330-0	Publicity, Subscriptions & Dues	3,338	5,358	4,560	658	1,594
1000-410500-333-0	Subscriptions for Software	-	-	-	4,312	5,696
1000-410500-340-0	Utility Services	1,351	1,653	1,072	945	1,030
1000-410500-350-0	Professional Services	11,051	14,729	8,508	6,141	9,498
1000-410500-360-0	Repair & Maintenance Services	3,492	3,384	600	442	392
1000-410500-370-0	Travel & Training	1,464	2,691	1,408	1,062	1,534
1000-410500-390-0	Other Purchased Services	2,669	1,398	780	931	280
1000-410500-397-0	Contracted Workers	830	400	-	-	-
1000-410500-510-0	Insurance	1,898	1,848	1,884	1,885	1,967
1000-410500-530-0	Rent / Lease	251	170	179	396	168
1000-410500-540-0	Special Assessments	493	466	487	408	448
		<b>\$ 31,820</b>	<b>\$ 36,902</b>	<b>\$ 23,132</b>	<b>\$ 21,920</b>	<b>\$ 25,532</b>
<b>Debt Service</b>						
1000-410500-610-0	Principal	38,562	38,562	38,563	38,562	38,563
		<b>\$ 38,562</b>	<b>\$ 38,562</b>	<b>\$ 38,563</b>	<b>\$ 129,681</b>	<b>\$ 38,563</b>
<b>Capital</b>						
1000-410500-940-0	Machinery & Equipment	7,435	-	72,000	48,540	143,400
		<b>\$ 7,435</b>	<b>\$ -</b>	<b>\$ 72,000</b>	<b>\$ 48,540</b>	<b>\$ 143,400</b>
	<b>Total Financial Services</b>	<b>\$ 295,920</b>	<b>\$ 327,068</b>	<b>\$ 238,378</b>	<b>\$ 216,783</b>	<b>\$ 320,524</b>

# General Fund - 1000

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Human Resource Administration</b>						
<b>Personnel</b>						
1000-410810-110-0	Salaries and Wages	-	-	27,068	24,685	28,277
1000-410810-112-0	Permanent Part Time	-	-	378	3,524	403
1000-410810-120-0	Overtime	-	-	50	85	31
1000-410810-140-0	Employer Contributions	-	-	8,818	7,627	9,272
1000-410810-147-0	Medical Deduction Reimbursement	-	-	-	259	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,314</b>	<b>\$ 36,181</b>	<b>\$ 37,983</b>
<b>Materials and Services</b>						
1000-410810-210-0	Office Supplies & Materials	-	-	162	175	280
1000-410810-216-0	Computers & Computer Hardware	-	-	-	150	86
1000-410810-220-0	Operating Supplies	-	-	108	73	179
1000-410810-230-0	Repair & Maintenance Supplies	-	-	54	244	224
1000-410810-320-0	Printing, Duplicating, & Binding	-	-	-	-	17
1000-410810-310-0	Communication & Transportation	-	-	-	13	112
1000-410810-330-0	Publicity, Subscriptions & Dues	-	-	1,535	134	144
1000-410810-333-0	Subscriptions for Software	-	-	-	2,463	1,789
1000-410810-340-0	Utility Services	-	-	357	327	370
1000-410810-350-0	Professional Services	-	-	4,457	5,924	1,366
1000-410810-360-0	Repair & Maintenance Services	-	-	128	181	224
1000-410810-370-0	Travel & Training	-	-	921	574	1,512
1000-410810-390-0	Other Purchased Services	-	-	-	5	6
1000-410810-397-0	Contracted Workers	-	-	54	-	56
1000-410810-510-0	Insurance	-	-	138	138	83
1000-410810-530-0	Rent / Lease	-	-	70	35	73
1000-410810-540-0	Special Assessments	-	-	97	-	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,082</b>	<b>\$ 10,435</b>	<b>\$ 6,521</b>
<b>Capital</b>						
1000-410810-920-0	Building Improvements	-	-	6,300	6,569	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,300</b>	<b>\$ 6,569</b>	<b>\$ -</b>
<b>Total Human Resource Administration</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,696</b>	<b>\$ 53,184</b>	<b>\$ 44,504</b>
<b>Total Admin, Finance, &amp; H.R. Services</b>		<b>\$ 295,920</b>	<b>\$ 327,068</b>	<b>\$ 405,564</b>	<b>\$ 387,285</b>	<b>\$ 490,736</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 administrative expenses. Due to this prohibition such expenses are paid from the General Fund.

#### **FY 2025 Objectives**

The objective is to provide budget authority to provide for the expenditures described above that assist with administering the resort tax within the City, as well as an external audit for two years.

### **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 2025 budget continues to provide for in-house prosecution services through the Deputy Attorney position. The Legal Department is also supported by a part-time legal assistant.

#### **FY 2025 Objectives**

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

# General Fund - 1000

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Resort Tax Administrative Services Expenditures</b>						
<b>Materials and Services</b>						
1000-410505-210-0	Office Supplies & Materials	-	-	950	806	950
1000-410505-310-0	Communication & Transportation	261	156	250	307	250
1000-410505-333-0	Subscriptions for Software				2,005	
1000-410505-350-0	Professional Services	2,840	-	6,000	-	19,800
1000-410505-390-0	Other Purchased Services	-	8	-	-	-
		<b>\$ 3,101</b>	<b>\$ 164</b>	<b>\$ 7,200</b>	<b>\$ 3,118</b>	<b>\$ 21,000</b>
	<b>Total Resort Tax Administrative Svcs</b>	<b>\$ 3,101</b>	<b>\$ 164</b>	<b>\$ 7,200</b>	<b>\$ 3,118</b>	<b>\$ 21,000</b>
<b>Legal Services Expenditures</b>						
<b>Personnel</b>						
1000-411100-110-0	Salaries and Wages	96,703	62,487	68,221	70,289	78,225
1000-411100-112-0	Permanent Part Time	2,377	2,720	1,889	1,737	2,013
1000-411100-120-0	Overtime	17	45	44	321	52
1000-411100-140-0	Employer Contributions	27,466	18,001	22,108	22,866	27,615
1000-411100-147-0	Medical Deduction Reimbursement	211	460	-	14	-
		<b>\$ 126,774</b>	<b>\$ 83,712</b>	<b>\$ 92,262</b>	<b>\$ 95,227</b>	<b>\$ 107,905</b>
<b>Materials and Services</b>						
1000-411100-210-0	Office Supplies & Materials	263	231	217	253	269
1000-411100-216-0	Computers & Computer Hardware	-	-	-	460	356
1000-411100-220-0	Operating Supplies	605	740	715	183	347
1000-411100-230-0	Repair & Maintenance Supplies	48	217	195	286	202
1000-411100-310-0	Communication & Transportation	6	6	11	24	14
1000-411100-330-0	Publicity, Subscriptions & Dues	744	733	812	403	560
1000-411100-333-0	Subscriptions for Software	-	-	-	1,330	728
1000-411100-340-0	Utility Services	305	695	704	696	728
1000-411100-350-0	Professional Services	5	528	108	10	168
1000-411100-360-0	Repair & Maintenance Services	251	312	179	403	224
1000-411100-370-0	Travel & Training	354	349	464	557	706
1000-411100-390-0	Other Purchased Services	-	324	27	10	11
1000-411100-510-0	Insurance	191	359	233	233	234
1000-411100-530-0	Rent / Lease	107	8	106	325	109
1000-411100-540-0	Special Assessments	9	8	8	8	9
		<b>\$ 2,888</b>	<b>\$ 4,512</b>	<b>\$ 3,778</b>	<b>\$ 5,179</b>	<b>\$ 4,663</b>
	<b>Total Legal Services</b>	<b>\$ 129,662</b>	<b>\$ 88,224</b>	<b>\$ 96,040</b>	<b>\$ 100,406</b>	<b>\$ 112,568</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 is responsible for maintaining the parking facility. Leased parking spaces are enforced by the Police Department's Parking Enforcement Officer. The leased parking revenue, also budgeted in the General Fund, offset these operating costs.

#### **FY 2025 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. Overall, the budget includes costs to maintain the parking structure, including salaries and employer contributions, proper repair and maintenance, snow removal, and insurance coverage. In FY 2025 operating expenses include the purchase of a plow attachment for the Bobcat.

# General Fund - 1000

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Parking Facility Maintenance Expenditures</b>						
<b>Personnel</b>						
1000-411230-110-0	Salaries and Wages	18,886	19,787	24,651	17,514	24,413
1000-411230-120-0	Overtime	49	146	87	31	93
1000-411230-140-0	Employer Contributions	7,455	6,670	10,323	7,056	10,741
1000-411230-147-0	Medical Deduction Reimbursement	-	-	-	24	-
		<b>\$ 26,390</b>	<b>\$ 26,603</b>	<b>\$ 35,061</b>	<b>\$ 24,624</b>	<b>\$ 35,247</b>
<b>Materials and Services</b>						
1000-411230-210-0	Office Supplies & Materials	-	-	-	20	-
1000-411230-220-0	Operating Supplies	4,551	5,410	5,000	1,486	2,500
1000-411230-230-0	Repair & Maintenance Supplies	3,028	4,722	5,000	8,875	12,500
1000-411230-330-0	Publicity, Subscriptions & Dues	630	222	630	247	250
1000-411230-333-0	Subscriptions for Software	-	-	-	3,744	6,064
1000-411230-340-0	Utility Services	8,502	9,858	9,500	9,870	10,000
1000-411230-360-0	Repair & Maintenance Services	21,282	15,698	13,000	9,074	12,000
1000-411230-390-0	Other Purchased Services	7,646	11,784	15,000	9,748	14,000
1000-411230-510-0	Insurance	11,018	13,449	15,975	15,971	18,250
1000-411230-530-0	Rent / Lease	324	974	325	-	325
		<b>\$ 56,981</b>	<b>\$ 62,117</b>	<b>\$ 64,430</b>	<b>\$ 59,036</b>	<b>\$ 75,889</b>
	<b>Total Parking Facility Maintenance</b>	<b>\$ 83,371</b>	<b>\$ 88,721</b>	<b>\$ 99,491</b>	<b>\$ 83,660</b>	<b>\$ 111,136</b>

### Purpose

The Community Planning Division in the General Fund 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 2025 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 the code pertaining to short-term rentals. In FY 2024 an additional code compliance officer was hired with a primary focus on short-term rentals.

Significant or changed appropriations during FY 2025 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Aggregate decrease of all Planning budgeted revenues based on year-end figures</li> </ul>	\$40,000
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increase in personnel costs due to necessary market rate/COLA adjustments and increase in employer contributions</li> </ul>	\$62,346
<ul style="list-style-type: none"> <li>Increase in subscriptions for software based on anticipated software costs. Note some costs were moved from other line items offsetting this increase</li> </ul>	\$58,000
<ul style="list-style-type: none"> <li>Decrease in professional services based on needs for Growth Policy update</li> </ul>	\$43,080
<ul style="list-style-type: none"> <li>Decrease in repair and maintenance services as the purchase of specialized software for tracking STR’s is moved to subscriptions for software</li> </ul>	\$35,600
<ul style="list-style-type: none"> <li>Increase in travel and training from prior year to provide training for additional staff</li> </ul>	\$2,000

# General Fund - 1000

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Community Planning Expenditures</b>						
<b>Personnel</b>						
1000-420540-110-0	Salaries and Wages	380,553	451,504	568,504	520,177	630,589
1000-420540-112-0	Permanent Part Time	13,302	16,296	9,825	9,034	10,466
1000-420540-120-0	Overtime	135	1,840	1,457	1,558	845
1000-420540-140-0	Employer Contributions	141,575	159,955	225,966	183,988	226,198
1000-420540-147-0	Medical Deduction Reimbursement	-	10	-	79	-
		<b>\$ 535,565</b>	<b>\$ 629,605</b>	<b>\$ 805,752</b>	<b>\$ 714,836</b>	<b>\$ 868,098</b>
<b>Materials and Services</b>						
1000-420540-210-0	Office Supplies & Materials	842	1,366	2,000	2,484	2,000
1000-420540-216-0	Computers & Computer Hardware	-	-	-	6,079	4,900
1000-420540-220-0	Operating Supplies	18,911	13,288	12,000	3,335	10,000
1000-420540-230-0	Repair & Maintenance Supplies	843	2,837	1,200	1,801	1,500
1000-420540-310-0	Communication & Transportation	1,202	1,295	4,400	1,674	3,000
1000-420540-320-0	Printing, Duplicating, & Binding	-	-	3,000	237	1,500
1000-420540-330-0	Publicity, Subscriptions & Dues	13,239	11,651	13,700	8,346	12,700
1000-420540-333-0	Subscriptions for Software	-	-	-	67,201	58,000
1000-420540-340-0	Utility Services	4,232	9,231	7,500	10,307	11,000
1000-420540-350-0	Professional Services	29,323	65,351	98,000	62,576	54,920
1000-420540-360-0	Repair & Maintenance Services	3,410	20,150	45,600	4,961	10,000
1000-420540-370-0	Travel & Training	7,114	12,998	15,000	10,095	17,000
1000-420540-390-0	Other Purchased Services	8,626	4,462	6,500	1,236	1,700
1000-420540-510-0	Insurance	14,641	11,954	18,665	16,160	16,767
1000-420540-530-0	Rent / Lease	1,620	2,268	1,985	-	2,345
1000-420540-540-0	Special Assessments	106	106	110	106	110
		<b>\$ 104,109</b>	<b>\$ 156,956</b>	<b>\$ 229,660</b>	<b>\$ 196,597</b>	<b>\$ 207,442</b>
	<b>Total Community Planning</b>	<b>\$ 639,674</b>	<b>\$ 786,561</b>	<b>\$ 1,035,412</b>	<b>\$ 911,432</b>	<b>\$ 1,075,540</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 2025 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 2025 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 2025 Objectives**

The objective of the Cemetery Division this fiscal year is to provide budget authority for the maintenance of the Whitefish Cemetery, as well as a moving records to an electronic format with a new software module. The City continues to monitor options for a new cemetery location, as the current one is expected to be at capacity soon. The purchase of a new columbarium in FY 2024 has made this need less immediate.

# General Fund - 1000

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Community Agencies Expenditures</b>						
<b>Materials and Services</b>						
1000-430400-790-0	Grants & Contributions - S.N.O.W Bus	7,500	15,000	15,000	24,300	15,000
1000-430400-790-0	Grants & Contributions - Eagle Transit	9,300	9,300	9,300	-	9,300
1000-450310-790-0	Grants & Contributions - Community Ctr	-	-	3,000	-	3,000
1000-470000-790-0	Grants & Contributions - WHA	-	-	13,500	-	13,500
1000-460050-510-0	Insurance - O'Shaughnessy	3,257	4,080	4,844	4,844	5,570
1000-460445-510-0	Insurance - Wave	15,884	19,879	23,603	23,602	27,105
		<b>\$ 35,941</b>	<b>\$ 48,258</b>	<b>\$ 69,247</b>	<b>\$ 52,746</b>	<b>\$ 73,475</b>
	<b>Total Community Agencies</b>	<b>\$ 35,941</b>	<b>\$ 48,258</b>	<b>\$ 69,247</b>	<b>\$ 52,746</b>	<b>\$ 73,475</b>
<b>Community Housing - Depot Park Townhomes</b>						
<b>Materials and Services</b>						
1000-470000-790-0	Grants & Contributions - WHA	-	-	-	616,278	1,383,722
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 616,278</b>	<b>\$ 1,383,722</b>
	<b>Total Community Housing</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 616,278</b>	<b>\$ 1,383,722</b>
<b>Downtown Improvements</b>						
<b>Materials and Services</b>						
1000-430800-220-0	Operating Supplies	-	-	26,500	25,892	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,500</b>	<b>\$ 25,892</b>	<b>\$ -</b>
	<b>Total Downtown Improvements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,500</b>	<b>\$ 25,892</b>	<b>\$ -</b>
<b>Cemetery Services Expenditures</b>						
<b>Personnel</b>						
1000-430900-110-0	Salaries and Wages	3,727	4,557	4,820	4,549	4,683
1000-430900-112-0	Permanent Part Time	-	12	-	9	-
1000-430900-120-0	Overtime	9	-	13	1,410	5
1000-430900-140-0	Employer Contributions	1,282	1,395	1,700	-	1,658
		<b>\$ 5,018</b>	<b>\$ 5,963</b>	<b>\$ 6,533</b>	<b>\$ 5,968</b>	<b>\$ 6,346</b>
<b>Materials and Services</b>						
1000-430900-220-0	Operating Supplies	1,251	3,233	3,000	1,412	3,000
1000-430900-230-0	Repair & Maintenance Supplies	-	210	200	-	200
1000-430900-340-0	Utility Services	615	814	1,100	940	1,100
1000-430900-333-0	Subscriptions for Software	-	-	-	-	3,415
1000-430900-360-0	Repair & Maintenance Services	825	-	1,800	-	1,800
1000-430900-390-0	Other Purchased Services	1,465	425	2,000	-	2,000
1000-430900-510-0	Insurance	144	158	205	202	185
1000-430900-540-0	Special Assessments	-	-	250	-	250
		<b>\$ 4,300</b>	<b>\$ 4,841</b>	<b>\$ 8,555</b>	<b>\$ 2,554</b>	<b>\$ 11,950</b>
<b>Capital</b>						
1000-430900-930-0	Improvements Other than Buildings	-	-	60,000	39,625	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 39,625</b>	<b>\$ -</b>
	<b>Total Cemetery Services</b>	<b>\$ 9,318</b>	<b>\$ 10,804</b>	<b>\$ 75,088</b>	<b>\$ 48,147</b>	<b>\$ 18,296</b>

# General Fund - 1000

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Transfers</b>						
<b>Other Financing Uses</b>						
1000-521004-820-0	Transfers to Parks & Recreation	883,426	1,065,266	1,290,266	1,290,266	1,580,266
1000-521005-820-0	Transfers to Law Enforcement	2,657,502	2,879,827	3,079,827	3,079,827	3,174,900
1000-521006-820-0	Transfers to Fire & Ambulance	953,092	1,051,571	486,135	486,135	288,500
1000-521031-820-0	Transfers to Library	34,371	34,371	34,371	34,371	34,371
		<b>\$ 4,528,391</b>	<b>\$ 5,031,035</b>	<b>\$ 4,890,599</b>	<b>\$ 4,890,599</b>	<b>\$ 5,078,037</b>
	<b>Total Transfers</b>	<b>\$ 4,528,391</b>	<b>\$ 5,031,035</b>	<b>\$ 4,890,599</b>	<b>\$ 4,890,599</b>	<b>\$ 5,078,037</b>
	<b>Total General Fund Expenditures</b>	<b>\$ 6,030,440</b>	<b>\$ 6,406,749</b>	<b>\$ 7,110,842</b>	<b>\$ 7,525,425</b>	<b>\$ 8,874,337</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 2,789,954</b>		<b>\$ 2,911,036</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 2025 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 2025 Budget are:

#### Item/Project

#### Revenue Changes

- |   |         |
|---|---------|
| • Increasing property tax revenue due to a reduction in property tax relief and an increase in mill value | \$8,332 |
| • Increase in State aid anticipated   | \$1,000 |

#### Expenditure Changes

- |  |          |
|--|----------|
| • Increase in personnel costs due to wage adjustment based on wage study of FY 2024.   | \$50,775 |
| • Overall decrease in operating expenditures most notable is a decrease in repair and maintenance service of \$20,000 due to anticipated expenditures not realized | \$30,791 |

# Library Fund - 2220

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Taxes</b>						
2220-311010	Real Property Taxes	317,770	341,462	335,847	328,993	342,179
2220-311020	Personal Property Taxes	1,814	1,645	1,000	3,035	3,000
2220-312000	Penalties & Interest	-	384	-	1,123	-
		<b>\$ 319,584</b>	<b>\$ 343,491</b>	<b>\$ 336,847</b>	<b>\$ 333,151</b>	<b>\$ 345,179</b>
<b>Intergovernmental</b>						
2220-334100	Library State Aid	2,869	-	2,500	-	3,500
		<b>\$ 2,869</b>	<b>\$ -</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ 3,500</b>
<b>Charges for Services</b>						
2220-346070	Library Collections	8,139	7,515	7,500	8,179	7,500
		<b>\$ 8,139</b>	<b>\$ 7,515</b>	<b>\$ 7,500</b>	<b>\$ 8,179</b>	<b>\$ 7,500</b>
<b>Miscellaneous Revenues</b>						
2220-365003	Donor Restricted Donations	-	-	-	15,461	-
2220-365010	Private Gifts and Bequests	643,095	68,254	30,000	29,159	25,000
2220-365100	Miscellaneous	-	-	-	-	-
		<b>\$ 643,095</b>	<b>\$ 68,254</b>	<b>\$ 30,000</b>	<b>\$ 44,620</b>	<b>\$ 25,000</b>
<b>Investment Earnings</b>						
2200-371010	Investment Earnings	692	1,208	1,400	4,107	1,000
		<b>\$ 692</b>	<b>\$ 1,208</b>	<b>\$ 1,400</b>	<b>\$ 4,107</b>	<b>\$ 1,000</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>\$ 1,008,750</b>	<b>\$ 454,839</b>	<b>\$ 412,618</b>	<b>\$ 424,428</b>	<b>\$ 416,550</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 220,145</b>		<b>\$ 266,205</b>
	<b>Total Resources</b>			<b>\$ 632,763</b>		<b>\$ 682,755</b>

# Library Fund - 2220

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Expenditures</b>						
<b>Personnel</b>						
2220-460120-110-0	Salaries and Wages	75,145	69,752	86,095	85,838	98,995
2220-460120-112-0	Permanent Part Time	87,671	126,137	135,214	109,689	168,473
2220-460120-120-0	Overtime	9	12	13	385	5
2220-460120-140-0	Employer Contributions	46,643	50,826	71,462	57,641	76,086
		<b>\$ 209,468</b>	<b>\$ 246,726</b>	<b>\$ 292,784</b>	<b>\$ 253,552</b>	<b>\$ 343,559</b>
<b>Materials and Services</b>						
2220-460120-210-0	Office Supplies & Materials	4,646	7,577	6,000	6,161	5,500
2220-460120-216-0	Computers & Computer Hardware	-	-	-	1,974	1,500
2220-460120-217-0	Children's Programming Supplies	-	-	-	-	2,000
2220-460120-218-0	Adult Programming Supplies	-	-	-	-	1,000
2220-460120-220-0	Operating Supplies	5,175	6,151	6,000	6,152	6,000
2220-460120-221-0	Library Materials	15,435	13,594	17,000	18,744	15,000
2220-460120-229-0	Library Materials Processing	1,235	3,259	2,000	2,216	2,500
2220-460120-230-0	Repair & Maintenance Supplies	783	71	200	106	200
2220-460120-310-0	Communication & Transportation	4,561	4,566	6,000	4,658	5,000
2220-460120-330-0	Publicity, Subscriptions & Dues	11,602	14,606	13,650	15,223	15,500
2220-460120-333-0	Subscriptions for Software	-	-	-	1,557	1,400
2220-460120-340-0	Utility Services	14,798	16,230	17,000	15,739	16,500
2220-460120-350-0	Professional Services	-	205	-	73	-
2220-460120-360-0	Repair & Maintenance Services	13,912	14,788	35,000	16,808	15,000
2220-460120-362-0	Office Machinery & Computer Services	3,273	339	7,500	12,127	2,000
2220-460120-370-0	Travel & Training	1,791	2,462	4,000	3,213	6,000
2220-460120-390-0	Other Purchased Services	3,472	447	3,300	300	-
2220-460120-510-0	Insurance	8,427	9,372	11,310	11,309	11,500
2220-460120-540-0	Special Assessments	472	460	475	455	475
2220-460120-790-0	Grants & Contributions	-	317,581	-	-	-
2220-460120-870-0	Operating Contingency	-	-	10,000	-	-
2220-460120-880-0	Administrative Costs	6,300	7,460	8,273	8,007	9,842
		<b>\$ 95,881</b>	<b>\$ 419,167</b>	<b>\$ 147,708</b>	<b>\$ 124,822</b>	<b>\$ 116,917</b>
<b>Other Financing Uses</b>						
2200-460120-820	Transfer to Library Depreciation Reserve	-	470,000	-	-	-
		<b>\$ -</b>	<b>\$ 470,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ 305,349</b>	<b>\$ 1,135,893</b>	<b>\$ 440,492</b>	<b>\$ 378,374</b>	<b>\$ 460,476</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 192,271</b>		<b>\$ 222,278</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 2025 Objectives

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

Projects for FY 2025 include:

#### Item/Project

#### Expenditure Changes

• Capital project #1: Lighting upgrade	\$57,000
• Capital project #2: Children’s area upgrade to include furniture	\$10,000
• Capital project #3: Computer replacements	\$21,500
• Capital project #4: Furniture upgrades	\$8,000
• Capital project #5: Building improvements to address ice buildup on roof	\$20,000

# Library Depreciation Reserve Fund - 4022

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Other Financing Sources</b>						
4022-383000	Transfer from Library Fund	-	470,000	-	-	-
		\$ -	\$ 470,000	\$ -	\$ -	\$ -
<b>Investment Earnings</b>						
4022-371010	Investment Earnings	-	-	2,000	-	2,000
		\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000
	<b>Total Revenues</b>	\$ -	\$ 470,000	\$ 2,000	\$ -	\$ 2,000
	<b>Beginning Budgetary Fund Balance</b>			\$ 470,000		\$ 362,362
	<b>Total Resources</b>			\$ 472,000		\$ 364,362
<b>Expenditures</b>						
<b>Capital</b>						
4022-460120-920-0	Buildings	-	-	104,000	107,638	116,500
		\$ -	\$ -	\$ 104,000	\$ 107,638	\$ 116,500
	<b>Total Expenditures</b>	\$ -	\$ -	\$ 104,000	\$ 107,638	\$ 116,500
	<b>Ending Budgetary Fund Balance</b>			\$ 368,000		\$ 247,862

### Purpose

The Law Enforcement Fund provides the primary financial support for the City’s Police Department. The Department currently provides policing services through 19 sworn officers (including the Chief of Police) and a parking enforcement officer and two support staff.

### FY 2025 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 2025 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Increase in anticipated grant revenue of the COPS Hiring Grant for which the School District 44 will contribute \$22,440 for the required match for this grant.</li> </ul>	\$67,319
<ul style="list-style-type: none"> <li>Increase in MBCC – Drug Task Force Grant</li> </ul>	\$7,120
<ul style="list-style-type: none"> <li>Increase in Stonegarden grant funds for FY 2025 which includes funding for both overtime and equipment</li> </ul>	\$13,850
<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>	\$95,073
<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.</li> </ul>	\$107,195
<ul style="list-style-type: none"> <li>Decrease in repair &amp; maintenance services as a further reduction in fleet maintenance and repair costs are anticipated</li> </ul>	\$25,000
<ul style="list-style-type: none"> <li>Increase in Other Purchased Services for body cameras and video storage</li> </ul>	\$37,000
<ul style="list-style-type: none"> <li>Increase in computers and computer hardware to purchase updated computers for the police department. Computer hardware and software have been separated out from operating supplies for better IT expenditure tracking so the \$54,000 increase in computers is offset by the \$53,000 decrease in operating supplies.</li> </ul>	\$1,000



# Law Enforcement Fund - 2300

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Intergovernmental</b>						
2300-331000	Federal Grants (ex. Bulletproof Vest Prog)	745	1,221	5,000	2,511	1,666
2300-334091	MDT - Selective Traffic Enforcement Prog	11,701	10,572	24,000	24,064	24,000
2300-337010	OT Reimb - NW Drug Task Force - HIDTA	-	-	6,000	-	5,000
2300-337014	MBCC - Drug Task Force Grant	107,032	111,008	101,272	82,992	108,392
2300-337015	COPS Hiring Grant	-	-	-	-	67,319
2300-337018	Dept of Justice Grant - Stonegarden	23,871	36,297	12,600	20,386	26,450
2300-337019	School District 44 Reimbursement SRO	32,562	69,101	98,189	33,178	82,296
		<b>\$ 175,911</b>	<b>\$ 228,198</b>	<b>\$ 247,061</b>	<b>\$ 163,131</b>	<b>\$ 315,123</b>
<b>Miscellaneous</b>						
2300-362000	Other Miscellaneous Revenue	24,776	33,500	17,000	53,310	15,000
2300-365000	Contributions and Donations	8,600	1,200	-	250	-
		<b>\$ 33,376</b>	<b>\$ 34,700</b>	<b>\$ 17,000</b>	<b>\$ 53,560</b>	<b>\$ 15,000</b>
<b>Other Financing Sources</b>						
2300-382010	Sale of General Fixed Assets	-	18,000	6,000	7,858	10,000
2300-383004	Operating Transfer from General Fund	2,657,502	2,879,827	3,079,827	3,079,827	3,174,900
		<b>\$ 2,657,502</b>	<b>\$ 2,897,827</b>	<b>\$ 3,085,827</b>	<b>\$ 3,087,685</b>	<b>\$ 3,184,900</b>
<b>Total Revenues</b>		<b>\$ 2,866,789</b>	<b>\$ 3,160,724</b>	<b>\$ 3,349,888</b>	<b>\$ 3,304,376</b>	<b>\$ 3,515,023</b>
<b>Beginning Budgetary Fund Balance</b>				<b>\$ 1,011,056</b>		<b>\$ 1,092,485</b>
<b>Total Resources</b>				<b>\$ 4,360,943</b>		<b>\$ 4,607,508</b>
<b>Expenditures</b>						
<b>Personnel</b>						
2300-420100-110-0	Salaries and Wages	1,557,767	1,712,765	1,827,048	1,746,416	1,966,079
2300-420100-112-0	Permanent Part Time	30,677	32,065	55,847	28,160	59,623
2300-420100-120-0	Overtime	104,169	132,820	112,653	123,651	121,660
2300-420100-140-0	Employer Contributions	604,942	706,877	821,246	713,092	779,627
2300-420100-147-0	Medical Deduction Reimbursement	1,680	1,038	-	2,048	-
		<b>\$ 2,299,235</b>	<b>\$ 2,585,565</b>	<b>\$ 2,816,794</b>	<b>\$ 2,613,366</b>	<b>\$ 2,926,989</b>
<b>Materials and Services</b>						
2300-420100-210-0	Office Supplies & Materials	1,825	2,367	4,000	4,356	4,000
2300-420100-216-0	Computers & Computer Hardware	-	-	-	17,975	54,000
2300-420100-220-0	Operating Supplies	52,826	75,251	83,000	43,865	30,000
2300-420100-230-0	Repair & Maintenance Supplies	54,765	64,427	55,000	54,021	55,000
2300-420100-310-0	Communication & Transportation	805	1,082	1,200	1,057	1,200
2300-420100-320-0	Printing, Duplicating, & Binding	-	-	-	2,801	3,000
2300-420100-330-0	Publicity, Subscriptions & Dues	15,039	21,841	21,000	4,228	4,000
2300-420100-333-0	Subscriptions for Software	-	-	-	28,213	45,500
2300-420100-340-0	Utility Services	33,070	31,848	32,000	34,164	35,000
2300-420100-350-0	Professional Services	13,219	8,926	8,000	11,812	9,500
2300-420100-360-0	Repair & Maintenance Services	42,291	28,697	69,813	81,249	44,813
2300-420100-370-0	Travel & Training	2,476	17,240	25,000	29,531	27,000
2300-420100-390-0	Other Purchased Services	3,472	5,515	1,000	4,241	38,000
2300-420100-397-0	Contracted Workers	89,886	70,135	73,642	47,460	75,874
2300-420100-510-0	Insurance	60,060	57,713	70,790	68,288	70,790
2300-420100-540-0	Special Assessments	429	429	430	429	429
2300-420100-880-0	Administrative Costs	66,968	76,786	79,597	76,998	83,972
		<b>\$ 437,131</b>	<b>\$ 462,257</b>	<b>\$ 524,472</b>	<b>\$ 510,687</b>	<b>\$ 582,079</b>
<b>Capital</b>						
2300-420100-940-0	Machinery & Equipment	104,979	34,499	154,000	155,408	86,000
		<b>\$ 104,979</b>	<b>\$ 34,499</b>	<b>\$ 154,000</b>	<b>\$ 155,408</b>	<b>\$ 86,000</b>
<b>Total Expenditures</b>		<b>\$ 2,841,345</b>	<b>\$ 3,082,321</b>	<b>\$ 3,495,266</b>	<b>\$ 3,279,461</b>	<b>\$ 3,595,068</b>
<b>Ending Budgetary Fund Balance</b>				<b>\$ 865,678</b>		<b>\$ 1,012,441</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 2025 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 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Fines and Forfeitures</b>						
2917-351015	Victims and Witness Advocate Surcharge	7,117	6,806	10,000	6,993	10,000
		\$ 7,117	\$ 6,806	\$ 10,000	\$ 6,993	\$ 10,000
	<b>Total Revenues</b>	<b>\$ 7,117</b>	<b>\$ 6,806</b>	<b>\$ 10,000</b>	<b>\$ 6,993</b>	<b>\$ 10,000</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 1,473</b>		<b>\$ 1,473</b>
	<b>Total Resources</b>			<b>\$ 11,473</b>		<b>\$ 11,473</b>
<b>Expenditures</b>						
<b>Materials and Services</b>						
2917-410370-725-0	Crime Victim's Assistance	7,117	6,806	10,000	6,993	10,000
		\$ 7,117	\$ 6,806	\$ 10,000	\$ 6,993	\$ 10,000
	<b>Total Expenditures</b>	<b>\$ 7,117</b>	<b>\$ 6,806</b>	<b>\$ 10,000</b>	<b>\$ 6,993</b>	<b>\$ 10,000</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 1,473</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 2025 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 2025 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 and reappraisal (levy remains at the 24 voted mills)</li> </ul>	\$46,952
<ul style="list-style-type: none"> <li>Decrease in Fire Prevention Program Fee revenues to reflect another year of waning building market and estimated year-end figures</li> </ul>	\$40,000
<ul style="list-style-type: none"> <li>Decrease in rural fire protection assessments based on contract and new fire engine purchase</li> </ul>	\$86,407
<ul style="list-style-type: none"> <li>Increase in Countywide Ambulance Assessment based on actuals for FY 2024</li> </ul>	\$52,000
<ul style="list-style-type: none"> <li>Increase in Miscellaneous Revenues due to anticipated grants</li> </ul>	\$10,000
<ul style="list-style-type: none"> <li>Decrease in operating transfer from the General Fund due to spending down the funds cash reserves</li> </ul>	\$197,635
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increase in personnel services due to wage adjustments and increasing costs of employee benefits under new bargaining agreement and wage study results.</li> </ul>	\$229,344
<ul style="list-style-type: none"> <li>Increase in operating supplies to cover cost of the replacement of 5 computers</li> </ul>	\$15,450
<ul style="list-style-type: none"> <li>Increase in Software Subscriptions to cover software program maintenance fees offset by the decrease in Publicity, Subscriptions &amp; Dues as these have been separated out for better tracking purposes.</li> </ul>	\$34,160
<ul style="list-style-type: none"> <li>Decrease in repair and maintenance services as the exterior painting of the Emergency Services Center was completed in FY 2024</li> </ul>	\$48,377
<ul style="list-style-type: none"> <li>Decrease in adjustments such as bad debt expense, Medicare/Medicaid adjustments, and Rescue Care adjustments in anticipation of new rates and potential for new billing company</li> </ul>	\$29,500

# Fire and Ambulance Fund

FY 2025

# Fire & Ambulance Fund - 2340

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Taxes</b>						
2340-311010	Real Property Taxes	1,118,251	1,201,631	1,891,674	1,794,040	1,934,426
2340-311020	Personal Property Taxes	6,385	5,788	6,500	10,684	10,700
2340-312000	Penalties & Interest	-	1,351	-	6,326	-
		<b>\$ 1,124,636</b>	<b>\$ 1,208,770</b>	<b>\$ 1,898,174</b>	<b>\$ 1,811,050</b>	<b>\$ 1,945,126</b>
<b>Licenses &amp; Permits</b>						
2340-323015	Fire Prevention Program Fee	188,749	159,920	170,000	110,188	130,000
2340-323051	Burning Permit	275	225	200	525	300
		<b>\$ 189,024</b>	<b>\$ 160,145</b>	<b>\$ 170,200</b>	<b>\$ 110,713</b>	<b>\$ 130,300</b>
<b>Intergovernmental</b>						
2340-337000	Local Grants	-	-	-	8,496	-
2340-338050	Countywide Ambulance Assessment	73,893	69,760	68,000	120,822	120,000
		<b>\$ 73,893</b>	<b>\$ 69,760</b>	<b>\$ 68,000</b>	<b>\$ 129,319</b>	<b>\$ 120,000</b>
<b>Charges for Services</b>						
2340-342020	Rural Fire Protection Assessments	314,189	328,123	439,827	339,827	353,420
2340-342050	Ambulance Services	1,795,169	1,562,895	1,775,000	1,621,875	1,775,000
2340-342055	Rescue Care Program	18,998	17,443	20,000	14,889	20,000
		<b>\$ 2,202,249</b>	<b>\$ 1,908,460</b>	<b>\$ 2,302,827</b>	<b>\$ 1,976,591</b>	<b>\$ 2,148,420</b>
<b>Miscellaneous Revenues</b>						
2340-362000	Other Miscellaneous Revenue	37,313	28,457	15,000	163,263	25,000
2340-365020	Private Grants	36,000	57	10,000	-	10,000
		<b>\$ 73,313</b>	<b>\$ 28,514</b>	<b>\$ 25,000</b>	<b>\$ 163,263</b>	<b>\$ 35,000</b>
<b>Other Financing Sources</b>						
2340-382010	Sale of General Fixed Assets	-	40,650	10,000	-	15,000
2340-383004	Operating Transfer from General Fund	953,092	1,051,571	486,135	486,135	288,500
		<b>\$ 953,092</b>	<b>\$ 1,092,221</b>	<b>\$ 496,135</b>	<b>\$ 486,135</b>	<b>\$ 303,500</b>
	<b>Total Revenues</b>	<b>\$ 4,542,314</b>	<b>\$ 4,467,871</b>	<b>\$ 4,892,336</b>	<b>\$ 4,677,071</b>	<b>\$ 4,682,346</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 2,389,366</b>		<b>\$ 2,311,984</b>
	<b>Total Resources</b>			<b>\$ 7,281,702</b>		<b>\$ 6,994,330</b>

# Fire & Ambulance Fund - 2340

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Expenditures - Fire and Rescue</b>						
<b>Personnel</b>						
2340-420400-110-0	Salaries and Wages	627,439	692,801	755,283	737,868	833,513
2340-420400-112-0	Permanent Part Time	6,559	1,971	1,134	2,660	1,208
2340-420400-120-0	Overtime	30,437	22,633	21,300	28,566	25,680
2340-420400-140-0	Employer Contributions	273,530	286,383	339,428	282,618	343,436
2340-420400-147-0	Medical Deduction Reimbursement	621	152	-	624	-
2340-420400-190-0	Other Personal Services	640	2,843	5,000	-	5,000
		<b>\$ 939,226</b>	<b>\$ 1,006,784</b>	<b>\$ 1,122,145</b>	<b>\$ 1,052,336</b>	<b>\$ 1,208,837</b>
<b>Materials and Services</b>						
2340-420400-210-0	Office Supplies & Materials	530	183	500	862	1,000
2340-420400-216-0	Computers & Computer Hardware	-	-	-	4,555	7,500
2340-420400-220-0	Operating Supplies	47,705	35,980	38,000	23,885	34,700
2340-420400-230-0	Repair & Maintenance Supplies	29,688	28,761	30,000	30,645	30,000
2340-420400-310-0	Communication & Transportation	231	497	350	509	350
2340-420400-330-0	Publicity, Subscriptions & Dues	5,677	7,675	4,000	1,519	1,300
2340-420400-333-0	Software Subscriptions	-	-	-	10,132	10,248
2340-420400-340-0	Utility Services	13,023	14,091	15,000	13,826	15,000
2340-420400-350-0	Professional Services	9,260	1,392	10,000	8,674	15,250
2340-420400-360-0	Repair & Maintenance Services	28,281	24,333	55,513	80,101	45,000
2340-420400-370-0	Travel & Training	5,287	7,053	5,000	8,284	8,500
2340-420400-380-0	Training Services	3,359	3,344	3,500	4,057	-
2340-420400-390-0	Other Purchased Services	-	25,170	200	312	300
2340-420400-510-0	Insurance	33,043	35,957	60,625	58,122	60,625
2340-420400-540-0	Special Assessments	219	219	230	219	230
2340-420400-880-0	Administrative Costs	25,842	32,456	31,584	30,548	34,552
		<b>\$ 202,147</b>	<b>\$ 217,113</b>	<b>\$ 254,502</b>	<b>\$ 276,249</b>	<b>\$ 264,555</b>
<b>Debt Service</b>						
2340-420400-610-0	Principal	79,728	49,412	49,907	49,907	26,458
2340-420400-620-0	Interest	3,038	1,736	3,750	3,750	-
		<b>\$ 82,766</b>	<b>\$ 51,148</b>	<b>\$ 53,657</b>	<b>\$ 53,657</b>	<b>\$ 26,458</b>
<b>Capital</b>						
2340-420400-940-0	Machinery & Equipment	5,699	63,927	753,500	78,299	703,250
		<b>\$ 5,699</b>	<b>\$ 63,927</b>	<b>\$ 753,500</b>	<b>\$ 78,299</b>	<b>\$ 703,250</b>
	<b>Total Fire and Rescue</b>	<b>\$ 1,229,837</b>	<b>\$ 1,338,973</b>	<b>\$ 2,183,804</b>	<b>\$ 1,460,541</b>	<b>\$ 2,203,100</b>

# Fire & Ambulance Fund - 2340

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Expenditures - Ambulance</b>						
<b>Personnel</b>						
2340-420730-110-0	Salaries and Wages	983,143	1,069,313	1,211,774	1,202,609	1,344,685
2340-420730-112-0	Permanent Part Time	10,382	-	-	3,774	-
2340-420730-120-0	Overtime	70,934	51,880	49,495	66,437	59,775
2340-420730-140-0	Employer Contributions	444,250	459,966	552,511	514,178	551,972
2340-420730-147-0	Medical Deduction Reimbursement	819	355	-	336	-
2340-420730-190-0	Other Personal Services	8,464	2,683	11,000	-	11,000
		<b>\$ 1,517,992</b>	<b>\$ 1,584,198</b>	<b>\$ 1,824,780</b>	<b>\$ 1,787,334</b>	<b>\$ 1,967,432</b>
<b>Materials and Services</b>						
2340-420730-210-0	Office Supplies & Materials	794	469	1,000	1,452	1,400
2340-420730-216-0	Computers & Computer Hardware	-	-	-	11,472	17,500
2340-420730-220-0	Operating Supplies	54,101	53,253	56,250	63,104	50,000
2340-420730-230-0	Repair & Maintenance Supplies	23,705	39,393	30,000	30,136	30,000
2340-420730-310-0	Communication & Transportation	287	280	500	518	500
2340-420730-330-0	Publicity, Subscriptions & Dues	7,807	6,767	8,000	1,093	1,000
2340-420730-333-0	Software Subscriptions	-	-	-	16,340	23,912
2340-420730-340-0	Utility Services	30,267	30,793	28,000	31,582	33,000
2340-420730-350-0	Professional Services	40,288	29,244	68,000	42,685	61,250
2340-420730-360-0	Repair & Maintenance Services	33,437	30,354	70,864	67,446	33,000
2340-420730-370-0	Travel & Training	6,305	14,609	6,000	9,610	13,500
2340-420730-380-0	Training Services	425	1,778	7,500	4,532	-
2340-420730-390-0	Other Purchased Services	1,382	543	500	684	700
2340-420730-510-0	Insurance	37,679	40,422	45,520	43,017	45,520
2340-420730-540-0	Special Assessments	512	512	512	512	512
2340-420730-880-0	Administrative Costs	41,963	53,927	51,261	49,601	56,121
		<b>\$ 278,952</b>	<b>\$ 302,343</b>	<b>\$ 373,906</b>	<b>\$ 373,785</b>	<b>\$ 367,915</b>
<b>Ambulance Account Adjustments</b>						
2340-420735-810-0	Losses (Bad Debt Expense)	158,565	123,521	140,000	190,529	130,000
2340-420735-811-0	Adjustments (Medicare/Medicaid)	868,767	731,716	750,000	745,295	730,000
2340-420735-812-0	Adjustments (Rescue Care)	3,144	6,479	5,000	9,112	5,500
		<b>\$ 1,030,476</b>	<b>\$ 861,716</b>	<b>\$ 895,000</b>	<b>\$ 944,936</b>	<b>\$ 865,500</b>
<b>Debt Service</b>						
2340-420730-610-0	Principal	35,233	36,115	-	-	-
2340-420730-620-0	Interest	1,032	420	-	-	-
		<b>\$ 36,265</b>	<b>\$ 36,535</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital</b>						
2340-420730-940-0	Machinery & Equipment	249,686	3,871	137,500	74,243	19,250
		<b>\$ 249,686</b>	<b>\$ 3,871</b>	<b>\$ 137,500</b>	<b>\$ 74,243</b>	<b>\$ 19,250</b>
<b>Total Ambulance</b>		<b>\$ 3,113,371</b>	<b>\$ 2,788,664</b>	<b>\$ 3,231,186</b>	<b>\$ 3,180,298</b>	<b>\$ 3,220,097</b>
<b>Total Fire and Ambulance Fund</b>		<b>\$ 4,343,208</b>	<b>\$ 4,127,637</b>	<b>\$ 5,414,990</b>	<b>\$ 4,640,839</b>	<b>\$ 5,423,197</b>
<b>Ending Budgetary Fund Balance</b>				<b>\$ 1,866,712</b>	<b>\$ 1,571,133</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 funded by the Whitefish Trail endowment disbursements managed by the Whitefish Community Foundation and Whitefish Legacy Partners.

### **FY 2025 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 Highway 93 right-of-way landscape and provide weed spraying services on City property and rights-of-way as needed.
- (6) provide other general beautification and community services as needed.

Significant or changed appropriations during FY 2025 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Decrease in State Grants as the Armory Park Phase III was mostly complete in FY 2023 and \$89,026 of the Land Water Conservation Fund (LWCF) grants funds were fully disbursed in FY 2024</li> </ul>	\$93,982
<ul style="list-style-type: none"> <li>Increase in revenues from Whitefish Legacy Partners, WT Endowment Fund distributions, and Whitefish Trail Partner contributions to cover increased cost of operations and maintenance of the Whitefish Trail</li> </ul>	\$26,550
<ul style="list-style-type: none"> <li>Increase in budgeted After School Program revenues to reflect increased anticipated participation in programming</li> </ul>	\$13,000
<ul style="list-style-type: none"> <li>Increase in Summer Day Camp revenues based on additional available program capacity</li> </ul>	\$18,000
<ul style="list-style-type: none"> <li>Increase in Facility Use Revenue based on historical activity</li> </ul>	\$4,000
<ul style="list-style-type: none"> <li>Decrease in contributions and donations</li> </ul>	\$32,500
<ul style="list-style-type: none"> <li>Increase in transfer from the General Fund to cover the \$100,000 budgeted for the Riverbend Trail engineering, \$150,000 for the trail from the Whitefish Yards property to Skye Park Bridge, and the remaining to cover additional personnel costs related to the application of the wage study results</li> </ul>	\$290,000
<ul style="list-style-type: none"> <li>Continued transfer from Water Fund to support the Aquatic Invasive Species Boat Inspection Station at State Park (\$52,837) with an increase to cover inflation</li> </ul>	\$3,819
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increase personnel services related to the application of the wage study results for both full-time and seasonal employees</li> </ul>	\$183,756
<ul style="list-style-type: none"> <li>Increase in overall operation and maintenance costs of the Whitefish Trail per Whitefish Legacy Partners, to meet revenues coming in for O&amp;M of WF Trails</li> </ul>	\$28,700
<ul style="list-style-type: none"> <li>Increase in subscriptions for software to account for software not accounted for previously</li> </ul>	\$27,350
<ul style="list-style-type: none"> <li>Increase in utility services based on actual usage After School Programs, Urban Forestry, City Parks &amp; Properties and P&amp;R administration</li> </ul>	\$24,200
<ul style="list-style-type: none"> <li>Overall decrease in training across Parks &amp; Recreation departments</li> </ul>	\$19,500
<ul style="list-style-type: none"> <li>#1 Capital Project: Riverbend Path Design engineering</li> </ul>	\$100,000
<ul style="list-style-type: none"> <li>#2 Capital Project: Woodchipper</li> </ul>	\$75,000
<ul style="list-style-type: none"> <li>#3 Capital Project: Mower</li> </ul>	\$40,000
<ul style="list-style-type: none"> <li>#4 Capital Project: Armory building sound-dampening wall panels</li> </ul>	\$15,000
<ul style="list-style-type: none"> <li>#5 Capital Project: Ice Den roof</li> </ul>	\$50,000
<ul style="list-style-type: none"> <li>#6 Capital Project: Trail additions from Whitefish Yards to Skye Park Bridge</li> </ul>	\$150,000

# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Licenses and Permits</b>						
2210-322015	Alcohol Consumption Permit	1,329	995	1,200	1,656	1,200
		<b>\$ 1,329</b>	<b>\$ 995</b>	<b>\$ 1,200</b>	<b>\$ 1,656</b>	<b>\$ 1,200</b>
<b>Intergovernmental</b>						
2210-334000	State Grants	5,604	428,571	106,532	53,331	12,550
2210-334001	WF Trail O&M Grants	-	61,529	65,750	83,177	59,500
		<b>\$ 5,604</b>	<b>\$ 490,100</b>	<b>\$ 172,282</b>	<b>\$ 136,507</b>	<b>\$ 72,050</b>
<b>Charges for Services</b>						
2210-346007	After School Program	60,540	82,203	82,000	89,871	95,000
2210-346014	Beach Concessions	20,548	17,399	20,500	16,699	17,500
2210-346015	Beach Gazebo Rental	7,067	5,363	5,000	6,434	5,000
2210-346016	Boat Launch Passes	26,065	30,235	28,000	29,466	28,000
2210-346019	Commercial Boat Launch Permits	-	-	-	2,225	2,500
2210-346022	Summer Day Camp	117,176	136,501	107,000	127,352	125,000
2210-346080	Recreation Programs	48,783	40,548	51,000	48,270	50,000
2210-346402	Facility Use Revenue	13,584	18,128	13,000	23,731	17,000
		<b>\$ 293,763</b>	<b>\$ 330,377</b>	<b>\$ 306,500</b>	<b>\$ 344,047</b>	<b>\$ 340,000</b>
<b>Miscellaneous Revenue</b>						
2210-361020	Verizon Cell Tower Lease	23,687	24,634	25,619	25,620	26,644
2210-362000	Other Miscellaneous Revenue	48,428	8,373	8,000	5,695	6,000
2210-362007	Program Guide Proceeds	3,746	3,226	4,000	2,935	3,000
2210-363010	Maintenance Assessments	522,638	550,650	558,276	550,913	561,262
2210-363040	Penalty & Interest Special Assessments	2,217	2,369	2,000	2,108	2,000
2210-365000	Contributions and Donations	46,017	78,974	41,500	104,410	29,000
2210-365001	WF Trail Endowment & WLP Contribution	73,789	20,535	65,493	78,402	96,043
2210-365002	Urban Forestry Contributions	4,900	8,869	19,000	12,539	9,000
2210-365003	WF Trail Partner Contributions	-	-	9,007	10,059	11,257
		<b>\$ 725,421</b>	<b>\$ 697,629</b>	<b>\$ 732,896</b>	<b>\$ 792,681</b>	<b>\$ 744,206</b>
<b>Other Financing Sources</b>						
2210-383004	Operating Transfer from General Fund	883,426	1,065,266	1,290,266	1,290,266	1,580,266
2210-383010	Transfer from Water Fund	43,331	48,774	49,018	49,018	52,837
		<b>\$ 926,757</b>	<b>\$ 1,114,040</b>	<b>\$ 1,339,284</b>	<b>\$ 1,339,284</b>	<b>\$ 1,633,103</b>
<b>Total Fund Revenues</b>		<b>\$ 1,952,875</b>	<b>\$ 2,633,141</b>	<b>\$ 2,543,155</b>	<b>\$ 2,614,174</b>	<b>\$ 2,790,558</b>
<b>Beginning Budgetary Fund Balance</b>				<b>\$ 654,302</b>		<b>\$ 977,907</b>
<b>Total Resources</b>				<b>\$ 3,197,456</b>		<b>\$ 3,768,465</b>

# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Expenditures</b>						
<b>Bicycle Path Maintenance Program</b>						
<b>Personnel</b>						
2210-430255-110-0	Salaries and Wages	47,834	52,211	74,170	73,126	85,764
2210-430255-111-0	Seasonal / Temporary	4,925	-	-	-	-
2210-430255-120-0	Overtime	146	260	226	772	267
2210-430255-140-0	Employer Contributions	22,804	22,588	34,403	36,662	42,837
		<b>\$ 75,709</b>	<b>\$ 75,059</b>	<b>\$ 108,799</b>	<b>\$ 110,560</b>	<b>\$ 128,868</b>
<b>Materials and Services</b>						
2210-430255-220-0	Operating Supplies	824	1,056	3,000	3,858	3,000
2210-430255-230-0	Repair & Maintenance Supplies	3,555	6,404	6,000	3,398	7,000
2210-430255-330-0	Publicity, Subscriptions & Dues	1	1	-	1	-
2210-430255-360-0	Repair & Maintenance Services	-	17,823	12,500	9,751	12,500
2210-430255-510-0	Insurance	1,717	1,583	1,890	1,887	2,555
2210-430255-530-0	Rent / Lease	3,564	-	6,656	-	6,922
		<b>\$ 9,661</b>	<b>\$ 26,866</b>	<b>\$ 30,046</b>	<b>\$ 18,895</b>	<b>\$ 31,977</b>
<b>Capital</b>						
2210-430255-930-0	Improvements Other than Buildings	-	-	100,000	-	250,000
2210-430255-940-0	Machinery & Equipment	54,870	-	76,000	59,613	-
		<b>\$ 54,870</b>	<b>\$ -</b>	<b>\$ 176,000</b>	<b>\$ 59,613</b>	<b>\$ 250,000</b>
	<b>Total Bicycle Path Maintenance</b>	<b>\$ 140,240</b>	<b>\$ 101,924</b>	<b>\$ 314,845</b>	<b>\$ 189,068</b>	<b>\$ 410,845</b>
<b>Whitefish Trail Maintenance</b>						
<b>Personnel</b>						
2210-430256-110-0	Salaries and Wages	3,034	3,262	3,845	4,047	4,168
2210-430256-120-0	Overtime	13	103	20	104	21
2210-430256-140-0	Employer Contributions	1,398	1,489	1,662	1,888	1,780
		<b>\$ 4,445</b>	<b>\$ 4,854</b>	<b>\$ 5,527</b>	<b>\$ 6,039</b>	<b>\$ 5,969</b>
<b>Materials and Services</b>						
2210-430256-220-0	Operating Supplies	28,984	11,077	34,328	45,974	13,500
2210-430256-360-0	Repair & Maintenance Services	24,069	44,040	80,210	80,867	123,087
2210-430256-510-0	Insurance	290	356	750	519	2,900
2210-430256-530-0	Rent / Lease	18,572	18,585	19,462	24,188	23,963
		<b>\$ 71,915</b>	<b>\$ 74,057</b>	<b>\$ 134,750</b>	<b>\$ 151,548</b>	<b>\$ 163,450</b>
	<b>Total Whitefish Trail Maintenance</b>	<b>\$ 76,360</b>	<b>\$ 78,912</b>	<b>\$ 140,277</b>	<b>\$ 157,587</b>	<b>\$ 169,419</b>

# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Facilities</b>						
<b>Personnel</b>						
2210-460220-110-0	Salaries and Wages	30,916	33,557	55,169	54,344	48,305
2210-460220-111-0	Seasonal / Temporary	5,971	-	-	-	-
2210-460220-120-0	Overtime	34	-	231	243	283
2210-460220-140-0	Employer Contributions	18,519	18,406	28,355	33,959	37,887
		<b>\$ 55,440</b>	<b>\$ 51,963</b>	<b>\$ 83,755</b>	<b>\$ 88,546</b>	<b>\$ 86,475</b>
<b>Materials and Services</b>						
2210-460220-216-0	Computers & Computer Hardware				475.03	
2210-460220-220-0	Operating Supplies	7,860	10,068	11,000	12,600	12,000
2210-460220-230-0	Repair & Maintenance Supplies	6,597	11,348	12,000	4,562	10,000
2210-460220-340-0	Utility Services	37,246	38,835	30,000	29,869	32,000
2210-460220-360-0	Repair & Maintenance Services	22,362	23,599	14,000	7,712	39,250
2210-460220-370-0	Travel & Training	-	382	2,000	-	-
2210-460220-510-0	Insurance	1,212	1,104	1,305	1,302	1,920
2210-460220-540-0	Special Assessments	842	842	842	842	842
		<b>\$ 76,118</b>	<b>\$ 86,177</b>	<b>\$ 71,147</b>	<b>\$ 57,362</b>	<b>\$ 96,012</b>
<b>Capital</b>						
2210-460220-920-0	Building Improvements	-	-	6,170	6,170	15,000
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,170</b>	<b>\$ 6,170</b>	<b>\$ 15,000</b>
	<b>Total Facilities</b>	<b>\$ 131,558</b>	<b>\$ 138,140</b>	<b>\$ 161,072</b>	<b>\$ 152,079</b>	<b>\$ 197,487</b>
<b>Parks &amp; Recreation Administration</b>						
<b>Personnel</b>						
2210-460400-110-0	Salaries and Wages	256,500	289,351	312,097	315,279	364,866
2210-460400-112-0	Permanent Part Time	2,377	2,720	1,889	2,082	2,013
2210-460400-120-0	Overtime	235	1,017	314	1,293	352
2210-460400-140-0	Employer Contributions	101,630	102,851	116,660	113,161	128,989
2210-460400-147-0	Medical Deduction Reimbursement	-	19	-	269	-
		<b>\$ 360,742</b>	<b>\$ 395,958</b>	<b>\$ 430,960</b>	<b>\$ 432,083</b>	<b>\$ 496,220</b>
<b>Materials and Services</b>						
2210-460400-210-0	Office Supplies & Materials	2,070	1,735	2,800	3,120	2,800
2210-460400-216	Computers & Computer Hardware	-	-	-	8,287	11,125
2210-460400-220-0	Operating Supplies	14,718	15,762	23,500	7,997	13,000
2210-460400-230-0	Repair & Maintenance Supplies	2,361	2,609	1,000	1,521	2,500
2210-460400-310-0	Communication & Transportation	683	615	600	575	600
2210-460400-320-0	Printing, Duplicating, & Binding	366	-	100	-	100
2210-460400-330-0	Publicity, Subscriptions & Dues	8,976	8,889	8,000	2,992	1,200
2210-460400-333-0	Subscriptions for Software	-	-	-	13,871	18,000
2210-460400-340-0	Utility Services	5,323	10,538	6,000	11,942	13,000
2210-460400-350-0	Professional Services	2,664	2,236	4,300	5,245	4,500
2210-460400-360-0	Repair & Maintenance Services	2,995	3,524	3,250	6,037	3,200
2210-460400-370-0	Travel & Training	5,931	11,678	4,500	8,111	7,500
2210-460400-390-0	Other Purchased Services	10,097	14,656	7,000	8,995	4,000
2210-460400-510-0	Insurance	8,377	10,914	10,020	10,019	10,500
2210-460400-530-0	Rent / Lease	1,945	1,946	2,000	680	2,000
2210-460400-796-0	Memorial Park Account	-	60,582	19,983	19,983	20,782
2210-460400-880-0	Administrative Costs	32,813	42,366	41,673	40,316	48,122
		<b>\$ 99,319</b>	<b>\$ 188,050</b>	<b>\$ 134,726</b>	<b>\$ 149,691</b>	<b>\$ 162,929</b>
	<b>Total Parks &amp; Recreation Admin</b>	<b>\$ 460,061</b>	<b>\$ 584,008</b>	<b>\$ 565,686</b>	<b>\$ 581,775</b>	<b>\$ 659,149</b>

# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>City Parks &amp; Properties</b>						
<b>Personnel</b>						
2210-460434-110-0	Salaries and Wages	88,838	113,219	109,682	99,993	126,305
2210-460434-111-0	Seasonal / Temporary	22,647	17,675	57,515	19,040	65,524
2210-460434-120-0	Overtime	615	196	798	90	912
2210-460434-140-0	Employer Contributions	31,803	35,913	47,301	32,504	52,215
		<b>\$ 143,903</b>	<b>\$ 167,003</b>	<b>\$ 215,296</b>	<b>\$ 151,626</b>	<b>\$ 244,956</b>
<b>Materials and Services</b>						
2210-460434-210-0	Office Supplies & Materials	25	121	500	29	500
2210-460434-220-0	Operating Supplies	18,712	24,416	31,000	44,971	31,000
2210-460434-230-0	Repair & Maintenance Supplies	43,985	45,723	38,000	45,007	30,000
2210-460434-330-0	Publicity, Subscriptions & Dues	25	-	100	-	100
2210-460434-340-0	Utility Services	36,271	49,070	58,000	58,382	60,000
2210-460434-360-0	Repair & Maintenance Services	13,626	20,644	24,500	43,800	32,500
2210-460434-370-0	Travel & Training	1,412	2,190	6,000	5,341	6,000
2210-460434-390-0	Other Purchased Services	1,499	5,380	3,000	4,661	3,000
2210-460434-510-0	Insurance	14,044	18,445	26,505	26,503	34,720
2210-460434-530-0	Rent / Lease	2,183	9,250	2,600	8,403	2,600
2210-460434-540-0	Special Assessments	1,106	1,096	1,350	1,096	1,100
		<b>\$ 132,888</b>	<b>\$ 176,334</b>	<b>\$ 191,555</b>	<b>\$ 238,193</b>	<b>\$ 201,520</b>
<b>Capital</b>						
2210-460434-931-0	Park Improvements	4,106	607,762	44,387	15,375	-
2210-460434-940-0	Machinery & Equipment	-	18,162	-	-	40,000
		<b>\$ 4,106</b>	<b>\$ 625,924</b>	<b>\$ 44,387</b>	<b>\$ 15,375</b>	<b>\$ 40,000</b>
	<b>Total City Parks &amp; Properties</b>	<b>\$ 280,897</b>	<b>\$ 969,261</b>	<b>\$ 451,238</b>	<b>\$ 405,194</b>	<b>\$ 486,476</b>
<b>Urban Forestry Program</b>						
<b>Personnel</b>						
2210-460437-110-0	Salaries and Wages	81,546	87,710	91,051	89,937	103,863
2210-460437-111-0	Seasonal / Temporary	25,540	38,379	46,519	34,139	52,997
2210-460437-120-0	Overtime	148	1,197	1,056	2,696	1,227
2210-460437-140-0	Employer Contributions	50,192	54,859	59,842	49,181	52,509
		<b>\$ 157,426</b>	<b>\$ 182,144</b>	<b>\$ 198,468</b>	<b>\$ 175,953</b>	<b>\$ 210,596</b>
<b>Materials and Services</b>						
2210-460437-216-0	Computers & Computer Hardware			-	1,997	-
2210-460437-220-0	Operating Supplies	20,174	11,149	8,000	7,720	9,500
2210-460437-230-0	Repair & Maintenance Supplies	13,077	25,575	17,400	29,347	16,500
2210-46047-310-0	Communication & Transportation	74	-	-	-	-
2210-460437-330-0	Publicity, Subscriptions & Dues	487	-	250	-	250
2210-460437-340-0	Utility Services	1,563	1,972	1,600	1,813	1,900
2210-460437-360-0	Repair & Maintenance Services	4,445	14,087	15,000	10,118	10,000
2210-460437-370-0	Travel & Training	3,199	5,809	6,000	3,772	4,300
2210-460437-510-0	Insurance	3,769	3,208	4,605	4,602	4,155
		<b>\$ 46,788</b>	<b>\$ 61,800</b>	<b>\$ 52,855</b>	<b>\$ 59,367</b>	<b>\$ 46,605</b>
<b>Capital</b>						
2210-460437-930-0	Improvements Other than Buildings	-	-	17,000	-	-
2210-460437-940-0	Machinery & Equipment	-	-	-	-	75,000
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,000</b>	<b>\$ -</b>	<b>\$ 75,000</b>
	<b>Total Urban Forestry Program</b>	<b>\$ 204,214</b>	<b>\$ 243,944</b>	<b>\$ 268,323</b>	<b>\$ 235,320</b>	<b>\$ 332,201</b>

# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Recreation Programs</b>						
<b>Personnel</b>						
2210-460440-110-0	Salaries and Wages	7,545	7,333	9,822	9,859	11,195
2210-460440-111-0	Seasonal / Temporary	4,302	6,615	5,921	15,071	6,745
2210-460440-120-0	Overtime	27	7	75	7	85
2210-460440-140-0	Employer Contributions	4,994	2,481	2,413	3,406	2,673
2210-460440-147-0	Medical Deduction Reimbursement	-	-	-	-	-
		<b>\$ 16,868</b>	<b>\$ 16,436</b>	<b>\$ 18,231</b>	<b>\$ 28,342</b>	<b>\$ 20,698</b>
<b>Materials and Services</b>						
2210-460440-220-0	Operating Supplies	6,379	7,925	16,000	12,877	16,000
2210-460440-333-0	Subscriptions for Software	-	-	-	2,135	2,300
2210-460440-340-0	Utility Services	42	-	600	-	-
2210-460440-360-0	Repair & Maintenance Services	-	-	-	1,316	-
2210-460440-370-0	Travel & Training	-	107	3,100	-	100
2210-460440-390-0	Other Purchased Services	9,433	9,700	11,000	7,300	17,700
2210-460440-397-0	Contracted Workers	-	-	-	720	-
2210-460440-510-0	Insurance	578	355	415	413	450
		<b>\$ 16,431</b>	<b>\$ 18,087</b>	<b>\$ 31,115</b>	<b>\$ 24,761</b>	<b>\$ 36,550</b>
	<b>Total Recreation Programs</b>	<b>\$ 33,300</b>	<b>\$ 34,523</b>	<b>\$ 49,346</b>	<b>\$ 53,103</b>	<b>\$ 57,248</b>
<b>After School Program</b>						
<b>Personnel</b>						
2210-460505-110-0	Salaries and Wages	37,742	39,456	44,280	44,525	50,488
2210-460505-111-0	Seasonal / Temporary	11,876	30,630	29,603	34,890	33,725
2210-460505-120-0	Overtime	81	364	290	437	332
2210-460505-140-0	Employer Contributions	23,312	21,142	23,171	23,387	24,987
		<b>\$ 73,011</b>	<b>\$ 91,592</b>	<b>\$ 97,344</b>	<b>\$ 103,239</b>	<b>\$ 109,532</b>
<b>Materials and Services</b>						
2210-460505-220-0	Operating Supplies	5,070	8,232	8,000	8,942	12,000
2210-460505-230-0	Repair & Maintenance Supplies	-	-	-	170	1,000
2210-460505-333-0	Subscriptions for Software	-	-	-	2,669	2,800
2210-460505-340-0	Utility Services	938	1,465	1,000	1,492	1,600
2210-460505-360-0	Repair & Maintenance Services	-	-	-	-	1,000
2210-460505-370-0	Travel & Training	169	1,101	3,000	7,370	3,500
2210-460505-390-0	Other Purchased Services	824	15,035	14,000	4,382	14,000
2210-460505-510-0	Insurance	1,977	1,487	2,345	2,341	2,500
		<b>\$ 8,979</b>	<b>\$ 27,320</b>	<b>\$ 28,345</b>	<b>\$ 27,366</b>	<b>\$ 38,400</b>
<b>Capital</b>						
2210-460592-940-0	Machinery & Equipment	-	-	35,000	39,800	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 39,800</b>	<b>\$ -</b>
	<b>Total After School Program</b>	<b>\$ 81,990</b>	<b>\$ 118,912</b>	<b>\$ 160,689</b>	<b>\$ 170,405</b>	<b>\$ 147,932</b>

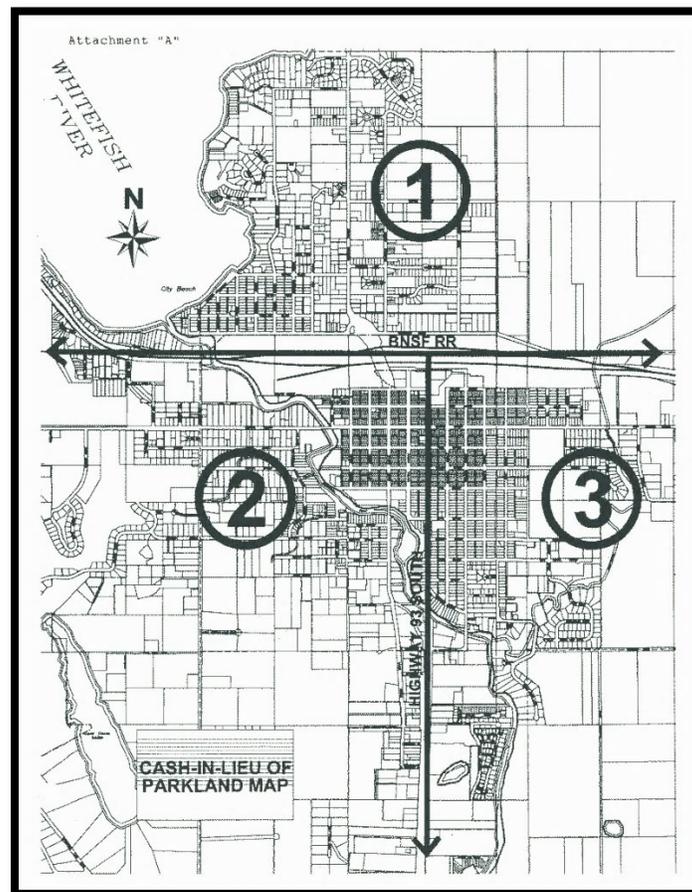
# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>City Beach</b>						
<b>Personnel</b>						
2210-460514-110-0	Salaries and Wages	34,687	37,152	39,775	38,854	43,120
2210-460514-111-0	Seasonal / Temporary	40,712	44,821	58,165	50,718	68,376
2210-460514-113-0	Part Time / City Beach Ranger	20,231	19,169	20,535	16,926	24,288
2210-460514-114-0	Part Time / State Park AIS	28,965	27,227	49,018	41,646	52,837
2210-460514-120-0	Overtime	2,285	4,436	1,603	4,282	1,799
2210-460514-140-0	Employer Contributions	26,703	27,344	28,925	30,981	31,078
		<b>\$ 153,583</b>	<b>\$ 160,149</b>	<b>\$ 198,020</b>	<b>\$ 183,407</b>	<b>\$ 221,498</b>
<b>Materials and Services</b>						
2210-460514-210-0	Office Supplies & Materials	66	61	500	57	500
2210-460514-216-00	Computers & Computer Hardware				485	
2210-460514-220-0	Operating Supplies	6,617	8,594	7,000	8,202	7,000
2210-460514-230-0	Repair & Maintenance Supplies	997	2,276	2,000	2,291	2,000
2210-460514-320-0	Printing, Duplicating, & Binding	183	-	400	-	400
2210-460514-333-0	Subscriptions for Software	-	-	-	1,068	1,200
2210-460514-340-0	Utility Services	2,506	1,070	13,000	9,054	13,000
2210-460514-350-0	Professional Services	-	1,597	-	-	-
2210-460514-360-0	Repair & Maintenance Services	2,971	781	3,000	2,997	6,500
2210-460514-370-0	Travel & Training	739	1,795	3,000	3,900	7,000
2210-460514-390-0	Other Purchased Services	-	-	-	-	-
2210-460514-510-0	Insurance	4,162	4,360	5,400	5,392	5,905
2210-460514-540-0	Special Assessments	81	81	85	81	85
		<b>\$ 18,321</b>	<b>\$ 20,614</b>	<b>\$ 34,385</b>	<b>\$ 33,526</b>	<b>\$ 43,590</b>
	<b>Total City Beach</b>	<b>\$ 171,904</b>	<b>\$ 180,763</b>	<b>\$ 232,405</b>	<b>\$ 216,933</b>	<b>\$ 265,088</b>
<b>Community Ice Rink</b>						
<b>Materials and Services</b>						
2210-460533-360-0	Repair & Maintenance Services	-	-	10,000	-	8,000
2210-460533-510-0	Insurance	3,750	4,587	5,258	5,258	10,540
		<b>\$ 3,750</b>	<b>\$ 4,587</b>	<b>\$ 15,258</b>	<b>\$ 5,258</b>	<b>\$ 18,540</b>
<b>Capital</b>						
2210-460533-920-0	Building Improvements	-	-	-	-	50,000
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>
	<b>Total Community Ice Rink</b>	<b>\$ 3,750</b>	<b>\$ 4,587</b>	<b>\$ 15,258</b>	<b>\$ 5,258</b>	<b>\$ 68,540</b>
<b>Summer Camp</b>						
<b>Personnel</b>						
2210-460592-110-0	Salaries and Wages	23,400	24,407	27,550	27,701	31,413
2210-460592-111-0	Seasonal / Temporary	26,858	60,531	71,048	65,306	80,941
2210-460592-120-0	Overtime	164	251	637	263	725
2210-460592-140-0	Employer Contributions	16,516	17,137	18,984	17,826	20,484
		<b>\$ 66,938</b>	<b>\$ 102,327</b>	<b>\$ 118,219</b>	<b>\$ 111,096</b>	<b>\$ 133,563</b>
<b>Materials and Services</b>						
2210-460592-220-0	Operating Supplies	3,751	6,269	5,700	5,291	9,000
2210-460592-230-0	Repair & Maintenance Supplies	144	159	-	-	2,000
2210-460592-333-0	Subscriptions for Software	-	-	-	2,669	2,800
2210-460592-340-0	Utility Services	94	41	100	-	-
2210-460592-360-0	Repair & Maintenance Services	-	-	1,000	715	2,000
2210-460592-370-0	Travel & Training	1,034	1,849	24,500	622	4,200
2210-460592-390-0	Other Purchased Services	-	15,762	16,000	12,693	16,000
2210-460592-510-0	Insurance	1,834	1,508	2,445	2,441	2,600
		<b>\$ 6,857</b>	<b>\$ 25,590</b>	<b>\$ 25,445</b>	<b>\$ 24,432</b>	<b>\$ 38,600</b>
	<b>Total Summer Camp</b>	<b>\$ 73,795</b>	<b>\$ 127,916</b>	<b>\$ 143,664</b>	<b>\$ 135,528</b>	<b>\$ 172,163</b>
	<b>Total Expenditures</b>	<b>\$ 1,658,069</b>	<b>\$ 2,582,892</b>	<b>\$ 2,502,803</b>	<b>\$ 2,302,250</b>	<b>\$ 2,966,548</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 694,653</b>		<b>\$ 801,917</b>

### Purpose

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

Authority for the Parkland Acquisition and Development Fund derives from the Montana Subdivision and Platting Act, specifically Section 76-3-621 (5) MCA. 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 2025 Objectives

The objective of this fund for FY 2025 is to collect contributions and cash-in-lieu of parkland. Expenditures include the completion of the park sign master plan (\$25,000), as well as the engineering of the City Beach Boat Ramp Extension project (\$43,000).

# Parkland Acquisition & Development Fund - 2990

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Investment Earnings</b>						
2990-371010-0	Investment Earnings - East	160	438	780	333	780
2990-371010-1	Investment Earnings - West	91	789	1,560	1,566	1,560
2990-371010-2	Investment Earnings - North	421	1,773	3,300	3,564	3,300
		<b>\$ 671</b>	<b>\$ 3,000</b>	<b>\$ 5,640</b>	<b>\$ 5,463</b>	<b>\$ 5,640</b>
<b>Other Financing Sources</b>						
2990-381060	Proceeds From Cash In-lieu / District E	-		-	-	-
2990-381061	Proceeds From Cash In-lieu / District W	32,175	11,016	-	-	-
2990-381062	Proceeds From Cash In-lieu / District N	2,250	21,157	-	-	-
		<b>\$ 34,425</b>	<b>\$ 32,173</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 35,096</b>	<b>\$ 35,172</b>	<b>\$ 5,640</b>	<b>\$ 5,463</b>	<b>\$ 5,640</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 164,586</b>		<b>\$ 95,080</b>
	District East			\$ 23,178		\$ 13,122
	District West			\$ 44,390		\$ 20,376
	District North			\$ 97,019		\$ 61,582
	<b>Total Resources</b>			<b>\$ 170,226</b>		<b>\$ 100,720</b>
<b>Expenditures</b>						
<b>Capital</b>						
2990-460434-931-0	Park Improvements - East	45,014	-	5,000	11,416	5,000
2990-460434-931-1	Park Improvements - West	8,752	-	14,000	24,552	10,000
2990-460434-931-2	Park Improvements - North	10,000	40,933	24,220	39,001	53,000
		<b>\$ 63,766</b>	<b>\$ 40,933</b>	<b>\$ 43,220</b>	<b>\$ 74,969</b>	<b>\$ 68,000</b>
	<b>Total Expenditures</b>	<b>\$ 63,766</b>	<b>\$ 40,933</b>	<b>\$ 43,220</b>	<b>\$ 74,969</b>	<b>\$ 68,000</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 127,007</b>		<b>\$ 32,720</b>
	District East			\$ 18,958		\$ 8,902
	District West			\$ 31,950		\$ 11,936
	District North			\$ 76,099		\$ 11,882

### **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 the installation of trees within that specific subdivision. All costs, including a 20% contract administrative fee, are 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 2025 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 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Interest</b>						
2993-371010	Investment Earnings	-	-	100	951	500
		\$ -	\$ -	\$ 100	\$ 951	\$ 500
<b>Other Financing Sources</b>						
2993-343301	Cash-in-lieu of Subdivision Street Trees	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Revenues</b>	\$ -	\$ -	\$ 100	\$ 951	\$ 500
	<b>Beginning Budgetary Fund Balance</b>			\$ 24,980		\$ 25,084
	<b>Total Resources</b>			\$ 25,080		\$ 25,584
<b>Expenditures</b>						
<b>Materials and Services</b>						
2993-460439-230-0	Repair & Maintenance Supplies	11,850	491	25,080	356	25,584
		\$ 11,850	\$ 491	\$ 25,080	\$ 356	\$ 25,584
	<b>Total Expenditures</b>	\$ 11,850	\$ 491	\$ 25,080	\$ 356	\$ 25,584
	<b>Ending Budgetary Fund Balance</b>			\$ -		\$ -

## Purpose

The purpose of the Whitefish Trail Construction Fund is to provide budget authority to support efforts to design and construct new portions of Whitefish Trail. Funds provided to the effort are generated through grants and private contributions. To date, these funds have constructed 47 miles of trail and 14 trailheads, impacting over 6,100 acres for conservation.

The Whitefish Trail Operations and Maintenance is budgeted in the Parks & Recreation Fund to address WT operations, trail and trailhead maintenance, weeds management, and DNRC license fees on behalf of public recreation.

## FY 2025 Objectives

The Whitefish Trail Construction Fund this fiscal year will expand and improve the trails and amenities on the Whitefish Trail. Projects include Smith Lake WT Phase 2 improvements, installation of a vault toilet at Beaver Lake, and planning for future WT connections and improvements.



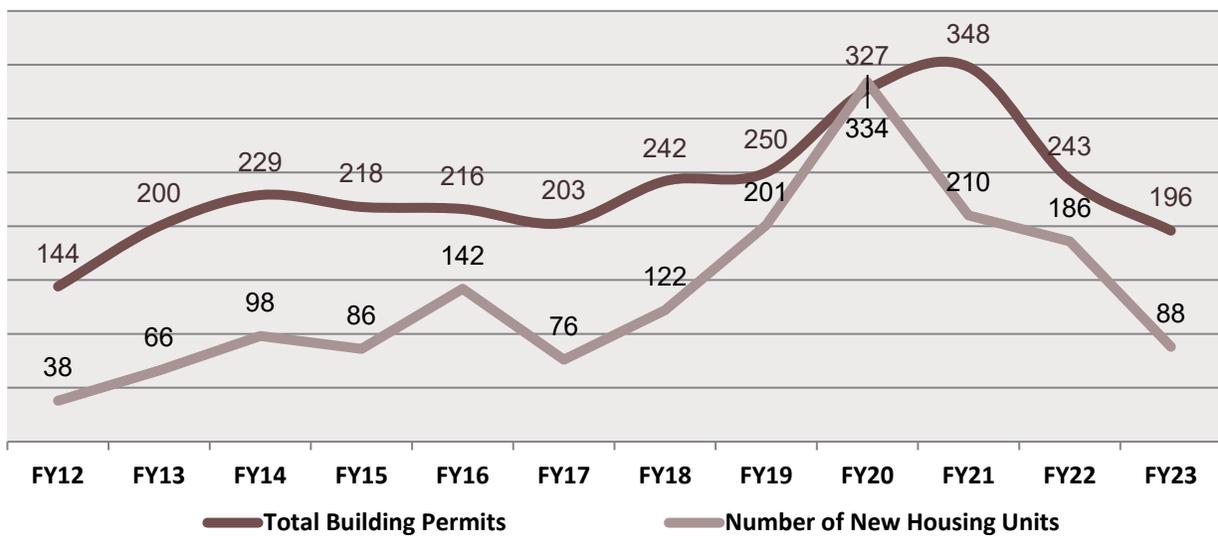
# Whitefish Trail Construction Fund - 4540

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Intergovernmental</b>						
4540-331000	Federal Grants	-	83,000	-	-	-
4540-334000	State Grants	-	8,377	93,750	-	72,700
		<b>\$ -</b>	<b>\$ 91,377</b>	<b>\$ 93,750</b>	<b>\$ -</b>	<b>\$ 72,700</b>
<b>Miscellaneous Revenues</b>						
4540-365000	Contributions and Donations	140,420	216,615	115,750	171,183	162,500
		<b>\$ 140,420</b>	<b>\$ 216,615</b>	<b>\$ 115,750</b>	<b>\$ 171,183</b>	<b>\$ 162,500</b>
<b>Interest</b>						
4540-371010	Investment Earnings	1	1	-	-	-
		<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 140,421</b>	<b>\$ 307,993</b>	<b>\$ 209,500</b>	<b>\$ 171,183</b>	<b>\$ 235,200</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 11,207</b>		<b>\$ -</b>
	<b>Total Resources</b>			<b>\$ 220,707</b>		<b>\$ 235,200</b>
<b>Expenditures</b>						
<b>Capital</b>						
4540-430255-938-0	Trail Improvements	143,478	274,550	209,500	209,500	235,200
		<b>\$ 143,478</b>	<b>\$ 274,550</b>	<b>\$ 209,500</b>	<b>\$ 209,500</b>	<b>\$ 235,200</b>
	<b>Total Expenditures</b>	<b>\$ 143,478</b>	<b>\$ 274,550</b>	<b>\$ 209,500</b>	<b>\$ 209,500</b>	<b>\$ 235,200</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 11,207</b>		<b>\$ -</b>

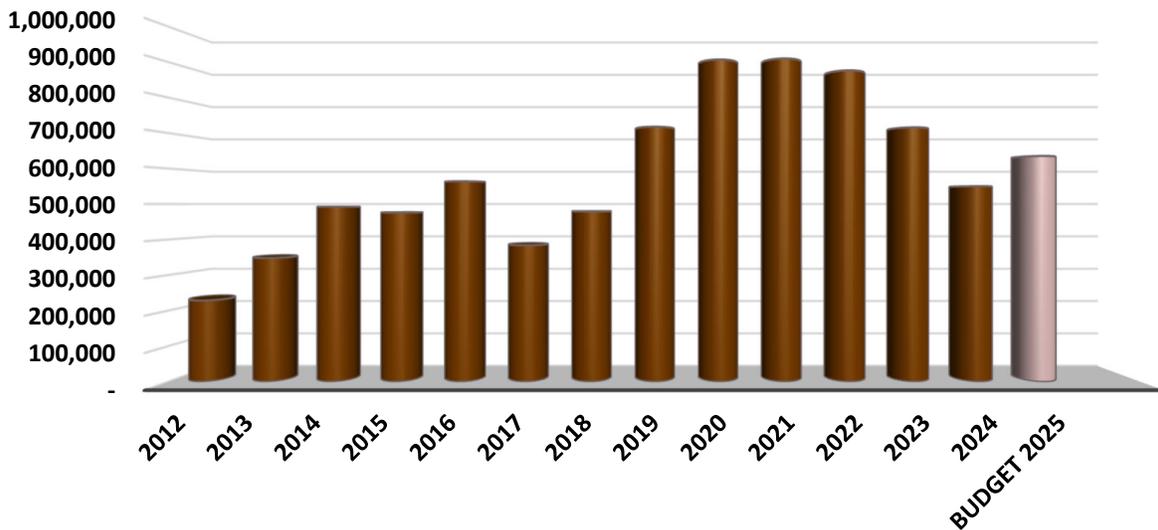
## Purpose

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 PERMIT REVENUES BY FISCAL YEAR



### FY 2025 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 2025 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Decrease overall in building plan review and building permits based on uncertainties in the market with rising interest rates and inflation and year-end figures</li> </ul>	\$85,000
<ul style="list-style-type: none"> <li>Decrease in charges for services for the Columbia Falls Interlocal Contract based on prior year collections</li> </ul>	\$30,000
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increases in total personnel costs due to wage adjustments and increased employer costs</li> </ul>	\$51,028
<ul style="list-style-type: none"> <li>Increase in software subscriptions due to a redistribution of software programs from where it was previously budgeted and new online portal costs</li> </ul>	\$40,000
<ul style="list-style-type: none"> <li>Decrease in professional services due to scanning project completed in-house</li> </ul>	\$12,000
<ul style="list-style-type: none"> <li>Reduction in repair and maintenance services due to accounting for software in new line-item (software subscriptions)</li> </ul>	\$8,750
<ul style="list-style-type: none"> <li>Decrease in travel and training based on actual usage</li> </ul>	\$2,000

# Building Codes Fund - 2394

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Licenses &amp; Permits</b>						
2394-323010	Building Plan Review	271,976	256,724	245,000	158,899	200,000
2394-323011	Building Permit	431,773	334,472	350,000	262,180	300,000
2394-323012	Electrical Permit	64,008	41,928	45,000	40,933	45,000
2394-323013	Plumbing	48,127	26,863	40,000	23,558	40,000
2394-323017	Mechanical Permits	59,790	55,486	40,000	64,461	50,000
		<b>\$ 875,674</b>	<b>\$ 715,473</b>	<b>\$ 720,000</b>	<b>\$ 550,031</b>	<b>\$ 635,000</b>
<b>Charges for Services</b>						
2394-342041	Columbia Falls Interlocal Contract	99,686	63,063	90,000	49,057	60,000
2394-362000	Other Miscellaneous Revenue	3,319	6,119	500	40	500
		<b>\$ 103,005</b>	<b>\$ 69,182</b>	<b>\$ 90,500</b>	<b>\$ 49,097</b>	<b>\$ 60,500</b>
	<b>Total Revenues</b>	<b>\$ 978,679</b>	<b>\$ 784,655</b>	<b>\$ 810,500</b>	<b>\$ 599,127</b>	<b>\$ 695,500</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 1,507,827</b>		<b>\$ 1,109,944</b>
	<b>Total Resources</b>			<b>\$ 2,318,327</b>		<b>\$ 1,805,444</b>

# Building Codes Fund - 2394

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Expenditures - Whitefish Building Codes</b>						
<b>Personnel</b>						
2394-420530-110-0	Salaries and Wages	278,744	364,926	444,602	430,009	505,179
2394-420530-112-0	Permanent Part Time	1,902	2,176	1,512	1,390	1,610
2394-420530-120-0	Overtime	68	2,438	7,058	4,637	2,517
2394-420530-140-0	Employer Contributions	118,062	146,405	198,791	165,945	205,700
2394-420530-147-0	Medical Deduction Reimbursement	480	13	-	679	-
		<b>\$ 399,256</b>	<b>\$ 515,958</b>	<b>\$ 651,963</b>	<b>\$ 602,661</b>	<b>\$ 715,006</b>
<b>Materials and Services</b>						
2394-420530-210-0	Office Supplies & Materials	2,322	1,945	3,000	3,464	3,000
2394-420530-216-0	Computer & Computer Hardware	-	-	-	6,174	11,125
2394-420530-220-0	Operating Supplies	32,518	63,499	25,000	4,917	13,875
2394-420530-230-0	Repair & Maintenance Supplies	8,528	14,263	9,000	8,867	9,000
2394-420530-310-0	Communication & Transportation	3	100	250	291	250
2394-420530-330-0	Publicity, Subscriptions & Dues	16,281	14,358	16,000	5,800	16,000
2394-420530-333-0	Software Subscriptions	-	-	-	30,399	40,000
2394-420530-340-0	Utility Services	6,663	12,467	10,500	14,153	16,000
2394-420530-350-0	Professional Services	6,263	21,762	20,000	3,640	8,000
2394-420530-360-0	Repair & Maintenance Services	10,972	25,604	23,750	10,112	15,000
2394-420530-370-0	Travel & Training	4,623	11,452	17,000	4,696	15,000
2394-420530-390-0	Other Purchased Services	519	189	650	149	650
2394-420530-397-0	Contracted Workers	-	5,760	10,000	7,520	10,000
2394-420530-510-0	Insurance	9,828	9,066	14,405	14,405	14,405
2394-420530-530-0	Rent / Lease	2,593	1,298	3,746	325	3,746
2394-420530-540-0	Special Assessments	106	106	645	106	106
2394-420530-880-0	Administrative Costs	14,974	22,097	23,156	22,403	24,668
		<b>\$ 116,193</b>	<b>\$ 203,967</b>	<b>\$ 177,102</b>	<b>\$ 137,422</b>	<b>\$ 200,825</b>
<b>Capital</b>						
2394-420530-920-0	Buildings	77,533	-	30,000	39,823	-
2394-420530-940-0	Machinery & Equipment	-	107,909	55,000	56,000	-
		<b>\$ 77,533</b>	<b>\$ 107,909</b>	<b>\$ 85,000</b>	<b>\$ 95,823</b>	<b>\$ -</b>
	<b>Total Whitefish Building Codes</b>	<b>\$ 592,982</b>	<b>\$ 827,834</b>	<b>\$ 914,065</b>	<b>\$ 835,907</b>	<b>\$ 915,831</b>
<b>Expenditures - Columbia Falls Building Codes</b>						
<b>Personnel</b>						
2394-510700-110-0	Salaries and Wages	55,415	80,576	115,368	112,988	102,973
2394-510700-120-0	Overtime	-	-	1,965	913	671
2394-510700-140-0	Employer Contributions	24,993	33,248	49,938	42,949	41,190
		<b>\$ 80,408</b>	<b>\$ 113,824</b>	<b>\$ 167,271</b>	<b>\$ 156,849</b>	<b>\$ 144,834</b>
<b>Materials and Services</b>						
2394-510700-220-0	Operating Supplies	61	50	400	-	400
2394-510700-230-0	Repair & Maintenance Supplies	1,909	1,243	3,000	-	3,000
2394-510700-350-0	Professional Services	1,600	1,600	3,000	320	3,000
2394-510700-397-0	Contracted Workers	-	1,040	-	1,280	-
2394-510700-510-0	Insurance	1,812	1,658	2,875	2,870	2,875
		<b>\$ 5,382</b>	<b>\$ 5,590</b>	<b>\$ 9,275</b>	<b>\$ 4,470</b>	<b>\$ 9,275</b>
	<b>Total Columbia Falls Building Codes</b>	<b>\$ 85,790</b>	<b>\$ 119,414</b>	<b>\$ 176,546</b>	<b>\$ 161,319</b>	<b>\$ 154,109</b>
	<b>Total Building Codes Expenditures</b>	<b>\$ 678,772</b>	<b>\$ 947,247</b>	<b>\$ 1,090,611</b>	<b>\$ 997,226</b>	<b>\$ 1,069,940</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 1,227,716</b>		<b>\$ 735,504</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 3% 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, with an effective date of February 1, 2025, after the Haskill Basin Conservation Easement bond is paid in full. In August 2023, the Whitefish City Council adopted a resolution to present to the voters of Whitefish a proposed re-allocation of the Resort Tax to include community housing as a use starting February 1, 2025. Voters approved the re-allocation described below with an effective date of February 1, 2025 (during FY 2025):

- A. *Property tax reduction for taxpayers 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, maintenance, and improvement of streets, storm sewers, all underground utilities, sidewalks, curbs and gutters, in an amount equal to forty-eight percent (48%) of the 3% resort tax revenues derived during the preceding fiscal year;
- C. Community housing initiatives including the development of deed-restricted affordable housing units and community housing programs in an amount equal to ten percent (10%) of the 3% resort tax revenues derived during the preceding fiscal year;
- D. Improvements and maintenance of bicycle and pedestrian paths and other park acquisitions, capital improvements, and equipment in an amount equal to ten percent (10%) of the 3% resort tax revenues derived during the preceding fiscal year;
- E. Provision for the maintenance and replacement of existing improvements of the Whitefish Trail in the amount of two percent (2%) of the 3% resort tax revenue derived during the preceding fiscal year with any amounts not expended within five fiscal years available for the maintenance of city bicycle and pedestrian paths;
- F. Cost of administering the resort tax in an amount equal to five percent (5%) of the 3% resort tax per year.

## FY 2025 Objectives

Specific projects appropriated during FY 2025 are shown below:

Item/Project	Amount
<b>Revenue Changes</b>	
• Minor decrease in resort tax collections is anticipated based on year-to-date collections.	\$44,682
• Increase in investment earnings are expected to be higher based on year-to-date actuals.	\$61,870
<b>Expenditures</b>	
• Professional Services is a new expenditure to help develop a Bike Path Maintenance Plan due to the re-allocation that takes effect February 1, 2025	\$50,000
• Repair and Maintenance Services for the Whitefish Trail is a new expenditure due to the re-allocation that takes effect on February 1, 2025	\$59,762
• Affordable Housing Projects is a new expenditure due to the re-allocation of resort tax that takes effect February 1, 2025. This amount has been approved for the Alpenglow II affordable housing project.	\$297,959
• Parks Capital Project #1: Armory Park Master Plan Improvements Project – Partial Phase IV of the Master Plan.	\$538,615
• Parks Capital Project #2: River Trail Connection (Kay Beller Park to BNSF Loop Trail – along Riverbend Condos and adjacent property)	\$150,000
• Street Capital Project #1: Karrow (W 7 <sup>th</sup> to W 2 <sup>nd</sup> ).	\$1,400,000

# Resort Tax

FY 2025

• Street Capital Project #2: Armory Road (E 2 <sup>nd</sup> St. to City Limits)	\$1,200,000
• Street Capital Project #3: East 6 <sup>th</sup> Street (Spokane Ave. to Pine Ave.)	\$200,000
• Property tax relief is estimated at \$1,886,292 for FY 2025. The decrease of \$60,098 is due to amounts collected in FY 2024 coming in closer to the budgeted revenue. Additional property tax relief is also accounted for in the Water Fund.	\$1,886,292
• Amounts allocated to the debt service of the Haskill Basin C.E. Loan are transferred to the Water Fund. The loan will be paid off by January 1, 2025.	\$973,860

## 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)  
 Texas Avenue (Edgewood to Dodger Lane)

### FY 2025 and Future Street Projects:

Karrow (W. 7<sup>th</sup> to W. 2<sup>nd</sup>)  
 Armory (E 2<sup>nd</sup> Street to Dodger Lane)  
 Denver (Wisconsin to Texas)  
 Park Ave. (Voerman to E 7<sup>th</sup>)  
 East 6<sup>th</sup> (Spokane to Pine)  
 East 5<sup>th</sup> Street (Spokane to Pine)

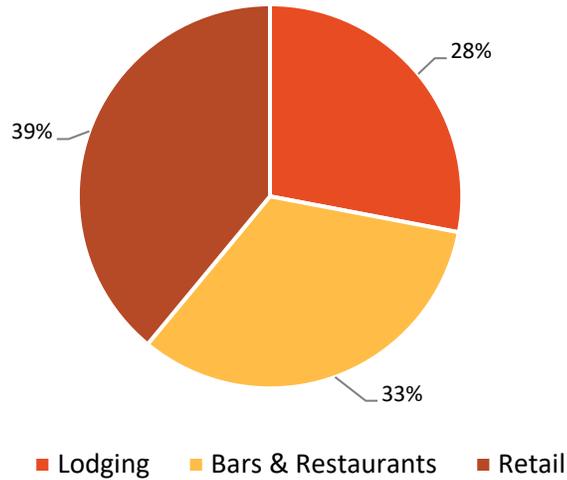
### PARKS:

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  
 Bike Path Connection – Armory Bike Path  
 Armory Park Improvements – Irrigation Well  
 River Trail Improvements

### FY 2025 and Future Parks Projects:

Armory Park Improvements – Phase IV  
 Bike Path Connections – Riverbend  
 Bike Path Connections and Maintenance

## Resort Tax Collections by Category for Fiscal Year 2024



### Resort Tax Expenditures (Inception to June 2023):

Property tax relief since 1996:	\$ 19,317,119
Street improvements since 1996:	\$ 33,560,111
Park improvements since 1996:	\$ 2,376,238
Haskill Basin Conservation Easement Debt Service since 2016:	\$ 7,412,077

# Resort Tax Fund - 2100

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Taxes</b>						
2100-315101	Lodging	1,614,695	1,612,181	1,736,891	1,575,208	1,575,208
2100-315102	Bars and Restaurants	2,187,923	2,433,313	2,271,319	2,408,201	2,408,201
2100-315103	Retail	2,514,024	2,575,289	2,672,140	2,652,257	2,652,257
		<b>\$ 6,316,643</b>	<b>\$ 6,620,783</b>	<b>\$ 6,680,349</b>	<b>\$ 6,635,667</b>	<b>\$ 6,635,667</b>
<b>Interest Earnings</b>						
2100-371010	Investment Earnings	10,504	59,566	100,000	161,870	161,870
		<b>\$ 10,504</b>	<b>\$ 59,566</b>	<b>\$ 100,000</b>	<b>\$ 161,870</b>	<b>\$ 161,870</b>
	<b>Total Revenues</b>	<b>\$ 6,327,147</b>	<b>\$ 6,680,349</b>	<b>\$ 6,780,349</b>	<b>\$ 6,797,536</b>	<b>\$ 6,797,536</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 2,428,719</b>		<b>\$ 4,520,450</b>
	Property Tax Rebate			\$ 1,946,390		\$ 1,886,292
	Streets			\$ 80,284		\$ 2,115,880
	Parks & Paths			\$ 402,045		\$ 518,278
	<b>Total Resources</b>			<b>\$ 9,209,068</b>		<b>\$ 11,317,986</b>
<b>Expenditures</b>						
<b>Parks &amp; Paths</b>						
2100-430255-350-0	Professional Services	-	-	-	-	50,000
2100-430255-930-0	Bike Path Improvements	-	-	-	-	150,000
2100-460430-931-0	Park Improvements	110,515	132,753	320,000	121,055	538,615
		<b>\$ 110,515</b>	<b>\$ 132,753</b>	<b>\$ 320,000</b>	<b>\$ 121,055</b>	<b>\$ 738,615</b>
<b>Whitefish Trail</b>						
2100-430256-360-0	Repair & Maintenance Services	-	-	-	-	59,762
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,762</b>
<b>Community Housing</b>						
2100-470450-790-0	Affordable Housing Projects	-	-	-	-	297,959
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 297,959</b>
<b>Streets</b>						
2100-430230-932-0	Street Improvements	2,242,139	2,876,111	2,000,000	1,011,312	2,800,000
		<b>\$ 2,242,139</b>	<b>\$ 2,876,111</b>	<b>\$ 2,000,000</b>	<b>\$ 1,011,312</b>	<b>\$ 2,800,000</b>
<b>Other Financing Uses</b>						
2100-521002-820-0	Transfers (Prop. Tax Relief)	1,534,066	2,419,669	1,946,390	1,946,390	1,886,292
2100-521032-820-0	Transfers (Haskill Basin C.E. Debt)	1,551,368	1,626,064	1,640,694	1,629,856	973,860
		<b>\$ 3,085,434</b>	<b>\$ 4,045,733</b>	<b>\$ 3,587,084</b>	<b>\$ 3,576,246</b>	<b>\$ 2,860,152</b>
	<b>Total Expenditures</b>	<b>\$ 5,438,088</b>	<b>\$ 6,921,844</b>	<b>\$ 5,587,084</b>	<b>\$ 4,708,614</b>	<b>\$ 6,756,488</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 3,621,984</b>		<b>\$ 4,561,498</b>
	Property Tax Rebate			\$ 1,858,268		\$ 1,789,112
	Streets			\$ 1,127,191		\$ 2,555,585
	Parks & Paths			\$ 316,525		\$ 216,801
	Community Housing			\$ -		\$ -
	Whitefish Trail			\$ -		\$ -
	<b>Total</b>			<b>\$ 9,209,068</b>		<b>\$ 11,317,986</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 fees took place in FY 2023 and the study was approved and adopted by The City Council upon the recommendation of the Impact Fee Advisory Committee. Fees collected and recorded in the Impact Fee Fund (2399) will continue to be spent as appropriate for the different functions to which they apply.

With the adoption of the 2023 study, the City now collects impact fees for City Hall, Police, Fire & Ambulance, Parks, and Paved Trails in addition to Water and Wastewater. A new fee structure has been implemented using a new methodology for the calculation of these impact fees beginning January 1, 2024. Based on State law changes during the 2023 Montana Legislative Session, a new fund for each impact fee effective January 1, 2024, has been created. Impact fees collected prior to January 1, 2024, will remain in the consolidated Impact Fee Fund until expended.

### **FY 2025 Objectives**

The objective of the Impact Fee Fund for this fiscal year is to provide segregated accounting for appropriate impact fee project expenditures. Two projects are budgeted for FY 2025 including the use of stormwater impact fees for the Monegan Road project of \$125,625 and the expansion of the Emergency Services Center (ESC) storage utilizing the ESC impact fees of \$70,000.

# Impact Fee Fund - 2399

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Charges for Services</b>						
2399-341072	Impact Fee - Paved Trails	55,649	36,292	40,000	11,805	-
2399-341073	Impact Fee - Park Maint Building	14,519	8,545	10,000	3,813	-
2399-341074	Impact Fee - ESC	89,520	56,236	65,000	18,711	-
2399-341075	Impact Fee - City Hall	8,764	5,396	6,000	3,222	-
2399-341076	Impact Fee - Stormwater	31,403	20,220	28,000	4,803	-
		<b>\$ 199,855</b>	<b>\$ 126,690</b>	<b>\$ 149,000</b>	<b>\$ 42,354</b>	<b>\$ -</b>
<b>Interest</b>						
2399-371010	Investment Earnings - Paved Trails	820	614	900	2,984	900
2399-371010	Investment Earnings - Parks Maint. Bldg	198	1,240	2,400	2,795	2,400
2399-371010	Investment Earnings - ESC	1,510	9,229	16,800	18,855	17,000
2399-371010	Investment Earnings - City Hall	360	2,026	3,600	4,331	4,000
2399-371010	Investment Earnings - Stormwater	810	4,539	8,000	9,180	7,000
		<b>\$ 3,699</b>	<b>\$ 17,648</b>	<b>\$ 31,700</b>	<b>\$ 38,146</b>	<b>\$ 31,300</b>
	<b>Total Revenues</b>	<b>\$ 203,554</b>	<b>\$ 144,339</b>	<b>\$ 180,700</b>	<b>\$ 80,500</b>	<b>\$ 31,300</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 969,550</b>		<b>\$ 1,050,667</b>
	Paved Trails			\$ 30,582		\$ 45,694
	Parks Maint. Bldg			\$ 68,026		\$ 75,621
	Emergency Services Center			\$ 505,303		\$ 544,271
	City Hall			\$ 109,167		\$ 116,720
	Stormwater			\$ 256,472		\$ 268,361
	<b>Total Resources</b>			<b>\$ 1,150,250</b>		<b>\$ 1,081,967</b>
<b>Expenditures</b>						
<b>Capital</b>						
2399-420120-920-0	Building Improvements - ESC Expansion	-	-	-	-	70,000
2399-430235-930-0	Stormwater Improvements	-	-	137,500	372	125,265
2399-460434-938-0	Paved Trail Improvements	-	236,358	-	-	-
		<b>\$ -</b>	<b>\$ 236,358</b>	<b>\$ 137,500</b>	<b>\$ 372</b>	<b>\$ 195,265</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 236,358</b>	<b>\$ 137,500</b>	<b>\$ 372</b>	<b>\$ 195,265</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 1,012,750</b>		<b>\$ 886,702</b>
	Paved Trails			\$ 71,482		\$ 46,594
	Parks Maint. Bldg			\$ 80,426		\$ 78,021
	Emergency Services Center			\$ 587,103		\$ 491,271
	City Hall			\$ 118,767		\$ 120,720
	Stormwater			\$ 154,972		\$ 150,096

### **Purpose**

Impact Fees are collected on new building projects to provide funding for the additional capacity required by the new construction projects. With the adoption of the 2023 Impact Fee Study, the City now collects impact fees for City Hall, Police, Fire & Ambulance, Park Maintenance Building, and Paved Trails in addition to Water and Wastewater. A new fee structure has been implemented using a new methodology for the calculation of these impact fees beginning January 1, 2024.

### **FY 2025 Objectives**

The objective of the City Hall Impact Fee Fund for this fiscal year is to provide a segregated fund to account for the collection of City Hall Impact Fees and eligible project expenditures. There are no expenditures in FY 2025 as funds need to accumulate to support the projects identified in the service area report.

# City Hall Impact Fee Fund - 2380

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Charges for Services</b>						
2380-341075	Impact Fees - City Hall	-	-	-	12,741	50,000
		\$ -	\$ -	\$ -	\$ 12,741	\$ 50,000
<b>Interest</b>						
2380-371010	Investment Earnings	-	-	-	62	1,500
		\$ -	\$ -	\$ -	\$ 62	\$ 1,500
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,803</b>	<b>\$ 51,500</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ 12,803</b>
	<b>Total Resources</b>			<b>\$ -</b>		<b>\$ 64,303</b>
<b>Expenditures</b>						
<b>Capital</b>						
2380-410000-920	City Hall Improvements	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Expenditures</b>	<b>\$ -</b>				
	<b>Ending Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ 64,303</b>

### **Purpose**

Impact Fees are collected on new building projects to provide funding for the additional capacity required by the new construction projects. With the adoption of the 2023 Impact Fee Study, the City now collects impact fees for City Hall, Police, Fire & Ambulance, Park Maintenance Building, and Paved Trails in addition to Water and Wastewater. A new fee structure has been implemented using a new methodology for the calculation of these impact fees beginning January 1, 2024.

### **FY 2025 Objectives**

The objective of the Paved Trails Impact Fee Fund for this fiscal year is to provide a segregated fund to account for revenue generated from fees assessed and appropriate growth-related Paved Trails Impact fee project expenditures. There are no expenditures of Paved Trails Fees in FY 2025 as funds accumulate to complete projects identified in the service area report.

# Paved Trails Impact Fee Fund - 2381

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Charges for Services</b>						
2381-341072	Impact Fees - Paved Trails	-	-	-	10,208	40,000
		\$ -	\$ -	\$ -	\$ 10,208	\$ 40,000
<b>Interest</b>						
2381-371010	Investment Earnings	-	-	-	50	1,000
		\$ -	\$ -	\$ -	\$ 50	\$ 1,000
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,258</b>	<b>\$ 41,000</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ 10,258</b>
	<b>Total Resources</b>			<b>\$ -</b>		<b>\$ 51,258</b>
<b>Expenditures</b>						
<b>Capital</b>						
2381-460434-938-0	Paved Trail Improvements	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Expenditures</b>	<b>\$ -</b>				
	<b>Ending Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ 51,258</b>

### **Purpose**

Impact Fees are collected on new building projects to provide funding for the additional capacity required by the new construction projects. With the adoption of the 2023 Impact Fee Study, the City now collects impact fees for City Hall, Police, Fire & Ambulance, Parks, and Paved Trails in addition to Water and Wastewater. A new fee structure has been implemented using a new methodology for the calculation of these impact fees beginning January 1, 2024.

### **FY 2025 Objectives**

The objective of the Parks Impact Fee Fund for this fiscal year is to provide a segregated fund to account for revenue generated from the fees assessed and appropriate growth-related Park Maintenance Impact fee project expenditures. There are no expenditures of Park Maintenance Fees in FY 2025 as funds accumulate to complete projects identified in the service area report.

# Parks & Recreation Impact Fee Fund - 2382

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Charges for Services</b>						
2382-341073	Impact Fees - Parks & Recreation	-	-	-	4,698	15,000
		\$ -	\$ -	\$ -	\$ 4,698	\$ 15,000
<b>Interest</b>						
2382-371010	Investment Earnings	-	-	-	23	500
		\$ -	\$ -	\$ -	\$ 23	\$ 500
	<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ 4,721	\$ 15,500
	<b>Beginning Budgetary Fund Balance</b>			\$ -		\$ 4,721
	<b>Total Resources</b>			\$ -		\$ 20,221
<b>Expenditures</b>						
<b>Capital</b>						
2382-460434-930-0	Park Improvements	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Ending Budgetary Fund Balance</b>			\$ -		\$ 20,221

### **Purpose**

Impact Fees are collected on new building projects to provide funding for the additional capacity required by the new construction projects. With the adoption of the 2023 Impact Fee Study, the City now collects impact fees for City Hall, Police, Fire & Ambulance, Park Maintenance Building, and Paved Trails in addition to Water and Wastewater. A new fee structure has been implemented using a new methodology for the calculation of these impact fees beginning January 1, 2024.

### **FY 2025 Objectives**

The objective of the Fire and Ambulance Impact Fee Fund for this fiscal year is to provide a segregated fund to account for revenue generated from the fees assessed and appropriate growth-related Fire and Ambulance Impact fee project expenditures. There are no expenditures of Fire and Ambulance Impact Fees in FY 2025.

# Fire Impact Fee Fund - 2383

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Charges for Services</b>						
2383-341078	Impact Fees - Fire	-	-	-	8,206	40,000
		\$ -	\$ -	\$ -	\$ 8,206	\$ 40,000
<b>Interest</b>						
2383-371010	Investment Earnings	-	-	-	40	1,000
		\$ -	\$ -	\$ -	\$ 40	\$ 1,000
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,246</b>	<b>\$ 41,000</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ 8,246</b>
	<b>Total Resources</b>			<b>\$ -</b>		<b>\$ 49,246</b>
<b>Expenditures</b>						
<b>Capital</b>						
2383-420400-920-0	Fire Buildings	-	-	-	-	-
2383-420400-940-0	Fire Equipment	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Expenditures</b>	<b>\$ -</b>				
	<b>Ending Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ 49,246</b>

### **Purpose**

Impact Fees are collected on new building projects to provide funding for the additional capacity required by the new construction projects. With the adoption of the 2023 Impact Fee Study, the City now collects impact fees for City Hall, Police, Fire & Ambulance, Park Maintenance Building, and Paved Trails in addition to Water and Wastewater. A new fee structure has been implemented using a new methodology for the calculation of these impact fees beginning January 1, 2024.

### **FY 2025 Objectives**

The objective of the Police Impact Fee Fund for this fiscal year is to provide a segregated fund to account for revenue generated from the fees assessed and appropriate growth-related Police Impact fee project expenditures. There are no expenditures of Police Fees in FY 2025.

# Police Impact Fee Fund - 2384

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Charges for Services</b>						
2384-341079	Impact Fees - Police	-	-	-	6,164	25,000
		\$ -	\$ -	\$ -	\$ 6,164	\$ 25,000
<b>Interest</b>						
2384-371010	Investment Earnings	-	-	-	30	800
		\$ -	\$ -	\$ -	\$ 30	\$ 800
	<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ 6,194	\$ 25,800
	<b>Beginning Budgetary Fund Balance</b>			\$ -		\$ 6,194
	<b>Total Resources</b>			\$ -		\$ 31,994
<b>Expenditures</b>						
<b>Capital</b>						
2384-420100-920-0	Police Buildings	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Ending Budgetary Fund Balance</b>			\$ -		\$ 31,994

## **Housing Rehabilitation Fund - 2987**

### **Purpose**

The Housing Rehabilitation Fund provides budget authority to facilitate the City's Housing Rehabilitation Revolving Loan Program for qualified homeowners and property owners. The program is administered by the Whitefish Housing Authority through an interlocal agreement with the City.

### **FY 2025 Objectives**

The objective of the Housing Rehabilitation Fund for this fiscal year is to comply with Federal requirements to manage the repayment and reuse of rehabilitation loans.

# Housing Rehabilitation Fund - 2987

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Other Financing Sources</b>						
2987-362000	Miscellaneous Revenue				5,000	
2987-373030	Home Program Loan Repayments	666	-	2,500	-	2,500
2987-373070	USDA Program Loan Repayments	160	160	5,000	-	5,000
		<b>\$ 826</b>	<b>\$ 160</b>	<b>\$ 7,500</b>	<b>\$ 5,000</b>	<b>\$ 7,500</b>
	<b>Total Revenues</b>	<b>\$ 826</b>	<b>\$ 160</b>	<b>\$ 7,500</b>	<b>\$</b>	<b>\$ 7,500</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 2,405</b>		<b>\$ 7,485</b>
	<b>Total Resources</b>			<b>\$ 9,905</b>		<b>\$ 14,985</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>\$ 2,405</b>		<b>\$ 7,485</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 2025 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 the 4.0 mill property tax levy, which will provide funding for new affordable housing projects and programs. City Council will determine the distribution of funds as programs are adopted and created, such as fee reimbursements for deed-restricted affordable housing and/or other incentive programs.

# Affordable Housing Fund - 2989

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Taxes</b>						
2989-311010	Real Property Taxes	-	182,732	315,662	299,007	322,888
2989-311020	Personal Property Taxes	-	11	700	1,284	1,300
2989-312000	Penalties & Interest	-	225	-	1,054	500
		<b>\$ -</b>	<b>\$ 182,969</b>	<b>\$ 316,362</b>	<b>\$ 300,291</b>	<b>\$ 324,688</b>
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 182,969</b>	<b>\$ 316,362</b>	<b>\$ 300,291</b>	<b>\$ 324,688</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 188,348</b>	<b>\$ -</b>	<b>\$ 217,523</b>
	<b>Total Resources</b>			<b>\$ 504,710</b>		<b>\$ 542,210</b>
<b>Expenditures</b>						
<b>Other Financing Uses</b>						
2989-470450-790-0	Affordable Housing Projects	-	192	504,710	272,171	542,210
		<b>\$ -</b>	<b>\$ 192</b>	<b>\$ 504,710</b>	<b>\$ 272,171</b>	<b>\$ 542,210</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 192</b>	<b>\$ 504,710</b>	<b>\$ 272,171</b>	<b>\$ 542,210</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ -</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 2025 Objectives**

The objective of the Sidewalk Districts Fund for this fiscal year is to accumulate funds for future projects and provide for the construction of sidewalks as funds become available. All funds for each sidewalk improvement district are budgeted should the need to use the funds arise during FY 2025.

# Sidewalks District (Cash in Lieu) Fund - 2992

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Interest</b>						
2992-371010-0	Investment Earnings - East Dist.	-	1,303	2,382	2,739	2,420
2992-371010-1	Investment Earnings - West Dist.	-	2,737	5,053	11,907	5,060
2992-371010-2	Investment Earnings -North Dist	1,009	1,967	3,565	4,091	3,520
		<b>\$ 1,009</b>	<b>\$ 6,007</b>	<b>\$ 11,000</b>	<b>\$ 18,736</b>	<b>\$ 11,000</b>
<b>Other Financing Sources</b>						
2992-381060	Proceeds From Cash In-lieu / District E	5,100	13,675	-	-	-
2992-381061	Proceeds From Cash In-lieu / District W	8,048	15,840	-	6,000	-
2992-381062	Proceeds From Cash In-lieu / District N	-	-	-	-	-
		<b>\$ 13,148</b>	<b>\$ 29,515</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 14,157</b>	<b>\$ 35,521</b>	<b>\$ 11,000</b>	<b>\$ 24,736</b>	<b>\$ 11,000</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 323,006</b>		<b>\$ 341,742</b>
	<b>Total Resources</b>			<b>\$ 334,006</b>		<b>\$ 352,742</b>
<b>Expenditures</b>						
<b>Materials and Services</b>						
2992-430267-939-0	Sidewalk Improvement District E	-	-	72,337	-	75,113
2992-430268-939-0	Sidewalk Improvement District W	-	-	153,428	-	165,341
2992-430269-939-0	Sidewalk Improvement District N	-	-	108,241	-	112,287
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 334,006</b>	<b>\$ -</b>	<b>\$ 352,742</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 334,006</b>	<b>\$ -</b>	<b>\$ 352,742</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ -</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 maintenance assessment.

### FY 2025 Objectives

The objective of the Residential and 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 streetlights located in the Residential and 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 2025 include:

Item/Project	Cost
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Increase in residential lighting maintenance assessment revenue due to growth since no rate adjustment is budgeted for FY 2025</li> </ul>	\$1,411
<ul style="list-style-type: none"> <li>Increase in commercial lighting maintenance assessment revenue due to growth since no rate adjustment budgeted for FY 2025</li> </ul>	\$488
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Small increase in personnel costs to cover wage increases and employer contribution costs in both the residential and commercial lighting district funds</li> </ul>	\$2,174
<ul style="list-style-type: none"> <li>Increase in utility services for both the residential and commercial lighting district funds based on actual requirements</li> </ul>	\$5,000
<ul style="list-style-type: none"> <li>Increase in repair and maintenance services commercial lighting to contract for services to refresh paint on light poles</li> </ul>	\$40,000
<ul style="list-style-type: none"> <li>Increase in repair and maintenance services in residential lighting due to anticipated cost increases for the light pole painting project that was not completed in FY 2024</li> </ul>	\$20,200

# Residential Lighting District Fund - 2400

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Miscellaneous Revenues</b>						
2400-362000	Other Miscellaneous Revenue	-	3,598	-	1,505	-
2400-363010	Maintenance Assessments	106,245	105,510	105,794	104,613	107,105
2400-363040	Penalty & Interest Special Assessments	443	450	350	390	450
		<b>\$ 106,688</b>	<b>\$ 109,557</b>	<b>\$ 106,144</b>	<b>\$ 106,509</b>	<b>\$ 107,555</b>
	<b>Total Revenues</b>	<b>\$ 106,688</b>	<b>\$ 109,557</b>	<b>\$ 106,144</b>	<b>\$ 106,509</b>	<b>\$ 107,555</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 177,373</b>		<b>\$ 179,805</b>
	<b>Total Resources</b>			<b>\$ 283,517</b>		<b>\$ 287,361</b>
<b>Expenditures</b>						
<b>Personnel</b>						
2400-430263-110-0	Salaries and Wages	19,378	20,968	21,817	19,391	22,559
2400-430263-120-0	Overtime	9	-	177	-	178
2400-430263-140-0	Employer Contributions	8,351	9,394	11,362	10,229	11,706
		<b>\$ 27,738</b>	<b>\$ 30,362</b>	<b>\$ 33,356</b>	<b>\$ 29,620</b>	<b>\$ 34,443</b>
<b>Materials and Services</b>						
2400-430263-220-0	Operating Supplies	51	67	100	195	100
2400-430263-230-0	Repair & Maintenance Supplies	14,821	2,133	12,000	11,225	12,000
2400-430263-340-0	Utility Services	22,009	19,457	20,000	21,549	23,000
2400-430263-360-0	Repair & Maintenance Services	-	477	41,800	39,725	62,000
2400-430263-370-0	Travel & Training	-	80	100	-	100
2400-430263-510-0	Insurance	637	653	851	850	850
2400-430263-880-0	Administrative Costs	751	887	928	912	1,005
		<b>\$ 38,269</b>	<b>\$ 23,754</b>	<b>\$ 75,779</b>	<b>\$ 74,457</b>	<b>\$ 99,055</b>
	<b>Total Expenditures</b>	<b>\$ 66,007</b>	<b>\$ 54,116</b>	<b>\$ 109,135</b>	<b>\$ 104,076</b>	<b>\$ 133,498</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 174,382</b>		<b>\$ 153,862</b>

# Commercial Lighting District Fund - 2410

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Miscellaneous Revenues</b>						
2410-363010	Maintenance Assessments	104,514	115,746	90,599	53,135	91,087
2410-363040	Penalty & Interest - Assessments	403	5,450	350	428	350
		<b>\$ 104,917</b>	<b>\$ 121,195</b>	<b>\$ 90,949</b>	<b>\$ 53,563</b>	<b>\$ 91,437</b>
	<b>Total Revenues</b>	<b>\$ 104,917</b>	<b>\$ 121,195</b>	<b>\$ 90,949</b>	<b>\$ 53,563</b>	<b>\$ 91,437</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 307,256</b>		<b>\$ 349,416</b>
	<b>Total Resources</b>			<b>\$ 398,205</b>		<b>\$ 440,852</b>
<b>Expenditures</b>						
<b>Personnel</b>						
2410-430263-110-0	Salaries and Wages	19,378	20,968	21,817	19,391	22,559
2410-430263-120-0	Overtime	9	-	177	-	178
2410-430263-140-0	Employer Contributions	8,351	9,394	11,362	10,229	11,706
		<b>\$ 27,738</b>	<b>\$ 30,362</b>	<b>\$ 33,356</b>	<b>\$ 29,620</b>	<b>\$ 34,443</b>
<b>Materials and Services</b>						
2410-430263-220-0	Operating Supplies	196	20	550	304	550
2410-430263-230-0	Repair & Maintenance Supplies	8,416	1,000	10,000	9,595	10,000
2410-430263-340-0	Utility Services	9,490	8,833	10,000	10,230	12,000
2410-430263-360-0	Repair & Maintenance Services	-	1,690	5,000	-	45,000
2410-430263-370-0	Travel & Training	-	80	100	-	100
2410-430263-510-0	Insurance	637	653	851	850	850
2410-430263-880-0	Administrative Costs	751	887	928	912	1,005
		<b>\$ 19,490</b>	<b>\$ 13,162</b>	<b>\$ 27,429</b>	<b>\$ 21,893</b>	<b>\$ 69,505</b>
	<b>Total Expenditures</b>	<b>\$ 47,228</b>	<b>\$ 43,524</b>	<b>\$ 60,785</b>	<b>\$ 51,512</b>	<b>\$ 103,948</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 337,420</b>		<b>\$ 336,904</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 2025 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 2025 are:

### Item/Project

#### Revenue Changes

- Decrease in Intergovernmental revenues as the Safe Streets Grant went from 160K in FY 2024 to \$80K in FY 2025 and the distribution from the State for local government road maintenance (Senate Bill 536) was a one-time distribution \$885,764

#### Expenditure Changes

- Increase in Personnel services due to wage study \$12,371
- Decrease in professional services due to receiving a Safe Streets Grant of \$160,000 \$64,830
- Decrease in repair and maintenance services due to spending less on overlays and chip seals \$375,000
- #1 Capital Improvement – Sidewalk extension project \$30,000
- #2 Capital Improvement – Viaduct Improvements \$700,000
- #3 Capital Improvement – Monegan (parks shop to JP road) cost-sharing with BaRSAA fund, Stormwater and Stormwater Impact Fees \$200,000
- #4 Capital Improvement – Birch Point Quiet Zone \$300,000
- #1 Capital Equipment – Broom. Replacement for unit #189 \$12,000
- #2 Capital Equipment – EV charging stations \$6,000
- #3 Capital Equipment – Dump Truck. Replacement for unit #25. \$120,000 split Street/Water/Sewer \$40,000

# Street and Alley Fund - 2110

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Licenses and Permits</b>						
2110-322031	Cable T.V. Franchise Fee	115,628	117,175	118,000	111,852	118,000
2110-322035	Water Utility ROW Fee	213,519	210,556	210,750	213,836	213,750
2110-322036	Wastewater Utility ROW Fee	208,679	211,132	211,250	214,113	214,000
2110-323022	Street Excavation Permit	1,975	1,875	4,500	1,950	3,000
		<b>\$ 539,801</b>	<b>\$ 540,739</b>	<b>\$ 544,500</b>	<b>\$ 541,752</b>	<b>\$ 548,750</b>
<b>Intergovernmental</b>						
2110-331000	Federal Grant - Railroad	-	-	400,000	-	400,000
2110-331100	Safe Streets Grant	-	-	160,000	-	80,000
2110-335040	Gasoline Tax Apportionment	163,951	160,139	403,066	365,190	410,525
2110-335042	Local Govt Road Maintenance (SB 536)	-	-	813,223	841,206	-
		<b>\$ 163,951</b>	<b>\$ 160,139</b>	<b>\$ 1,776,289</b>	<b>\$ 1,206,396</b>	<b>\$ 890,525</b>
<b>Charges for Services</b>						
2110-343370	Plan Review / Construction Oversight	3,617	5,550	4,000	5,400	5,000
		<b>\$ 3,617</b>	<b>\$ 5,550</b>	<b>\$ 4,000</b>	<b>\$ 5,400</b>	<b>\$ 5,000</b>
<b>Miscellaneous Revenues</b>						
2110-362000	Other Miscellaneous Revenue	51,013	100,570	91,500	20,620	90,000
2110-363010	Maintenance Assessments	1,094,361	1,124,940	1,134,613	1,121,065	1,139,978
2110-363040	Penalty & Interest Special Assessments	4,568	4,892	4,500	4,236	4,500
2110-363050	Latecomer Fee	-	3,887	-	4,184	-
		<b>\$ 1,149,942</b>	<b>\$ 1,234,290</b>	<b>\$ 1,230,613</b>	<b>\$ 1,150,105</b>	<b>\$ 1,234,478</b>
	<b>Total Revenues</b>	<b>\$ 1,857,311</b>	<b>\$ 1,940,717</b>	<b>\$ 3,555,402</b>	<b>\$ 2,903,652</b>	<b>\$ 2,678,753</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 3,478,255</b>		<b>\$ 4,797,686</b>
	<b>Total Resources</b>			<b>\$ 7,033,657</b>		<b>\$ 7,476,438</b>

# Street and Alley Fund - 2110

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Expenditures - Street and Alley</b>						
<b>Personnel</b>						
2110-430200-110-0	Salaries and Wages	373,092	419,516	430,012	408,970	458,796
2110-430200-111-0	Seasonal / Temporary	-	-	2,970	-	2,970
2110-430200-112-0	Permanent Part Time	6,941	5,441	12,336	3,475	4,025
2110-430200-120-0	Overtime	4,952	3,729	6,813	4,085	854
2110-430200-140-0	Employer Contributions	164,469	186,930	207,267	176,875	205,124
2110-430200-147-0	Medical Deduction Reimbursement	672	283	-	339	-
		<b>\$ 550,126</b>	<b>\$ 615,898</b>	<b>\$ 659,398</b>	<b>\$ 593,743</b>	<b>\$ 671,769</b>
<b>Materials and Services</b>						
2110-430200-210-0	Office Supplies & Materials	1,428	528	2,420	405	2,420
2110-430200-216-0	Computers & Computer Hardware	-	-	-	2,602	10,389
2110-430200-220-0	Operating Supplies	14,709	38,686	17,039	22,286	7,139
2110-430200-230-0	Repair & Maintenance Supplies	114,121	171,412	206,770	223,035	206,770
2110-430200-310-0	Communication & Transportation	305	338	3,000	400	3,000
2110-430200-320-0	Printing, Duplicating, & Binding	18	-	1,200	616	1,320
2110-430200-330-0	Publicity, Subscriptions & Dues	19,621	21,424	31,259	4,653	8,866
2110-430200-333-0	Software Subscriptions	-	-	-	45,051	24,740
2110-430200-340-0	Utility Services	14,334	19,459	17,100	19,359	21,000
2110-430200-350-0	Professional Services	156,398	102,731	824,460	69,770	759,630
2110-430200-360-0	Repair & Maintenance Services	39,029	252,587	1,414,976	327,143	1,039,976
2110-430200-370-0	Travel & Training	1,631	4,903	10,470	3,743	12,050
2110-430200-390-0	Other Purchased Services	425	9,202	2,500	65	2,500
2110-430200-510-0	Insurance	24,264	18,414	26,800	24,297	29,343
2110-430200-530-0	Rent / Lease	3,208	408	1,300	25	31,300
2110-430200-540-0	Special Assessments	29,222	29,235	29,500	29,227	29,500
2110-430200-880-0	Administrative Costs	16,668	19,200	20,527	19,864	21,527
		<b>\$ 435,381</b>	<b>\$ 688,526</b>	<b>\$ 2,609,321</b>	<b>\$ 792,541</b>	<b>\$ 2,211,470</b>
<b>Capital</b>						
2110-430200-932-0	Street Improvements	85,663	66,221	917,975	304,531	1,280,000
2110-430200-940-0	Machinery & Equipment	124,332	296,671	77,130	-	58,000
		<b>\$ 209,995</b>	<b>\$ 362,892</b>	<b>\$ 995,105</b>	<b>\$ 304,531</b>	<b>\$ 1,338,000</b>
<b>Other Financing Sources</b>						
2110-430200-820-0	Transfers to Other Funds	9,275	-	-	-	-
		<b>\$ 9,275</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Street and Alley Expenditures</b>	<b>\$ 1,204,777</b>	<b>\$ 1,667,316</b>	<b>\$ 4,263,824</b>	<b>\$ 1,690,815</b>	<b>\$ 4,221,238</b>

# Street and Alley Fund - 2110

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Expenditures - Snow and Ice Removal</b>						
<b>Personnel</b>						
2110-430251-110-0	Salaries and Wages	5,697	403	45,000	12,214	48,825
2110-430251-120-0	Overtime	2,223	-	5,547	2,532	6,018
2110-430251-140-0	Employer Contributions	4,431	249	21,992	9,095	23,861
		<b>\$ 12,351</b>	<b>\$ 653</b>	<b>\$ 72,538</b>	<b>\$ 23,841</b>	<b>\$ 78,704</b>
<b>Materials and Services</b>						
2110-430251-220-0	Operating Supplies	8,502	3,820	-	-	\$0
2110-430251-230-0	Repair & Maintenance Supplies	30,672	3,436	30,800	17,114	30,800
2110-430251-234-0	De-Icing Supplies	-	42,647	60,500	36,940	60,500
2110-430251-360-0	Repair & Maintenance Services	9,049	-	22,000	15,700	22,000
2110-430251-396-0	Alley Plowing Contracted		26,415	99,000		103,000
2110-430251-397-0	Contracted Workers	35,813	29,540	-	53,923	-
2110-430251-510-0	Insurance	2,731	237	200	17	253
2110-430251-530-0	Rentals/Leases	-	-	-	-	30,000
		<b>\$ 86,767</b>	<b>\$ 106,094</b>	<b>\$ 212,500</b>	<b>\$ 123,693</b>	<b>\$ 246,553</b>
<b>Capital</b>						
2110-430251-940-0	Machinery & Equipment	55,902	-	-	-	-
		<b>\$ 55,902</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Ice &amp; Snow Expenditures</b>	<b>\$ 155,020</b>	<b>\$ 106,747</b>	<b>\$ 285,038</b>	<b>\$ 147,534</b>	<b>\$ 325,257</b>
	<b>Total Street Fund Expenditures</b>	<b>\$ 1,359,797</b>	<b>\$ 1,774,063</b>	<b>\$ 4,548,862</b>	<b>\$ 1,838,349</b>	<b>\$ 4,546,496</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 2,484,795</b>		<b>\$ 2,929,943</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 allocated these funds by March 1st of each year and the Local governments were required to match the program funds requested in a ratio of 20:1 and to identify and report on projects for which funds were requested. In the 2023 Montana Legislative Session passed House Bill 76 which establishes that the funds collected under BaRSAA will no longer require a match to be used or specific reporting by project on the use of the funds. The allocation of funds will now be consolidated with the original gas tax allocation in the Street and Alley Fund.

### **FY 2025 Objectives**

The objective of the BaRSAA Gas Tax Fund for this fiscal year is to expend accumulated funds on the previously prescribed Monegan Road Project that will pave the roadway from the Parks Shop to J.P. Road.

# BaRSAA Gas Tax Fund - 2821

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Intergovernmental</b>						
2821-335040	Gasoline Tax Apportionment	185,491	210,608	340,363	344,437	-
		<b>\$ 185,491</b>	<b>\$ 210,608</b>	<b>\$ 340,363</b>	<b>\$ 344,437</b>	<b>\$ -</b>
<b>Miscellaneous Revenues</b>						
2821-365000	Contributions and Donations	-	-	-	-	-
		<b>\$ -</b>				
<b>Other Financing Sources</b>						
2821-383000	Interfund Operating Transfer In	9,275	-	-	-	-
		<b>\$ 9,275</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 194,765</b>	<b>\$ 210,608</b>	<b>\$ 340,363</b>	<b>\$ 344,437</b>	<b>\$ -</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 495,214</b>		<b>\$ 838,723</b>
	<b>Total Resources</b>			<b>\$ 835,577</b>		<b>\$ 838,723</b>
<b>Expenditures</b>						
<b>Capital</b>						
2821-430200-932-0	Street Improvements	-	42,444	835,577	10,712	838,723
2821-430230-930-0	Improvements Other than Buildings	-	-	-	747	-
		<b>\$ -</b>	<b>\$ 42,444</b>	<b>\$ 835,577</b>	<b>\$ 11,459</b>	<b>\$ 838,723</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 42,444</b>	<b>\$ 835,577</b>	<b>\$ 11,459</b>	<b>\$ 838,723</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ -</b>

### Purpose

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

### FY 2025 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 remained at \$12.53 through FY 2018. The FY 2019 budget and FY 2020 budget increased the assessment to \$77.53 to cover the actual costs of maintenance and capital improvements needed for the stormwater system. Assessments have been held flat for FY 2021, FY 2022, FY 2023, and FY 2024. The FY 2025 budget assumes no rate changes as reserves are adequate to fund current operations and future projects.

Significant or changed appropriations during FY 2025 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Decrease in charges for services as a reduction in building activity is anticipated for FY 2025</li> </ul>	\$5,000
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increase in salaries and wages due to the implementation of wage study</li> </ul>	\$7,093
<ul style="list-style-type: none"> <li>Decrease in overall operating expenses for the fund</li> </ul>	\$1,748
<ul style="list-style-type: none"> <li>#1 Capital Improvement Project – Sump Pump Collection for Creekwood, and Crestwood Avenue</li> </ul>	\$250,000
<ul style="list-style-type: none"> <li>#2 Capital Improvement Project – Riverside Stormwater Treatment Pond BMP Improvements</li> </ul>	\$500,000
<ul style="list-style-type: none"> <li>#3 Capital Improvement Project – Stormwater improvements for the Monegan Road Reconstruction Project. Total project cost of \$1.3 million with \$200K coming from Streets, \$849,470 coming from BaRSAA funds, and \$250,530 split 50/50 between the Stormwater fund and Stormwater impact fee fund</li> </ul>	\$125,265
<ul style="list-style-type: none"> <li>#4 Capital Improvement Project – Grouse Parking Rain Garden</li> </ul>	\$200,000

# Stormwater Fund - 2525

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Charges for Services</b>						
2525-343370	Plan Review / Construction Oversight	13,400	8,500	15,000	6,875	10,000
		<b>\$ 13,400</b>	<b>\$ 8,500</b>	<b>\$ 15,000</b>	<b>\$ 6,875</b>	<b>\$ 10,000</b>
<b>Miscellaneous</b>						
2525-362000	Miscellaneous Revenue				3657.12	
2525-363010	Maintenance Assessments	451,883	459,792	466,886	463,669	470,297
2525-363040	Penalty & Interest Special Assessments	1,929	2,016	1,300	1,823	1,300
		<b>\$ 453,812</b>	<b>\$ 461,808</b>	<b>\$ 468,186</b>	<b>\$ 469,149</b>	<b>\$ 471,597</b>
<b>Total Revenues</b>		<b>\$ 467,212</b>	<b>\$ 470,308</b>	<b>\$ 483,186</b>	<b>\$ 476,024</b>	<b>\$ 481,597</b>
<b>Beginning Budgetary Fund Balance</b>				<b>\$ 1,621,828</b>		<b>\$ 1,901,222</b>
<b>Total Resources</b>				<b>\$ 2,105,014</b>		<b>\$ 2,382,818</b>
<b>Expenditures</b>						
<b>Personnel</b>						
2525-430235-110	Salaries and Wages	95,991	97,569	118,843	110,919	126,564
2525-430235-120	Overtime	1,061	716	2,207	1,953	2,217
2525-430235-140	Employer Contributions	42,976	44,679	58,758	51,551	58,120
2525-430235-147	Medical Deduction Reimbursement	48	2	-	-	-
		<b>\$ 140,076</b>	<b>\$ 142,966</b>	<b>\$ 179,808</b>	<b>\$ 164,423</b>	<b>\$ 186,901</b>
<b>Materials and Services</b>						
2525-430235-216	Computers & Computer Hardware	-	-	-	239	-
2525-430235-220	Operating Supplies	-	1,718	4,400	2,992	4,400
2525-430235-230	Repair & Maintenance Supplies	655	-	8,800	1,429	8,800
2525-430235-310	Communication & Transportation	-	-	1,100	265	1,100
2525-430235-330	Publicity, Subscriptions & Dues	-	425	1,100	650	1,100
2525-430235-333	Software Subscriptions	-	-	-	2,060	-
2525-430235-350	Professional Services	-	11,059	2,000	664	-
2525-430235-360	Repair & Maintenance Services	-	-	10,000	2,540	10,000
2525-430235-370	Travel & Training	-	-	3,300	5,537	3,300
2525-430235-390	Other Purchased Services	-	-	2,200	-	2,200
2525-430235-510	Insurance	3,391	6,653	3,620	3,617	3,575
2525-430235-730	Grants to other Institutions	6,667	6,667	6,667	6,667	6,667
2525-430235-880	Administrative Costs	4,153	4,759	5,064	4,917	5,361
		<b>\$ 14,866</b>	<b>\$ 31,280</b>	<b>\$ 48,251</b>	<b>\$ 31,578</b>	<b>\$ 46,503</b>
<b>Capital</b>						
2525-430235-930	Improvements Other than Buildings	15,202	16,333	400,000	630	1,175,265
2525-430235-940	Machinery and Equipment	-	173,539	-	-	-
		<b>\$ 15,202</b>	<b>\$ 189,871</b>	<b>\$ 400,000</b>	<b>\$ 630</b>	<b>\$ 1,175,265</b>
<b>Total Expenditures</b>		<b>\$ 170,144</b>	<b>\$ 364,118</b>	<b>\$ 628,059</b>	<b>\$ 196,630</b>	<b>\$ 1,408,669</b>
<b>Ending Budgetary Fund Balance</b>				<b>\$ 1,476,954</b>		<b>\$ 974,150</b>

## Purpose

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

## FY 2025 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 2025 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Increase in State grant revenue through HB355	\$586,267
• Increase in State grant revenue for MT Community Reinvestment Act	\$15,000
• Metered water sales are budgeted to increase based on year-end actuals. There is no proposed rate increase for FY 2025	\$60,000
• Decrease in water installation charges based on anticipated building and connection activity	\$30,000
• Decrease in investment earnings	\$16,000
• Decrease in the Transfer from Resort Tax due to collection for Haskill Basin project ending in January of 2025 This transfer is 70% of 1% of the resort tax collections for the Haskill Basin Conservation Easement debt service.	\$666,834
<b>Expenditure Changes</b>	
• Increase in personnel services due to implementation of wage study	\$44,049
• Decrease in Operating Supplies to accommodate shift to new computer hardware line	\$9,900
• Increase in repair and maintenance supplies due to anticipated replacement of meters reaching the 20-year mark. Split 50/50 with water	\$15,910
• Increase in Subscriptions for Software as we have shifted all software subscriptions to this account line.	\$35,285
• Decrease in professional services to reflect a more accurate estimate of the work for the water utility plan update which will assist with the growth policy update	\$18,000
• Decrease in property tax relief transfer to General Fund for amounts received over the required debt payments in anticipation of the closeout of the Haskil Basin loan (total transfer is \$393,544)	\$84,545
• Contribution to AIS Inspection Station at State Park for FY 2024 for personnel costs	\$52,837
• Continued contribution to Whitefish Lake Institute	\$6,667
• #T1 Capital Improvement – New Roofing for Upper and Lower Grouse Water Tanks	\$45,000

• #T2 Capital Improvement – Water Plant Remote Telemetry (remote gate control) carried over from FY 2024	\$100,000
• #T3 Capital Improvement – Valve House Improvements	\$25,000
• #D1 Capital Improvement – Cast Iron Water Main Replacement – O’Brien RR crossing	\$1,200,000
• #D2 Capital Improvement – South Water Storage and Production (42.9% or \$858,000 for this project in Impact Fees)	\$1,200,000
• #P1 Capital Improvement – Lower Grouse Pump Station carried over from FY 2024	\$100,000
• #P2 Capital Improvement – Suncrest Improvements	\$100,000
• #P3 Capital Improvement – Instrument & Control Improvement project	\$50,000
• #E1 Capital Equipment – Turbidity Meter	\$25,000
• #E2 Capital Equipment – Dump Truck (split Street/Water/Sewer)	\$40,000

# Water Fund - 5210

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Intergovernmental</b>						
5210-331110	Federal Disaster Aid - CARES ACT	-	1,454,142	-	-	-
5210-334000	State Grants	-	-	-	-	601,267
		<b>\$ -</b>	<b>\$ 1,454,142</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 601,267</b>
<b>Charges for Services</b>						
5210-341077	5% Admin Fee for Impact Fees	27,638	17,295	20,000	11,344	11,250
5210-343021	Metered Water Sales	3,983,228	4,212,185	4,215,000	4,276,724	4,275,000
5210-343026	Water Installation Charges	76,325	57,578	70,000	35,945	40,000
5210-343027	Miscellaneous Water Revenue	2,612	58,047	5,000	587	1,000
5210-343029	Late Fee	33,278	16,050	45,000	33,135	35,000
5210-343370	Plan Review / Construction Oversight	1,367	750	1,500	1,075	1,500
		<b>\$ 4,124,448</b>	<b>\$ 4,361,904</b>	<b>\$ 4,356,500</b>	<b>\$ 4,358,810</b>	<b>\$ 4,363,750</b>
<b>Miscellaneous</b>						
5210-363050	Latecomer Fee	-	2,472	3,000	2,505	3,000
		<b>\$ -</b>	<b>\$ 2,472</b>	<b>\$ 3,000</b>	<b>\$ 2,505</b>	<b>\$ 3,000</b>
<b>Investment Earnings</b>						
5210-371010	Investment Earnings	39,995	128,588	216,000	293,385	200,000
		<b>\$ 39,995</b>	<b>\$ 128,588</b>	<b>\$ 216,000</b>	<b>\$ 293,385</b>	<b>\$ 200,000</b>
<b>Other Financing Sources</b>						
5210-381020	Revenue Bonds	1,041,152	-	-	-	-
5210-383029	Resort Tax Transfer (Haskill Basin Bond)	1,551,368	1,626,064	1,640,694	1,629,856	973,860
		<b>\$ 2,592,520</b>	<b>\$ 1,626,064</b>	<b>\$ 1,640,694</b>	<b>\$ 1,629,856</b>	<b>\$ 973,860</b>
	<b>Total Revenues</b>	<b>\$ 7,288,399</b>	<b>\$ 7,573,171</b>	<b>\$ 6,216,194</b>	<b>\$ 6,284,557</b>	<b>\$ 6,141,877</b>
	<b>Beginning Total Water Balance</b>			<b>\$ 8,543,436</b>		<b>\$ 9,579,860</b>
	Debt Service Reserves and Haskill Surplus			\$ 1,584,811		\$ 1,479,987
	Unrestricted Working Capital			\$ 6,958,625		\$ 8,099,872

# Water Fund - 5210

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Expenses</b>						
<b>Personnel</b>						
5210-430500-110	Salaries and Wages	754,742	825,376	898,736	741,224	960,612
5210-430500-111	Seasonal / Temporary	-	-	2,970	-	2,970
5210-430500-112	Permanent Part Time	12,931	9,793	21,777	6,255	7,245
5210-430500-120	Overtime	22,891	24,539	19,683	24,142	19,602
5210-430500-140	Employer Contributions	335,512	360,512	426,415	324,164	423,201
5210-430500-147	Medical Deduction Reimbursement	744	400	-	179	-
		<b>\$ 1,126,820</b>	<b>\$ 1,220,620</b>	<b>\$ 1,369,581</b>	<b>\$ 1,095,964</b>	<b>\$ 1,413,630</b>
<b>Materials and Services</b>						
5210-430500-210	Office Supplies & Materials	2,863	2,284	3,850	2,213	14,135
5210-430500-216	Computers & Computer Hardware	-	-	-	14,557	12,854
5210-430500-220	Operating Supplies	71,906	111,706	70,004	88,968	60,104
5210-430500-230	Repair & Maintenance Supplies	159,595	133,900	279,243	160,209	295,153
5210-430500-310	Communication & Transportation	14,660	14,935	17,050	14,417	17,050
5210-430500-320	Printing, Duplicating, & Binding	381	-	2,100	-	2,100
5210-430500-330	Publicity, Subscriptions & Dues	37,436	37,799	44,476	10,217	9,635
5210-430500-333	Software Subscriptions	-	-	-	54,757	35,285
5210-430500-340	Utility Services	98,415	102,305	95,000	88,764	95,000
5210-430500-350	Professional Services	32,629	41,725	148,865	40,245	130,865
5210-430500-352	Legal Services (Impact Fee Complaint)	-	105,829	100,000	102,263	100,000
5210-430500-360	Repair & Maintenance Services	35,742	42,810	40,315	47,948	44,301
5210-430500-370	Travel & Training	9,548	13,165	17,787	14,126	18,000
5210-430500-390	Other Purchased Services	20,660	23,418	25,850	19,010	25,850
5210-430500-397	Contracted Workers	4,500	-	-	-	-
5210-430500-510	Insurance	45,475	59,504	78,615	74,207	80,785
5210-430500-530	Rent / Lease	13,653	13,923	14,496	11,523	14,496
5210-430500-540	Special Assessments	6,392	14,749	19,055	17,496	22,623
5210-430500-545	Utility ROW Fee	213,519	210,556	210,750	213,836	210,000
5210-430500-730	Grants to other Institutions	14,167	14,667	6,667	6,667	6,667
5210-430500-880	Administrative Costs	32,363	36,996	38,697	37,454	40,541
		<b>\$ 813,903</b>	<b>\$ 980,270</b>	<b>\$ 1,212,819</b>	<b>\$ 1,018,874</b>	<b>\$ 1,235,444</b>
<b>Capital</b>						
5210-430500-920	Buildings	-	-	30,000	-	45,000
5210-430500-930	Improvements Other than Buildings	2,275,657	3,235,895	1,278,800	211,327	2,717,000
5210-430500-940	Machinery & Equipment	117,092	14,340	140,230	13,082	65,000
		<b>\$ 2,392,749</b>	<b>\$ 3,250,235</b>	<b>\$ 1,449,030</b>	<b>\$ 224,409</b>	<b>\$ 2,827,000</b>
<b>Debt Service</b>						
5210-490500-610	Principal	452,000	474,772	482,000	482,000	494,000
5210-490500-611	Principal - Haskill Basin C.E. Bond	991,000	1,081,000	1,197,000	1,197,000	671,000
5210-490500-620	Interest	190,603	211,347	220,769	200,813	190,238
5210-490500-621	Interest - Haskill Basin C.E. Bond	92,313	66,975	39,313	39,312	8,388
		<b>\$ 1,725,916</b>	<b>\$ 1,834,094</b>	<b>\$ 1,939,082</b>	<b>\$ 1,919,125</b>	<b>\$ 1,363,625</b>
<b>Other Financing Uses</b>						
5210-521000-822	Transfer to Parks and Recreation Fund	43,331	48,774	49,018	49,018	52,837
5210-521002-820	Transfers to General Fund	132,953	468,055	478,089	478,089	393,544
		<b>\$ 176,284</b>	<b>\$ 516,829</b>	<b>\$ 527,107</b>	<b>\$ 527,107</b>	<b>\$ 446,381</b>
	<b>Total Expenditures</b>	<b>\$ 6,235,672</b>	<b>\$ 7,802,049</b>	<b>\$ 6,497,619</b>	<b>\$ 4,785,479</b>	<b>\$ 7,286,080</b>
	<b>Ending Total Water Balance</b>			<b>\$ 8,262,011</b>		<b>\$ 8,435,657</b>
	Debt Service Reserves and Haskill Surplus			\$ 1,511,103		\$ 742,416
	Unrestricted Working Capital			\$ 6,750,908		\$ 7,693,241

### Purpose

Water impact fees are collected on new building projects with the intent of providing additional capacity associated with new construction to accommodate community growth. The Water Impact Fee Fund provides for segregated accounting of revenues and expenditures of water impact fees as required by State law.

### FY 2025 Objectives

The objective of the Water Impact Fee Fund for this fiscal year is to account for revenues and provide budget authority for impact fee-eligible projects for the City’s Water Utility.

Significant or changed appropriations during FY 2025 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Decrease in water impact fee revenue based on anticipated building and connection activity related to new growth</li> </ul>	\$225,000
<ul style="list-style-type: none"> <li>Increase in investment earnings based on year-end actuals</li> </ul>	\$20,000
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Estimated budget authority needed for the refund of wastewater impact fees based on internal audit.</li> </ul>	\$200,000
<ul style="list-style-type: none"> <li>#D2 Capital Improvement – South Water Storage and Production Total FY2025 outlay is \$2,000,000, 42.9% or \$858,000 in impact fees and \$1,142,000 from the Water Fund</li> </ul>	\$858,000

# Water Impact Fee Fund - 5211

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Charges for Services</b>						
5211-343025	Water Impact Fees/Permits	531,436	355,385	450,000	217,710	225,000
		<b>\$ 531,436</b>	<b>\$ 355,385</b>	<b>\$ 450,000</b>	<b>\$ 217,710</b>	<b>\$ 225,000</b>
<b>Investment Earnings</b>						
5211-371010	Investment Earnings - Impact Fees	7,397	37,535	60,000	89,433	80,000
		<b>\$ 7,397</b>	<b>\$ 37,535</b>	<b>\$ 60,000</b>	<b>\$ 89,433</b>	<b>\$ 80,000</b>
	<b>Total Revenues</b>	<b>\$ 538,833</b>	<b>\$ 392,920</b>	<b>\$ 510,000</b>	<b>\$ 307,142</b>	<b>\$ 305,000</b>
	<b>Beginning Water Impact Fee Balance</b>			<b>\$ 2,154,973</b>		<b>\$ 2,383,673</b>
<b>Expenses</b>						
<b>Capital</b>						
5211-430500-930	Improvements Other than Buildings	22,264	1,200,000	466,200	78,442	858,000
		<b>\$ 22,264</b>	<b>\$ 1,200,000</b>	<b>\$ 466,200</b>	<b>\$ 78,442</b>	<b>\$ 858,000</b>
<b>Other Financing Uses</b>						
5211-521002-800	Impact Fee Refunds/Settlement	-	-	125,000	-	200,000
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 200,000</b>
	<b>Total Expenditures</b>	<b>\$ 22,264</b>	<b>\$ 1,200,000</b>	<b>\$ 591,200</b>	<b>\$ 78,442</b>	<b>\$ 1,058,000</b>
	<b>Ending Total Water Balance</b>			<b>\$ 2,073,773</b>		<b>\$ 1,630,673</b>

### Purpose

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

### FY 2025 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 2025 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Increase in sewer service charges based on year-end actuals and no anticipated rate increase for FY 2025</li> </ul>	\$55,000
<ul style="list-style-type: none"> <li>Decreases in wastewater investment earnings based on possible economic changes</li> </ul>	\$18,000
<ul style="list-style-type: none"> <li>Decrease in loan proceeds for FY 2025 are substantially reduced from prior year as we have completed the drawdowns for the WWTP project.</li> </ul>	\$850,000
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increase in personnel services due to implementation of wage study</li> </ul>	\$45,717
<ul style="list-style-type: none"> <li>Increase in repair and maintenance supplies due to anticipated replacement of meters reaching the 20-year mark. Split 50/50 with water</li> </ul>	\$22,757
<ul style="list-style-type: none"> <li>Decrease in professional services due to the reduced anticipated expenditure for the WW Utility Plan Update</li> </ul>	\$20,000
<ul style="list-style-type: none"> <li>#1 Capital Improvement – WWTP Improvements: SCADA Upgrades</li> </ul>	\$150,000
<ul style="list-style-type: none"> <li>#2 Capital Improvement – Manhole &amp; Pipe Rehab – Lining Downtown Sewers</li> </ul>	\$500,000
<ul style="list-style-type: none"> <li>#3 Capital Improvement – Piping – Future Capacity Enhancements. Total FY 2025 outlay is \$100,000 \$44,000 of this will be paid from WW Impact Fee fund</li> </ul>	\$56,000
<ul style="list-style-type: none"> <li>#1 Capital Improvement Pumping Stations – I &amp; C Improvement project</li> </ul>	\$50,000
<ul style="list-style-type: none"> <li>#1 Capital Equipment – Jet-Away Sewer Cleaner</li> </ul>	\$75,000
<ul style="list-style-type: none"> <li>#2 Capital Equipment – Dump Truck (split Streets/Water/Wastewater)</li> </ul>	\$40,000

# Wastewater Fund - 5310

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Intergovernmental</b>						
5310-334000	State Grants	-	-	-	-	15,000
5310-334120	Treasure State Endowment Program	12,500	-	-	-	-
5310-334121	DNRC Grants	12,500	-	-	-	-
		<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,000</b>
<b>Charges for Services</b>						
5310-341077	5% Admin Fee for Impact Fees	36,978	21,087	20,000	12,532	13,500
5310-343031	Sewer Service Charges	4,174,292	4,220,126	4,225,000	4,282,269	4,280,000
5310-343032	Sewer Inspection Fee	6,255	5,586	4,000	4,018	4,000
5310-343034	Big Mtn Sewer Permits / PIF	169,312	51,559	50,000	31,421	30,000
5310-343036	Miscellaneous Sewer Revenue	939	250,861	9,000	7,971	9,000
5310-343370	Plan Review / Construction Oversight	1,266	750	1,500	525	1,000
		<b>\$ 5,134,388</b>	<b>\$ 4,549,969</b>	<b>\$ 4,309,500</b>	<b>\$ 4,338,736</b>	<b>\$ 4,337,500</b>
<b>Miscellaneous</b>						
5310-363050	Latecomer Fee	100	1,224	-	1,257	-
		<b>\$ 100</b>	<b>\$ 1,224</b>	<b>\$ -</b>	<b>\$ 1,257</b>	<b>\$ -</b>
<b>Investment Earnings</b>						
5310-371010	Investment Earnings	18,928	97,354	168,000	205,622	150,000
		<b>\$ 18,928</b>	<b>\$ 97,354</b>	<b>\$ 168,000</b>	<b>\$ 205,622</b>	<b>\$ 150,000</b>
<b>Other Financing Sources</b>						
5310-381070	Proceeds from Notes	823,522	959,607	1,200,000	307,012	350,000
		<b>\$ 823,522</b>	<b>\$ 959,607</b>	<b>\$ 1,200,000</b>	<b>\$ 307,012</b>	<b>\$ 350,000</b>
<b>Total Revenues</b>		<b>\$ 6,006,454</b>	<b>\$ 5,608,154</b>	<b>\$ 5,677,500</b>	<b>\$ 4,852,627</b>	<b>\$ 4,852,500</b>
<b>Beginning Total Wastewater Balance</b>				<b>\$ 5,916,607</b>	<b>\$ 5,924,271</b>	
Debt Service Reserves				\$ 860,159	\$ 862,808	
Unrestricted Working Capital				\$ 5,056,448	\$ 5,061,463	

# Wastewater Fund - 5310

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Expenses</b>						
<b>Personnel</b>						
5310-430600-110	Salaries and Wages	819,055	825,193	906,202	929,326	968,445
5310-430600-111	Seasonal / Temporary	-	-	3,060	-	3,060
5310-430600-112	Permanent Part Time	12,456	9,249	21,399	5,907	6,843
5310-430600-120	Overtime	9,760	9,303	9,934	13,513	9,855
5310-430600-140	Employer Contributions	357,920	342,554	433,254	416,703	431,363
5310-430600-147	Medical Deduction Reimbursement	450	562	-	168	-
		<b>\$ 1,199,642</b>	<b>\$ 1,186,861</b>	<b>\$ 1,373,849</b>	<b>\$ 1,365,618</b>	<b>\$ 1,419,566</b>
<b>Materials and Services</b>						
5310-430600-210	Office Supplies & Materials	2,388	3,377	3,300	2,289	3,300
5310-430600-216	Computers & Computer Hardware	-	-	-	3,185	11,884
5310-430600-220	Operating Supplies	89,357	175,950	99,845	131,339	90,845
5310-430600-230	Repair & Maintenance Supplies	192,792	203,259	228,396	191,954	251,153
5310-430600-310	Communication & Transportation	14,216	14,990	15,500	15,226	15,500
5310-430600-320	Printing, Duplicating, & Binding	378	-	1,200	-	1,200
5310-430600-330	Publicity, Subscriptions & Dues	29,081	40,266	41,298	8,713	6,460
5310-430600.333	Software Subscriptions	-	-	-	51,912	33,918
5310-430600-340	Utility Services	106,700	108,830	106,493	118,223	125,000
5310-430600-350	Professional Services	63,516	63,600	223,010	67,628	203,010
5310-430600-352	Legal Services (Impact fee complaint)	-	105,829	100,000	102,263	100,000
5310-430600-360	Repair & Maintenance Services	76,552	163,086	71,289	42,797	71,289
5310-430600-370	Travel & Training	8,133	13,858	17,787	15,645	17,787
5310-430600-390	Other Purchased Services	13,285	15,666	24,750	12,675	24,750
5310-430600-397	Contracted Workers	1,500	-	-	-	-
5310-430600-510	Insurance	39,853	69,484	84,400	82,117	86,930
5310-430600-530	Rent / Lease	1,338	1,285	2,506	226	2,757
5310-430600-540	Special Assessments	411	392	500	411	961
5310-430600-541	State Assessments & Fees	-	1,800	7,700	3,000	8,470
5310-430600-545	Utility ROW Fee	208,679	211,132	211,250	214,113	210,000
5310-430600-730	Grants to other Institutions	6,667	6,667	6,667	6,667	6,666
5310-430600-880	Administrative Costs	33,264	39,942	38,813	37,570	40,709
		<b>\$ 888,109</b>	<b>\$ 1,239,414</b>	<b>\$ 1,284,704</b>	<b>\$ 1,107,953</b>	<b>\$ 1,312,589</b>
<b>Capital</b>						
5310-430600-930	Improvements Other than Buildings	1,511,292	785,707	1,800,000	283,464	956,000
5310-430600-934	Wastewater System				65,426	
5310-430600-940	Machinery & Equipment	198,000	34,946	192,230	13,082	115,000
		<b>\$ 1,709,292</b>	<b>\$ 820,654</b>	<b>\$ 1,992,230</b>	<b>\$ 361,972</b>	<b>\$ 1,071,000</b>
<b>Debt Service</b>						
5310-490500-610	Principal	1,151,000	1,066,000	1,092,000	1,101,000	1,117,000
5310-490500-620	Interest	483,670	438,222	474,500	429,628	446,898
		<b>\$ 1,634,670</b>	<b>\$ 1,504,222</b>	<b>\$ 1,566,500</b>	<b>\$ 1,530,628</b>	<b>\$ 1,563,898</b>
<b>Total Expenditures</b>		<b>\$ 5,431,713</b>	<b>\$ 4,751,150</b>	<b>\$ 6,217,283</b>	<b>\$ 4,366,172</b>	<b>\$ 5,367,053</b>
<b>Ending Total Wastewater Balance</b>				<b>\$ 5,376,824</b>	<b>\$ 5,409,718</b>	
Debt Service Reserves				\$ 905,759	\$ 876,108	
Unrestricted Working Capital				\$ 4,471,065	\$ 4,533,610	

### Purpose

Wastewater impact fees are collected on new building projects with the intent of providing additional capacity associated with new construction to accommodate community growth. The Wastewater Impact Fee Fund provides for segregated accounting of revenues and expenditures of wastewater impact fees as required by State law.

### FY 2025 Objectives

The objective of the Wastewater Impact Fee Fund for this fiscal year is to account for revenues and provide budget authority for impact fee eligible projects for the City's Wastewater Utility.

Significant or changed appropriations during FY 2025 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Decreases in anticipated wastewater impact fee revenues	\$130,000
• Increases in wastewater impact fee investment earnings	\$21,000
<b>Expenditure Changes</b>	
• Estimated budget authority needed for the refund of wastewater impact fees based on internal audit remains in Wastewater Impact Fee Fund	\$200,000
• #3 Capital Improvement – Piping – Future Capacity Enhancements. Total FY 2025 outlay is \$100,000; \$66,000 is in the Wastewater Fund	\$44,000

# Wastewater Impact Fee Fund - 5311

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Charges for Services</b>						
5311-343033	Wastewater Impact Fees/Permits	745,346	421,698	400,000	265,756	270,000
		<b>\$ 745,346</b>	<b>\$ 421,698</b>	<b>\$ 400,000</b>	<b>\$ 265,756</b>	<b>\$ 270,000</b>
<b>Investment Earnings</b>						
5311-371011	Investment Earnings - Impact Fees	4,516	29,127	54,000	82,308	75,000
		<b>\$ 4,516</b>	<b>\$ 29,127</b>	<b>\$ 54,000</b>	<b>\$ 82,308</b>	<b>\$ 75,000</b>
	<b>Total Revenues</b>	<b>\$ 749,862</b>	<b>\$ 450,825</b>	<b>\$ 454,000</b>	<b>\$ 348,063</b>	<b>\$ 345,000</b>
	<b>Beg. Wastewater Impact Fee Balance</b>			<b>\$ 1,685,851</b>	<b>\$ -</b>	<b>\$ 2,042,183</b>
<b>Expenses</b>						
<b>Capital</b>						
5311-430600-934	Wastewater System	894,080	-	-	-	44,000
		<b>\$ 894,080</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44,000</b>
<b>Other Financing Uses</b>						
5310-490600-800	Impact Fee Refunds/Settlement	-	-	125,000	-	200,000
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 200,000</b>
	<b>Total Expenditures</b>	<b>\$ 894,080</b>	<b>\$ -</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 244,000</b>
	<b>Ending Wastewater Impact Fee Balance</b>			<b>\$ 2,014,851</b>		<b>\$ 2,143,183</b>

### Purpose

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

### FY 2025 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 2025 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 continued transition to bear-resistant containers, and a rate increase to cover increasing costs from the contractor and costs associated with the City’s administration.</li> </ul>	\$59,940
<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 that come with implementation of the wage study performed in FY 2024.</li> </ul>	\$11,276
<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 (3.25% annually).</li> </ul>	\$70,070

# Solid Waste Fund - 5410

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Charges for Services</b>						
5410-343041	Garbage Collection Charges	1,212,852	1,365,190	1,665,000	1,576,600	1,724,940
		<b>\$ 1,212,852</b>	<b>\$ 1,365,190</b>	<b>\$ 1,665,000</b>	<b>\$ 1,576,600</b>	<b>\$ 1,724,940</b>
<b>Interest</b>						
5410-371010	Investment Earnings	349	1,672	1,200	1,429	2,000
		<b>\$ 349</b>	<b>\$ 1,672</b>	<b>\$ 1,200</b>	<b>\$ 1,429</b>	<b>\$ 2,000</b>
	<b>Total Revenues</b>	<b>\$ 1,213,201</b>	<b>\$ 1,366,862</b>	<b>\$ 1,666,200</b>	<b>\$ 1,578,030</b>	<b>\$ 1,726,940</b>
	<b>Beginning Budgetary Working Capital</b>			<b>\$ 123,376</b>		<b>\$ 21,799</b>
	<b>Total Resources</b>			<b>\$ 1,789,576</b>		<b>\$ 1,748,739</b>
<b>Expenses</b>						
<b>Personnel</b>						
5410-430800-110	Salaries and Wages	30,473	36,826	103,200	96,236	111,806
5410-430800-120	Overtime	131	614	128	309	73
5410-430800-140	Employer Contributions	13,078	14,243	41,755	36,888	44,480
		<b>\$ 43,682</b>	<b>\$ 51,683</b>	<b>\$ 145,083</b>	<b>\$ 133,432</b>	<b>\$ 156,359</b>
<b>Materials and Services</b>						
5410-430800-210	Office Supplies & Materials	480	426	550	843	550
5410-430800-216	Computer & Computer Hardware				108	
5410-430800-220	Operating Supplies	2,771	2,159	1,200	662	1,200
5410-430800-230	Repair & Maintenance Supplies	620	140	500	693	500
5410-430800-310	Communication & Transportation	13,259	14,370	15,000	13,508	15,000
5410-430800-330	Publicity, Subscriptions & Dues	861	5,699	2,000	-	-
5410-430800-333	Subscriptions for Software	-	-	-	2,325	2,500
5410-430800-350	Professional Services		2,000	-	-	-
5410-430800-360	Repair & Maintenance Services	1,843	1,600	4,000	10,200	11,000
5410-430800-370	Travel & Training	297	8	500	-	500
5410-430800-390	Other Purchased Services	1,116,839	1,307,008	1,460,400	1,482,295	1,530,470
5410-430800-510	Insurance	996	930	1,260	1,255	3,030
5410-430800-530	Rents/Leases	-	108	324	108	324
5410-430800-880	Administrative Costs	1,276	3,237	4,098	3,968	4,481
		<b>\$ 1,139,242</b>	<b>\$ 1,337,686</b>	<b>\$ 1,489,832</b>	<b>\$ 1,515,964</b>	<b>\$ 1,569,555</b>
	<b>Total Expenses</b>	<b>\$ 1,182,924</b>	<b>\$ 1,389,369</b>	<b>\$ 1,634,915</b>	<b>\$ 1,649,396</b>	<b>\$ 1,725,914</b>
	<b>Ending Working Capital</b>			<b>\$ 154,661</b>		<b>\$ 22,825</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 2025 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 service 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 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
	<b>Interest</b>					
3400-371010	Investment Earnings	637	4,466	7,800	9,352	9,000
		\$ 637	\$ 4,466	\$ 7,800	\$ 9,352	\$ 9,000
	<b>Total Revenues</b>	\$ 637	\$ 4,466	\$ 7,800	\$ 9,352	\$ 9,000
	<b>Beginning Budgetary Fund Balance</b>			\$ 239,299		\$ 248,651
	<b>Total Resources</b>			\$ 247,099		\$ 257,651
<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>			\$ 247,099		\$ 257,651

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

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Miscellaneous Revenues</b>						
3545-363020	Bond Principal and Interest Assessments	105,840	107,771	105,284	104,297	104,704
3545-363040	Penalty & Interest Special Assessments	283	289	250	161	200
		<b>\$ 106,123</b>	<b>\$ 108,060</b>	<b>\$ 105,534</b>	<b>\$ 104,459</b>	<b>\$ 104,904</b>
<b>Interest</b>						
3545-371010	Investment Earnings	525	2,379	4,200	5,266	4,100
		<b>\$ 525</b>	<b>\$ 2,379</b>	<b>\$ 4,200</b>	<b>\$ 5,266</b>	<b>\$ 4,100</b>
	<b>Total Revenues</b>	<b>\$ 106,648</b>	<b>\$ 110,439</b>	<b>\$ 109,734</b>	<b>\$ 109,725</b>	<b>\$ 109,004</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 100,605</b>		<b>\$ 135,810</b>
	<b>Total Resources</b>			<b>\$ 210,339</b>		<b>\$ 244,814</b>
<b>Expenditures</b>						
<b>Debt Service</b>						
3545-490300-610	Principal	7,631	65,000	65,000	65,000	65,000
3545-490300-620	Interest	72,631	12,208	9,120	9,120	6,000
3545-490300-630	Paying Agent Fees	350	400	400	400	400
		<b>\$ 80,612</b>	<b>\$ 77,608</b>	<b>\$ 74,520</b>	<b>\$ 74,520</b>	<b>\$ 71,400</b>
	<b>Total Expenditures</b>	<b>\$ 80,612</b>	<b>\$ 77,608</b>	<b>\$ 74,520</b>	<b>\$ 74,520</b>	<b>\$ 71,400</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 135,819</b>		<b>\$ 173,414</b>

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

Account ID	Description	Actual FY 2022	Actual FY 2023	Budget FY 2024	Actual FY 2024	Budget FY 2025
<b>Revenues</b>						
<b>Miscellaneous Revenues</b>						
3550-363020	Bond Principal and Interest Assessments	64,414	61,802	63,113	60,694	62,795
3550-363040	Penalty & Interest Special Assessments	243	209	200	306	200
		<b>\$ 64,657</b>	<b>\$ 62,011</b>	<b>\$ 63,313</b>	<b>\$ 61,000</b>	<b>\$ 62,995</b>
<b>Interest</b>						
3550-371010	Investment Earnings	195	1,146	2,100	1,072	2,100
		<b>\$ 195</b>	<b>\$ 1,146</b>	<b>\$ 2,100</b>	<b>\$ 1,072</b>	<b>\$ 2,100</b>
	<b>Total Revenues</b>	<b>\$ 64,852</b>	<b>\$ 63,157</b>	<b>\$ 65,413</b>	<b>\$ 62,072</b>	<b>\$ 65,095</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 50,425</b>		<b>\$ 53,795</b>
	<b>Total Resources</b>			<b>\$ 115,838</b>		<b>\$ 118,890</b>
<b>Expenditures</b>						
<b>Debt Service</b>						
3550-490300-610-0	Principal	29,767	31,757	33,157	33,063	34,618
3550-490300-620-0	Interest	30,227	28,237	26,837	26,931	25,376
		<b>\$ 59,994</b>				
	<b>Total Expenditures</b>	<b>\$ 59,994</b>				
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 55,844</b>		<b>\$ 58,896</b>