City of Whitefish Montana

Current Architect's Rendering of the future City Hall

Fiscal Year 2016

Adopted Budget

Mayor

John Muhlfeld

City Council

Sarah Fitzgerald

Richard Hildner

Frank Sweeney

Pam Barberis

Andy Feury

Jen Frandsen

City Manager

Chuck Stearns

Finance Director

Dana Smith

Administrative Services Director/City Clerk

Necile Lorang

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MEMORANDUM

#2015-027

To: Mayor John Muhlfeld
City Councilors

Chuck

From: Chuck Stearns, City Manager

Re: FY16 Final Budget Message

Date: August 7, 2015

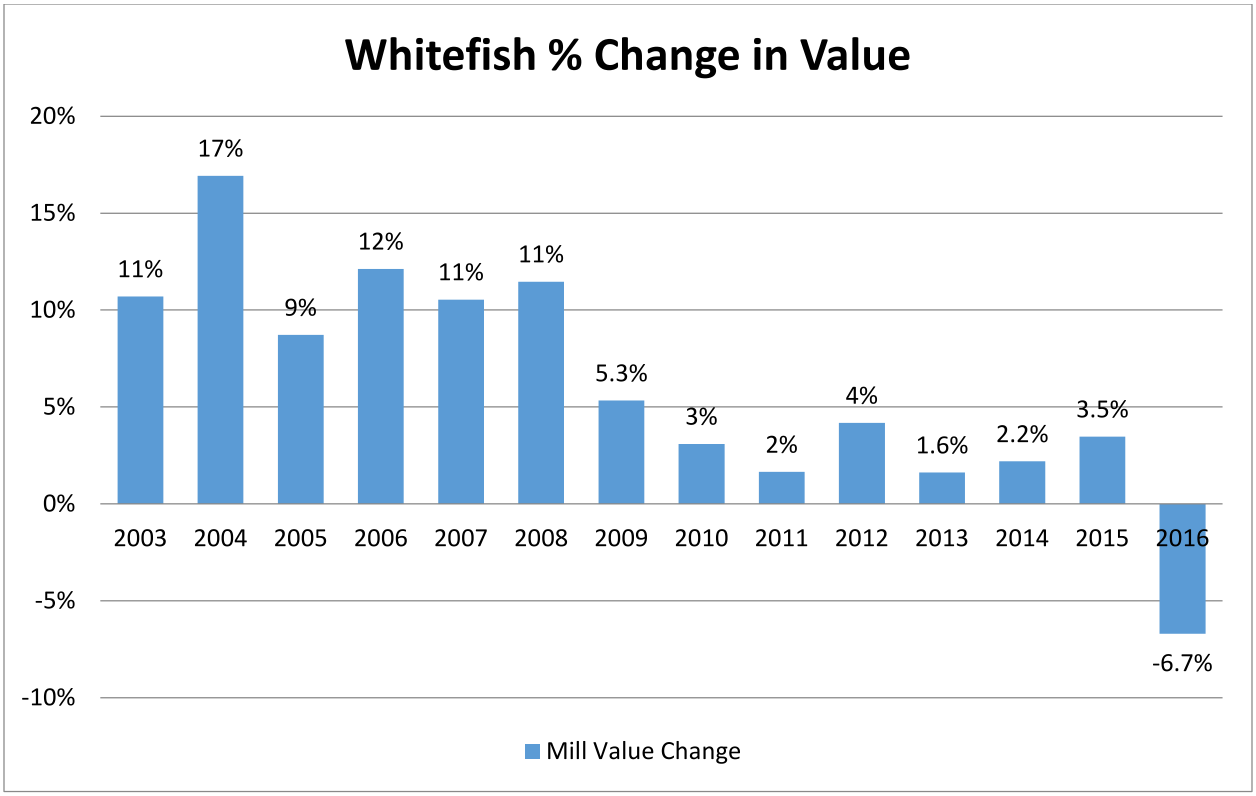
INTRODUCTION

The Fiscal Year 2016 (FY16) City of Whitefish Budget provides budget authority for the services and projects the City anticipates during the upcoming fiscal year, which runs from July 1, 2015 to June 30, 2016. The City budget contains a total of 25 active, self-balancing funds. "Self-balancing" means that resources equal requirements. Each fund exists to provide segregated accounting for specific activities. This message provides a general description of the budget document and the financial plans for the City for the upcoming fiscal year.

FY16 BUDGET MAJOR CHANGES AND ISSUES

The FY16 budget was surprisingly difficult to balance. In the preliminary budget, I proposed a property tax mill levy increase of 3.96 mills above and beyond what was needed to offset the effects of the statewide six year reappraisal of property values. However, the final reappraisal effect on our tax base, the value of a mill, was less than the 10% decrease I estimated in the proposed budget. The final value of a mill was $21,340.576 which was only a 6.7% decrease than last year's mill value of $22,873.171. That less than predicted mill value decrease, coupled with the fact that our June 30, 2015 year-end cash balance (reserves) was $435,831 higher than we predicted for property tax supported funds, meant that, at City Council direction, we were able to reduce the increase of the mill levy from 142.998 mills in the preliminary budget to a mill levy of 134.242 mills in the final budget. While that is still an increase of 13.64 mills or 11.31% over last year's mill levy, most of that increase is still caused by the 6.7% decrease in the value of a mill caused by reappraisal.

- Regarding the property tax valuation decrease, you can see the effect of the loss of value projected for our tax base in FY16 in the chart below.



This loss of value meant that we had to increase property tax mills by 6.7% just to raise the same amount of property tax revenue as in last year, FY15. To increase property tax revenues by an amount that is typical for our expected rate of growth in the value of a mill ($3.5% to 4%), we had to increase the mill levy rate by another 4.6% (total of 11.31%) to have property tax revenues increase by $106,187 or 3.85%. However, because the mill value did not decrease as much as we estimated in April, we were able to eliminate the proposed tax increase of the additional 3.96 mills. So we can say that our entire mill levy increase of this year, 13.64 mills or 11.31% is caused by and to offset the effects of the six-year reappraisal of property which decreased our tax base by 6.7%.

- The breakdown and summary of the various facets of the property tax increase are shown below – the average house is a $275,000 residential house (assuming it was also valued at $275,000 last year – almost all properties would have gone up or down in value from last year because of the reappraisal):

	Mills	% Change	Cumulative % Change	$ effect on avg. house
Mill levy increase needed because of reappraisal, just to raise the same amount of revenue as last year (FY15)	8.661	7.18%	7.18%	$32.15
Mill levy increase needed to raise property tax revenues up to a normal growth rate of tax base of 3.85%	4.976	4.13%	11.31%	$18.45
Mill levy increase above reappraisal	0.00	0.00%	11.31%	$50.60
Totals	13.637	11.31%	11.31%	$50.60

As an example, with my personal house and lot taxable value decreasing by 14.27% (which does not match the market for my house at all), I will pay about 3% less property taxes to the City of Whitefish when this fall's tax bills are sent out.

- In property tax supported funds, the City is planning to spend down a net of $310,259 in cash balances of property tax supported funds compared to $230,114 in the preliminary budget and $287,024 in the FY15 budget. While we are still spending down the year-end cash balance, we are also increasing it at year end from last year's budget estimate of 10.6% to 12% as directed by the City Council. There are capital expenditures of $449,000 in all of the property tax supported budgets, so one can somewhat rationalize using the cash balance for capital expenditures, however, an organization of our size can never go without or freeze capital expenditures, so there will always be some need for capital expenditures. Certainly the $300,000 for new SCBA air tanks for the Fire Department is legitimately a one-time type of expenditure for which spending down the cash balance is justified.

- As proposed, property tax revenues would increase by 3.85% overall or $106,187, which is much lower than the 6.71% or $185,126 that was proposed in the preliminary FY16 budget. The reappraisal will also cause significant variations in the impact on each property owner. Some property owners whose valuations go down (properties which were too high six years ago) will have a tax decrease from the City while properties whose values go up because of reappraisal equalization, their tax bills from the City will go up.

- The FY16 budget also has an increase of $55,000 to the Parks and Greenway Assessment, from $245,000 last year to $300,000 this year as part of the difficult process to balance the budget, especially for the Parks and Recreation Department. They would have lost equipment or personnel without that increase.

- The Montana Municipal Interlocal Authority (MMIA), our provider for insurance programs, is proposing a 5% increase in medical insurance premiums and the City and employees share that cost increase as was agreed historically in collective bargaining agreements.

- We have collective bargaining agreement negotiations with two labor unions this year, Police and Fire. The Public Works union, AFSCME, requested to re-open negotiations on wages because of the effects of reappraisal on the wage increase in the last year of their contract. As of this date, it appears that both the Police union and the Public Works union will settle for the 2.3% pay increase directed by the City Council. In the past, each union agreed to our proposal to base multi-year CBA pay increases on the lower of:
    - CPI (1.3% for FY16) plus a 2% pay matrix STEP increase or 3.3% or
    - CPI (1.3%) plus our tax base growth (-6.7%), therefore a freeze of 0%.

- The City Council agreed to an increase of 2.3% on wages and salaries for non-union positions and proposed the same 2.3% pay increase for negotiations with the three labor unions.

- There are some new positions proposed in the FY16 budget. There were more positions requested as I will describe later, but new positions in the FY16 budget are as follows:
    - Deputy City Attorney/Prosecutor as we take over the function of prosecution from the private law firm – wages and benefits cost $95,678, but mostly offset by savings of $90,000 in the prosecution contract.
    - A half time secretary/paralegal/legal assistant to help the City Attorney and Deputy City Attorney/Prosecutor – wages and benefits cost approximately $22,427.
    - A ¾ time Administrative Assistant position in the Building Inspection office that will allow the existing Administrative Assistant to do some minor building inspections in the field and help with the Planning and Building workload. This position is supported mostly by building inspection fees (95%) and only a small amount of property taxes (5%).
    - ~~Assistant Operator in Public Works – this position will be dedicated mostly to street work and will improve plowing in the winter and street maintenance in the summer. It's cost for wages and benefits of $57,927 is not paid for by property taxes, but by non-tax revenues, state gas tax, and street maintenance assessments. Part of the justification here is that when we annexed a lot of property in the late 1990's and early 2000's, the street crews were never increased even though road miles increased significantly. The elected officials and many citizens also want increased levels of snow plowing in the winter.~~ (This proposed position not approved by the City Council)
    - An additional Customer Service Clerk for Public Works for utility billing. Our Utility Services Supervisor is on a medical leave and is only working 5 hours per day and we need a second full-time person to work the utility billing desk. This position was requested in the past and I resisted adding it, but now there is no choice with the diminished staffing in that area. The cost for wages and benefits is approximately $54,109 and it is paid by utility rates (water, sewer, garbage), not from property taxes. I will only fill this position if I deem it necessary to deal with workload and/or the continued absence of the Utility Services Supervisor.
    - A summer intern for the Public Works Department to help with workload. We used to have this position in the budget in earlier years. Cost is $5,760 for 480

hours. The City Council also added an intern for the City Attorney's office for the summer at a cost of $3,362.

  - Park Maintenance Technician – when the City Council raised the Parks and Greenway assessment by $60,000 last year to buy some additional equipment, it was with the thought that this year and into the future, that higher assessment would fund a new position. The wages and salaries for this position equals approximately $57,450.
  - While not a new position, last year the City Council budgeted for the new Human Resources Director position for only half the year (beginning as early as January 1, 2015). Budgeting for this position for a full year increases our costs by $54,317 for wages and benefits in this year's budget.
  - There were also positions that were requested that I had to cut such as Planning office help, a half time Fire administrative assistant position, and moving the existing Legal Secretary to five days per week from her current schedule of four days per week.

- This budget continues the $300,000 lower Stormwater assessments which the City Council enacted several years ago. The City Council held a work session three years ago where pay as you go financing of stormwater improvements was compared to debt financing. The City Council decided this year to wait until the construction bids come in for these projects to see how much we will spend and then consider increasing the assessment incrementally in future years as new stormwater projects are needed.

- Necile Lorang, Administrative Services Director/City Clerk has notified us that she will retire in March, 2016. Also, the City Attorney announced her retirement, effective August 31st. The City Council decided to budget for the payout of the sick and vacation leaves for the City Clerk, the City Attorney, and the Chief Building Official.

- A big constraint in this year's budget is that we have higher debt service costs for all of the fire equipment we have bought on loans in the past two years. Debt service costs in the Fire/Ambulance fund will go from $69,500 in the FY15 budget to $148,434 in FY16, an increase of $78,934.

- Parks and Recreation Department is proposing to increase Ice Rink Rental fees to near the national average of such fees which would bring in a lot more revenue. This increase would allow us to begin to make much needed repairs and renovations to the Ice Den while ensuring that the Ice Den is self-sufficient. The City Council increased rental fees and also budgeted for an 11 month ice season, but the Park Board makes the actual determination on the operation of the Ice Den.

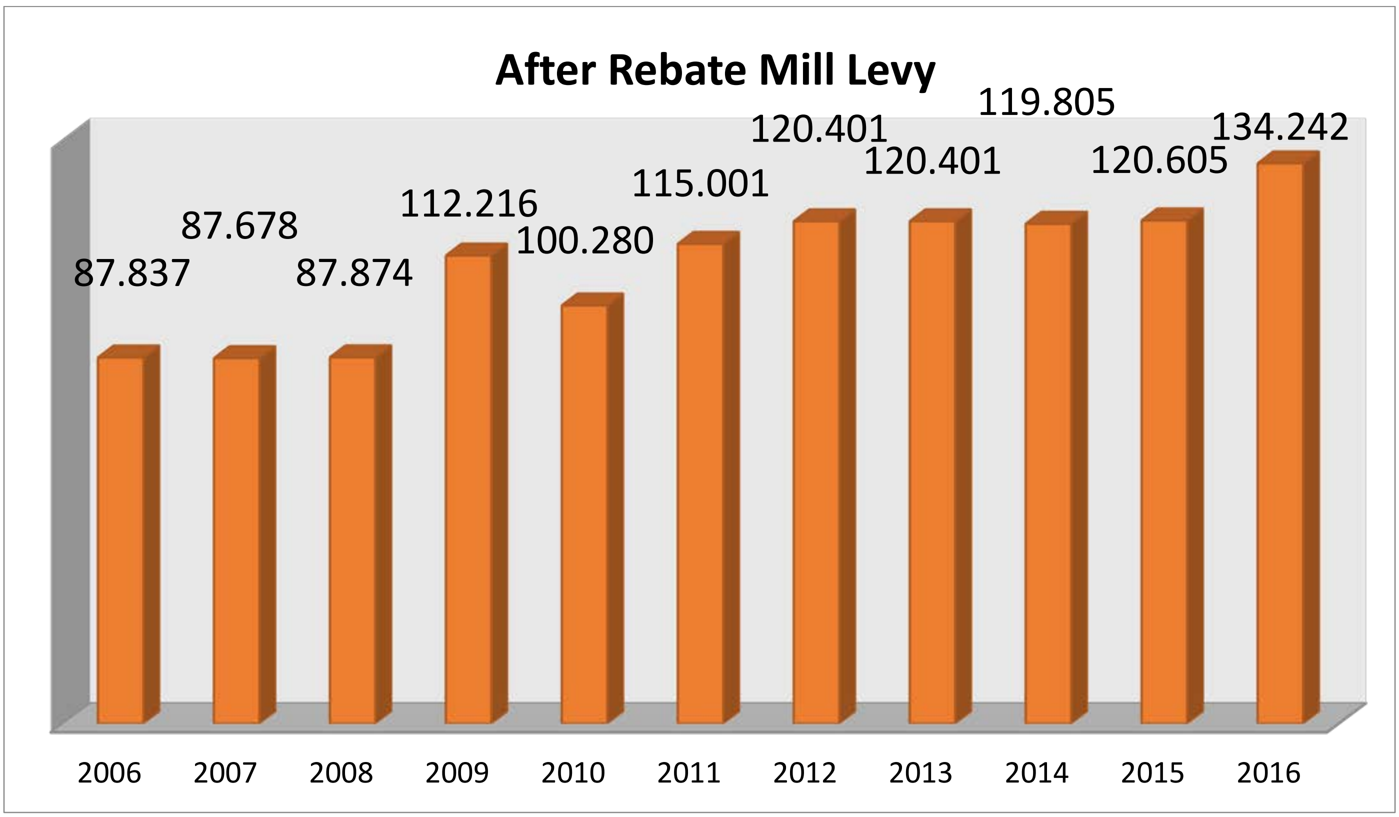
- Because the year-end cash balance in the Commercial Street Lighting District (District #4) would have been less than $4,000 at year-end, we proposed that the rates for the district be increased 10% again this year. The rates were increased by 10% last year, but a $4,000 cash balance is still too low of a cash balance. The impact on the median commercial property assessment of $30.25 would only be $3.25 for this increase.

FY16 BUDGET OVERVIEW

The FY16 proposed budget totals $63,327,194 of transfers and expenditures for all funds compared to $40,437,035 in FY15, a 56.6% or $22,890,159 increase. Most of this increase is explained by budgeting for the new City Hall and Parking Structure at $14,288,044 compared to a $1,000,000 budget last year. Also, with the approval of the Resort Tax increase to 3% on April 28th, we added revenues of $8,532,000 for the SRF loan to provide funding of $7,700,000 for the Haskill Basin Conservation Easement with the F.H. Stoltze Land and Lumber Company.

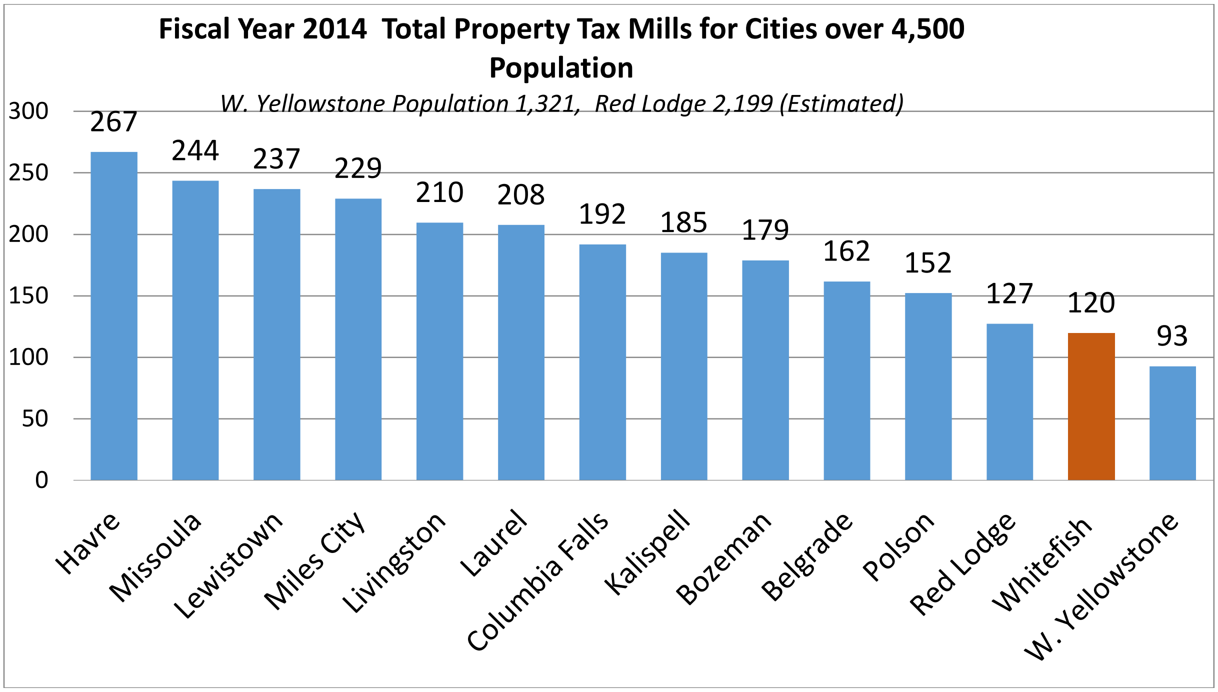
Property Tax supported funds' appropriations are down by $19,747, but that figure is misleading as we are now taking Building Codes Fund out of property tax supported funds because we expected that they would repay their general fund loan from five years ago by June 30, 2015. If their budget were still included in the property tax supported funds section, appropriations would have increased $462,438 or 3.44%.

The chart below shows the trend of our net property tax mills levied in recent years.



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

While levy comparisons are of interest, caution should be exercised in not drawing hard conclusions based on such information. Cities use property taxes to support similar, but not always the same mix of public services. For example, some cities support libraries, public transportation and other such services with mill-rate levies while others do not. Some cities have maintenance district assessments and others do not.

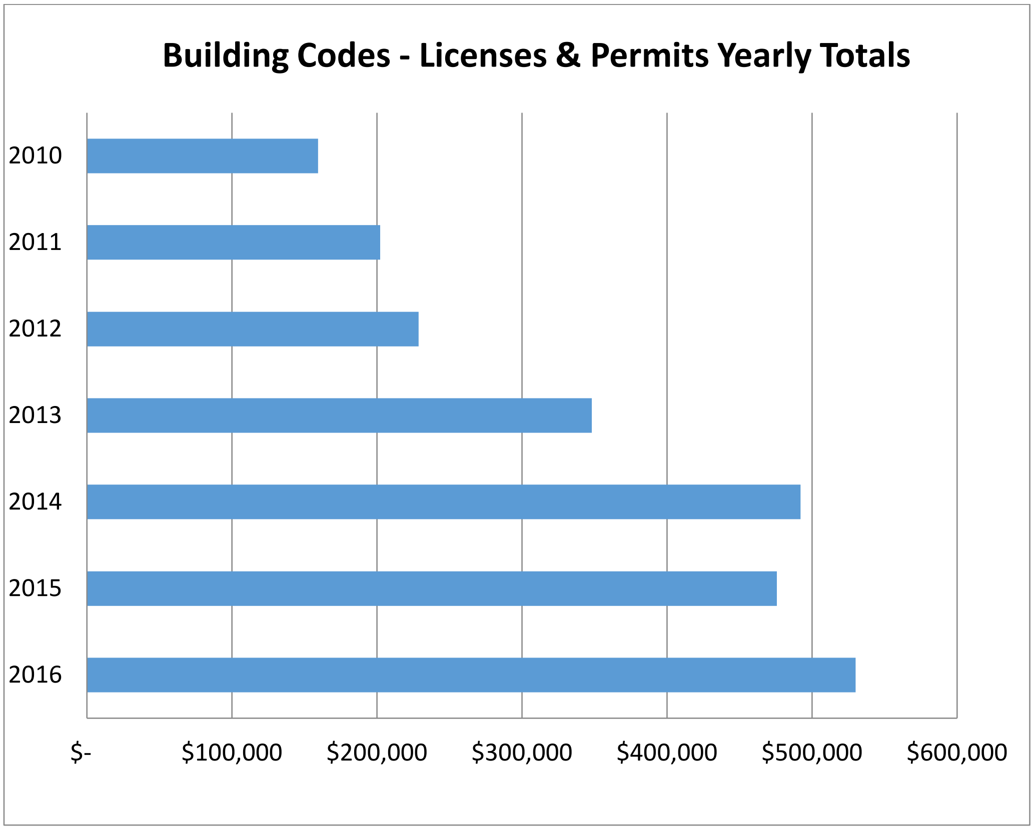


REVENUES

Total revenues for all 25 budgeted funds are budgeted at $48,265,291 which is $20,080,787 or 71.24% higher than the FY15 budget of $28,184,504. Again, most of that is caused by a TIF bond for the new City Hall and Parking Structure ($11,240,000) and the SRF loan for the Haskill Basin Conservation Easement ($8,532,000 – includes a debt service reserve). Transfers in are up by $5,050,727 or 98.4% again because of the higher transfers for the higher Tax Increment Bond for City Hall and the Parking Structure and transferring Impact Fees into the City Hall Construction Fund.

Total General Fund Revenues are projected at $3,599,073 in FY16 which is a $174,414 or a 5.09% increase from last year's figure of $3,424,659. Property tax revenues are 3.85% higher because of the reasons explained above.

The history and budget for total building permit and plan review fees are shown below. The FY16 estimate is higher than in FY15 because of the expected building permit for the City Hall and Parking Structure and two hotels.



On a small note, this budget anticipates foregoing $3,868.46 of revenue from Whitefish Legacy Partners (WLP) for two reasons:

1. In 2013, the Parks and Recreation Department did not bill property owners on Lion Mountain Loop for their share of dust abatement on the road, so we should probably eat that cost rather than Whitefish Legacy Partners.
2. During the time after Karl Cozad had left, but before Maria Butts was hired as Parks and Recreation Director, we paid a $4,500.00 license fee to DNRC without getting Whitefish Legacy Partners approval on the payment. Our Memorandum of Understanding with WLP stipulates that we get their approval on any payments that they will reimburse us for. We have agreed with the WLP staff and board that we will split the cost of this $4,500 payment ($2,250) rather than having WLP pay the entire amount.

Water usage revenues are up by $375,000 to $2,875,000 which is an increase of 15% because of higher usage, more connections, and last fall's rate increase. We have not anticipated a water rate increase in this budget, but that is because the City Council typically makes utility rate increase decisions in the fall when we consider inflationary increases.

Wastewater usage charges are estimated at $2,400,000 or $288,145 or 13.64% more in FY16 – again for the same reasons as the water revenues are estimated higher. We have not anticipated a wastewater rate increase in this budget, but we will need to discuss a significant rate increase when we figure out the cost and financing for the expansion and improvement of the Wastewater Treatment Plant later this year.

EXPENDITURES

Total proposed appropriations and transfers equal $63,327,194 which is a $22,890,159 or 56.6% increase in budget authority as compared to the adopted FY15 Budget of $40,437,035. Again, most of this increase is caused by budgeting $14,288,044 for the City Hall/Parking Structure project and $8,532,000 of debt for the $7,700,000 of funds for the Haskill Basin Conservation Easement.

- Tax Increment Fund appropriations are $1,598,959 higher than last year because of higher revenues and spending down some of the cash balance.
- The City Hall Construction Fund budget is increased from $1,000,000 last year for design work to $14,288,044 remaining for the full $14,952,636 project .
- Building Codes fund appropriations are $83,185 or 20.85% higher mostly because of the proposed hiring of an additional ¾ time administrative/customer service position and to budget the vacation and sick leave payout anticipated if the Chief Building Official retires.
- Expenditures are $256,279 or 6.44% higher in the Water Fund because of the Hwy 93 Whitefish West and other construction projects.
- Expenditures are $1,134,124 or 24.39% higher in the Wastewater Fund because of the Hwy 93 Whitefish West project, getting started on the Treatment Plant Improvements project, and other projects.

Total expenditures and transfers for the General Fund equal $4,612,501 which is a $174,909 or 3.94% increase from the FY15 budget figure of $4,437,592. Most of this increase is from proposed wage and salary increases of 2.3%, new positions in the City Attorney's office, budgeting for the HR Director for a full year and other cost increases.

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

CONCLUSION

The proposed FY16 budget was probably the most difficult budget in over five years. Resumption of growth has put additional demands on staff resources and there were many proposals for new staff. Some I could recommend in this budget and some I could not.

I would also like to thank the Department Directors for their help and support and Necile, Vanice, and Sherri Baccaro for their help in compiling and entering information in the budget. Our Finance Director, Dana Smith, did almost all of the work of entering the data, checking the spreadsheets for accuracy, and preparing the narrative. Dana has picked up the budget creation process extremely well and provided invaluable assistance to me in preparing and balancing this budget.

8/12/2015 11:44

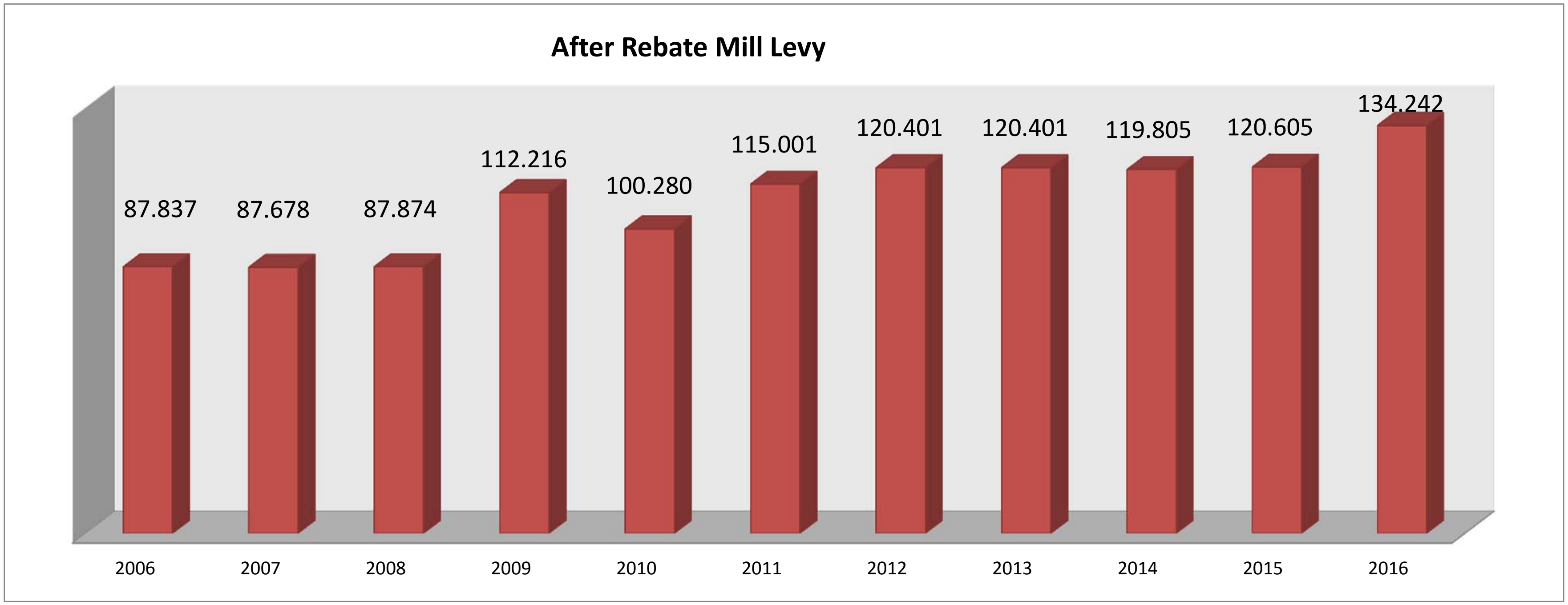
Budget Summary by Main Revenue Source
City of Whitefish Preliminary Budget
Fiscal Year 2016

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
4		Resources						Requirements							
5-7	Fund	Beginning Available Cash	Revenue & Other Financing Sources	Transfers	Total	Personal Services	Materials & Services	Capital Outlay	Transfers	Debt Service	Conting.	Total Approp Budget	Ending Available Cash	Total Approp. & Unapprop	Change in Cash
8															
9	**Property Tax Supported Funds:**														
10	General	886,994	3,599,073	679,023	5,165,090	787,352	192,040	10,000	3,605,609		17,500	4,612,501	552,589	5,165,090	(334,405)
11	Library	100,131	185,396	34,371	319,898	152,888	66,581				36,500	255,969	63,929	319,898	(36,202)
12	Law Enforcement	0	510,960	2,085,000	2,595,960	2,028,518	504,212	50,000		5,566	2,000	2,590,296	5,664	2,595,960	5,664
13	Fire & Ambulance	308,127	2,776,998	835,000	3,920,125	2,296,655	840,475	350,000		148,434		3,635,565	284,560	3,920,125	(23,567)
14	Parks/Rec	121,621	1,158,618	651,238	1,931,477	878,356	771,796	39,000		32,453	10,000	1,731,605	199,872	1,931,477	78,251
15	**Total**	1,416,872	8,231,046	4,284,632	13,932,550	6,143,770	2,375,105	449,000	3,605,609	186,453	66,000	12,825,936	1,106,614	13,932,550	(310,259)
16											Change in Cash		(310,259)		
17						Total Operating Budget =		8,518,875		Ending Cash as a % of Budget			12.0%		
18	**Other Tax, Fee & Assessment Supported Funds:**														
19	Resort Tax	1,751,547	11,680,592		13,432,139			10,123,900	679,023	807,748		11,610,671	1,821,468	13,432,139	69,921
20	Tax Inc Dist	2,504,964	5,437,191	213,084	8,155,239	228,696	989,961	959,802	5,430,788		100,000	7,709,247	445,993	8,155,239	(2,058,971)
21	Bldg Codes	13,110	582,000		595,110	407,285	49,900	25,000				482,185	112,925	595,110	99,815
22	Street Fund	1,437,460	1,343,228		2,780,689	735,958	953,926	423,343			50,000	2,163,227	617,462	2,780,689	(819,999)
23	Street Lighting #1	43,282	76,837		120,119	26,236	53,627					79,863	40,255	120,119	(3,026)
24	Street Lighting #4	19,170	74,042		93,212	26,236	56,027	332				82,595	10,617	93,212	(8,554)
25	Impact Fees	400,304	233,000		633,304			108,150	468,139			576,289	57,014	633,304	(343,289)
26	Sidewalk	126,041	400		126,441			126,441				126,441	0	126,441	(126,041)
27	Stormwater	738,620	74,600		813,220		33,267	485,000				518,267	294,953	813,220	(443,667)
28	**Total**	7,034,498	19,501,890	213,084	26,749,473	1,424,411	2,136,709	12,251,968	6,577,951	807,748	150,000	23,348,787	3,400,686	26,749,473	(3,633,812)
29															
30						Total Operating Budget =		3,561,120							
31	**Enterprise Funds:**														
32	Water	3,938,020	3,631,710		7,569,730	974,274	792,544	1,889,200		579,096		4,235,114	3,334,616	7,569,730	(603,404)
33	Wastewater	2,103,246	5,105,039		7,208,285	929,386	958,491	3,528,152		367,859		5,783,888	1,424,397	7,208,285	(678,849)
34	Solid Waste	148,414	811,400		959,814	83,498	716,304					799,802	160,012	959,814	11,598
35	**Total**	6,189,680	9,548,149	0	15,737,829	1,987,158	2,467,339	5,417,352	0	946,955	0	10,818,804	4,919,025	15,737,829	(1,270,655)
36															
37						Total Operating Budget =		4,454,497							
38	**Other Funding Source Funds:**														
39	City Hall/Parking Structure	2,369,909	9,578,000	2,340,135	14,288,044			14,288,044				14,288,044	0	14,288,044	(2,369,909)
41	Housing Authority	1,308	527,500		528,808		528,808					528,808	0	528,808	(1,308)
42	WF Trail Construct	19,069	194,000		213,069			194,000				194,000	19,069	213,069	0
43	Park Acq & Dev	349,187	619,706	226,600	1,195,493			1,023,500				1,023,500	171,993	1,195,493	(177,194)
44	TIF Debt Svc	720,419	6,000	3,119,108	3,845,528					112,394		112,394	3,733,134	3,845,528	3,012,714
45	Victim/Wit	49	15,000		15,049		15,000					15,000	49	15,049	0
46	Misc. S.I.D.	127,921	44,000		171,921					171,921		171,921	0	171,921	(127,921)
47		3,587,862	10,984,206	5,685,843	20,257,911	0	543,808	15,505,544	0	284,315	0	16,333,667	3,924,244	20,257,911	336,382
48															
49	**Total**	18,228,913	48,265,291	10,183,560	76,677,763	9,555,339	7,522,961	33,623,864	10,183,560	2,225,471	216,000	63,327,194	13,350,569	76,677,763	(4,878,344)
50															

City of Whitefish
Mill Value and Tax Levy
History

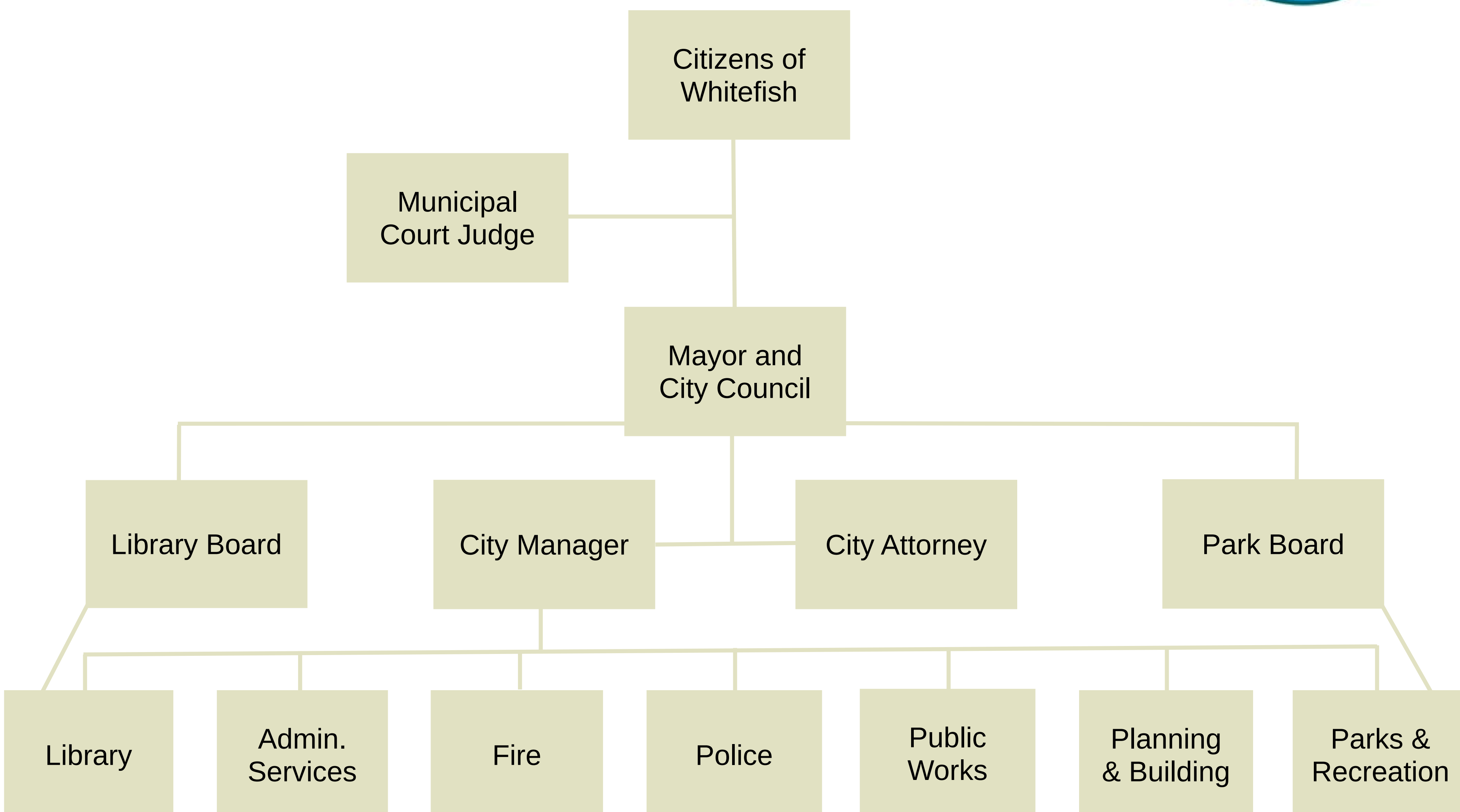
8/7/2015

Fiscal Year	Total Market Value	Newly Taxable Value	Mill Value		HB 124 Mills Levied	Health Insur Mills	Gross Mills Levied	Resort Tax Relief	Net Mills Levied	Fire & Amb Mills	Total Mills Levied	Distibution of Property Tax Levy: General	Library	Fire Pension	Fire/Amb	Fire	Amb	Total Property Tax Revenue
	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o			p
							(e+f)		(g+h)		(i+j)							(c x k)
2002	$ 331,297,444	$ 1,543,904	$ 9,521.589	16.1%	97.90		97.900	-28.63	69.267		69.267							$ 659,532
2003	$ 376,926,297	$ 1,171,218	$ 10,540.581	11%	106.40	4.81	111.210	-26.43	84.782		84.782	$ 851,489		$ 42,162				$ 893,652
2004	$ 438,821,953	$ 1,688,291	$ 12,324.709	17%	106.40	4.81	111.210	-24.07	87.139		87.139	$1,024,664		$ 49,299				$1,073,963
2005	$ 496,460,096	$ 1,042,687	$ 13,398.957	9%	106.40	4.81	111.210	-24.14	87.069		87.069	$1,113,038		$ 53,596				$1,166,634
2006	$ 577,691,081	$ 1,438,400	$ 15,023.975	12%	107.40	3.81	111.210	-23.37	87.837		87.837	$1,259,565		$ 60,096				$1,319,661
2007	$ 676,545,891	$ 1,121,030	$ 16,608.044	11%	105.68	5.53	111.210	-23.53	87.678		87.678	$1,389,728		$ 66,432				$1,456,160
2008	$ 755,263,708	$ 1,812,408	$ 18,512.556	11%	105.68	5.53	111.210	-23.34	87.874		87.874	$1,552,722		$ 74,050		$ -		$1,626,772
2009	$ 789,392,160	$ 1,029,224	$ 19,499.520	5.3%	108.75	2.46	111.210	-22.99	88.216	24	112.216	$1,642,172		$ 77,998	$ 467,988	$294,833	$173,156	$2,188,158
2010	$ 888,143,474	$ 1,238,391	$ 20,103.083	3%	108.75	2.46	111.210	-23.29	87.920	12.36	100.280	$1,687,048		$ 80,412	$ 248,474	$ 99,390	$149,084	$2,015,935
2011	$ 952,357,384	$ 563,091	$ 20,434.118	2%	115.40	2.46	117.860	-22.54	95.321	19.68	115.001	$1,866,064		$ 81,736	$ 402,143	$160,857	$241,286	$2,349,944
2012	$1,022,102,349	$ 710,377	$ 21,287.796	4%	116.33	6.08	122.412	-26.01	96.401	24	120.401	$1,852,060	$114,954	$ 85,151	$ 510,907	$204,363	$306,544	$2,563,072
2013	$1,090,881,100	$ 522,087	$ 21,631.411	1.6%	117.966	6.08	124.046	-27.65	96.401	24	120.401	$1,881,954	$116,810	$ 86,526	$ 519,154	$207,662	$311,492	$2,604,444
2014	$1,164,900,282	$ 307,117	$ 22,105.761	2.2%	117.174	10.00	127.174	-31.369	95.805	24	119.805	$1,910,048	$119,371	$ 88,423	$ 530,538	$212,215	$318,323	$2,648,381
2015	$1,241,653,567	$ 540,964	22,873.171	3.5%	116.000	9.846	125.846	-29.241	96.605	24	120.605	$1,994,655	$141,814	$ 91,493	$ 548,956	$219,582	$329,374	$2,758,619
2016	$1,988,271,955	$ 447,138	21,340.576	-6.7%	127.600	14.46	142.061	-31.818	110.242	24	134.242	$2,164,408	$145,543	$ 42,681	$ 512,174	$204,870	$307,304	$2,864,806
			change from last year		11.60	4.61	16.21	-2.58	13.64	0.00	13.64	$ 169,753	$ 3,729	$ (48,812)	$ (36,782)	$ (14,713)	$ (22,069)	$ 106,187
											11.31%	8.51%	2.63%	-53.35%	-6.70%	-6.70%	-6.70%	3.85%



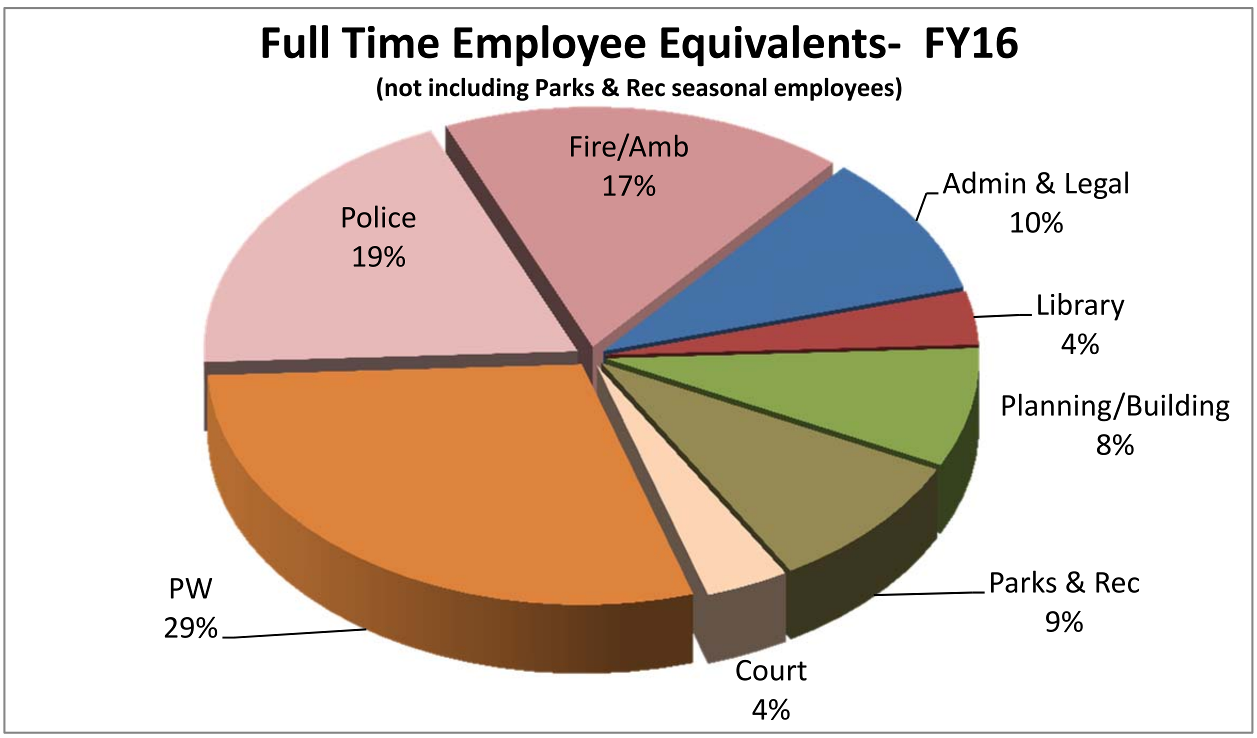
City of Whitefish

Organizational Chart



Staffing

The FY 2016 budget funds 96.96 full time equivalent employees not including 25 seasonal employees for Parks and Recreation during the winter and summer months. The budgeted payroll expense increased about $336,287 from FY 2015 to FY 2016. Changes in payroll include the addition of a full time Parks Maintenance Technician, a part-time Administrative Assistant for the Building Department, a full time Deputy Attorney/Prosecutor, a part-time paralegal/legal assistant for the City Attorney's Office, a full-time Customer Service Clerk for Public Works utility billing if needed, a Summer Intern for Public Works, and a full-year of the Human Resources Director' salary and benefits that was only budgeted for a half-year in FY 2015. In addition, a 2.3% wage increase is included for FY 2016. The wage adjustment is lower than the typical COLA (1.3% for FY 2016) plus a 2% pay matrix STEP of 3.3%. The chart below breaks down full time employees by department.



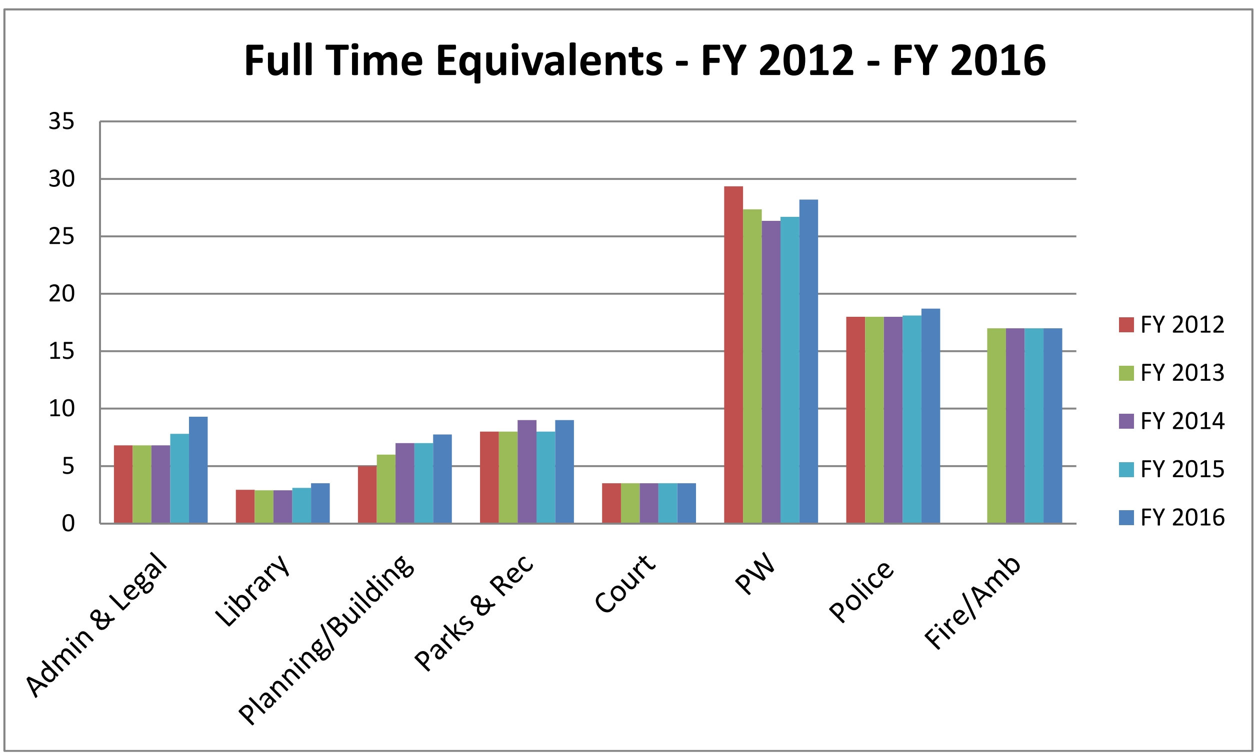
Below is a summary by department of the full time and part time employees for FY 2016.

FY 2016

	Full Time	Part-Time	Full Time Equivalent
Admin & Legal	8	1.3	9.3
Library	1	2.50	3.5
Planning/Building	7	0.75	7.75
Parks & Rec	9	0	9
Court	3	0.5	3.5
PW	28	0.2	28.2
Police	18	0.71	18.71
Fire/Amb	17	0	17
	91	5.96	96.96

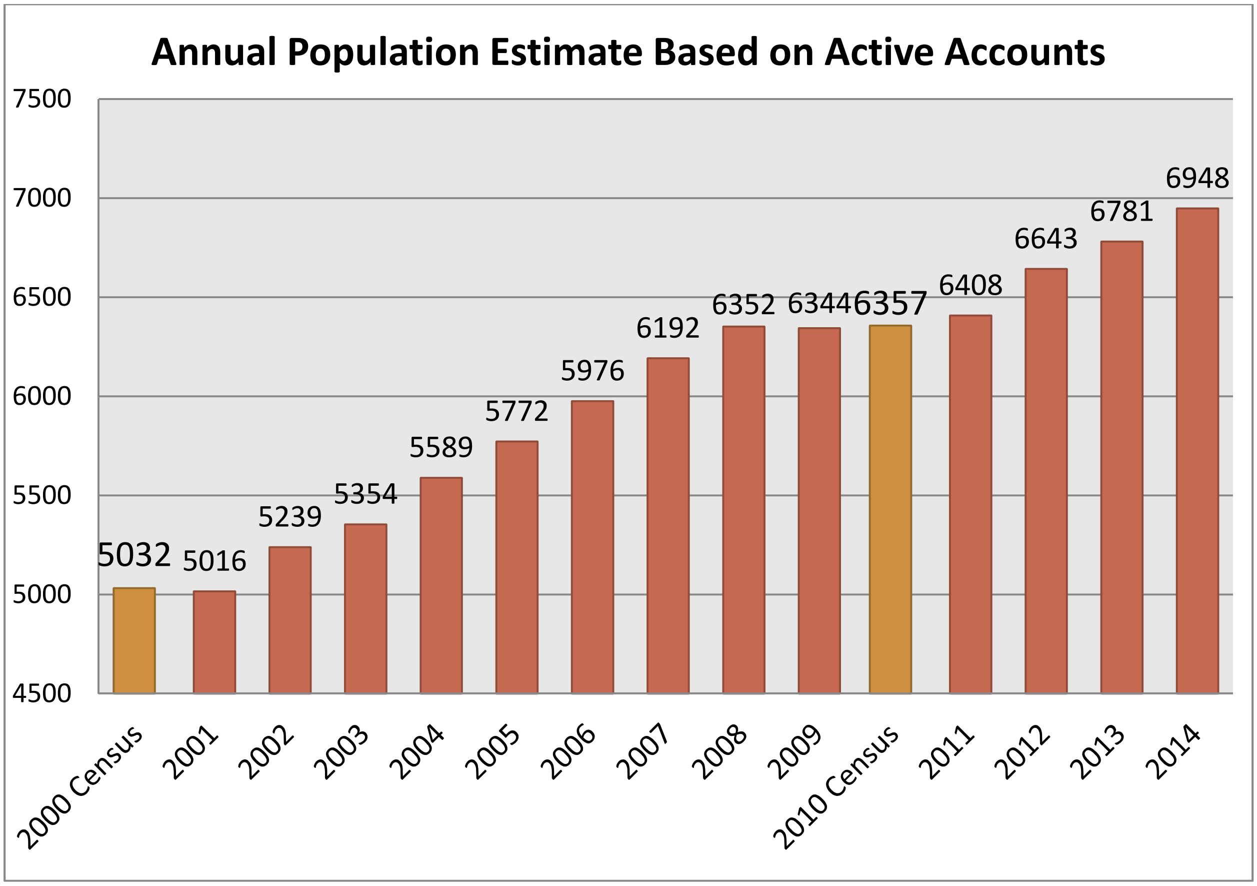
**Parks also has seasonal employees budgeted for summer and winter that are not shown above.*

This chart shows the change by department from FY 2012 to FY 2016



Population

FY 2016



Debt

FY 2016

The City carries debt from revenue bonds, loans from the State Revolving Fund, and loans from the State of Montana Intercap program. Revenue bonds are backed by the underlying revenue applicable to the financing.

About half of the 2009 Tax Increment Bond was for the construction of the Emergency Services Center, the rest was a refinancing of previous projects. This loan is backed by and paid for with the tax increment tax revenues. In 2009, the City received an A- and stable rating on this bond issue from Standard and Poor's. The City refinanced the 2009 Tax Increment Bond in FY 2015 to save money with lower interest rates. The City is also working on financing for the future City Hall and Parking Structure with a TIF revenue bond that is included in the FY 2016 Budget. The SID 166 bond was for the JP Road construction project and is backed by an assessment within that Special Improvement District.

The water and sewer low interest loans were provided by the State of Montana's revolving fund for construction and upgrades to the water and sewer system. The loans are backed by and paid for through the user fees generated from the water and sewer systems. In November 2012, the city refinanced the water and sewer loans. The lower rates will save the water and sewer funds a combined $760,231 over 20 years.

In FY 2015 the City was authorized to borrowed $300,000 through the State of Montana's revolving fund for the River Lakes Force Main Project a portion of this loan is expected to be drawn down in FY 2016 as the project is completed. The City also borrowed $282,659 for the second half of the Fire Pumper (Engine) and $211,000 for the Fire Water Tender through the State of Montana Intercap program at a rate of 1.00% (variable) in FY 2015. For FY 2016 the City anticipates issuing additional debt for FY 2016 including SRF loans, TIF revenue bonds, and an Intercap Loan. The City has no General Obligation bonds as this time.

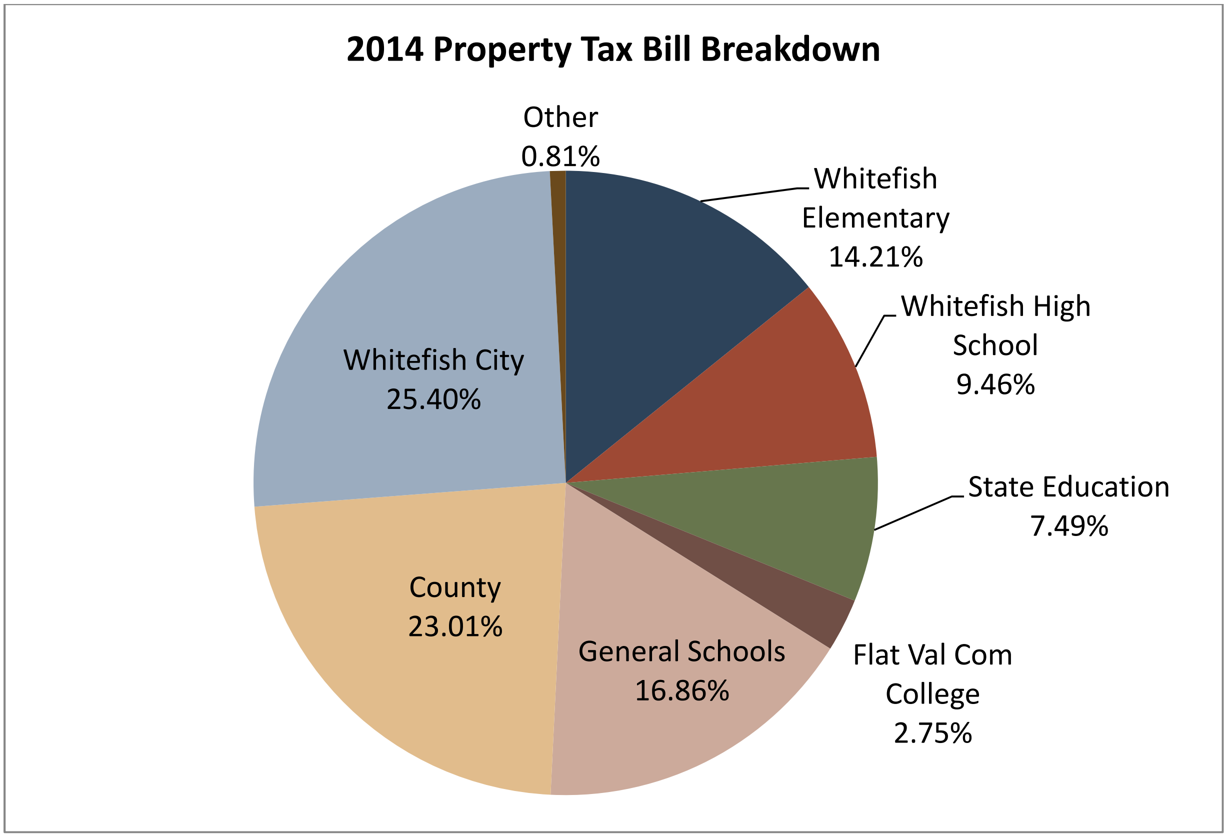
Outstanding Debt Summary					
	Rate/TIC	**June 30 2015**	**June 30 2014**	**June 30 2013**	**June 30 2012**
Revenue Bonds					
TIF ESC	2.62%	$ 7,813,000	$ 10,715,000	$ 12,020,000	$ 13,285,000
Water	~2.1%	$ 2,793,000	$ 3,272,000	$ 3,740,000	$ 4,261,000
Sewer	~2.3%	$ 2,666,218	$ 2,638,764	$ 2,328,000	$ 2,788,000
Special Assessments					
SID166	4.18%	$ 725,000	$ 795,000	$ 865,000	$ 935,000
Intercap Loans					
Ice Rink	1.25%	$ 79,363	$ 110,575	$ 62,697	$ 0
Police Vehicle	1.25%	$ 10,935	$ 16,339	$ 0	$ 0
Fire Tender/Pumper	1.25%	$ 672,318	$ 202,453	$ 0	$ 0
Ambulance	1.25%	$ 123,520	$ 153,780	$ 0	$ 0
Capital Lease		$ 0	$ 3,794	$ 7,357	$ 0
Total		**$ 16,285,393**	**$ 17,907,705**	**$ 19,023,054**	**$ 21,269,000**
	$ Change	$ (1,622,312)	$ (1,115,349)	$ (2,245,946)	$ (1,093,000)
	%	-9.1%	-5.9%	-10.6%	-4.9%

Detailed information for revenue bonds:

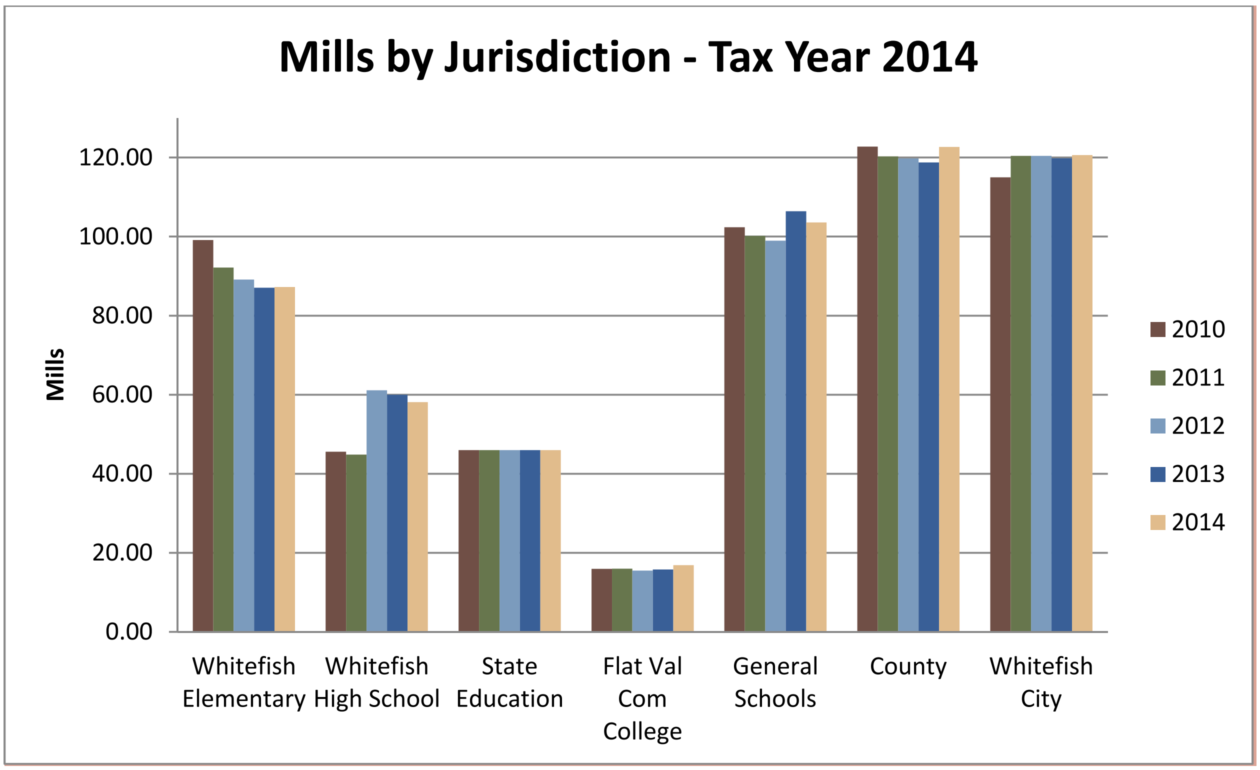
	Original Loan Issue Date	Rate after Refinance	Total Original Borrowed Amount
Revenue Bonds			
TIF 2015	6/10/2015	2.62%	$ 7,183,000
SID 166	7/1/2006	varies	$ 1,360,000
SRF Loans			
Water 1998	8/7/1998	2.00%	$ 400,000
Water 1999	9/3/1999	2.00%	$ 5,839,000
Water 2006	6/15/2006	2.25%	$ 895,835
Water 2007	9/6/2007	2.25%	$ 900,000
Water 2009B	10/21/2009	0.75%	$ 120,100
Sewer 2002	11/7/2002	2.00%	$ 200,000
Sewer 2008A	12/11/2008	2.25%	$ 500,000
Sewer 2008B	1/16/2009	2.25%	$ 1,711,000
Sewer 2009B	2/4/2010	0.75%	$ 48,211
Sewer 2011 B	8/1/2011	3.00%	$ 340,000
Sewer 2011 C	8/1/2011	3.00%	$ 386,000
Sewer 2014	3/6/2014	3.00%	$ 452,300
Sewer 2014 A	11/3/2014	2.50%	$ 300,000
			$ 29,147,446

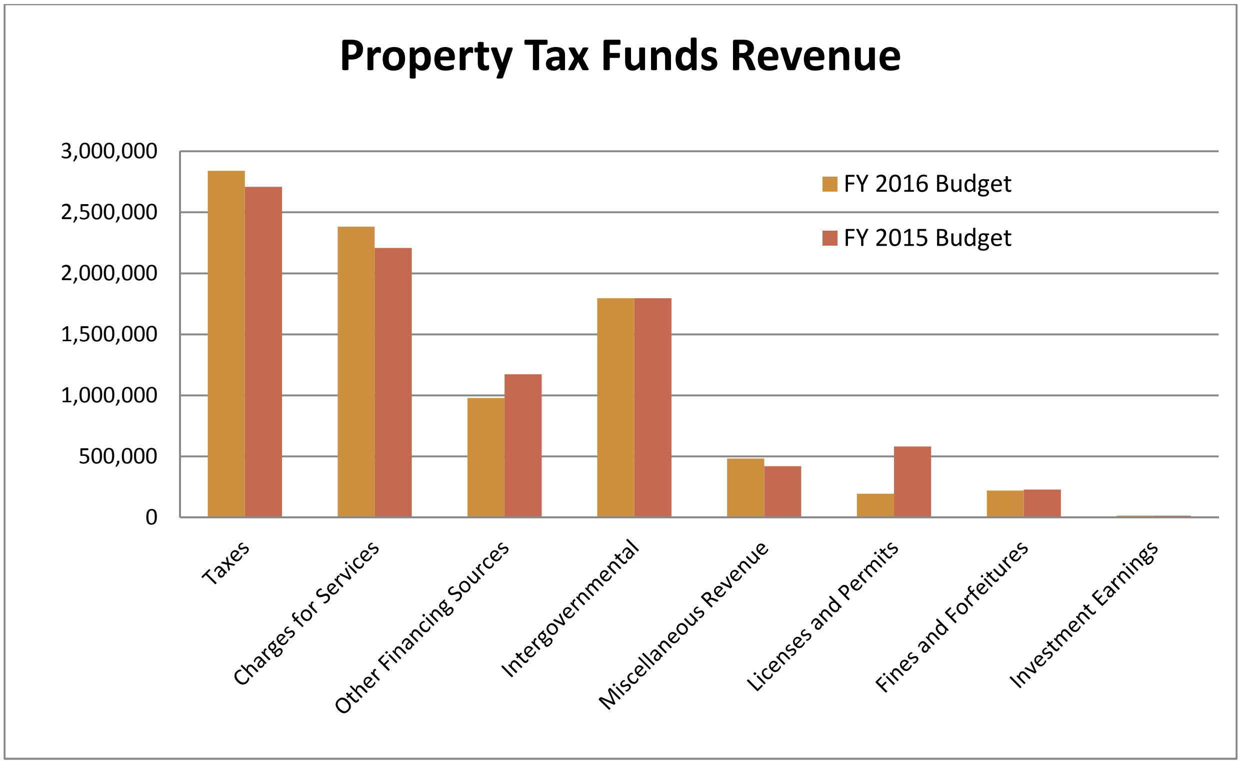
Revenue

Of the total property tax bill (including taxes and assessments), the City of Whitefish accounts for 25.40%. About 50% of a city resident property tax bill goes to education.

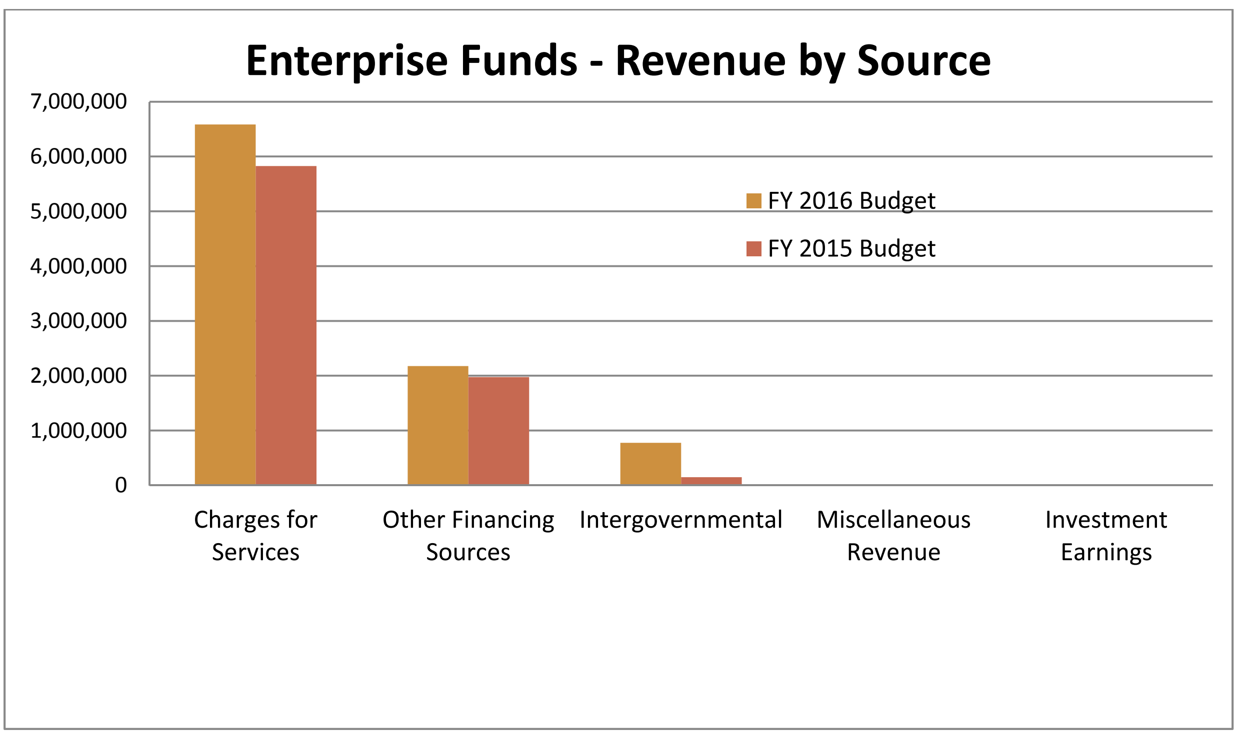


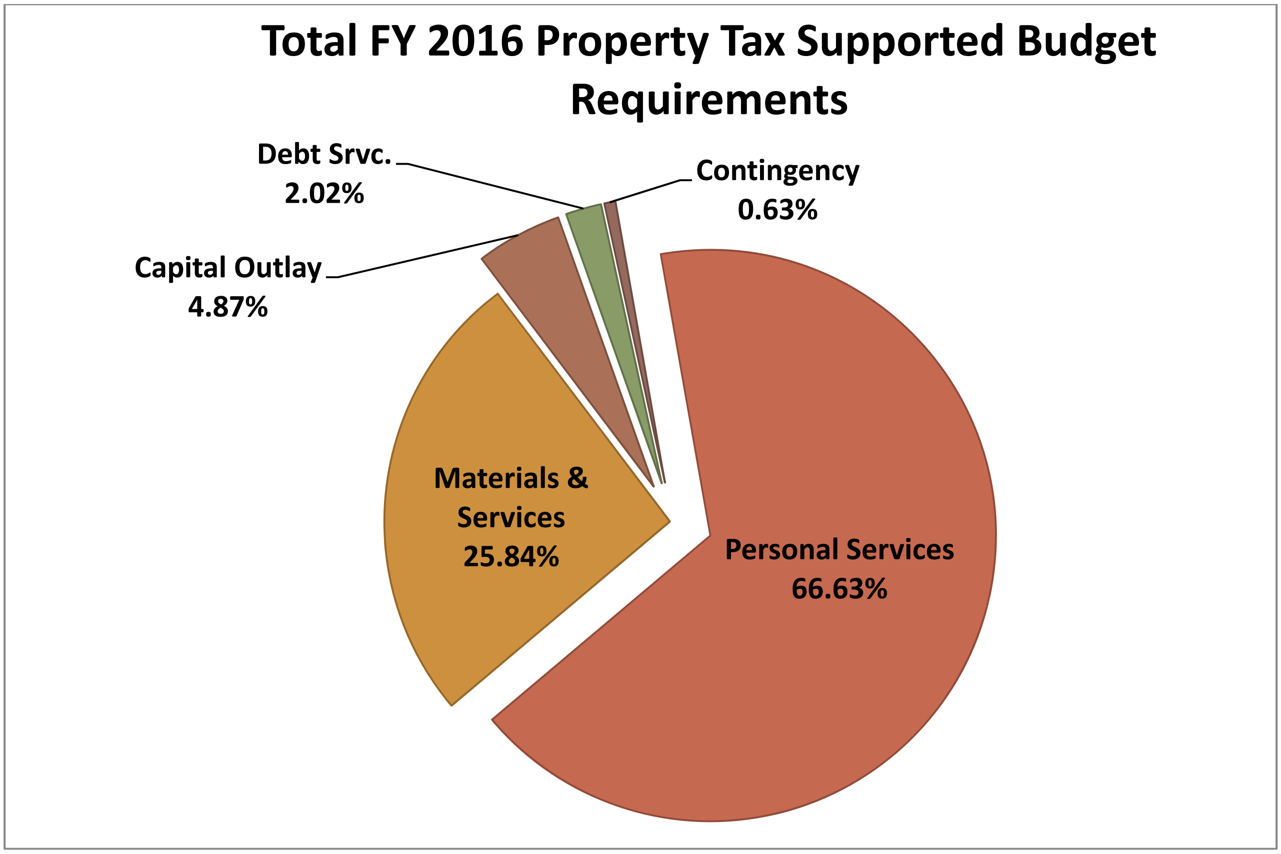
Calendar year 2008 was the first year the city levied the 24 mills for 24/7 coverage for Fire and Ambulance. In 2011, 5.4 library mills were levied by the City instead of the County. The City's tax year 2012 levy remained the same as the prior year and the mill levy decreased by half a percent for 2013. The 2014 tax year mill levy increases the library mills levied by 0.8 mills with the overall total of mills levied increasing by 0.67 percent. The proposed FY 2016 budget includes an increase in mills for the 2015 tax year with detailed explanation included in the City Manager Budget Message.

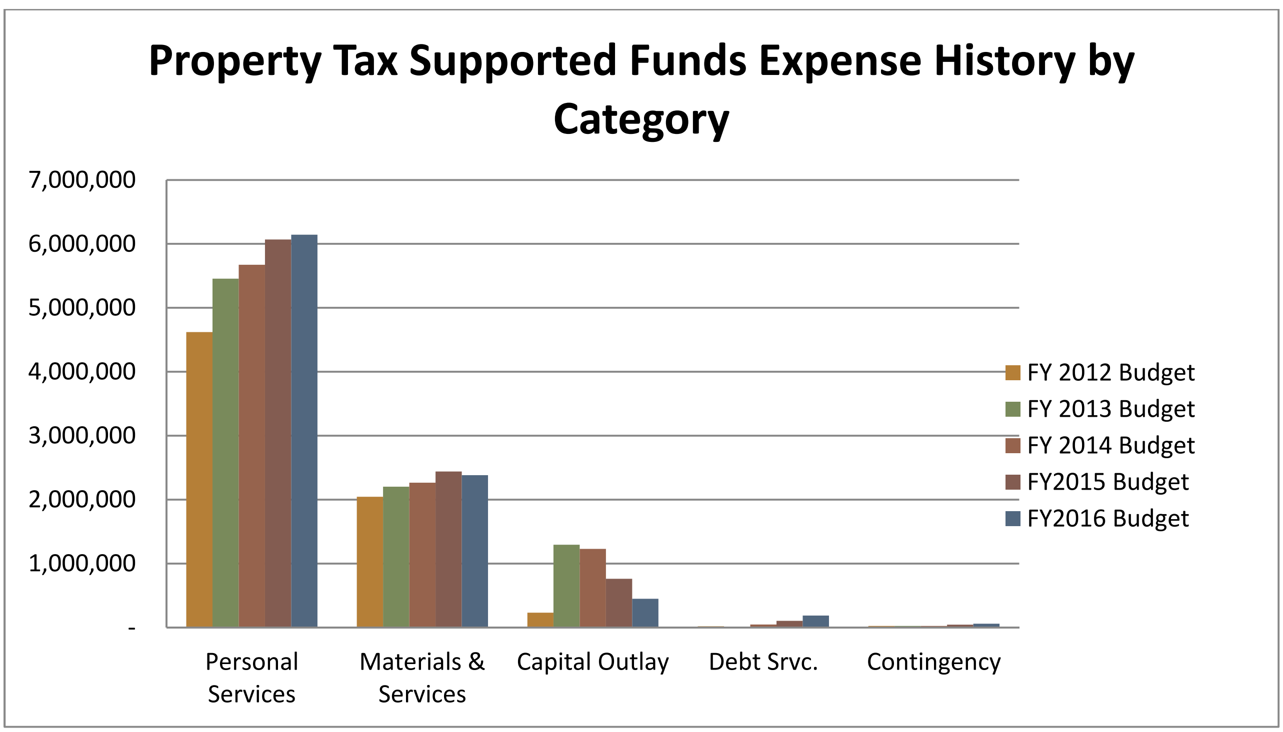




Note: Licenses and Permits show a decrease in the FY 2016 Budget, but this is due to the reclassification of the Building Code Fund from a Property Tax Supported Fund to an Other Tax, Fee & Assessment Supported Fund.

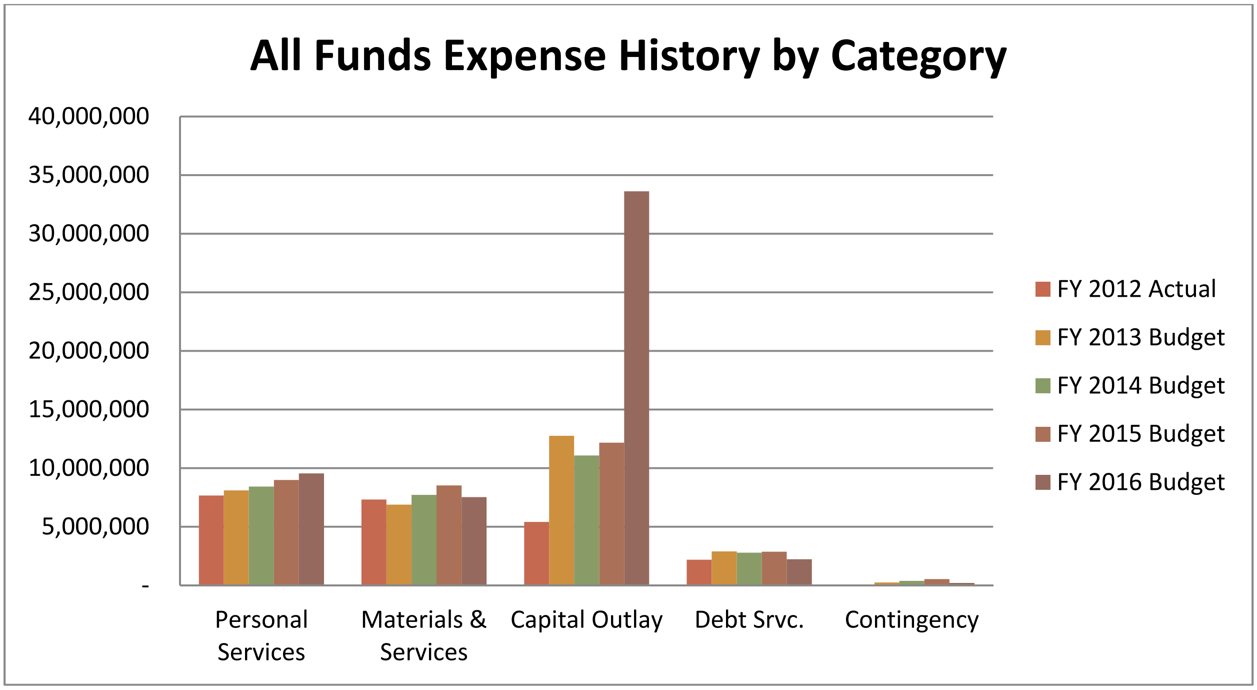


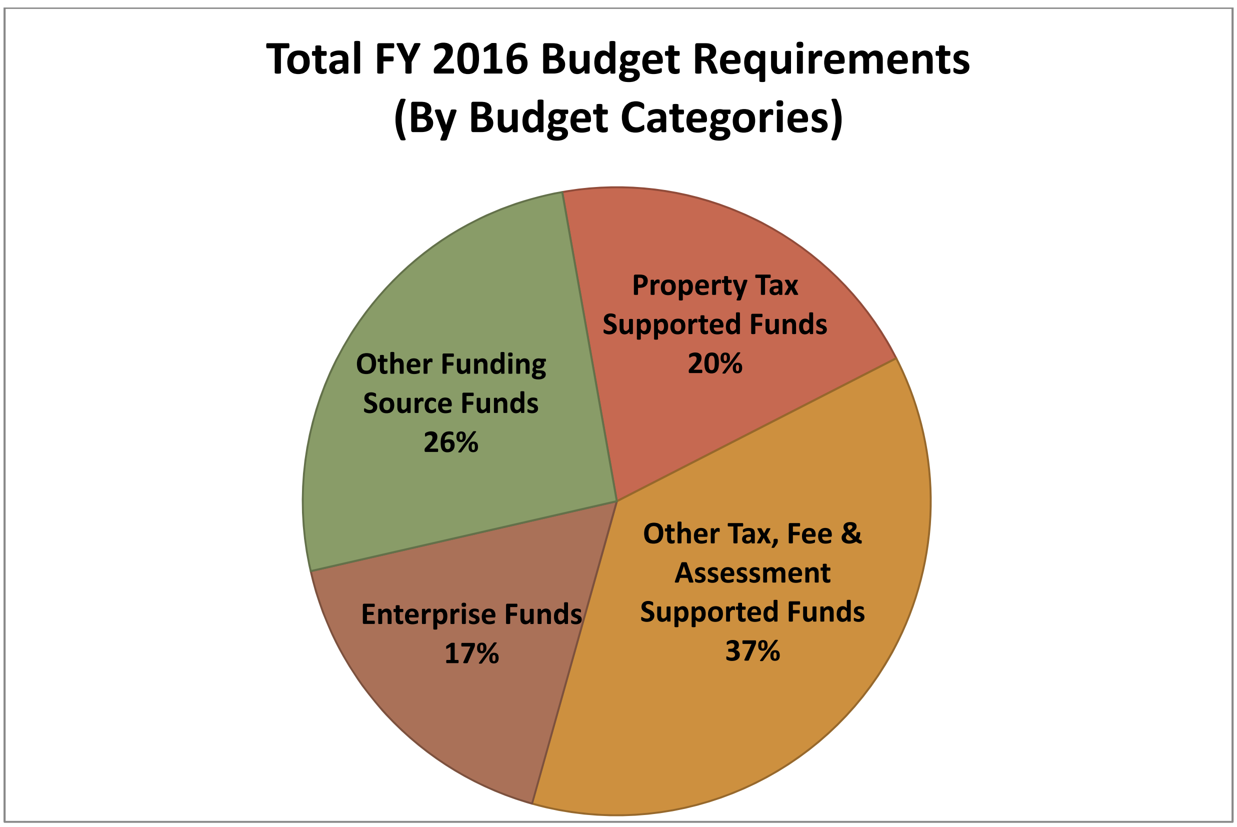

Total FY 2016 Property Tax Supported Budget Requirements
Debt Srvc. 2.02%
Contingency 0.63%
Capital Outlay 4.87%
Materials & Services 25.84%
Personal Services 66.63%


Property Tax Supported Funds Expense History by Category
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
Personal Services
Materials & Services
Capital Outlay
Debt Srvc.
Contingency
FY 2012 Budget
FY 2013 Budget
FY 2014 Budget
FY2015 Budget
FY2016 Budget

Expenditures

FY 2016





General Fund

FY 2016

Purpose

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

FY 2016 Objectives

The objective of the General Fund for FY 2016 is to provide budget authority to provide the above listed services within the City. A Deputy (Prosecuting) Attorney and a half-time Legal Assistant are included for FY 2016. These two positions will be almost funded by the monies typically expended for a prosecuting attorney with a local firm.

Significant or Changed Appropriations during FY 2016 are:

Item/Project	Amount
Revenue Changes	
• Increase in property tax revenue	$164,253
• Increase in State Entitlement Distribution	$22,297
• Increase in Planning & Zoning fee estimates	$35,000
• Increase in Resort Tax Property Tax Relief	$10,192
Expenditure Changes	
• City Council Election (Admin Services)	$9,000
• Decreased Prosecution Services (FY 2016 in-house under Legal Services)	$90,000
• Added cost of in-house Deputy City Attorney (Prosecution)	93,949
• Added cost of ½ time Legal Assistant	$22,471
• Increased transfers to Police and Fire by 6.4%	$220,000
• Decrease of transfer to Parks Department	$42,681
• Purchase a new large format color plotter for Planning Dept.	$10,000

General Fund Revenue - 1000

8/7/2015

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Taxes					
311010	Real Property Taxes	1,839,939	1,824,285	1,960,155	2,021,796	2,146,408
311020	Personal Property Taxes	31,386	17,410	34,500	11,325	18,000
312000	Penalty and Interest	10,428	7,309	12,000	7,273	5,000
314125	In Lieu of Taxes - Housing Auth.	4,000	10,902	11,000	12,020	12,500
		$ 1,885,753	**$ 1,859,906**	**$ 2,017,655**	**$ 2,052,415**	**$ 2,181,908**
	Licenses and Permits					
321070	Fees in Lieu of Taxes	426		400	1,355	-
322010	Alcohol Bvrg Licenses/Permits	15,423	14,225	15,000	13,951	15,000
322014	Catering License Fees	140	245	200	350	300
322020	General Business License	42,899	44,087	41,000	46,507	45,000
322022	Security Alarm Fees				110	100
323021	Special Events Permit Fees	3,165	2,725	3,000	3,485	3,000
323030	Animal Licenses	1,001	852	1,000	733	1,000
		$ 63,054	**$ 62,134**	**60,600**	**66,490**	**64,400**
	Intergovernmental					
334140	Cultural Arts Grant - Pass Through	7,631	4,219	9,500	-	10,000
335020	Personal Property Tax Reimb - State		13,129		-	
335110	Live Card Game Table Permit			2,800	1,358	2,800
335120	Gambling Machine Permits	18,013	18,414	18,000	15,550	18,000
335230	State Entitlement Distribution	731,356	741,457	785,300	785,300	807,597
		$ 757,000	**$ 777,218**	**815,600**	**802,208**	**838,397**
	Charges for Services					
341010	Copies, Maps & Misc.	152	409	200	90	200
341015	Bad Check Service Charges	200	100	100	75	100
341061	Temporary Use/Vendor Fees	1,550	1,350	1,000	200	1,000
341062	Variance Fee	7,260	4,160	7,000	4,488	4,000
341063	Conditional Use Permit Fees	23,681	13,195	12,000	30,550	22,000
341064	Sign Fee	8,888	14,356	12,000	13,753	12,000
341065	Architectural Review Fee	17,705	14,615	13,000	16,925	15,000
341066	Lakeshore Fee	15,810	15,660	12,000	9,915	7,000
341067	Floodplain	200		500	-	500
341068	Critical Area Fee - Inside City	3,020	3,180	1,500	1,300	1,500
341069	Critical Area Fee - Outside City	2,100	1,600	1,000	-	-
341070	Planning Fees	42,959	83,345	50,000	33,846	45,000
341071	Zoning Fees	80,804	111,762	85,000	110,513	90,000
341077	5% Admin Fee for Impact Fees	8,894	14,212	10,000	10,714	10,000
343320	Sale of Cemetery Lots			250	290	250
343321	Sale of Cemetery Cremain Niches			30,000	13,100	10,000
343340	Cemetery Burial Fees	4,600	3,500	4,000	1,850	4,000
343360	Weed Control Charges		498	1,000	4,649	2,000
		$ 217,823	**$ 281,942**	**240,550**	**252,258**	**224,550**
	Fines and Forfeitures					
351030	Municipal Court Fines	221,586	188,325	200,000	173,669	190,000
351031	Parking Fines	29,220	27,365	27,000	29,665	30,000
351040	Dog Fines	978	525	1,000	835	500
351045	Defense Attorney Fee Reimburse	175	50	250	770	250
		$ 251,959	**$ 216,265**	**228,250**	**204,939**	**220,750**

General Fund Revenue - 1000

8/7/2015

	Revenues		Actual FY 2013		Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Miscellaneous Revenue							
361010	Golf Course Lease Fee		1,706		48,754	27,000	22,375	29,068
362000	Miscellaneous Revenue		26,187		29,309	20,000	19,005	25,000
		$	**27,893**	**$**	**78,063**	**47,000**	**41,380**	**54,068**
	Investment Earnings							
371010	Investment Earnings		14,944		21,663	15,000	14,535	15,000
		$	**14,944**	**$**	**21,663**	**15,000**	**14,535**	**15,000**
	Other Financing Sources							
383002	Resort Tax - Tax Relief Transfer		598,007		693,432	668,831	668,831	679,023
		$	**598,007**	**$**	**693,432**	**668,831**	**668,831**	**679,023**
	Total Fund Revenue	**$**	**3,816,433**	**$**	**3,990,623**	**4,093,486**	**4,103,057**	**4,278,096**
101000	**Beginning Available Cash**					**890,170**		**886,994**
	Total Resources					**4,983,656**		**5,165,090**

Municipal Court

FY 2016

Purpose

The Municipal Court Division provides for the administration of the Whitefish Municipal Court.

FY 2016 Objectives

The objective of the Municipal Court Division for FY 2016 is to provide budget authority to operate the Whitefish Municipal Court.   Two full-time and one part-time clerk assist the Municipal Judge in operating the Municipal Court.

General Fund Expenditures - 1000

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Legislative Services					
220	Operating Supplies/Material	3,811	3,491	3,000	2,797	3,000
370	Council Travel & Training	564	800	1,000	351	1,000
390	Other Purchased Services	3,053	3,030	4,500	3,274	4,500
	Total Legislative Services	**$ 7,428**	**$ 7,321**	**$ 8,500**	**$ 6,422**	**$ 8,500**
410360	**Municipal Court**					
	Personal Services					
110	Salaries	153,892	157,397	165,135	163,754	170,250
112	Permanent Part Time	13,168	12,181	13,538	12,572	13,812
120	Overtime	1,977	2,278	3,094	2,936	2,228
130	Vacation/Sick Accrual				-	-
140	Employer Contributions	61,466	63,342	71,323	65,433	73,483
		$ 230,503	**$ 235,198**	**$ 253,090**	**$ 244,695**	**$ 259,773**
	Materials and Services					
210	Office Supplies/Materials	1,498	1,975	2300	1359	2300
220	Operating Supplies/Material	1,129	434	8000	455	500
230	Repair/Maintenance Supplies	173	227	1100	789	1100
310	Communication & Transportation	1,730	880	1700	1016	1700
320	Printing			200	-	200
330	Publicity/Subscriptions/Dues	323	1,024	1800	1079	1800
340	Utility Services	4,675	4,915	7000	5110	7000
360	Repair & Maintenance	3,734	3,634	1920	4728	4000
370	Travel & Training	4,084	3,604	5000	3338	5000
390	Other Purchased Services	1,860	2,208	3762	1379	3762
397	Sub-Judge Contracts	1,144	1,326	1200	1430	1200
510	Insurance	8,207	6,068	8207	4878	8207
540	Special Assessments	101	101	105	102	105
		$ 28,658	**$ 26,397**	**$ 42,294**	**$ 25,663**	**$ 36,874**
	Capital Outlay					
920	Building			-	798	-
		$ -	**$ -**	**$ -**	**$ 798**	**$ -**
	Total Municipal Court	**$ 259,161**	**$ 261,595**	**295,384**	**271,156**	**296,647**

Administrative Services Division

FY 2016

Purpose

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

FY 2016 Objectives

The objective of the General Fund for FY16 is to provide budget authority to provide the above listed services within the City. The City Council established short term and long term goals for the City and these goals guide the operations and objectives during FY16.

Admin & Legal Cost Allocation

FY 2016

The Administrative Services section of the General Fund Expenditures is allocated to any fund that has a personal services expense. The amount of admin expense allocated to other funds is based off how much salary is allocated to other funds. For example, in FY 2016 8.79% of the total city payroll was administrative services. Therefore 8.79% of any administrative services materials and services expense stayed in the General Fund, and 91.21% was allocated to other funds. The table below shows the total number before the costs were allocated to other funds. In Office Supplies, under the Proposed Budget FY 2016 column, the total budget is $8,000, however, of that $8,000 only $703 or 8.79% will stay in the General Fund—found in the next column to the right.

	0.0781	0.0764	0.0803	0.0803	0.0879	
Expenditures	**Actual FY 2013**	**Actual FY 2014**	**Budget FY 2015**	**Actual FY 2015**	**Budget FY 2016**	**Allocation FY 2016**
Administrative Services						
Materials and Services						
Office Supplies/Materials	6,995	10,392	8,000	4,052	8,000	703
Operating Supplies/Materials	12,472	13,556	15,000	7,238	14,800	1,301
Repair/Maintenance Supplies	1,211	1,903	1,500	1,022	1,500	132
Postage & Freight	3,936	3,344	5,000	3,773	5,000	440
Printing	-	39	500	58	400	35
Publicity/Subscriptions/Dues	8,077	10,933	10,000	10,989	12,000	1,055
Utility Services	23,662	28,231	27,000	21,015	27,000	2,373
Professional Services	70,280	57,944	38,000	26,799	28,000	2,461
Repair & Maintenance	6,834	7,270	8,000	6,125	19,160	1,684
Travel & Training	5,383	4,358	8,000	5,407	9,000	791
Other Purchased Services	1,961	12,854	12,000	3,744	13,000	1,143
Contracted Workers	9,102	10,571	7,500	5,541	8,000	703
Insurance	3,882	14,305	4,000	5,343	4,000	352
Rent / Lease	-	-	-	-	-	-
Special Assessments	1,284	1,284	1,300	1,283	1,400	123
Administrative Costs	12,597	16,355	14,783			-
	$167,675	**$ 193,338**	**$ 160,583**	**$ 102,388**	**$ 151,260**	**$ 13,296**

Admin & Legal Cost Allocation

FY 2016

Legal Services is also cost allocated. Below are the totals before allocation.

Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016	Allocation FY 2016
Legal Services						
Materials and Services						
Office Supplies/Materials	2,462	3,232	2,500	2,876	3,750	330
Operating Supplies/Materials	1,376	2,005	7,200	348	8,200	721
Communication & Transportation	241	286	500	100	300	26
Publicity/Subscriptions/Dues	2,185	2,250	2,500	2,112	4,100	360
Utility Services	1,228	2,195	2,500	713	2,000	176
Professional Services	-	1,008	1,023	3,627	1,023	90
Repair & Maintenance	294	1,010	1,025	-	-	-
Travel & Training	604	1,428	1,449	18	4,000	352
Other Purchased Services	-	-	1,000	-	500	44
Insurance	1,051	1,773	1,800	653	700	62
	$ 9,441	**$ 15,186**	**$ 21,497**	**$ 10,446**	**$ 24,573**	**$ 2,161**

General Fund Expenditures - 1000

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
410500	**Administrative Services**					
	Personal Services					
110	Salaries	42,241	44,999	48,120	47,449	62,579
112	Permanent Part Time				200	
120	Overtime	995	1,230	1,244	1,759	1,805
130	Vacation/Sick Accrual					8,000
140	Employer Contributions	14,890	15,504	17,149	16,501	21,321
		$ 58,126	**$ 61,733**	**$ 66,513**	**$ 65,910**	**$ 93,705**
	Materials and Services					
210	Office Supplies/Materials			642		703
220	Operating Supplies/Materials			1,205		1,301
230	Repair/Maintenance Supplies			120		132
310	Communication & Transportation			402		440
320	Printing			40		35
330	Publicity/Subscriptions/Dues			803		1,055
340	Utility Services			2,168		2,373
350	Professional Services			3,051		2,461
360	Repair & Maintenance			642		1,684
370	Travel & Training			642		791
390	Other Purchased Services			964		1,143
397	Contracted Workers			602		703
510	Insurance			321		352
540	Special Assessments			104		123
880	Administrative Costs	13,044	16,355	1,187	12,623	-
		$ 13,044	**$ 16,355**	**$ 12,893**	**$ 12,623**	**$ 13,296**
	Total Administrative Services	**$ 71,170**	**$ 78,088**	**$ 79,406**	**$ 78,533**	**$ 107,001**

Resort Tax Admin & Legal Services FY 2016

Resort Tax Administrative Services Division

Purpose

The Resort Tax Administrative Services Division 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 the administrative expenses of the tax. Due to this prohibition such expenses are paid from the General Fund.

FY 2016 Objectives

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

Legal Services Division

Purpose

The Legal Services Division provides for the administration of the Legal Services Division. The City Attorney provides legal support to the City organization in civil matters, including legal consultation, preparation and review of legal documents, and representation in civil matters. In prior years, the City contracted for prosecution services with the Hedman, Hileman and Lacosta Law Firm. The FY 2016 budget provides that the prosecution services for the City Court be done in-house by the new a Deputy Attorney and a part-time Legal Assistant.

FY 2016 Objectives

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

Item/Project	Amount
Expenditure Changes	
• Decreased Prosecution Services (proposed in-house under Legal Services)	$90,000
• Added cost of in-house Deputy City Attorney (Prosecution)	$95,678
• Added cost of ½ time Legal Assistant	$22,427

General Fund Expenditures - 1000

8/7/2015

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
410505	**Resort Tax Admin Services**					
	Materials and Services					
210	Office Supplies & Materials				1555	
350	Professional Services	6,775	6,036	5,000	7,646	6,500
390	Other Purchased Services				6,328	
	Total Resort Tax	**$ 6,775**	**$ 6,036**	**$ 5,000**	**$ 15,529**	**$ 6,500**
410364	**Prosecution Services**					
	Materials and Services					
350	Professional Services	101,742	110,771	110,000	94,285	20,000
	Total Prosecution	**$ 101,742**	**$ 110,771**	**$ 110,000**	**$ 94,285**	**$ 20,000**
411100	**Legal Services**					
	Personal Services					
110	Salaries	21,081	23,093	25,315	25,277	53,530
112	Part-Time Wages	6,744	7,059	7,250	7,423	15,751
120	Overtime		31	33	-	28
130	Vacation/Sick Accrual				-	6,630
140	Employer Contributions	6,557	7,119	7,732	7,584	26,903
		$ 34,382	**$ 37,302**	**$ 40,330**	**$ 40,285**	**$ 102,842**
	Materials and Services					
210	Office Supplies/Materials			201		330
220	Operating Supplies/Materials			578		721
310	Communication & Transportation			40		26
330	Publicity/Subscriptions/Dues			201		360
340	Utility Services			201		176
350	Professional Services			82		90
360	Repair & Maintenance			82		-
370	Travel & Training			116		352
390	Other Purchased Services			80		44
510	Insurance			145		62
		$ -	**$ -**	**$ 1,726**	**$ -**	**$ 2,161**
	Total Legal Services	**$ 34,382**	**$ 37,302**	**$ 42,056**	**$ 40,285**	**$ 105,003**

Community Planning Division FY 2016

Purpose

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

FY 2016 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.

Significant or changed appropriations during FY 2016 are:

Item/Project	Amount
Revenue Changes	
• Aggregate increase of all Planning revenues caused by increased activity in recent years	$3,000
Expenditure Changes	
• Partial cost of Wisconsin Avenue Corridor Plan – Planning will provide the staff costs and labor for this project. Consultant costs of up to $50,000 will be paid from the Tax Increment Fund.	
• Capital Expenditure – Large Format Color Plotter	$10,000

General Fund Expenditures - 1000

8/7/2015

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
411800	**Other General Govt Services**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
420540	**Community Planning**					
	Personal Services					
110	Salaries	156,353	172,153	221,815	204,788	219,945
112	Part-Time Wages	3,365	3,530	3,625	4,688	4,978
120	Overtime		619	16	65	46
130	Vacation/Sick Accrual				-	3,900
140	Employer Contributions	60,309	72,478	97,143	85,482	96,297
		$ 220,027	**$ 248,780**	**$ 322,599**	**$ 295,023**	**$ 325,166**
	Materials and Services					
210	Office Supplies/Materials	1,783	1,338	1,500	2,200	2,000
220	Operating Supplies/Materials	1,016	3,584	4,500	5,715	4,500
230	Repair & Maintenance Supplies	307	2,534	650	205	650
310	Communication & Transportation	1,028	1,636	1,500	1,624	1,500
320	Printing	402	39	500	-	500
330	Publicity/Subscriptions/Dues	4,482	6,113	7,300	8,598	7,300
340	Utility Services	5,259	5,521	6,000	5,819	6,000
350	Professional Services	4,079	27,248	5,000	1,955	5,000
360	Repair & Maintenance Services	513	5,314	8,000	1,913	2,000
370	Travel & Training	4,354	7,099	4,500	3,982	4,500
390	Other Purchased Services	1,094	616	1,000	1,101	1,000
397	Contract Services	19,363	7,178	10,000	1,420	5,000
510	Insurance	6,696	5,284	6,000	4,440	5,000
530	Lease	413		0	0	0
540	Special Assessments	104	104		104	104
		$ 50,892	**$ 73,608**	**$ 56,450**	**$ 39,074**	**$ 45,054**
	Capital Outlay					
940	Machinery & Equipment			20,000	16,287	10,000
		$ -	**$ -**	**$ 20,000**	**$ 16,287**	**$ 10,000**
	Total Community Planning	**$ 270,919**	**$ 322,388**	**$ 399,049**	**$ 350,384**	**$ 380,220**

Community Agencies Division

Purpose

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

FY 2016 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 FY14, the City began to reimburse 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.

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 2016 Objectives

The objective of the Cemetery Division this fiscal year is to provide budget authority for the maintenance of the Whitefish Cemetery. The City is pursuing purchasing land for a new Cemetery. The City is continuing to budget $2,000 for additional water testing on possible sites.

General Fund Expenditures - 1000

8/10/2015

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Community Agencies					
	Materials and Services					
790	Eagle Bus Service	9,300	9,300	9,300	9,300	9,300
790	Big Mountain Snow Bus	7,500	7,500	7,500	7,500	7,500
790	Golden Agers Cmmnty Center	1,500	1,500	1,500	1,500	1,500
730	Cultural Arts Grant Pass Through	7,631	11,850	9,500	-	10,000
790	Whitefish Housing Authority		10,901	11,000	12,020	12,500
510	O'Shaughnessy Center Insurance	3,009	2,550	2,600	2,631	2,700
510	WAVE Property Insurance	8,348	7,075	7,100	7,298	7,100
	Total Community Agencies	**$ 37,288**	**$ 50,676**	**$ 48,500**	**$ 40,249**	**$ 50,600**
430900	**Cemetery Services**					
	Personal Services					
110	Salaries	701	748	754	755	3,391
120	Overtime	225	546	690	218	266
130	Vacation/Sick Accrual					1,200
140	Employer Contributions	330	458	263	273	1,009
		$ 1,256	**$ 1,752**	**$ 1,707**	**$ 1,246**	**$ 5,866**
	Materials and Services					
220	Operating Supplies	92	382	1,000	476	1,000
230	Repair/Maintenance Supplies	1,840	564	3,000	136	3,000
330	Publicity/Subscriptions/Dues				636	
340	Utility Services		200	1,000	671	1,000
350	Professional Services		1,095	2,000	200	2,000
390	Other Purchased Services	6,210	2,892	2,000	4,373	2,000
510	Insurance	35	30	50	31	55
		$ 8,177	**$ 5,163**	**$ 9,050**	**$ 6,523**	**$ 9,055**
	Capital Outlay					
930	Improvements		**$ 60,585**	**-**	**-**	**-**
	Total Cemetery Services	**$ 9,433**	**$ 6,915**	**$ 10,757**	**$ 7,769**	**$ 14,921**
510900	**Operating Contingency**					
870	Operating Contingency		6,579	10,000		17,500
		$ -	**$ 6,579**	**$ 10,000**	**$ -**	**$ 17,500**
	Transfers to Other Funds					
820	Trans to Library Fund	34,371	34,371	34,371	34,371	34,371
820	Trans to Parks and Rec Fund	536,106	603,000	693,919	693,919	651,238
820	Trans to Law Enforcement Fund	1,795,000	1,845,000	1,885,000	1,885,000	2,085,000
820	Trans to Fire & Ambulance Fund	494,594	575,000	815,000	815,000	835,000
		$ 2,860,071	**$ 3,057,371**	**$ 3,428,290**	**$ 3,428,290**	**$ 3,605,609**
	Total Non-Departmental	**$ 2,860,071**	**$ 3,063,950**	**$ 3,438,290**	**$ 3,428,290**	**$ 3,623,109**
	Total Expenditures	**$ 3,658,367**	**$ 3,945,041**	**$ 4,436,942**	**$ 4,332,902**	**$ 4,612,501**
	Ending Cash Balance (Reserves)			**$ 546,714**		**$ 552,589**
	Total General Fund			**$ 4,983,656**		**$ 5,165,090**

General Fund Expenditures - 1000

Expenditures		Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
Total General Fund						
Personal Services		544,294	584,765	684,239	647,160	787,352
Materials and Services		254,003	296,326	294,413	240,368	192,040
Capital Outlay		-	60,585	20,000	16,287	10,000
Contingency		-	6,579	10,000	-	17,500
Transfers		2,860,071	3,057,371	3,428,290	3,428,290	3,605,609
		3,658,367	4,005,626	4,436,942	4,332,104	4,612,501

Personal Services						
	110	374,268	398,390	461,139	442,024	509,695
	111	-	-	-	-	-
	112	23,277	22,770	24,413	24,884	34,541
	120	3,197	4,673	5,044	4,978	4,373
	130	-	31	33	-	19,730
	140	143,552	158,901	193,610	175,274	219,013
Materials and Services						
	210	3,281	3,313	4,643	5,114	5,333
	220	6,048	7,891	18,283	9,443	11,022
	230	2,320	3,325	4,870	1,129	4,882
	310	2,758	2,516	3,642	2,641	3,666
	320	402	39	740	-	735
	330	4,805	7,137	10,104	10,313	10,515
	340	9,934	10,636	16,369	11,600	16,549
	350	112,596	145,150	125,133	104,085	36,051
	360	4,247	8,948	10,644	6,641	7,684
	370	9,002	11,503	11,258	7,670	11,643
	390	12,216	8,746	12,306	16,455	12,449
	397	20,507	8,504	11,802	2,850	6,903
	510	26,295	21,007	24,423	19,278	23,476
	530	413	-	-	-	-
	540	205	205	209	206	332
	730	7,631	11,850	9,500	-	10,000
	790	18,300	29,201	29,300	30,320	30,800
	880	13,044	16,355	1,187	12,623	-
Capital Outlay						
	940			20,000	16,287	10,000
Contingency						
	870			10,000	-	17,500
Transfers						
	820			3,428,290	3,428,290	3,605,609
Total				4,436,942	4,332,104	4,612,501

Library Fund

FY 2016

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 2016 Objectives

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

Significant policy issues in the FY 2016 Budget are:

Item/Project	Amount
Revenue Changes	
• Misc donations, fundraising, & grants	$25,000
Expenditure Changes	
• Operating contingency continued increase is due to the increase in property tax revenue of 0.8 mill in FY 2015	$36,500

Library Fund - 2220

8/7/2015

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Taxes					
311010	Real Property Taxes	113,815	113,230	141,814	141,480	145,543
311020	Personal Property Taxes	1,205	1,080		703	
		$ 115,020	**$ 114,310**	**$ 141,814**	**$ 142,183**	**$ 145,543**
	Intergovernmental					
334100	State Aid		2,640	2,353	4,716	2,353
		$ -	**$ 2,640**	**$ 2,353**	**$ 4,716**	**$ 2,353**
	Charges for Services					
346070	Library Collections	12,125	12,182	12,500	11,800	12,500
		$ 12,125	**$ 12,182**	**$ 12,500**	**$ 11,800**	**$ 12,500**
	Miscellaneous Revenue					
365010	Private Gifts and Bequests	40,229	65,104	18,000	40,329	25,000
		$ 40,229	**$ 65,104**	**$ 18,000**	**$ 40,329**	**$ 25,000**
	Other Financing Sources					
383004	General Fund Operating Transfer	34,371	34,371	34,371	34,371	34,371
		$ 34,371	**$ 34,371**	**$ 34,371**	**$ 34,371**	**$ 34,371**
	Total Fund Revenue	**$ 201,745**	**$ 228,606**	**$ 209,038**	**$ 233,400**	**$ 219,767**
101000	**Beginning Available Cash**			**$ 59,348**		**$ 100,131**
	Total Resources			**$ 268,386**		**$ 319,898**

Library Fund - 2220

8/7/2015

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
460120						
	Personal Services					
110	Salaries	47,672	49,024	51,802	51,882	54,009
112	Permanent Part Time	52,631	49,970	55,084	49,435	65,012
120	Overtime		60	65	1,053	818
140	Employer Contributions	36,887	34,357	41,290	29,133	33,049
		$ 137,190	**$ 133,411**	**$ 148,241**	**$ 131,503**	**$ 152,888**
	Materials and Services					
210	Office Supplies/Materials	958	2,375	5,600	1,805	3,000
220	Operating Supplies	7,640	5,924	12,400	3,659	5,000
221	Library Materials	164	2,747	5,000	10,713	9,000
229	Library Materials Processing				1,274	3,000
230	Repair & Maintenance Supplies	1,046	284	800	-	500
310	Communication & Transportation	3,516	2,524	4,800	4,487	6,000
330	Publicity, Subscriptions & Dues	1,632	8,997	4,800	5,716	6,200
340	Utility Services	14,321	14,663	13,960	13,674	16,000
360	Repair & Maintenance Services	5,867	8,854	2,100	8,642	2,800
362	Office Machinery & Computers				540	1,000
370	Travel & Training	2,675	1,924	3,000	1,928	3,000
390	Other Purchased Services	674		360	1,480	1,400
397	Contracted Services	560	781	920	638	750
510	Insurance	6,806	5,253	5,254	4,528	5,654
540	Special Assessments-Co. Land Fill		189	200	189	200
880	Administrative Costs	3,338	3,818	3,223	2,741	3,077
		$ 49,196	**$ 58,333**	**$ 62,417**	**$ 62,014**	**$ 66,581**
870	**Operating Contingency**			21,799	-	36,500
		$ -	**$ -**	**$ 21,799**	**$ -**	**$ 36,500**
	Total Expenditures	**$ 186,386**	**$ 191,744**	**$ 232,457**	**$ 193,517**	**$ 255,969**
	Ending Available Cash			**$ 35,929**		**$ 63,929**
	Total Fund			**$ 268,386**		**$ 319,898**

Law Enforcement Fund

FY 2016

Purpose

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

FY 2016 Objectives

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

Significant or changed appropriations during FY 2016 are:

Item/Project	Amount
Revenue Changes	
• Continued COPS Grant for School Resource Officer at School District #44	$48,000
• School District #44 matching funds for COPS SRO Grant	$20,835
• MDT Equipment Grant	$23,000
• Increased transfer from General Fund taxes	$200,000
Expenditure Changes	
• Salary and Benefits for SRO	$62,735
• 3 in-car video systems and a new radar wagon (grant funded)	$23,000
• New Police car with light bar and equipment (less 1 trade in)	$27,000

Law Enforcement Fund - 2300

8/7/2015

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Intergovernmental					
334012	Traffic Safety Grant	10,700		20,000	2,014	-
334091	DOT Overtime Reimbursement	9,892	5,860	25,000	20,284	20,000
331000	Federal Grants - Vests				1,558	2,000
334151	MDT Equipment Grant			33,000	15,660	23,000
336020	Offset for State Payment to MPORS	279,398	237,398	258,435	253,352	273,625
337010	Reimbursement - Drug TF Overtime		6,854	7,453	4,539	7,500
337014	Drug Task Force Grant	75,567	72,405	75,000	67,529	75,000
337015	COPS Hiring Grant	35,580	382	52,000	42,939	48,000
337018	Stone Garden Federal Grant	3,034	1,527	41,900	20,835	25,000
337019	School District 44 Reimbursement SRO			14,855	12,601	20,835
		$ 416,697	**$ 324,425**	**$ 527,643**	**$ 441,311**	**$ 494,960**
	Charges for Services					
342010	Contract Charges - School Events					
		$ -	**$ -**	**$ -**	**$ -**	**$ -**
	Miscellaneous Revenue					
362000	Misc. Law Enforcement Collections	15,098	10,252	16,000	12,668	16,000
365000	Contributions	2,500	3,000	-	-	-
		$ 17,598	**$ 13,252**	**$ 16,000**	**$ 12,668**	**$ 16,000**
	Other Financing Sources					
381070	Loan Proceeds		16,399			
383004	General Fund Operating Transfer	1,795,000	1,845,000	1,885,000	1,885,000	2,085,000
		$ 1,795,000	**$ 1,845,000**	**$ 1,885,000**	**$ 1,885,000**	**$ 2,085,000**
	Total Fund Revenue	**$ 2,229,295**	**$ 2,182,677**	**$ 2,428,643**	**$ 2,338,979**	**$ 2,595,960**
101000	**Beginning Available Cash**			**$ 38,541**		**$ -**
	Total Resources			**$ 2,467,184**		**$ 2,595,960**

Law Enforcement Fund - 2300

8/7/2015

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
420100						
	Personal Services					
110	Salaries	951,304	965,110	1,036,970	1,002,813	1,101,567
112	Part-Time Wages	40,877	49,388	42,072	61,202	49,834
120	Overtime	60,290	63,619	62,975	66,353	44,770
120	Reimbursed Overtime			20,000	-	45,000
130	Vacation/Sick Accrual					3,950
140	Employer Contributions	394,695	417,720	480,991	442,996	509,772
145	Offset State Pymnt to MPORS	279,398	237,398	258,435	253,352	273,625
		$ 1,726,564	**$ 1,733,235**	**$ 1,901,443**	**$ 1,826,715**	**$ 2,028,518**
	Materials and Services					
210	Office Supplies/Materials	3,694	3,478	7,000	2,752	7,200
220	Operating Supplies/Materials	59,421	60,804	68,800	52,391	73,800
230	Repair/Maintenance Supplies	44,481	51,159	55,000	32,011	46,000
310	Postage & Freight	839	1,048	1,200	915	1,300
330	Publicity/Subscriptions/Dues	1,206	1,311	-	1,664	2,000
340	Utility Services	30,261	30,636	33,600	30,272	33,000
350	Professional Services	5,941	5,803	7,000	35,703	8,000
360	Repair & Maintenance	38,544	42,076	50,000	49,358	53,000
370	Travel & Training	11,842	17,438	18,500	15,384	22,000
390	Other Purchased Services	131,367	137,071	144,000	137,224	136,500
397	Contracted Workers	56,159	54,606	57,000	63,451	57,000
510	Insurance	47,893	36,043	38,000	26,820	28,000
530	Rent	1,200	1,200	1,100	1,200	1,200
540	Special Assessments-put in utilities		429	-	429	450
880	Administrative Expense	35,127	39,088	37,273	30,357	34,762
		$ 467,975	**$ 482,190**	**$ 518,473**	**$ 479,930**	**$ 504,212**
610/620	**Debt Service**	**$ -**	**$ -**	**$ 3,400**	**$ 5,542**	**$ 5,566**
	Capital Outlay					
920	Buildings				3,392	
940	Machinery & Equipment	40,591	46,680	31,800	79,653	50,000
		$ 40,591	**$ 46,680**	**$ 31,800**	**$ 83,044**	**$ 50,000**
	Operating Contingency	**$ -**	**$ -**	**$ 2,000**	**$ -**	**$ 2,000**
	Total Fund Expenditures	**$ 2,235,131**	**$ 2,262,105**	**$ 2,457,116**	**$ 2,395,231**	**$ 2,590,296**
	Ending Available Cash			**10,068**		**5,664**
	Total Law Enforcement			**$ 2,467,184**		**$ 2,595,960**

Victim & Witness Assistance Fund - 2917

FY 2016

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 2016 Objectives

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

Crime Victims Assistance Fund - 2917

8/7/2015

	Revenues		Actual FY 2013		Actual FY 2014		Budget FY 2015		Actual FY 2015		Budget FY 2016
351015	Victim & Witness Prgrm Fines		8,172		6,560		15,000		6,829		15,000
	Total Fund Revenue	**$**	**8,172**	**$**	**6,560**	**$**	**15,000**	**$**	**6,829**	**$**	**15,000**
	Beginning Available Cash						**49**				**49**

	Expenditures		Actual FY 2012		Actual FY 2014		Budget FY 2015		Actual FY 2015		Budget FY 2016
410370	**Materials and Services**										
725	Crime Victim's Assistance		8,171		6,560		15,000		6,829		15,000
		$	**8,171**	**$**	**6,560**	**$**	**15,000**	**$**	**6,829**	**$**	**15,000**
	Ending Available Cash					**$**	**49**			**$**	**49**

Fire and Ambulance Fund

FY 2016

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 2016 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 policy issues in the FY 2016 Budget are:

- The four years of SAFER grant revenue that helped fund six new firefighters has ended.
- Whitefish fire and ambulance equipment has aged to point of reducing safety and increasing maintenance costs. This budget anticipates borrowing from the State Intercap Loan program to fund to costs of the equipment.

Significant or changed appropriations during FY 2016 are:

Item/Project	Amount
Revenue Changes	
• Loan Proceeds	$300,000
• Increased transfer of property taxes and cash balance from General Fund	$20,000
Expenditure Changes	
• Fire – Capital Expenditure – SCBA Replacement including 35 packs (regulator, bottle, and face mask), 30 spare bottles, and 40 face masks, bags, and regulators	$275,000
• Ambulance – Capital Expenditure – Replace 3 EMS Monitors	$75,000

Fire and Ambulance Fund - 2340

8/7/2015

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Taxes					
311010	Real Property Taxes	507,114	503,245	540,956	559,902	504,174
311020	Personal Property Taxes	7,935	4,802	8,000	3,124	8,000
		$ 515,049	**$ 508,047**	**$ 548,956**	**$ 563,026**	**$ 512,174**
	Licenses and Permits					
323015	Fire Prevention Program Fee	78,141	108,042	100,000	106,817	130,000
323051	Burning Permits	250	400	300	425	300
		$ 78,391	**$ 108,442**	**$ 100,300**	**$ 107,242**	**$ 130,300**
	Intergovernmental					
331107	SAFER Grant	58,590		-		-
336020	Offset for State Pymnt to FURS	326,751	353,918	374,682	355,777	384,524
338050	Countywide Ambulance Assessment	32,138	56,830	65,000	60,719	65,000
		$ 417,479	**$ 410,748**	**$ 439,682**	**$ 416,496**	**$ 449,524**
	Charges for Services					
342020	Rural Fire Service Assessment	225,709	227,000	227,000	229,585	260,000
342031	Federal Wildland Firefighting	-	12,159	-	-	-
342050	Ambulance Services	891,494	1,000,763	1,000,000	1,046,400	1,100,000
342055	RescueCare Ambulance Prog	29,651	26,121	30,000	29,581	20,000
		$ 1,146,854	**$ 1,266,043**	**$ 1,257,000**	**$ 1,305,566**	**$ 1,380,000**
	Miscellaneous Revenue					
362000	Miscellaneous Income	5,440	59,382	2,500	11,669	5,000
365000	Contributions	100,000	250	-	950	-
		$ 105,440	**$ 59,632**	**$ 2,500**	**$ 12,619**	**$ 5,000**
	Other Financing Sources					
381070	Loan Proceeds	-	356,233	504,547	493,659	300,000
383004	General Fund Operating Transfer	494,594	575,000	815,000	815,000	835,000
		$ 494,594	**$ 931,233**	**$ 1,319,547**	**$ 1,308,659**	**$ 1,135,000**
	Total Fund Revenue	**$ 2,757,807**	**$ 3,284,145**	**$ 3,667,985**	**$ 3,713,608**	**$ 3,611,998**
101000	**Beginning Available Cash**			**299,865**		**308,127**
	Total Resources			**$ 3,967,850**		**$ 3,920,125**

Fire and Ambulance Fund - 2340

8/7/2015

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
420400	**Fire and Rescue**					
	Personal Services					
110	Salaries	349,834	409,375	431,623	447,205	468,930
112	Permanent Part-time	1,686	1,881	1,813	1,923	2,016
120	Overtime	30,054	36,001	33,752	42,060	37,138
120	Scheduled Overtime	-	-	915	-	935
130	Vacation/Sick Accrual	-	-	-	-	3,950
140	Employer Contributions	139,710	158,600	172,552	173,339	187,216
146	State Contribution to FURS	114,081	121,789	135,950	129,076	142,274
147	Med Deduction Reimbursement	-	528	-	813	-
190	Other Personal Services	8,870	23,226	20,000	5,532	10,000
		$ 644,235	**$ 751,400**	**$ 796,606**	**$ 799,947**	**$ 852,459**
	Materials and Services					
210	Office Supplies/Materials	738	878	1,000	1,485	1,000
220	Operating Supplies/Materials	37,428	27,824	39,000	25,332	40,000
230	Repair & Maintenance Supplies	23,599	31,153	42,000	27,561	20,000
310	Communication & Transportation	241	421	250	487	100
320	Printing, Duplicating, Binding	-	-	-	112	250
330	Publicity/Subscriptions/Dues	2,103	1,660	3,900	1,923	2,500
340	Utility Services	16,955	14,461	15,000	15,385	15,000
350	Professional Services	10,262	3,517	14,900	6,798	6,000
360	Repair and Maintenance	15,273	50,244	19,700	43,951	40,000
370	Travel & Training	1,912	5,332	6,000	5,884	4,500
380	Training Services	6,293	2,959	14,000	2,303	10,000
390	Other Purchased Services	6,887	7,299	6,600	6,955	7,211
510	Insurance	24,313	17,767	18,000	17,324	21,000
540	Special Assessments	-	214	-	214	-
880	Administrative Services	13,905	15,855	14,403	12,251	14,031
		$ 159,908	**$ 179,584**	**$ 194,753**	**$ 167,965**	**$ 181,592**
610/620	**Debt Service**	**$ -**	**$ -**	**$ 37,500**	**$ 26,170**	**$ 116,536**
	Capital Outlay					
	Building	-	-	**-**	1,736	**-**
940	Equipment	42,905	224,348	574,547	584,130	275,000
		$ 42,905	**$ 224,348**	**$ 574,547**	**$ 585,866**	**$ 275,000**
	Total Fire	**$ 847,048**	**$ 1,155,332**	**$ 1,603,405**	**$ 1,579,948**	**$ 1,425,588**

Fire and Ambulance Fund - 2340

8/7/2015

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
420730	**Ambulance**					
	Personal Services					
110	Salaries	652,162	734,011	773,689	708,728	768,708
112	Part-Time Wages	-	-	-	-	-
120	Overtime	67,461	82,898	78,086	96,970	85,560
120	Scheduled Overtime	-	-	2,135	-	2,183
140	Employer Contributions	258,838	292,145	320,373	292,359	325,495
146	State Contribution to FURS	212,670	232,128	241,689	226,701	242,250
190	Other Personal Services	25,316	31,953	30,000	13,100	20,000
		$ 1,216,447	**$ 1,373,135**	**$ 1,445,973**	**$ 1,337,857**	**$ 1,444,196**
	Materials and Services					
210	Office Supplies/Materials	1,173	2,003	2,000	2,578	1,750
220	Operating Supplies/Materials	36,003	45,781	44,500	32,671	38,000
230	Repair & Maintenance Supplies	23,368	30,223	40,000	25,806	33,000
310	Communication & Transportation	1,325	1,689	2,500	3,503	2,000
330	Publicity/Subscriptions/Dues	3,509	2,160	2,500	3,214	2,000
340	Utility Services	30,528	25,363	35,500	26,454	35,000
350	Professional Services	18,562	7,578	29,400	15,934	21,000
360	Repair and Maintenance	31,065	49,000	14,000	31,434	17,500
370	Travel & Training	89	5,150	5,000	2,803	4,000
380	Training Services	5,755	6,403	8,000	5,682	8,000
390	Other Purchased Services	16,396	17,037	15,400	20,480	16,825
510	Insurance	36,201	25,472	24,000	20,440	21,000
540	Special Assessments	-	517	-	517	-
880	Administrative Expense	25,344	28,699	26,638	22,659	23,808
		$ 229,318	**$ 247,075**	**$ 249,438**	**$ 214,175**	**$ 223,883**
610/620	**Debt Service**	**$ -**	**$ -**	**$ 32,000**	**$ 31,606**	**$ 31,898**
	Accounts Payable Adjustments					
810	Bad Debt Expense	137,333	164,538	70,000	178,121	115,000
811	Medicare/Medicaid Adjustment	301,832	361,813	300,000	311,774	300,000
812	Rescue Care Benefits	8,822	7,669	20,000	6,336	10,000
813	City Resident	4,228	13,760	15,000	8,243	10,000
		$ 452,215	**$ 547,780**	**$ 405,000**	**$ 504,473**	**$ 435,000**
	Capital Outlay					
920	Buildings				4,050	
940	Equipment	-	169,970	-		75,000
		$ -	**$ 169,970**	**$ -**	**$ 4,050**	**$ 75,000**
	Total Ambulance	**$ 1,897,980**	**$ 2,337,960**	**$ 2,132,411**	**$ 2,092,162**	**$ 2,209,977**
	Total Expenditures	**$ 2,745,028**	**$ 3,493,292**	**$ 3,735,816**	**$ 3,672,110**	**$ 3,635,565**
	Ending Available Cash			**$ 232,034**		**$ 284,560**
	Total Fund			**$ 3,967,850**		**$ 3,920,125**

Fire and Ambulance Fund - 2340

8/7/2015

Expenditures		Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
Total Fire & Amb Fund						
Personal Services		1,860,682	2,124,535	2,242,579	2,137,804	2,296,655
Materials and Services		389,226	426,659	444,191	382,140	405,475
Debt Service		-	-	69,500	57,777	148,434
Capital Outlay		42,905	394,318	574,547	589,916	350,000
Contingency		-		-	-	-
Account Payable Adjustment		452,215	547,780	405,000	504,473	435,000
		2,745,028	3,493,292	3,735,816	3,672,110	3,635,565
Personal Services						
	110	1,001,996	1,143,386	1,205,312	1,155,933	1,237,638
	112	1,686	1,881	1,813	1,923	2,016
	120	97,515	118,899	114,889	139,029	125,816
	130	-	-	-	-	3,950
	140	398,548	450,745	492,925	465,699	512,711
	146	326,751	354,445	377,640	355,777	384,524
	190	34,186	55,179	50,000	18,631	30,000
Materials and Services						
	210	1,911	2,881	3,000	4,062	2,750
	220	73,431	73,605	83,500	58,003	78,000
	230	46,967	61,376	82,000	53,368	53,000
	310	1,566	2,110	2,750	3,990	2,100
	320	-	-	-	-	250
	330	5,612	3,820	6,400	5,137	4,500
	340	47,483	39,824	50,500	41,839	50,000
	350	28,824	11,095	44,300	22,732	27,000
	360	46,338	99,244	33,700	75,385	57,500
	370	2,001	10,482	11,000	8,688	8,500
	380	12,048	9,362	22,000	7,985	18,000
	390	23,283	24,336	22,000	27,435	24,036
	510	60,513	43,239	42,000	37,764	42,000
	540	-	731	-	1	-
	880	39,249	44,554	41,041	34,910	37,839
Debt Service		-	-	69,500	57,777	148,434
Accounts Payable Adjustments						
	810	137,333	164,538	70,000	178,121	115,000
	811	301,832	361,813	300,000	311,774	300,000
	812	8,822	7,669	20,000	6,336	10,000
	813	4,228	13,760	15,000	8,243	10,000
Capital Outlay						
	920	-	-	-	4,050	-
	940	42,905	394,318	574,547	584,130	350,000
Contingency						
	960	-	-	-	-	-
Total		2,745,028	3,493,292	3,735,816	3,668,719	3,635,565

Building Code Fund

FY 2016

Purpose

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

FY 2016 Objectives

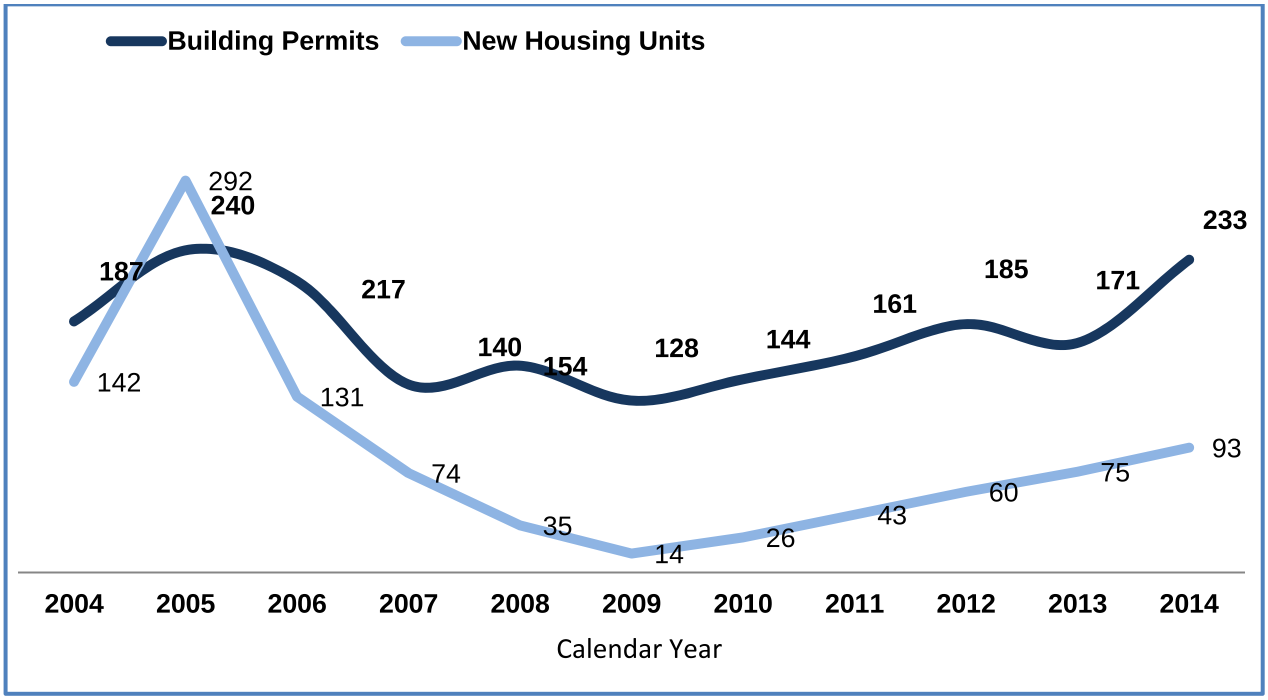
The objective of the Building Code Program Fund for this fiscal year is to promote dependable and safe buildings and structures through the implementation and enforcement of the International Building Code, International Plumbing Code, International Mechanical Code, and National Electric Code within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

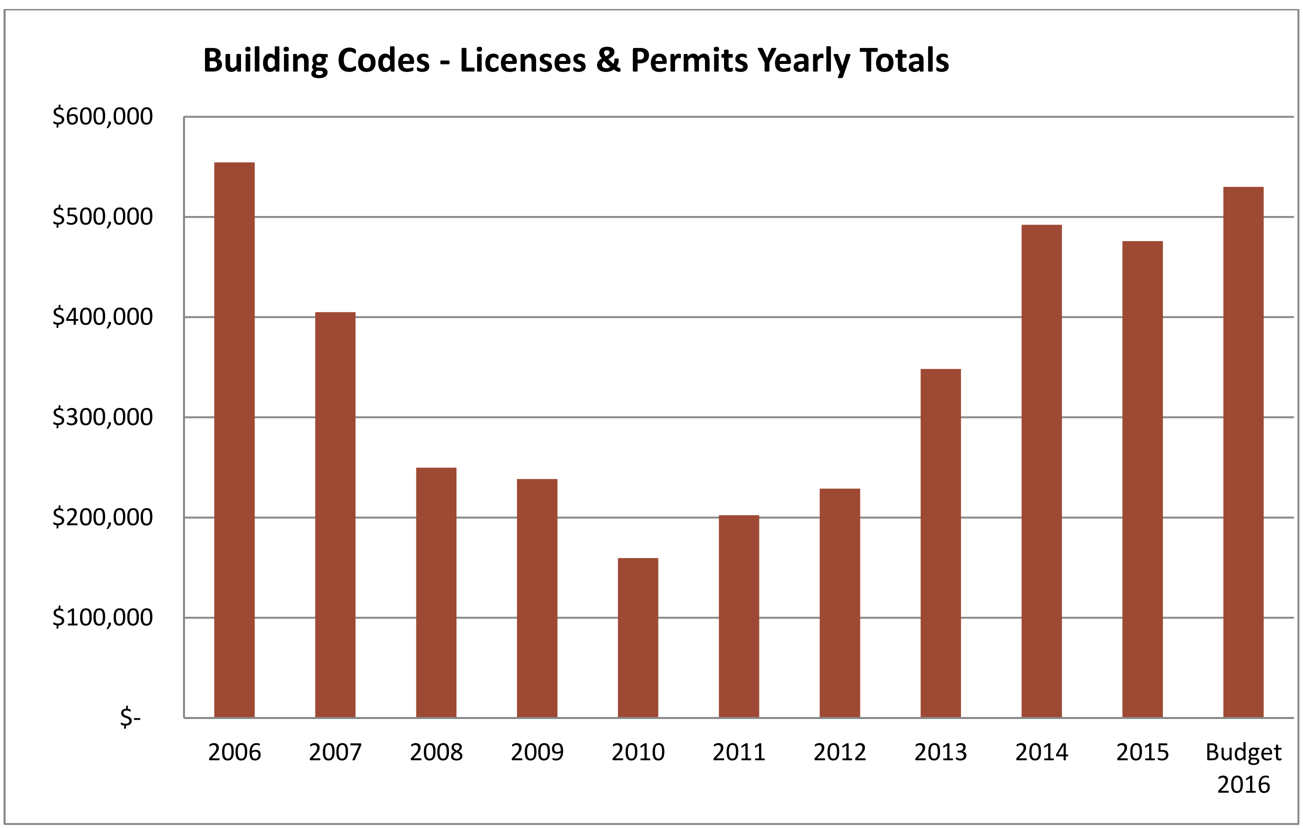
During the Great Recession of 2008 and ensuring years, the City's General Fund lent a total of $460,978 to the Building Code program. The loan was used to provide funding for the program until such time that the building activity and building permit revenues started to rebound. This loan has partially been repaid during FY 2013, FY 2014, and FY 2015. The balance at the beginning of FY 2016 is $21,158, which is expected to be paid in full in FY 2016.

The FY 2016 budget proposes a continuation of increased building activity and workload for the Department. A new part-time customer service clerk is also included that would assist both the Building and Planning Department.

Significant or changed appropriations during FY 2016 are:

Item/Project	Amount
Revenue Changes	
• Increased revenue from plan reviews and building permits	$80,000
• Increased revenue from Columbia Falls inspection contract	$10,000
Expenditure Changes	
• One new pickup truck	$25,000


Building Permits
New Housing Units
187
240
217
140
154
128
144
161
185
171
233
142
292
131
74
35
14
26
43
60
75
93
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
Calendar Year


Building Codes - Licenses & Permits Yearly Totals
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
Budget 2016

Building Code Fund - 2394

8/7/2015

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Licenses and Permits					
323010	Building Plan Review	134,656	196,818	160,000	190,191	200,000
323011	Building Permits	141,109	195,310	160,000	190,493	200,000
323012	Electrical Permits	33,824	40,314	40,000	39,906	50,000
323013	Plumbing Permits	20,546	29,172	30,000	26,640	40,000
323017	Mechanical Permits	18,091	30,157	30,000	28,604	40,000
		$ 348,226	**$ 491,771**	**$ 420,000**	**$ 475,834**	**$ 530,000**
	Charges for Services					
342041	Col. Falls Building Codes Contract	32,175	71,844	40,000	69,811	50,000
		$ 32,175	**$ 71,844**	**$ 40,000**	**$ 69,811**	**$ 50,000**
	Miscellaneous Revenue					
362000	Miscellaneous Revenue	957	1,539	1,500	1,879	2,000
		$ 957	**$ 1,539**	**$ 1,500**	**$ 1,879**	**$ 2,000**
	Total Fund Revenue	**$ 381,358**	**$ 565,154**	**$ 461,500**	**$ 547,524**	**$ 582,000**
	Beginning Available Cash			**$ 1,670**		**$ 13,110**
	Total Resources			**$ 463,170**		**$ 595,110**

Building Code Fund - 2394

8/7/2015

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
420530 -	**Construction Inspection**					
	Personal Services					
110	Salaries	168,014	183,456	192,646	192,261	224,034
112	Part-time Wages				27	1,778
120	Overtime	156	190	201	244	272
130	Vacation/Sick Accrual				-	37,120
140	Employer Contributions	75,507	80,639	84,944	92,744	105,378
		$ 243,677	**$ 264,285**	**$ 277,791**	**$ 285,275**	**$ 368,582**
	Materials and Services					
210	Office Supplies/Materials	1,801	843	2,000	1,670	2,000
220	Operating Supplies	1,073	2,739	3,000	2,334	3,000
230	Repair & Maintenance Supplies	5,295	10,709	6,000	4,831	6,000
310	Postage & Freight	210	47	350	-	250
320	Printing	-	11	100	-	100
330	Publicity/Subscriptions/Dues	1,718	2,348	1,800	2,234	3,000
340	Utility Services	5,459	5,539	5,500	5,550	5,300
350	Professional Services	408	-	2,900	-	2,900
360	Repair and Maintenance	2,164	5,674	3,500	3,152	3,600
370	Travel & Training	1,189	1,776	4,000	1,665	4,000
397	Contracted Workers	4,976	234	-	20	3,000
510	Insurance	5,785	10,172	5,100	4,158	5,100
540	Special Assessments	-	104	100	104	105
880	Administrative Expense	6,297	7,817	6,884	5,607	7,420
		$ 36,374	**$ 48,013**	**$ 41,234**	**$ 31,325**	**$ 45,775**
	Capital Outlay					
940	Machinery & Equipment	-	-	50,000	40,447	25,000
		$ -	**$ -**	**$ 50,000**	**$ 40,447**	**$ 25,000**
	Total Construction Inspection	**$ 280,051**	**$ 312,298**	**$ 369,025**	**$ 357,048**	**$ 439,357**
510700 -	**Columbia Falls Building Codes**					
	Personal Services					
110	Salaries	22,405	16,700	17,470	17,474	24,104
130	Vacation/Sick Accrual					1,850
140	Employer Contributions	11,040	8,031	8,380	9,849	12,749
		$ 33,445	**$ 24,731**	**$ 25,850**	**$ 27,323**	**$ 38,703**
	Materials and Services					
220	Operating Supplies/Materials	-	-	400	-	400
230	Repair & Maintenance Supplies	3,261	3,482	3,000	2,771	3,000
510	Insurance	1,064	726	725	421	725
		$ 4,325	**$ 4,208**	**$ 4,125**	**$ 3,192**	**$ 4,125**
	Total Columbia Falls Contract	**$ 37,770**	**$ 28,939**	**$ 29,975**	**$ 30,516**	**$ 42,828**
	Total Fund Expenditures	**$ 317,822**	**$ 341,237**	**$ 399,000**	**$ 387,563**	**$ 482,185**
	Ending Available Cash			**$ 64,170**		**$ 112,925**
	Total Building Code Fund			**$ 463,170**		**$ 595,110**

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.

FY 2016 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 Stumptown Ice Den, Mountain Trails Park, Roy Duff Memorial Armory Center, Armory Park, Credit Union Park, City Hall building and grounds, City Beach, Soroptimist Park, Baker Park, Riverside Park, Creekwood Park, Grouse Mountain Park, Memorial Ball Park perimeter, Jack Zerr Fields, Canoe Park, Kay Beller Park, Crestwood Park, Riverwood Park, the Baker/Wisconsin Street Viaduct, S. Baker Avenue right-of-way, W. Edgewood Place right-of-way, property at 2nd and Spokane Avenue, Greenwood Drive property, Central Avenue Medium, and the grounds of the Whitefish Cultural Arts Center, Whitefish Library, and City Wastewater Plant. The Department also maintains the various sections of the Whitefish Trail.

(2) provide a series of recreation programs and special events.

(3) provide maintenance for boulevard trees and pre-planting administration.

(4) maintain the Hwy. 93 right-of-way landscape, and provide weed spraying services on City property and right-of-ways as needed.

(5) provide other general beautification and community services as needed.

Significant or changed appropriations during FY 2016 are:

Item/Project	Amount
Revenue Changes	
• Increase in budgeted Ice Rink Rentals due to the rate increase approved by Council of $20/hour for FY 2016.	$221,915
• Increase of the Greenways & Parkland Assessment	$55,000
Expenditure Changes	
• New Park Maintenance position fund by the FY 2015 increase in the Greenways & Parkland Assessment of $60,000	$57,313
• Increase in seasonal staff wages	$20,000
• Increase in overall expenditures at the Ice Rink	$152,116
• Capital Outlay – Mower	$18,000
• Capital Outlay – Mower Trailer	$9,000
• Capital Outlay – Ice Rink Compressor	$12,000

Parks and Recreation Fund Revenue - 2210

8/7/2015

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Licenses and Permits					
322015	Alcohol Consumption Permit	310	460	500	540	350
		$ 310	**$ 460**	**$ 500**	**$ 540**	**$ 350**
	Intergovernmental					
334000	Grants	5,162	3,450	7,000	11,924	7,000
334001	WF Trail O&M Grants	-	-	15,500	-	-
334002	FWP Fishing Lease - WF Trail	-	7,000	3,500	3,500	3,500
		$ 5,162	**$ 10,450**	**$ 10,500**	**$ 15,424**	**$ 10,500**
	Charges for Services					
346014	Beach Concessions	16,119	15,352	17,000	14,325	4,500
346015	Beach Gazebo Rental	2,015	2,540	1,750	3,180	2,200
346016	Boat Launch Passes	6,455	4,995	7,000	7,483	5,000
346017	Beach Floatation Rentals	2,560	16,350	17,000	11,685	2,000
346030	Hockey Tournaments	41,605	64,854	56,000	90	-
346033	Ice Rink Admissions	43,044	56,241	45,000	49,161	52,553
346035	Ice Rink Advertising	10,950	10,500	16,000	10,179	30,000
346037	Ice Rink Concessions	22,120	30,921	27,000	28,203	38,000
346039	Ice Rink Pro Shop	22,189	21,071	22,000	19,281	19,000
346041	Ice Rink Rentals	128,770	174,579	142,415	298,527	364,330
346043	Ice Rink Season Passes	27,637	21,849	20,000	3,491	3,900
346044	Ice - Adult Hockey Fees	-	-	15,300	-	-
346045	Ice Skating Lessons	11,289	58	-	20	-
346007	After School Program	49,476	79,731	101,010	66,339	100,850
346022	Summer Day Camp	71,688	85,555	91,528	86,280	95,215
346085	Adult Programs	9,622	18,683	19,900	2,259	2,030
346086	Youth Programs	21,691	17,189	35,550	17,539	27,550
346087	Adult Softball	-	-	7,200	1,823	-
346057	Special Events	1,465	-	3,500	-	3,500
346054	Saddle Club Rental	1,225	-	-	-	-
346009	Armory Rental	11,693	9,042	10,500	7,615	8,000
346402	Facility Usage Revenue	5,535	4,400	2,400	9,891	6,500
		$ 507,148	**$ 633,909**	**$ 658,053**	**$ 637,371**	**$ 765,128**
	Miscellaneous Revenue					
361020	Verizon Cell Tower Lease	-	-	18,000	18,000	18,000
362000	Miscellaneous Revenue	20,362	419	4,000	1,373	2,000
362007	Program Guide Revenue	9,120	2,740	6,000	3,030	2,500
363010	Greenwys & Prklnd Assessmnt	187,621	175,845	245,000	239,689	300,000
363040	P&I Special Assessments	1,286	649	1,000	677	1,000
365000	Contributions & Donations	1,200	55,000	26,000	1,400	1,000
365001	WF Trail Oper Rev (net of City staff time contribution)	12,703	22,500	35,031	45,516	58,140
		$ 219,589	**$ 257,153**	**$ 335,031**	**$ 309,685**	**$ 382,640**
	Other Financing Sources					
383004	Op. Transfer from Gen. Fund	536,106	603,000	693,919	693,919	651,238
381070	Loan Proceeds	69,599	70,212	-	-	-
		$ 605,705	**$ 673,212**	**$ 693,919**	**$ 693,919**	**$ 651,238**
	Total Fund Revenue	**$ 1,337,914**	**$ 1,575,184**	**$ 1,698,003**	**$ 1,656,939**	**$ 1,809,856**
101000	**Beginning Available Cash**			**$ 325**		**$ 121,621**
	Total Resources			**$ 1,698,328**		**$ 1,931,477**

Parks & Recreation Fund - 2210

	Expenditures		Actual FY 2013		Actual FY 2014		Budget FY 2015		Actual FY 2015		Budget FY 2016
430255	**Bicycle Path Maint. Program**										
	Personal Services										
110	Salaries		7,231		7,168		11,318		8,623		17,427
111	Part-time/Seasonal Wages		3,174		5,103		5,400		3,191		5,800
120	Overtime						40		38		888
130	Vacation/Sick Accrual								-		
140	Employer Contributions		3,308		3,198		6,225		4,867		11,885
		$	**13,713**	**$**	**15,469**	**$**	**22,983**	**$**	**16,718**	**$**	**36,000**
	Materials and Services										
220	Operating Supplies		3,158		2,040		4,500		2,402		4,500
230	Repair & Maintenance Supplies		3,538		6,962		5,500		7,166		7,000
330	Publicity/Subscriptions/Dues		138		1		100		1		100
350	Professional Services		6,064						-		
360	Repair & Maintenance Services				3,695		5,000		343		5,000
510	Insurance		483		459		500		433		500
530	Rent		2,732		2,814		2,575		2,898		2,575
		$	**16,113**	**$**	**15,971**	**$**	**18,175**	**$**	**13,244**	**$**	**19,675**
	Capital Outlay										
940	Machinery & Equipment						60,000		59,778		-
		$	**-**	**$**	**-**	**$**	**60,000**	**$**	**59,778**	**$**	**-**
	Total Bicycle Path Maint.	**$**	**29,826**	**$**	**31,440**	**$**	**101,158**	**$**	**89,740**	**$**	**55,675**
430256	**Whitefish Trail Maintenance**										
	Personal Services										
110	Salaries				65		2,677		2,630		11,435
111	Part-time/Seasonal Wages		4,000		939		2,700		355		-
120	Overtime						20		-		24
140	Employer Contributions		1,167		1,949		1,634		1,955		5,114
		$	**5,167**	**$**	**2,953**	**$**	**7,031**	**$**	**4,940**	**$**	**16,573**
	Materials and Services										
220	Operating Supplies				2,166		8,000		10,927		5,000
230	Repair & Maintenance Supplies								-		3,000
330	Publicity/Subscriptions/Dues				135		-		249		-
360	Repair & Maintenance Services				5,411		22,000		11,915		13,800
397	Contracted Workers						-		4,545		20,840
510	Insurance						2,000		19		2,500
530	Rent				20,579		15,000		15,494		10,500
		$	**-**	**$**	**28,291**	**$**	**47,000**	**$**	**43,147**	**$**	**55,640**
	Capital Outlay										
940	Machinery & Equipment										
						$	**-**	**$**	**-**	**$**	**-**
	Total Whitefish Trail Maint.	**$**	**5,167**	**$**	**31,244**	**$**	**54,031**	**$**	**48,087**	**$**	**72,213**

Parks & Recreation Fund - 2210

8/7/2015

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
460400	**Parks & Rec Administration**					
	Personal Services					
110	Salaries	112,369	18,380	88,783	85,549	80,585
111	Seasonal	2,063			-	-
112	Permanent Part-Time	1,686	1,834	1,813	1,896	1,813
120	Overtime		20	29	57	1,675
130	Vacation/Sick Accrual				-	1,950
140	Employer Contributions	36,197	37,206	37,483	31,037	35,295
		$ 152,315	**$ 57,440**	**$ 128,108**	**$ 118,540**	**$ 121,318**
	Materials and Services					
210	Office Supplies/Materials	3,627	2,133	3,000	3,519	3,000
220	Operating Supplies	2,269	5,534	2,750	3,543	3,000
230	Repair & Maintenance Supplies	2,212	583	1,000	159	1,000
310	Postage & Freight	2,685	829	1,200	2,405	1,000
320	Printing		467	300	2,030	500
330	Publicity/Subscriptions/Dues	2,591	5,044	2,000	2,373	2,500
340	Utility Services	2,928	3,724	3,300	4,103	3,500
350	Professional Services	384		1,000	-	500
360	Repair & Maintenance Services	2,460	2,425	1,000	1,149	1,500
370	Travel & Training	1,786	3,813	1,000	1,354	3,000
390	Other Purchased Services	8,183	3,219	5,000	2,487	3,300
397	Contract Services	769	234	1,000	337	500
510	Insurance	5,273	3,343	3,500	2,584	3,625
790	Memorial Park Acct - Glac Twins			18,000	18,000	18,000
880	Administrative Expense	10,565	12,355	17,097	14,543	17,671
		$ 45,731	**$ 43,703**	**$ 61,147**	**$ 58,586**	**$ 62,596**
	Total Parks and Rec Admin	**$ 198,046**	**$ 101,143**	**$ 189,255**	**$ 177,126**	**$ 183,914**

Parks & Recreation Fund - 2210

Expenditures		Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
460434	**City Parks & Properties**					
	Personal Services					
110	Salaries	120,541	115,749	77,744	75,265	81,163
111	Part-time/Seasonal Wages	30,922	59,953	72,900	81,794	60,900
120	Overtime	246	548	540	847	5,320
130	Vacation/Sick Accrual				-	-
140	Employer Contributions	56,392	60,339	49,716	47,959	57,275
		$ 208,101	**$ 236,589**	**$ 200,900**	**$ 205,865**	**$ 204,658**
	Materials and Services					
210	Office Supplies/Materials	370	756	700	770	700
220	Operating Supplies	14,877	18,826	17,500	20,072	42,500
230	Repair & Maintenance Supplies	35,645	46,681	47,000	39,764	47,000
310	Postage & Freight	806	29	300	116	300
320	Printing		70	100	-	100
330	Publicity/Subscriptions/Dues	1,299	442	350	220	350
340	Utility Services	38,854	40,844	47,000	44,790	42,000
350	Professional Services	150		500	3,428	500
360	Repair & Maintenance Services	21,452	8,385	15,000	23,358	15,000
370	Travel & Training	1,418	3,015	6,000	4,296	7,000
390	Other Purchased Services	5,970	16,012	6,000	6,252	6,000
397	Contracted Workers			-	5,147	
510	Insurance	15,090	8,794	12,000	8,435	9,000
530	Rent/Lease Expense	1,673	1,723	2,600	2,259	2,600
540	Special Assessments		1,005	1,000	1,006	1,010
		$ 137,604	**$ 146,582**	**$ 156,050**	**$ 159,914**	**$ 174,060**
	Capital Outlay					
910	Land			-	10,255	-
920	Buildings			-	-	-
931	Park Improvements			25,000	-	-
940	Machinery & Equipment	33,356	39,265		-	27,000
		$ 33,356	**$ 39,265**	**$ 25,000**	**$ 10,255**	**$ 27,000**
	Total City Parks & Properties	**$ 379,061**	**$ 422,436**	**$ 381,950**	**$ 376,033**	**$ 405,718**
460437	**Urban Forestry Program**					
	Personal Services					
110	Salaries			11,003	7,888	13,874
111	Part-time/Seasonal Wages	3,717	5,276	10,800	4,492	11,600
120	Overtime		18	80	54	739
140	Employer Contributions	539	790	6,949	4,392	10,187
		$ 4,256	**$ 6,084**	**$ 28,832**	**$ 16,826**	**$ 36,400**
	Materials and Services					
220	Operating Supplies	3,492	5,786	8,000	8,315	8,000
230	Repair & Maintenance Supplies	1,119	1,615	1,500	1,803	1,500
340	Utility Services			1,000	12	1,000
350	Professional Services	11,040		500	-	500
360	Repair & Maintenance Services	2,241	12,443	10,000	8,291	20,000
390	Other Purchased Services	217	290	10,500	11,000	500
397	Contract Services	2,740	251		1,538	-
510	Insurance	40	109	110	108	260
		$ 20,889	**$ 20,494**	**$ 31,610**	**$ 31,067**	**$ 31,760**
	Total Urban Forestry	**$ 25,145**	**$ 26,578**	**$ 60,442**	**$ 47,893**	**$ 68,160**

Parks & Recreation Fund - 2210

8/7/2015

Expenditures		Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
460505	**After School Program**					
	Personal Services					
110	Salaries	3,583	3,732	13,069	11,591	27,259
111	Part-time/Seasonal Wages	24,396	23,996	21,600	23,652	31,900
120	Overtime			160	90	2,991
140	Employer Contributions	5,490	5,665	11,618	7,643	16,665
		$ 33,469	**$ 33,393**	**$ 46,447**	**$ 42,976**	**$ 78,815**
	Materials and Services					
220	Operating Supplies	4,788	6,569	11,933	6,359	9,890
330	Publicity/Subscriptions/Dues			108	126	108
340	Utility Services	445	180		-	-
370	Travel & Training		1,343	4,429	1,678	2,092
397	Contract Services	2,746	2,708	2,709	2,220	1,747
510	Insurance	717	810	810	583	750
		$ 8,696	**$ 11,610**	**$ 19,989**	**$ 10,965**	**$ 14,587**
	Total After School Program	**$ 42,165**	**$ 45,003**	**$ 66,436**	**$ 53,941**	**$ 93,402**
460507	**Armory Facility**					
	Personal Services					
110	Salaries	7,816	8,052	10,164	6,971	9,238
111	Part-time/Seasonal Wages					
120	Overtime				2	454
140	Employer Contributions	4,873	5,405	4,677	2,916	5,091
		$ 12,689	**$ 13,457**	**$ 14,841**	**$ 9,889**	**$ 14,783**
	Materials and Services					
210	Office Materials and Supplies			150	14	150
220	Operating Supplies	1,861	3,326	2,200	2,128	2,200
230	Repair & Maintenance Supplies	3,142	2,043	4,000	615	4,000
320	Printing, Duplicating, Typing			-		-
330	Publicity/Subscriptions/Dues			150	-	150
340	Utility Services	12,703	13,534	12,000	11,400	12,000
350	Professional Services			-	-	-
360	Repair & Maintenance Services	950	2,041	10,000	1,233	2,000
370	Travel and Training		279		-	-
510	Insurance	1,368	1,158	1,200	1,132	1,550
540	Special Assessments	479	479	500	478	500
		$ 20,502	**$ 22,859**	**$ 30,200**	**$ 17,000**	**$ 22,550**
	Capital Outlay					
920	Buildings					-
		$ -	**$ -**	**$ -**	**$ -**	**$ -**
	Total Armory Facility	**$ 33,191**	**$ 36,316**	**$ 45,041**	**$ 26,889**	**$ 37,333**

Parks & Recreation Fund - 2210

8/7/2015

	Expenditures		Actual FY 2013		Actual FY 2014		Budget FY 2015		Actual FY 2015		Budget FY 2016
460514	**City Beach**										
	Personal Services										
110	Salaries and Wages		10,136		10,913		32,603		15,677		32,748
113	P.T./Seasonal Lifeguard Wages		18,666		17,339		17,700		19,499		34,400
114	P.T./Seasonal Boat Inspection Wa		10,811		10,755		12,000		13,144		12,000
120	Overtime		261		56		220		61		3,284
130	Vacation/Sick Accrual										
140	Employer Contributions		9,081		9,124		20,609		11,337		19,932
		$	**48,955**	**$**	**48,187**	**$**	**83,132**	**$**	**59,717**	**$**	**102,364**
	Materials and Services										
210	Office Materials and Supplies		114		656		250		-		250
220	Operating Supplies		7,738		4,896		5,000		2,812		8,000
223	Concessions		9,478		15,710		9,000		7,482		-
230	Repair & Maintenance Supplies		7,363		2,784		5,000		6,823		5,000
310	Postage & Freight						50		49		50
320	Printing, Duplicating, Typing		315		135		150		-		300
330	Publicity, Subscriptions & Dues		85		330		350		263		350
340	Utility Services		7,007		10,058		9,000		8,555		9,000
350	Professional Services				710		500		-		500
360	Repair & Maintenance Services		9,730		9,100		25,000		42,269		35,800
370	Travel and Training						550		154		1,050
390	Other Purchased Services		1,069		562		6,100		7,200		1,000
510	Insurance		1,789		1,395		1,400		1,104		1,400
540	Special Assessments								81		85
		$	**44,688**	**$**	**46,335**	**$**	**62,350**	**$**	**76,791**	**$**	**62,785**
	Total City Beach	**$**	**93,643**	**$**	**94,523**	**$**	**145,482**	**$**	**136,508**	**$**	**165,149**

Parks & Recreation Fund - 2210

8/7/2015

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
460533	**Community Ice Rink Pavilion**					
	Personal Services					
110	Salaries and Wages	30,409	31,610	37,500	46,174	48,565
111	Temporary/Seasonal Wages	72,011	78,746	56,000	55,669	87,800
113	Part-time wages - LTS Instructors	3,818				-
114	Part-time wages - Concessions	24,949	24,391	25,000	25,165	5,000
120	Overtime		499	600	959	4,596
140	Employer Contributions	31,245	33,126	31,493	28,130	37,423
		$ 162,432	**$ 168,372**	**$ 150,593**	**$ 156,097**	**$ 183,384**
	Materials and Services					
210	Office Materials and Supplies	616	790	800	667	800
220	Operating Supplies	18,845	21,261	20,000	24,792	30,000
223	Concessions	24,625	24,728	23,500	19,822	33,000
230	Repair & Maintenance Supplies	18,802	18,745	16,000	15,229	41,606
320	Printing, Duplicating, Typing	636	51	650	246	15,650
330	Publicity/Subscriptions/Dues	3,699	2,303	2,000	1,380	1,000
340	Utility Services	78,289	115,707	80,000	90,033	92,000
350	Professional Services		10,830	1,500	-	1,500
360	Repair & Maintenance Services	16,683	31,044	16,000	49,302	50,606
370	Travel and Training	358	905	2,500	380	7,500
390	Other Purchased Services	9,020	15,673	6,000	2,701	3,000
397	Contracted Workers			-	13,997	-
510	Insurance	8,475	6,577	6,600	5,780	6,000
870	Operating Contingency	-	-	-	-	-
		$ 180,048	**$ 248,614**	**$ 175,550**	**$ 224,331**	**$ 282,662**
610	Loan Principal		22,335	31,212	31,212	31,560
620	Loan Interest	7,202	999	1,027	1,027	893
	Debt Service	**$ 7,202**	**$ 23,334**	**$ 32,239**	**$ 32,239**	**$ 32,453**
	Capital Outlay					
920	Building Improvements	67,308	57,934			-
940	Machinery & Equipment	80,269	16,630			12,000
		$ 147,577	**$ 74,564**	**$ -**	**$ -**	**$ 12,000**
	Total Ice Rink Pavilion	**$ 497,259**	**$ 514,884**	**$ 358,382**	**$ 412,666**	**$ 510,499**
460554	**Saddle Club Rental**					
	Materials and Services					
220	Operating Supplies	225		250		
230	Repair & Maintenance Supplies	199		700		
340	Utility Services	3,216	2,976	4,250	1,502	
390	Other Purchased Services					
510	Insurance			100		-
540	Special Assessments			100		
	Total Saddle Club Rental	**$ 3,640**	**$ 2,976**	**$ 5,400**	**$ 1,502**	**$ -**

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
460557	**Special Events**					
	Personal Services					
110	Salaries and Wages					5,265
111	Temporary/Seasonal Wages					
120	Overtime					
140	Employer Contributions					1,921
		$ -	**$ -**	**$ -**	**$ -**	**$ 7,186**
	Materials and Services					
220	Operating Supplies			500		5,000
390	Other Purchased Services					
397	Contract Services			3,000		1,000
	Total Special Events	**$ -**	**$ -**	**$ 3,500**	**$ -**	**$ 6,000**
	Total Special Events	**$ -**	**$ -**	**$ -**	**$ -**	**$ 13,186**
460590	**Adult Programs**					
	Personal Services					
110	Salaries and Wages	3,583	4,634	7,590	10,910	2,164
111	Temporary/Seasonal Wages	6,496	6,457	2,700	4,713	-
120	Overtime			20	-	242
140	Employer Contributions	3,069	4,028	4,976	5,420	927
		$ 13,148	**$ 15,119**	**$ 15,286**	**$ 21,043**	**$ 3,333**
	Materials and Services					
220	Operating Supplies	2,418	4,697	1,424	7	
310	Communication & Transportation			84		
320	Printing			150		
330	Publicity/Subscriptions/Dues			200		
397	Contract Services	1,265	1,518			
		$ 3,683	**$ 6,215**	**$ 1,858**	**$ 7**	**$ -**
	Total Adult Programs	**$ 16,831**	**$ 21,334**	**$ 17,144**	**$ 21,050**	**$ 3,333**
460591	**Youth Programs**					
	Personal Services					
110	Salaries and Wages	8,794	8,875	6,644	5,903	9,519
111	Temporary/Seasonal Wages	7,962	5,570	8,100	5,152	2,900
120	Overtime			60	-	1,001
140	Employer Contributions	6,575	6,855	5,435	3,031	4,541
		$ 23,331	**$ 21,300**	**$ 20,239**	**$ 14,086**	**$ 17,961**
	Materials and Services					
220	Operating Supplies	6,472	7,890	9,000	3,301	7,821
310	Communication & Transportation			198		168
330	Publicity/Subscriptions/Dues			710		613
397	Contract Services	8,786	1,611	9,127		3,080
510	Insurance	518	488	520	308	520
		$ 15,776	**$ 9,989**	**$ 19,555**	**$ 3,609**	**$ 12,202**
	Total Youth Programs	**$ 39,107**	**$ 31,289**	**$ 39,794**	**$ 17,694**	**$ 30,163**

Parks & Recreation Fund - 2210

8/7/2015

	Expenditures		Actual FY 2013		Actual FY 2014		Budget FY 2015		Actual FY 2015		Budget FY 2016
460592	**Summer Camp**										
	Personal Services										
110	Salaries and Wages		8,794		8,906		14,895		13,197		7,679
111	Temporary/Seasonal Wages		33,383		35,236		32,400		42,253		37,700
120	Overtime				22		240		23		1,011
140	Employer Contributions		10,236		10,897		14,546		11,615		9,191
		$	**52,413**	**$**	**55,061**	**$**	**62,081**	**$**	**67,088**	**$**	**55,581**
	Materials and Services										
220	Operating Supplies		5,163		5,397		3,081		3,333		3,449
310	Communication & Transportation						430				430
320	Printing		658								-
330	Publicity/Subscriptions/Dues		36		61		538				538
340	Utility Services		213		216						-
360	Repair and Maintenance Services						323				323
370	Travel and Training				37		258				323
397	Contract Services		22,844		15,599		22,564		17,540		21,016
510	Insurance		2,320		1,597		1,600		1,135		1,200
		$	**31,234**	**$**	**22,907**	**$**	**28,794**	**$**	**22,008**	**$**	**27,279**
	Total Summer Camp	**$**	**83,647**	**$**	**77,968**	**$**	**90,875**	**$**	**89,096**	**$**	**82,860**
460504	**Adult Softball**										
	Personal Services										
110	Salaries and Wages						2,634		2,819		
111	Temporary/Seasonal Wages						2,700		-		
120	Overtime						20		3		
140	Employer Contributions						1,759		1,259		
		$	**-**	**$**	**-**	**$**	**7,113**	**$**	**4,081**	**$**	**-**
	Materials and Services										
220	Operating Supplies						2,338		330		
330	Publicity/Subscriptions/Dues						566				
397	Contract Services						2,068				
		$	**-**	**$**	**-**	**$**	**4,972**	**$**	**330**	**$**	**-**
	Total Adult Softball	**$**	**-**	**$**	**-**	**$**	**12,085**	**$**	**4,411**	**$**	**-**
870	**Operating Contingency**	**$**	**-**	**$**	**6,240**	**$**	**10,000**	**$**	**-**	**$**	**10,000**
	Total Expenditures	**$**	**1,446,727**	**$**	**1,443,375**	**$**	**1,580,976**	**$**	**1,502,637**	**$**	**1,731,605**
	Ending Available Cash					**$**	**117,352**			**$**	**199,872**
	Total Parks & Recreation Fund					**$**	**1,698,328**			**$**	**1,931,477**

Parks & Recreation Fund - 2210

8/7/2015

Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
Total Parks and Rec Fund					
Personal Services	729,988	673,424	787,586	737,865	878,356
Materials and Services	528,604	626,547	666,150	662,500	771,796
Debt Service	7,202	23,334	32,239	32,239	32,453
Capital Outlay	180,933	113,829	85,000	70,033	39,000
Contingency	-		10,000	-	10,000
	$ 1,446,727	**$ 1,443,375**	**$ 1,580,976**	**$ 1,502,637**	**$ 1,731,605**
Personal Services					
110	313,256	218,084	316,624	293,196	346,921
111	188,123	221,276	215,300	221,271	238,600
112	1,686	1,834	1,813	1,896	1,813
114	58,244	52,485	54,700	57,807	51,400
120	507	1,163	2,029	2,133	22,225
130	-	-	-	-	1,950
140	168,172	178,582	197,120	161,561	215,447
Materials and Services					
210	4,727	4,335	4,900	4,970	4,900
220	71,306	88,388	96,476	88,319	129,360
223	34,103	40,438	32,500	27,304	33,000
230	72,020	79,413	80,700	71,559	110,106
310	3,491	858	2,262	2,570	1,948
320	1,609	723	1,350	2,276	16,550
330	7,848	8,316	7,072	4,612	5,709
340	143,655	187,239	156,550	160,396	159,500
350	17,638	11,540	4,000	3,428	3,500
360	53,516	74,544	104,323	137,860	144,029
370	3,562	9,392	14,737	7,861	20,965
390	24,458	35,756	33,600	29,640	13,800
397	39,150	21,921	40,468	45,325	48,183
510	36,072	24,728	30,340	21,621	27,305
530	4,405	25,116	20,175	20,651	15,675
540	479	1,484	1,600	1,565	1,595
790			18,000	18,000	18,000
880	10,565	12,355	17,097	14,543	17,671
Contingency		6,240	10,000	-	10,000
Debt Service	7,202	23,334	32,239	32,239	32,453
Capital Outlay					
930	67,308	57,934	25,000	-	-
940	113,625	55,895	60,000	59,779	39,000
	1,446,727	**1,443,375**	**1,580,976**	**1,492,380**	**1,731,605**

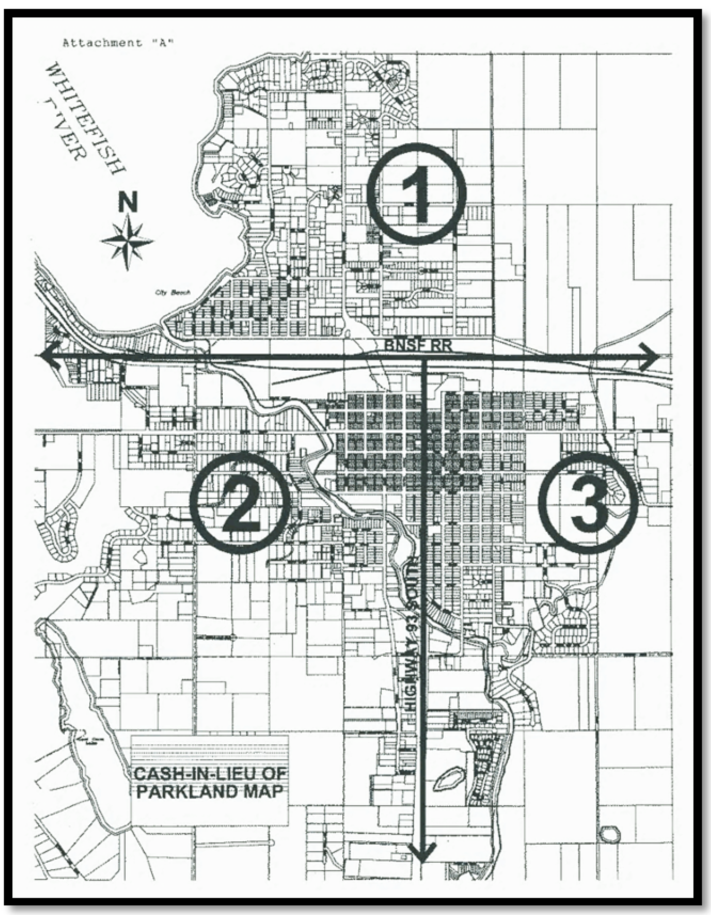
Purpose

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

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

FY 2016 Objectives

The objective of this fund is to track and spend monies for the purchase of parkland and park improvements. The City is using this fund to aggregate some of the various revenue sources, especially the state's CTEP grant fund in order to build the Skye Park pedestrian bridge over the Whitefish River.



Parkland Acquisition & Development - 2990

8/7/2015

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Licenses & Permits					
323050	Other Misc Permits	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Intergovernmental					
331050	CTEP Project Grant	-	-	271,300	121,379	241,706
331051	Federal Earmark Grant for Trails - Baucus	-	-	210,700	-	210,700
		$ -	**$ -**	**$ 482,000**	**$ 121,379**	**$ 452,406**
	Investment Earnings					
371010	Investment Earnings	315	389	900	414	300
		$ 315	**$ 389**	**$ 900**	**$ 414**	**$ 300**
	Other Financing Sources					
381061	Proceeds From Cash In-lieu / Dist W	-	-	1,000	300	1,000
381062	Proceeds From Cash In-lieu / Dist N	-	6,550	1,000	-	1,000
383002	Transfer from Resort Tax	-	19,900	39,800	19,900	-
383003	Transfer from Tax Increment	-	-	360,000	360,000	61,600
383000	Transfer from Impact Fees	-	-	-	-	165,000
		$ -	**$ 26,450**	**$ 401,800**	**$ 380,200**	**$ 228,600**
	Total Fund Revenue	**$ 315**	**$ 26,839**	**$ 884,700**	**$ 501,993**	**$ 681,306**
101000	Cash - District East			**$ 48,089**		**$ 0**
	Cash - District West			$ 47,188		$ 3
	Cash - District North			$ 26,602		$ 349,184
	Total Resources			**$ 1,006,579**		**$ 1,030,493**

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
460434						
	Materials and Services					
350	Professional Services		1,399	-		-
360	Repair & Maintenance Services			-		-
		$ -	**$ 1,399**	**$ -**		**$ -**
	Capital Outlay					
910	Land				6,834	
924	Buildings	5,799	5,791	70,000	83,354	-
931	Park Improvements		5,363	754,850	51,600	1,023,500
938	Trail Improvements		1,554	132,000	132,897	
		$ 5,799	**$ 12,708**	**$ 956,850**	**$ 274,685**	**$ 1,023,500**
	Total Expenditures	**$ 5,799**	**$ 14,107**	**$ 956,850**		**$ 1,023,500**
	Cash - District East			$ 20,789		$ 60
	Cash - District West			$ 2,338		$ 1,013
	Cash - District North			$ 26,602		$ 5,900
	Total Park Acquisition Fund			**$ 1,006,579**		**$ 1,030,473**

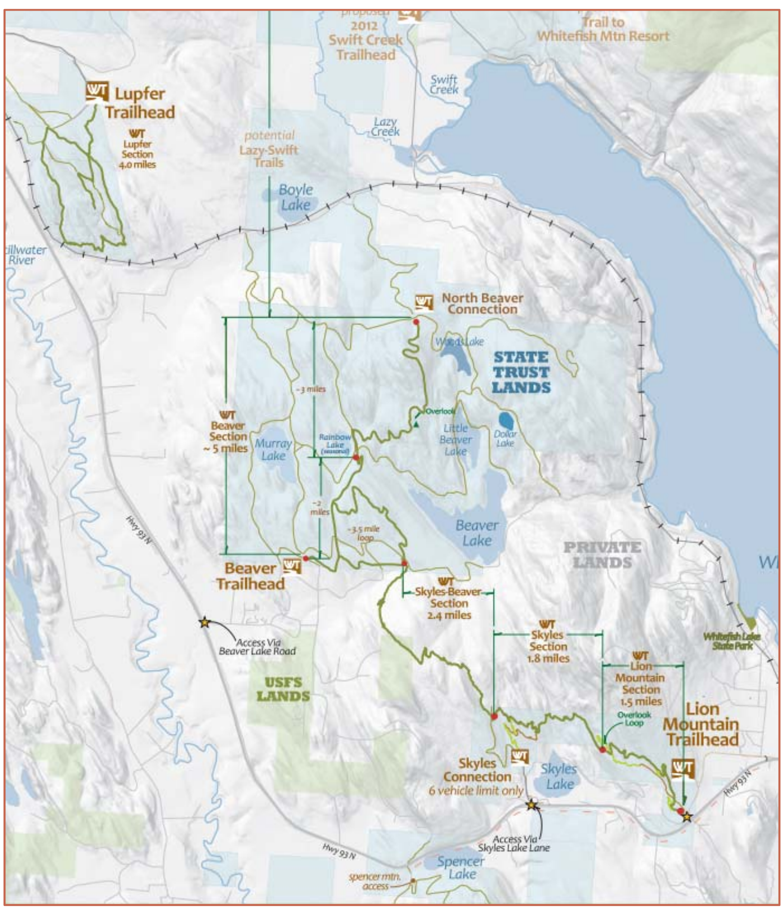
Whitefish Trail Construction Fund - 4540 FY 2016

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 network. Funds provided to the effort are primarily through private contributions. Local resident Michael Goguen contributed a $3,000,000 donation in 2008 as part of a three way land trade and trail development project. In FY 2012, $1,750,000 was transferred to Whitefish Community Foundation, and $316,351 was transferred to Whitefish Legacy Partners. Maintenance for existing portions of the trail is expensed in the Parks & Rec Fund. To date these contributions have been used toward the purchase of the Beaver Lakes Easement and 25 miles of trails including 7 trailheads.

FY 2016 Objectives

The objective of the Whitefish Trail Construction Fund for this fiscal year is to continue to use private donations for the acquisition of easements and trail construction work. Work began on the trail in the spring, 2009. Mr. Goguen's contribution has provided leverage for other grants and donations. For FY 2016 additional trails and trailheads will be developed, as well as planning for future development opportunities.



Whitefish Trail Construction - 4540

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Intergovernmental					
334000	Grants		71,542	74,500	-	30,000
		$ -	**$ 71,542**	**$ 74,500**	**$ -**	**$ 30,000**
	Miscellaneous Revenue					
346005	Donations and Sponsors	-	-	175,500	156,023	164,000
		$ -	**$ -**	**$ 175,500**	**$ 156,023**	**$ 164,000**
	Investment Earnings					
371010	Investment Earnings	-	182	-	23	-
		$ -	**$ 182**	**$ -**	**$ 23**	**$ -**
	Total Fund Revenue	**$ -**	**$ 71,724**	**$ 250,000**	**$ 156,046**	**$ 194,000**
101000	**Beginning Available Cash**			**$ -**		**$ 19,069**
	Total Resources			**$ 250,000**		**$ 213,069**

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
430255						
	Materials and Services					
350	Professional Services		33,015			
360	Repair & Maintenance Services					
		$ -	**$ 33,015**	**$ -**	**$ -**	**$ -**
	Capital Outlay					
938	Trail Construction		124,570	250,000	107,757	194,000
		$ -	**$ 124,570**	**$ 250,000**	**$ 107,757**	**$ 194,000**
	Operating Contingency					
870	Operating Contingency		25,918			19,000
		$ -	**$ 25,918**	**$ -**	**$ -**	**$ 19,000**
	Total Expenditures		**$ 150,488**	**$ 250,000**	**$ 107,757**	**$ 213,000**
	Ending Available Cash			**$ -**		**$ 69**
	Total WF Construction Fund			**$ 250,000**		**$ 213,069**

Resort Tax

FY 2016

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% is effective July 1, 2015.

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

A. *Property tax reduction for taxpayers residing in the city in an amount equal to twenty five percent (25%)of the 3% resort tax revenues derived during the preceding fiscal year;*

B. *Provision for the repair and improvement of existing streets, storm sewers, all underground utilities, sidewalks, curbs and gutters, in an amount equal to sixty five percent (65%) of the 2% resort tax revenues derived during the preceding fiscal year;*

C. *Bicycle paths and other park capital improvements in an amount equal to five percent (5%) of the 2% resort tax revenues derived during the preceding fiscal year;*

D. *Repayment of a loan or bond to finance a portion of the costs of, or to otherwise pay for, the acquisition of the conservation easement or other interest, in and around Haskill Basin in order to protect and preserve water quality and quantity, including the source drinking water supply for the municipal water system of the city of Whitefish, in an amount equal to seventy (70%) percent of the 1% resort tax revenues to be collected during a fiscal year.*

E. *Cost of administering the resort tax in an amount equal to five percent (5%) of the 3% resort tax per year.*

FY 2016 Objectives

Specific projects appropriated during FY 2016 are shown below. Additional funds are appropriated in case of cost increases or if other projects are approved during the year.

Item/Project	Amount
Revenue Changes	
• Increased tax collection due to anticipated increase in collections during FY16 and the additional 1% Resort Tax revenue effective July 1, 2015.	$1,200,597
• Loan Proceeds for Haskill Basin Conservation Easement purchase and debt service reserve.	$8,387,000

Expenditure Changes

• E 2nd Street reconstruction and trail completion in early FY16	$189,000
• West 7th Street road reconstruction and trail design	$1,725,000
• Riverside Park tennis court reconstruction	$120,000
• Pickleball courts at Memorial Park	$80,000
• Ped-Bike Master Plan Update	$40,000
• Playground at Memorial Park	$60,000
• Playground at Mountain Trails Park	$60,000
• Basketball court resurfacing at Memorial Park	$25,000
• Lacrosse fields with irrigation at Armory Park	$65,000
• Haskill Basin Conservation Easement ($7.7 M for the conservation easement and $59,900 in estimated issuance costs)	$7,759,900
• Debt Service for Haskill Basin Conservation Easement Loan	$807,748
• Property tax relief increase from FY15	$10,912

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^{th} and Geddes
East 2^{nd} Street

PARKS:

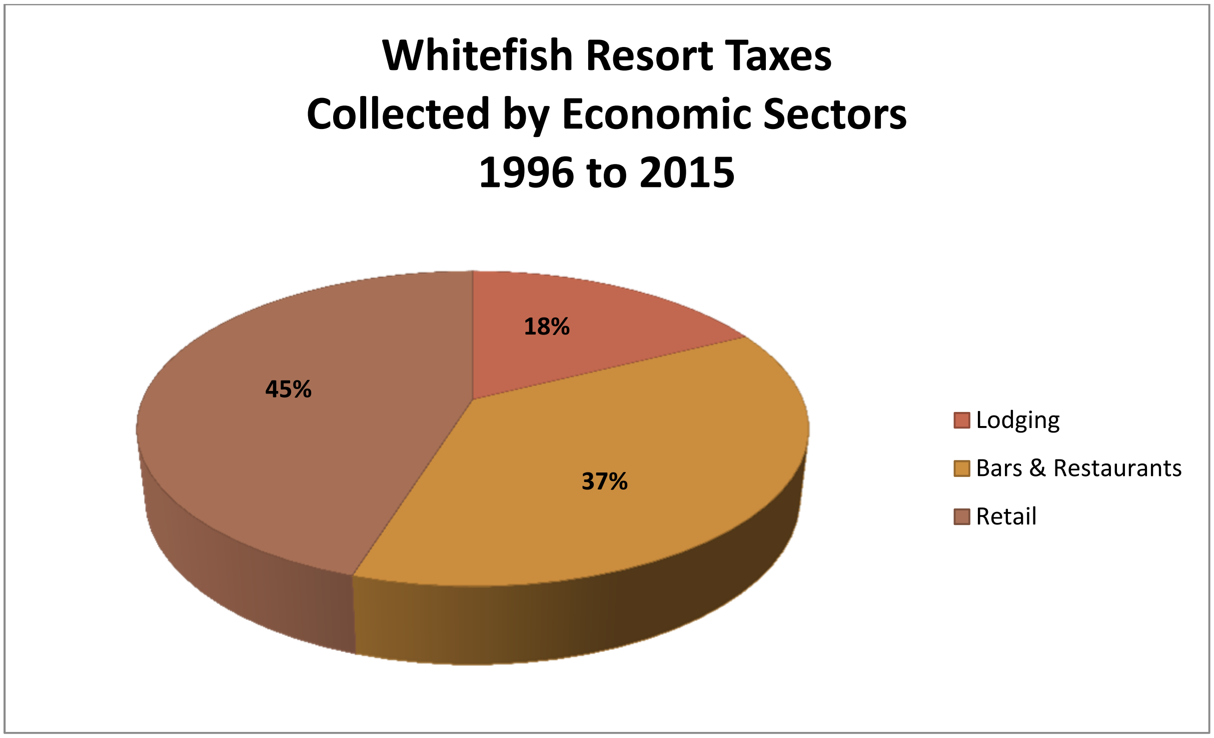
Riverside Park Bike/Ped Path
Baker Street Park Bike/Ped Path
Grouse Mnt Park Tennis Court reconstruction
Riverside Park Tennis Court improvements
Kay Beller Park Construction
Memorial Park Basketball Court Resurfacing
Baker Park Bike/Ped Path
2nd to Armory Trail
East Edgewood Trail
Rocksund/Monegan Trail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

Future Street Projects:

West 7th Street
Somers Avenue
State Park Road
East Edgewood Place
Karrow Avenue

Future Parks Projects:

Riverside Tennis Court Renovation
Update Ped-Bike Master Plan
Memorial Park Playground
Mountain Trails Park Playground
Basketball Court Resurfacing at Memorial Park
Pickleball Courts at Memorial Park
Lacrosse Fields at Armory Park with Irrigation

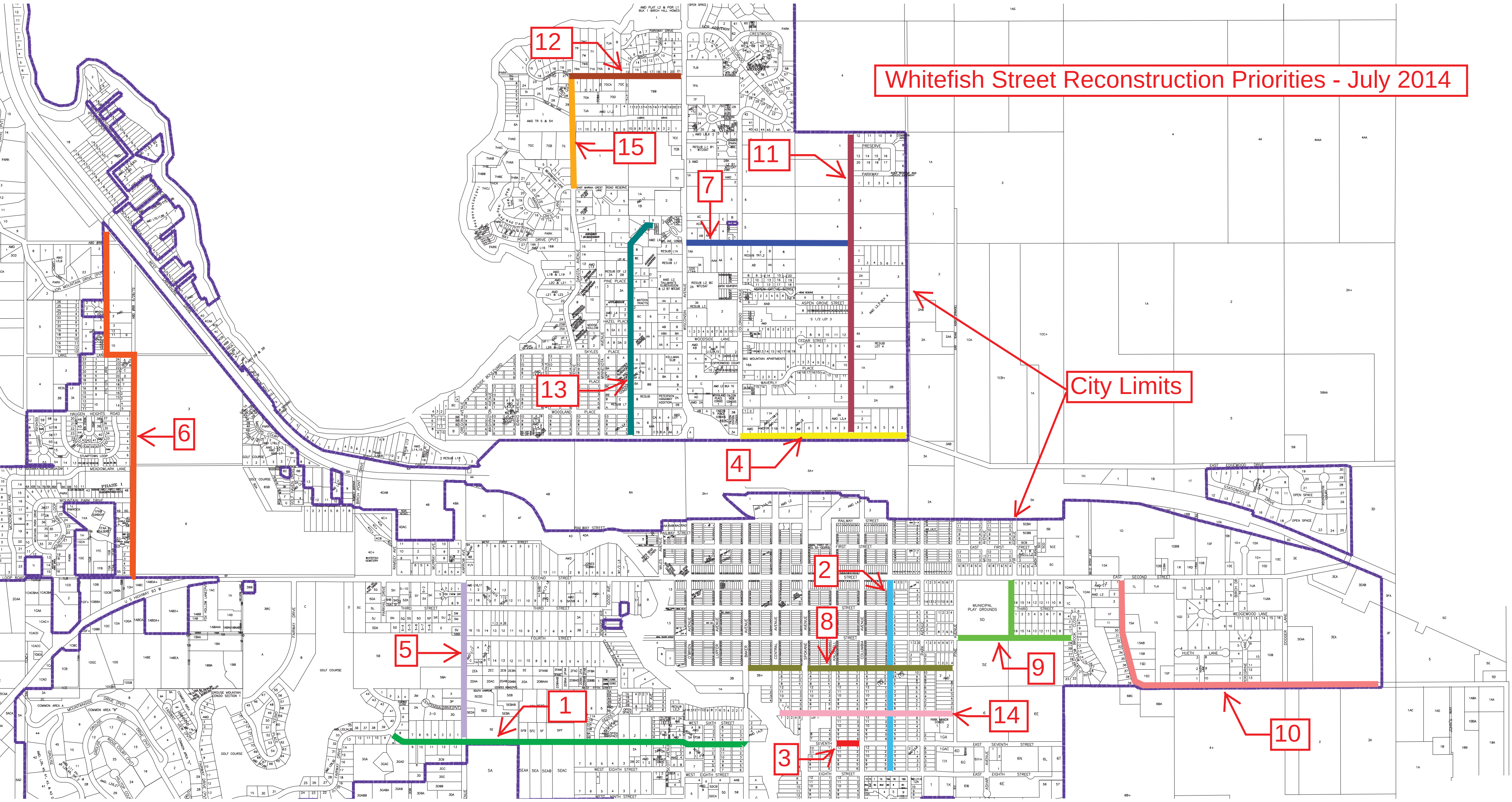


Resort Tax Expenditures (Inception through June 2015):

Property tax relief since 1996:	$ 7,229,958
Street improvements since 1996:	$ 16,013,959
Park improvements since 1996:	$ 830,259

Recommendation to Update the
Whitefish Resort Tax Street Reconstruction Priorities
October 20, 2014

Current Priority	Recommended Priority	Project	Location
1	1	West 7th Street	Fairway Drive to Baker Avenue
2	2	Somers Avenue	South of East 2nd Street
6	3	State Park Road	South of the Railroad Tracks
3		~~East 7th Street~~	~~Kalispell Avenue to Columbia Avenue~~
4	4	East Edgewood Place	Wisconsin Avenue to east City Limits
11	5	Texas Avenue	
8	6	East 5th Street	Baker Avenue to Pine Avenue
7	7	Denver Street	Wisconsin Avenue to Texas Avenue
9	8	4th Street and Fir Avenue	
		East 4th Street	Pine Avenue to Willow Brook
		Fir Avenue	East 2nd Street to East 4th Street
10	9	Armory Road	East 2nd Street to Armory Park
5	10	Karrow Avenue	West 2nd Street to West 7th Street
12	11	Glenwood Road	
13	12	Iowa Avenue	
14	13	East 6th Street	Central Avenue to Pine Avenue
15	14	Dakota Avenue	Marina Crest Lane to Glenwood Road
16	15	10th Street	Baker Avenue to O'Brien Avenue
17	16	Park Avenue	South of East 7th Street
18	17	O'Brien Avenue	East 2nd Street to the Whitefish River
19	18	Oregon Avenue and Woodland Place	East of Washington Avenue
20	19	Park Avenue	East 2nd Street to East 7th Street
21	20	Idaho Avenue	
22	21	Waverly Place	Idaho Avenue to Dakota Avenue
23	22	Minnesota Avenue	Edgewood Place to Skyles Place
24	23	Parkway Drive	
25	24	East 3rd Street	Fir Avenue to Shareview Alley
26	25	Waverly Place	Dakota to Iowa Avenue
27	26	Montana Avenue	Edgewood Place to Skyles Place
28	27	East 3rd Street	Kalispell Avenue to Columbia Avenue
29	28	Riverside Drive	
30	29	Birch Hill Drive	
31	30	East 10th Street	Columbia Avenue to Park Avenue
32	31	Barkley Lane	
33	32	Kalispell Avenue	East 4th Street to Riverside Drive
34	33	West 10th Street	Baker Avenue to Spokane Avenue
35	34	Cedar Street	
36	35	East 8th Street	Spokane Avenue to Park Avenue
37	36	Waverly Place	Colorado Avenue to Texas Avenue
38	37	Ramsey Avenue	
39	38	Lakeside Boulevard	Washington Avenue to Skyles Place
40	39	Skyles Place	Montana Avenue to Dakota Avenue
41	40	Hazel Place, Minnesota Avenue north of Hazel, and Pine Place	
42	41	Birch Point Drive	
43	42	Lupfer Avenue	West 6th Street to West 8th Street
44	43	Scott Avenue	West 7th Street to West 8th Street
45	44	Dakota Avenue	Edgewood Place to Skyles Place
46	45	Woodland Place	Iowa Avenue to Dakota Avenue
47	46	Parkhill Drive and West 3rd Street	Highway 93 to Good Avenue
48	47	West 4th Street	Karrow Avenue to Jennings Avenue
49	48	Central Avenue	South of East 3rd Street



Whitefish Street Reconstruction Priorities - July 2014
City Limits
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Resort Tax Fund - 2100

8/7/2015

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Taxes					
311010	Resort Taxes	1,966,426	2,087,995	2,087,995	2,213,700	3,288,592
		$ 1,966,426	**$ 2,087,995**	**$ 2,087,995**	**$ 2,213,700**	**$ 3,288,592**
	Investment Earnings					
371010	Investment Earnings	5,528	7,474	5,000	3,967	5,000
		$ 5,528	**$ 7,474**	**$ 5,000**	**$ 3,967**	**$ 5,000**
	Other Financing Sources					
383001	SRF Loan Proceeds					8,387,000
		$ -	**$ -**	**$ -**	**$ -**	**$ 8,387,000**
	Total Revenue	**$ 1,971,954**	**$ 2,095,469**	**$ 2,092,995**	**$ 2,217,667**	**$ 11,680,592**
101000	**Beginning Cash-Rebate**					**$ 679,335**
	Beginning Cash-Streets					**$ 541,915**
	Beginning Cash-Parks					**$ 530,297**
	Beginning Cash-Debt Service					**$ -**
	Beginning Cash-Debt Service Reserve					**$ -**
	Total Resources					**$ 13,432,139**

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Materials and Services					
350	Professional Services	**$ 23,630**	**$ 730**	**$ -**	**$ -**	**$ -**
	Capital Outlay					
910	Conservation Easement					7,759,900
932	Street Improvements	1,606,074	1,545,666	2,182,214	1,612,622	1,914,000
931	Park Development	25,000	89,250	345,000	25,544	450,000
		$ 1,631,074	**$ 1,634,916**	**$ 2,527,214**	**$ 1,638,166**	**$ 10,123,900**
	Debt Service					
610	Principal					690,000
620	Interest					117,748
		$ -	**$ -**	**$ -**	**$ -**	**$ 807,748**
	Other Financing Uses					
820	Property Tax Relief Transfer	598,007	693,432	668,831	668,831	679,023
826	Transfer to Park Development Fund		19,900	39,800	19,900	-
		$ 598,007	**$ 713,332**	**$ 708,631**	**$ 688,731**	**$ 679,023**
	Total Expenditures	**$ 2,252,711**	**$ 2,348,248**	**$ 3,235,845**	**$ 2,326,897**	**$ 11,610,671**
	Ending Cash - Rebate					**$ 870,869**
	Ending Cash - Streets					**$ 127,841**
	Ending Cash - Parks					**$ 195,727**
	Ending Cash - Debt Service					**$ 30**
	Ending Cash - Debt Service Reserve					**$ 627,000**
	Total Resort Tax Fund					**$ 13,432,139**

Tax Increment Fund

FY 2016

Purpose

Section 7-15-4282 MCA authorizes the use of Tax Increment Financing for Urban Renewal purposes. Resolution 87-3, establishing the Whitefish Urban Renewal Plan, was adopted by the City Council on May 4, 1987. Resolution 87-16, establishing the tax increment provisions of the Urban Renewal Plan, was subsequently adopted by the City Council on July 6, 1987. In accordance with Section 7-15-4292 of the Montana Code, tax increment districts must be terminated 15 years after their creation or at a later date necessary to pay all bonds and related interest for which the tax increment has been pledged. Due to the City's issuance of tax increment bonds, termination of the district is now projected to be July 15, 2020.

FY 2016 Objectives

Significant or changed appropriations during FY 2016 are:

Item/Project	Amount
Revenues:	
• Increase in Real Property Taxes are due to the increase in taxable value and the estimated increase in mills for the related jurisdictions (increase only shown)	$561,726
Expenditures:	
• Wisconsin Ave Corridor Study (350 Account – Prof Services)	$50,000
• Downtown Master Plan Implementation (350 Account – Prof Services)	$50,000
• Misc. Professional Services (350 Account – Prof Services)	$25,000
• Contributions (770 Account)–Miscellaneous	$150,000
• Grants (790 Account)–FY 2015 was the final payment of $750,000	$0
• Land (910 Account)–Purchase of property near City Beach including estimated building demolition costs	$300,000
• Buildings (920 Account)–Ice Den Roof Renovation with project completion in early FY 2016	$8,000
• Improvements (930 Account)–Depot Park Phase II	$480,802
• Improvements (930 Account)–Sidewalk/Bikeway for Boutique Hotel	$147,000
• Improvements (930 Account)–Stairway at Stumptown Inn	$21,000
• Transfer – City Hall/Parking Structure Construction Fund	$2,250,080
• Transfer – TIF Debt Service Fund (Current TIF Bond and New City Hall/Parking Structure TIF Revenue Bond)	$3,119,108
• Contingency	$100,000

Tax Increment District Fund - 2310

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Taxes					
311010	Real Property Taxes	4,095,155	4,169,414	4,491,600	4,653,928	5,053,326
311020	Personal Property Taxes	100,869	93,653	120,000	48,847	90,000
312000	Penalty and Interest	15,887	12,911	15,000	11,473	15,000
		$ 4,211,911	**$ 4,275,978**	**$ 4,626,600**	**$ 4,714,248**	**$ 5,158,326**
	Intergovernmental					
335210	Baucus Earmark for Trails-SAFETEA-LU		92,144			
335230	State Entitlement Share & Class 8 Reimburser	171,325	148,221	248,865	248,865	248,865
334000	Rotary Grant (Depot Park)	-	-	-	-	10,000
		$ 171,325	**$ 240,365**	**$ 248,865**	**$ 248,865**	**$ 258,865**
	Miscellaneous Revenue					
362000	Miscellaneous Revenue	2,186	1,826	-	2451	-
363000	Special Assessments	25,143	25,883	20,000	26,711	20,000
363040	P & I Special Assessments	94	83	-	74.37	-
383021	Transfer from Impact Fees	1,935	-	129,365	92,000	213,084
		$ 29,358	**$ 27,792**	**$ 149,365**	**$ 121,236**	**$ 233,084**
	Total Revenue	**$ 4,412,594**	**$ 4,544,135**	**$ 5,024,830**	**$ 5,084,349**	**$ 5,650,275**
101000	**Beginning Available Cash**			**$ 2,325,543**		**$ 2,504,964**
	Total Resources			**$ 7,350,373**		**$ 8,155,239**

Tax Increment District Fund - 2310

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
470330						
	Personal Services					
110	Salaries	141,314	156,495	164,857	163,039	153,370
112	Part-Time Wages	5,058	5,759	5,438	5,835	6,048
120	Overtime	1,506	1,790	1,908	2,185	1,877
130	Vacation/Sick Accrual					11,850
140	Employer Contributions	46,789	50,433	55,991	52,625	55,551
		$ 194,667	**$ 214,477**	**$ 228,194**	**$ 223,683**	**$ 228,696**
	Materials and Services					
220	Operating Supplies	152	816	2,000	597	2,000
230	Repair and Maintenance Services	2,247			36	-
330	Publicity/Subscriptions/Dues				1,189	-
350	Professional Services	202,724	87,827	100,000	90,871	125,000
360	Repair and Maintenance Services	31,533	4,103	-	-	-
370	Travel and Training			-	152	-
390	Other Purchased Services	18,516	787	25,000	2,443	25,000
510	Insurance	6,384	4,250	4,300	3,487	3,600
540	Special Assessments				940	-
770	Contributions	20,729	20,320	500,000	200,000	150,000
790	Grants	1,000,000	827,986	750,000	750,000	-
880	Administrative Expense	4,662	5,940	4,953	4,213	4,361
		$ 1,286,947	**$ 952,029**	**$ 1,386,253**	**$ 1,053,927**	**$ 309,961**
	Intergovernmental Allocations					
591	School District Residential Rebate	639,246	645,788	650,000	669,232	680,000
		$ 639,246	**$ 645,788**	**$ 650,000**	**$ 669,232**	**$ 680,000**
520000	**Transfers**					
820	Trans to ESC Construction	25,773				
820	Trans to Park Acq & Devel - Skye Bridge			360,000	360,000	61,600
820	Transfer to TIF Debt Service Fund	1,789,836	1,805,556	1,769,988	1,801,948	3,119,108
820	Trans to City Hall/Parking Construction Fund	250,000	250,000	250,000	250,000	2,250,080
		$ 2,065,610	**$ 2,055,556**	**$ 2,379,988**	**$ 2,411,948**	**$ 5,430,788**
470330	**Capital Outlay**					
910	Land		56,500			300,000
920	Buildings		135,266	205,000	196,657	8,000
930	Urban Renewal Projects	441,150	337,169	760,633	50,502	651,802
		$ 441,150	**$ 528,935**	**$ 965,633**	**$ 247,159**	**$ 959,802**
	Contingency	**$ -**	**$ -**	**500,000**	**-**	**100,000**
	Total Expenditures	**$ 4,627,619**	**$ 4,396,785**	**$ 6,110,068**	**$ 4,605,949**	**$ 7,709,247**
	Year end Available Cash			**$ 1,240,305**		**$ 445,357**
	Total Fund			**$ 7,350,373**		**$ 8,154,604**

Tax Increment Debt Service Fund - 3110

FY 2016

Purpose

The Tax Increment Debt Service Fund was established pursuant to resolutions related to the sale of the City's Series 2000, 2001 and 2004 Tax Increment Revenue Bonds. The resolutions specify that debt service requirements related to the bond issues be provided for through a special debt service fund. The resolutions also require the establishment of a bond reserve account, which has been provided for in this fund.

The City refinanced the Series 2000, 2001, and 2004 Bonds in order to lower its interest rates in July, 2009 as part of a new bond issue which provided funding of $7,500,000 for the construction of the Emergency Services Center. The City received an A- and stable rating on the 2009 bond issue from Standard and Poor's. The true interest cost on the 2009 bonds is 4.23% compared to the 5.8% - 6.625% interest rate of the 2001 bonds, the 6% interest rate of the 2001 bonds, and the 5.1% interest rate of the 2004 bonds.

The City refinanced the 2009 bonds at the beginning of June 2015 to save money on interest by obtaining a new true interest cost of 2.619% instead of the 4.23% true interest cost. In addition, it is anticipated that during FY 2016, the City will issue new bonds related to the City Hall and Parking Structure Project.

FY 2016 Objectives

Meet debt service requirements on the 2009 TIF Revenue Bond with refinancing taken into consideration and to meet the anticipated debt service requirements of the new bonds for the City Hall and Parking Structure.

Tax Increment Debt Service Debt - 3110

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Investment Earnings					
371010	Investment Earnings	**$ 8,548**	**$ 10,407**	**$ 10,000**	**$ 5,621**	**$ 6,000**
	Other Financing Sources					
383011	Transfer from TIF District Fund	$ 1,789,836	$ 1,805,556	$ 1,769,988	$ 1,801,948	$ 3,119,108
	Revenue from Bond Issue				7,109,975	980,000
	Total Fund Revenue	**$ 1,798,384**	**$ 1,815,963**	**$ 1,779,988**	**$ 8,917,544**	**$ 4,105,108**
102000	**Debt Service**			**$ 1,578,655**		**$ 2,119**
102000	**Debt Service Reserve**			**$ 1,569,500**		**$ 718,300**
	Total Resources			**$ 4,928,143**		**$ 4,825,528**

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
490200	**Debt Service**					
552	Amortization of Bond Premium	24,777	22,524	24,800	110,369	-
610	Principal (Refunding 2015)	1,265,000	1,305,000	1,350,000	10,715,000	-
620	Interest	523,799	478,824	428,988	629,979	112,394
630	Paying Agent Fees	300		1,000		-
		$ 1,813,876	**$ 1,806,348**	**$ 1,804,788**	**$ 11,455,348**	**$ 112,394**
	Total Requirements	**$ 1,813,876**	**$ 1,783,824**	**$ 1,779,988**	**$ 11,455,348**	**$ 112,394**
102000	**Debt Service**			**$ 1,555,831**		**$ 3,014,834**
102000	**Debt Service Reserve**			**$ 1,569,500**		**$ 1,698,300**

Impact Fee Fund - 2399

FY 2016

Purpose

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

FY 2016 Objectives

The objective of the Impact Fee Fund for this fiscal year is to provide a segregated fund for appropriate impact fee project expenditures. The City has established an Impact Fee Advisory Committee to help monitor the impact fees and advise the City on appropriate expenditures. A five year review of the impact fee calculation took place in FY 2013.

Impact Fees - 2399

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Charges for Services					
341072	Impact Fee - Paved Trails	29,049	40,837	30,000	37,890	30,000
341073	Impact Fee - Park Maint Building	1,932	2,716	2,000	2,520	2,000
341074	Impact Fee - ESC	63,038	109,464	90,000	78,050	90,000
341075	Impact Fee - City Hall/Parking Structure	59,705	103,682	90,000	74,082	90,000
341076	Impact Fee - Stormwater	23,525	23,070	20,000	21,576	20,000
		$ 177,249	**$ 279,769**	**$ 232,000**	**$ 214,118**	**$ 232,000**
	Investment Earnings					
371010	Investment Earnings	921	1,938	1,000	1,891	1,000
		$ 921	**$ 1,938**	**$ 1,000**	**$ 1,891**	**$ 1,000**
	Total Fund Revenue	**$ 178,170**	**$ 281,707**	**$ 233,000**	**$ 216,010**	**$ 233,000**
101000	**Beginning Available Cash:**			**$ 664,562**		**$ 400,304**
	Paved Trails			129,092		163,437
	Park Maint Building			2,720		3,250
	ESC			129,365		117,834
	City Hall/Parking Structure			309,475		55
	Stormwater			93,910		115,727
	Total Resources			**$ 897,562**		**$ 633,304**

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Capital Outlay					
930	Improvements - Stormwater	-	-	-	-	90,000
938	Trail Improvements - Paved Trails	-	-	-	3,913	18,150
		$ -	**$ -**	**$ -**	**$ 3,913**	**$ 108,150**
	Transfers					
820	TIF-Park Maint Building	1,935		2,000	2,000	5,250
820	Emergency Services Building		43,578	90,000	90,000	207,834
820	City Hall/Parking Structure Construction			399,475	384,356	90,055
820	Parkland Acquisition Fund (Paved Trails)				-	165,000
		$ 1,935	**$ 43,578**	**$ 491,475**	**$ 476,356**	**$ 468,139**
	Total Expenditures	**$ 1,935**	**$ 43,578**	**$ 491,475**	**$ 480,269**	**$ 411,289**
101000	**Ending Available Cash:**					**$ 57,014**
	Paved Trails					10,787
	Park Maint Building					-
	ESC					-
	City Hall/Parking Structure					-
	Stormwater					46,227
	Total Requirements	**1,935**	**43,578**	**$ 491,475**	**$ 480,269**	**$ 468,304**

City Hall/Parking Structure Construction - 4005 FY 2016

Purpose

The City Hall/Parking Structure Construction Fund was established by Resolution 03-63, which was approved by the City Council on November 17, 2003. The purpose of the fund is to accumulate funds towards construction of new City facilities. The Resolution established a schedule of annual deposits to be transferred into the fund from the Tax Increment District Fund.

FY 2016 Objectives

The objective of the City Hall/Parking Structure Construction Fund for this fiscal year is to provide budget authority for the City Hall/Parking Structure Project including both the pre-construction and construction phases that are scheduled to take place in FY 2016. A transfer of funds from the Tax Increment District Fund as prescribed in Resolution 03-63 is included in the budget, as well as a transfer of additional funds from the Tax Increment District Fund to reduce the Tax Increment Revenue Bond that is budgeted as the main source of funding for the project.

Mosaic Architecture of Helena is currently working on the architectural design of the future City Hall and Parking Structure. In addition, Martel Construction was selected as the general contractor/construction manager and Mike Cronquist was selected as the owner's representative for the Project.

City Hall/Parking Structure Construction Fund - 4005

	Revenues		Actual FY 2013		Actual FY 2014		Budget FY 2015		Actual FY 2015		Budget FY 2016
	Investment Earnings										
371000	Investment Earnings	**$**	**5,142**	**$**	**7,153**	**$**	**8,000**	**$**	**5,302**	**$**	**8,000**
	Other Financing Sources										
382011	Bond proceeds (TIF Bond and SID Bond)								73,025		9,570,000
383000	Transfer from Impact Fees								384,356		90,055
383011	Transfer from TIF District Fund		250,000		250,000		250,000		250,000		2,250,080
	Total Revenue	**$**	**255,142**	**$**	**257,153**	**$**	**258,000**	**$**	**712,682**	**$**	**11,910,135**
101000	**Beginning Available Cash**					**$**	**2,252,701**			**$**	**2,369,909**
	Total Resources					**$**	**2,510,701**			**$**	**14,288,044**

	Expenditures		Actual FY 2013		Actual FY 2014		Budget FY 2015		Actual FY 2015		Budget FY 2016
411850											
	Capital Outlay										
920	City Hall/Parking Structure Project		20		31,646		1,000,000		630,475		14,288,044
	Total Expenditures	**$**	**20**	**$**	**31,646**	**$**	**1,000,000**	**$**	**630,475**	**$**	**14,288,044**
	Unappropriated					**$**	**1,510,701**			**$**	**-**
	Total Fund					**$**	**2,510,701**			**$**	**14,288,044**

CDBG/HOME Homebuyers Assistance Fund - 2945

Purpose

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

FY 2016 Objectives

The objective of the CDBG/HOME Homebuyers Assistance Fund for this fiscal year is to facilitate the pass-through of grant dollars to the Whitefish Housing Authority.

Housing Rehabilitation Fund - 2987

Purpose

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

FY 2016 Objectives

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

Affordable Housing Fund - 2989

Purpose

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

FY 2016 Objectives

The objective of the Affordable Housing Fund for this fiscal year is to administer the affordable housing cash in-lieu program in cooperation with the Whitefish Housing Authority. The City Council may evaluate options for a mandatory affordable housing program during FY 2016.

CDBG/HOME Homebuyers Assistance Fund - 2945

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Intergovernmental Revenues					
331008	CDBG Community Development Grant	11,748		-		-
331009	CDBG/HOME Grant	34,839		400,000	-	400,000
	Total Revenue	**$ 46,587**		**$ 400,000**	**$ -**	**$ 400,000**
101000	**Beginning Available Cash**			**-**		**-**
	Total Resources		**$ -**	**$ 400,000**	**$ -**	**$ 400,000**

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Economic Development					
350	Professional Services	13,928		-	-	-
		$ 13,928		**$ -**	**$ -**	**$ -**
470600	**Homebuyers Assistance**					
794	Acquisition of Rentals/Homes Purchase			380,000		380,000
880	Administrative Expense	32,659		20,000		20,000
		32,659	**-**	**400,000**	**-**	**400,000**
	Total Expenditures	**$ 46,587**	**$ -**	**$ 400,000**	**$ -**	**$ 400,000**

Housing Rehabilitation Fund - 2987

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Miscellaneous Revenue					
362000	Miscellaneous Revenue			20,000	-	20,000
		$ -	**$ -**	**$ 20,000**	**$ -**	**$ 20,000**
	Investment Earnings					
373030	HOME Loan Repayments	745	520	2,500	325	2,500
373070	USDA Program Loan Repayments	1,740	425	5,000	365	5,000
		$ 2,485	**$ 945**	**$ 7,500**	**$ 690**	**$ 7,500**
	Total Fund Revenue	**$ 2,485**	**$ 945**	**$ 27,500**	**$ 690**	**$ 27,500**
101000	**Beginning Available Cash**			**$ 3,818**		**$ 308**
	Total Resources			**$ 31,318**		**$ 27,808**

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Materials and Services					
470200	USDA Housing Rehab Projects		1,700	21,745	4,200	18,235
470440	HOME Grant Projects			9,573		9,573
	Total Expenditures		**$ 1,700**	**$ 31,318**	**$ 4,200**	**$ 27,808**

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

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
362004	Cash-in-Lieu Payments			100,000	-	100,000
	Total Revenue	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 100,000**
101000	**Beginning Available Cash**			1,000		1,000

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Materials and Services					
794	Homeowner Assistance			101,000	-	101,000
	Total Expenditures	**$ -**	**$ -**	**$ 101,000**	**$ -**	**$ 101,000**

Sidewalk Districts Fund - 2992

FY 2016

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 2016 Objectives

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

Sidewalk Districts Fund - 2992 (cash in lieu)

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Investment Earnings					
371010	Investment Earnings	348	453	750	313	400
		$ 348	**$ 453**	**$ 750**	**$ 313**	**$ 400**
	Other Financing Sources					
381060	Cash In-lieu - District E					
381061	Cash-in-lieu - District W					
381062	Cash-in-lieu - District N		3,000			
		$ -	**$ 3,000**	**$ -**	**$ -**	**$ -**
	Total Fund Revenue	**$ 348**	**$ 3,453**	**$ 750**	**$ 313**	**$ 400**
101000	**Beginning Available Cash**			**$ 130,285**		**$ 126,041**
	Total Resources			**$ 131,035**		**$ 126,441**

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Capital Outlay					
430267	East District Improvements			11,489	4,557	6,891
430268	West District Improvements			60,560	-	60,302
430269	North District Improvements			58,986	-	59,248
	Total Expenditures	**$ -**	**$ -**	**$ 131,035**	**$ 4,557**	**$ 126,441**

Commercial & Residential Lighting Districts FY 2016

Purpose

The Residential Lighting District Fund 2400 and the Commercial Lighting District Fund 2410 provides budget authority to provide, maintain, and improve residential and commercial street lighting within the City. The districts are funded through a lighting assessment on property. In 2013, the city raised the lighting assessment 10%. This was the first increase in at least thirty years. To offset the increase, the Council decreased the mill levy by the dollar amount raised by the lighting increase. The Council then approved a 10% increase in the Commercial Lighting District Assessment in order to avoid an operating deficit in FY 2015.

FY 2016 Objectives

The objective of the Residential & Commercial Lighting District Funds for this fiscal year is to provide street lighting within residential and commercial areas. Funds are used to pay for electricity used by street lights located in the Residential & Commercial Lighting Districts and to support capital improvement and replacement of system components. A 10% increase in the Commercial Lighting District Assessment is included in the FY 2016 to ensure adequate cash reserves in the fund.

Significant or changed appropriations during FY 2016 are:

Item/Project	Cost
Revenue Changes	
• A 10% increase in the Commercial Lighting Assessment for FY 2016	$6,708
Expenditure Changes	
• Amounts not spent in FY 2015 on the electrical shed have been moved to FY 2016 to complete the project	$322
• Utility Services in the Commercial Light District have been decreased due to the average expended in FY 2015	$4,000

Residential Light District Fund - 2400

(Lighting District #1) 8/7/2015

	Revenues	**Actual FY 2013**	**Actual FY 2014**	**Budget FY 2015**	**Actual FY 2015**	**Budget FY 2016**
	Miscellaneous Revenue					
363010	Maintenance Assessments	70,732	73,374	76,337	79,614	76,337
363040	Penalties & Interest	687	284	500	275	500
	Total Fund Revenue	**$ 71,419**	**$ 73,658**	**$ 76,837**	**$ 79,889**	**$ 76,837**
101000	**Beginning Available Cash**			**44,933**		**43,282**
	Total Resources			**$ 121,770**		**$ 120,119**

	Expenditures	**Actual FY 2013**	**Actual FY 2014**	**Budget FY 2015**	**Actual FY 2015**	**Budget FY 2016**
	Personal Services					
110	Salaries	15,214	17,007	16,130	17,691	19,182
120	Overtime	89	112	241	51	477
140	Employer Contributions	4,711	3,834	5,411	4,099	6,577
		$ 20,014	**$ 20,953**	**$ 21,782**	**$ 21,841**	**$ 26,236**
	Materials and Services					
230	Repair & Maintenance Supplies	2,328	10,941	15,000	10,045	15,000
340	Utility Services	26,348	34,051	34,500	38,655	36,000
360	Repair & Maintenance Services	763		1,600	1,000	1,600
510	Insurance	729	494	500	410	500
880	Administrative Costs	492	568	473	403	527
		$ 30,660	**$ 46,054**	**$ 52,073**	**$ 50,513**	**$ 53,627**
	Capital Outlay					
920	Buildings			9,350	9,350	-
940	Machinery & Equipment		25,600			
		$ -	**$ -**	**$ 9,350**	**$ 9,350**	**$ -**
	Total Expenditures	**$ 50,674**	**$ 67,007**	**$ 83,205**	**$ 81,704**	**$ 79,863**
	Ending Available Cash			**$ 38,565**		**$ 40,255**
	Total Fund			**$ 121,770**		**$ 120,119**

Commercial Light District Fund - 2410

(Lighting District #4)

8/7/2015

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Miscellaneous Revenue					
363010	Maintenance Assessments	56,471	60,897	67,084	69,477	73,792
363040	Penalties & Interest	274	190	250	138	250
	Total Revenue	**$ 56,745**	**$ 61,087**	**$ 67,334**	**$ 69,615**	**$ 74,042**
101000	**Beginning Available Cash**			**30,843**		**19,170**
	Total Resources			**$ 98,177**		**$ 93,212**

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Personal Services					
110	Salaries	15,214	17,007	16,130	17,691	19,182
120	Overtime	82	112	241	51	477
140	Employer Contributions	4,658	3,834	5,411	4,099	6,577
		$ 19,954	**$ 20,953**	**$ 21,782**	**$ 21,841**	**$ 26,236**
	Materials and Services					
230	Repair & Maintenance Supplies	3,302	19,649	20,000	19,555	19,000
340	Utility Services	36,142	25,159	30,000	22,035	26,000
360	Repair & Maintenance Services	763	4,121	10,000	9,849	10,000
510	Insurance	729	494	729	410	500
880	Administrative Costs	492	568	473	403	527
		$ 41,428	**$ 49,991**	**$ 61,202**	**$ 52,252**	**$ 56,027**
	Capital Outlay					
920	Buildings			7,650	7,359	332
940	Machinery & Equipment		25,600			
		$ -	**$ -**	**$ 7,650**	**$ 7,359**	**$ 332**
	Total Requirements	**$ 61,382**	**$ 70,944**	**$ 90,634**	**$ 81,452**	**$ 82,595**
	Ending Available Cash			**$ 7,542**		**$ 10,617**
	Total Fund			**$ 98,177**		**$ 93,212**

Street Fund

FY 2016

Purpose

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

FY 2016 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 2016 are:

Item/Project	
Expenditures	
Overlays & Chipseals – Combining 2.5 years of projects (Repair & Maint. - 360)	$620,000

Priority	Improvement Description	
1	Central Avenue Asphalt Overlay & Sidewalk Reconstruction – Design Only	$80,000
2	Shop Building Expansion - Building (split St/Wat/Sew) 10% impact fee	$25,000
3	Wireless Data & Communications Systems – Mobile Nodes & Wireless Interface (split Str/Wat/Sew)	$35,000
4	Central Avenue Slump Repairs	$200,000
5	Birch Point RxR Crossing Quiet Zone	$25,000
6	Sidewalk Extension Project	$25,000
	Reaming Electrical Shed costs not expended in FY 2015	$1,343
	Total	**$391,343**

Machinery & Equipment	
Hydraulic Power Unit - Replace 2005 Lynx LPU18H02, (Total $7,000 - split $2,500 Street, $2,250 each Water/Sewer)	$2,500
Total	**$2,500**

Machinery & Equipment – Snow Plowing	
Snow Plow, 10' - Replace Henke ZZ REL 10	$12,500
Snow Plow – replace Boss	$9,000
Snow Gate	$8,000
Total	**$29,500**

Street Fund - 2110

8/7/2015

	Revenues		Actual FY 2013		Actual FY 2014		Budget FY 2015		Actual FY 2015		Budget FY 2016
	Licenses and Permits										
322031	Cable T.V. Franchise Fee		113,819		91,923		90,000		95,980		95,000
322035	Water Utility ROW Fee		105,565		133,619		125,000		143,823		143,750
322036	Wastewater Utility ROW Fee		85,435		108,998		105,593		114,150		120,000
323022	Street Excavation Permit Fees		2,900		3,300		3,000		3,350		3,000
		$	**307,719**	**$**	**337,840**	**$**	**323,593**	**$**	**357,303**	**$**	**361,750**
	Intergovernmental Revenues										
334000	State Grants						-		2,000		-
334200	Safe Routes to School		36,337		7,542		67,423		60,752		-
335040	Gasoline Tax Apportionment		145,709		146,598		146,658		146,659		149,242
		$	**182,046**	**$**	**154,140**	**$**	**214,081**	**$**	**209,411**	**$**	**149,242**
	Charges for Services										
343370	Plan Review/Const. Oversight Fees						2,000		750		2,000
		$	**-**	**$**	**-**	**$**	**2,000**	**$**	**750**	**$**	**2,000**
	Miscellaneous Revenue										
362000	Miscellaneous Revenue		15,916		7,678		5,000		7,964		5,000
363010	Maintenance Assessments		844,062		793,248		819,437		849,057		822,736
363040	Penalties and Interest		5,758		2,940		2,500		2,791		2,500
		$	**865,736**	**$**	**803,866**	**$**	**826,937**	**$**	**859,812**	**$**	**830,236**
	Other Financing Sources										
383000	Interfund Operating Transfer In		9,095								
		$	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**
	Total Fund Revenue	**$**	**1,355,501**	**$**	**1,295,846**	**$**	**1,366,611**	**$**	**1,427,277**	**$**	**1,343,228**
	Beginning Available Cash						**1,104,618**				**1,437,460**
	Total Resources					**$**	**2,471,229**			**$**	**2,780,689**

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
430200	**Street and Alley**					
	Personal Services					
110	Salaries	361,855	410,362	453,968	420,204	460,363
111	Seasonal				-	1,901
112	Permanent Part Time	32,133	24,499	18,562	13,979	2,016
120	Overtime	3,194	4,137	6,082	5,307	12,501
125	Stand By or Call Back Time	13,372	13,111	4,676	14,091	-
130	Vacation/Sick Accrual				-	3,950
140	Employer Contributions	162,334	186,688	214,140	193,003	195,008
		$ 572,888	**$ 638,797**	**$ 697,428**	**$ 646,585**	**$ 675,739**
	Materials and Services					
210	Office Supplies/Materials	1,094	1,128	3,000	2,158	3,000
220	Operating Supplies/Materials	7,263	9,089	15,000	18,694	15,000
230	Repair & Maintenance Supplies	83,825	87,872	73,500	91,631	79,700
310	Communication & Transportation	157	86	1,000	-	1,000
320	Printing		221	1,500	17	2,000
330	Notices, Subscriptions, Dues	2,884	1,179	5,000	1,895	7,250
340	Utility Service	11,764	12,295	14,482	11,069	14,482
350	Professional Services	7,317	9,727	33,600	11,611	28,600
360	Repair & Maintenance Services	221,355	23,848	683,000	32,047	655,500
370	Travel & Training	912	3,656	6,500	1,163	6,500
390	Other Purchased Services	90	1,746	10,000	23	10,000
397	Contract Services	199	3,160	2,500	4,804	2,500
510	Insurance Expense	23,489	17,172	23,000	15,730	16,000
540	Special Assessments	35,606	29,298	29,000	29,321	29,500
880	Administrative Expense	14,191	18,397	16,830	13,707	14,594
		$ 410,146	**$ 218,874**	**$ 917,912**	**$ 233,869**	**$ 885,626**
	Capital Outlay					
932	Street Improvements	95,388	163,729	375,423	75,102	391,343
940	Machinery & Equipment	26,347	108,552	32,000	17,883	2,500
		$ 121,735	**$ 272,281**	**$ 407,423**	**$ 92,985**	**$ 393,843**
	Operating Contingency					
870	Operating Contingency			50,000	-	50,000
		$ -	**$ -**	**$ 50,000**	**$ -**	**$ 50,000**
	Total Street and Alley	**$ 1,104,769**	**$ 1,129,952**	**$ 2,072,763**	**$ 973,440**	**$ 2,005,208**

Street Fund - 2110

8/7/2015

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
430251	**Ice and Snow Removal**					
	Personal Services					
110	Salaries	19,484	20,683	25,000	55,402	25,000
120	Overtime	1,511	5,010	5,000	10,874	7,000
125	Stand By or Call Back Time			2,500	-	-
140	Employer Contributions	13,726	19,211	11,793	21,301	28,219
		$ 34,721	**$ 44,904**	**$ 44,293**	**$ 87,577**	**$ 60,219**
	Materials and Services					
220	Operating Supplies/Materials	5,766	422	6,000	287	6,000
230	Repair & Maintenance Supplies	33,423	53,558	44,000	31,967	44,000
340	Utility Services				622	
360	Repair & Maintenance Services	10,329	3,139	18,300	1,109	16,300
397	Contract Services		171	2,000	174	2,000
510	Insurance				106	-
		$ 49,518	**$ 57,290**	**$ 70,300**	**$ 34,264**	**$ 68,300**
	Capital Outlay					
940	Machinery & Equipment	**$ 26,723**	**$ 1,825**	**$ 26,200**	**$ 7,485**	**$ 29,500**
	Total Ice and Snow Removal	**$ 110,962**	**$ 104,019**	**$ 140,793**	**$ 129,326**	**$ 158,019**
	Total Expenditures	**$ 1,215,731**	**$ 1,233,971**	**$ 2,213,556**	**$ 1,102,766**	**$ 2,163,227**
	Year End Available Cash			**$ 257,673**		**$ 617,462**
	Total Street Fund			**$ 2,471,229**		**$ 2,780,689**

Stormwater

FY 2016

Purpose

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

FY 2016 Objectives

The objectives of the Stormwater Fund for this fiscal year is to provide continuing maintenance and improvements for the City's stormwater system, as well as contract services necessary to implement environmental regulations. The Fund is supported by a stormwater utility assessment on all properties within the City.

Significant or changed appropriations during FY 2016 are:

Item/Project

Revenue

• Continued reduction of assessment from $72 to about $12	$66,000

Expenditure Changes

Priority	Project Description	
1	4th Street Drainage Improvements	$35,000
2	Crestwood & Parkway Drive Stormwater	$150,000
3	Monegan Road Phase 1 (additional $90,000 included in the Impact Fees Fund budget for a project total of $275,000)	$185,000
4	Armory Road Drainage Improvements (Engineering & Const)	$65,000
5	Riverside Stormwater Treatment Pond BMP Improvements	$50,000

Stormwater Fund - 2525

8/7/2015

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Charges for Services					
343370	Plan Review / Construction Oversight	7,900	11,700	7,000	9,300	7,000
		$ 7,900	**$ 11,700**	**$ 7,000**	**$ 9,300**	**$ 7,000**
	Miscellaneous Revenue					
363010	Maintenance Assessments	65,684	61,693	66,000	66,489	66,000
363040	Penalties and Interest	813	236	1600	241	1600
		$ 66,497	**$ 61,929**	**$ 67,600**	**$ 66,730**	**$ 67,600**
	Total Fund Revenue	**$ 74,397**	**$ 73,629**	**$ 74,600**	**$ 76,030**	**$ 74,600**
	Beginning Available Cash			**1,102,520**		**738,620**
	Impact Fee Balance Beginning			93,910		
	Total Resources			**$ 1,271,030**		**$ 813,220**

Stormwater Fund - 2525

8/7/2015

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Materials and Services					
210	Office Supplies/Materials	-	-	500	-	500
220	Operating Supplies	-	-	5,000	14	5,000
230	Repair & Maintenance Supplies	60	-	22,500	5,634	11,500
310	Postage & Freight	-	-	1,000	-	1,000
320	Printing	-	-	500	-	500
330	Publicity/Subscriptions/Dues	1,751	2,000	1,000	-	1,000
340	Utility Services	-	-	500	-	500
350	Professional Services	30	2,409	-	1,850	-
360	Repair & Maintenance Services	-	-	5,000	-	2,000
370	Travel & Training	150	356	2,500	-	2,500
390	Other Purchased Services	97	-	2,000	-	2,000
397	Contract Services	-	-	100	-	100
730	Whitefish Lake Institute Grant	6,667	6,667	6,667	6,666	6,667
		$ 8,755	**$ 11,432**	**$ 47,267**	**$ 14,164**	**$ 33,267**
	Capital Outlay					
930	Improvements	41,206	76,480	840,000	421,030	485,000
932	Street Improvements	-	37,864	-	-	
940	Machinery & Equipment	-	-	-	-	-
		$ 41,206	**$ 114,344**	**$ 840,000**	**$ 421,030**	**$ 485,000**
	Total Expenditures	**$ 49,961**	**$ 125,776**	**$ 887,267**	**$ 435,194**	**$ 518,267**
	Ending Available Cash			**289,853**		**294,953**
	Ending Impact Fee Balance			**87,410**		**-**
	Total Stormwater Fund			**$ 1,264,530**		**$ 813,220**

Water Fund

FY 2016

Purpose

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

FY 2016 Objectives

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

Significant or changed appropriations during FY 2016 are:

Item/Project	Amount

Revenue Changes

Loan Proceeds – Whitefish West Phase II Remainder	$472,700
Increase in Water Usage Charges	$375,000

Expenditure Changes

Property Purchase Description	Total	Impact Fees
South Water Reservoir Land Acquisition – Purchase of land for new reservoir south of railroad tracks	$150,000	

Building Description	Total	Impact Fees
Shop Building Expansion – Building (split Street/Water/Sewer) – 10% Impact Fee	$25,000	$2,500
Pave Road to Wireless Communication Controls Building at Water Reservoir	$35,000	
Total Building	**$60,000**	**$2,500**

Priority	Improvement Description	Total	Impact Fees
1	Whitefish West Water Main Improvement – Phase II	$442,700	
2	Lion Mountain Loop Interconnect – Enhance system grid & eliminate Mountain Park Booster Station ($133,400 Impact Fee)	$270,000	$180,090
3	Central Avenue Water Main Replacement – Design Only	$10,000	
4	Wireless Mesh & Expansion of Backup Equipment (Total $105,000 – split Street/Water/Sewer)	$35,000	
5	Columbia Avenue Bridge Water Main Upgrade – Repair/upsize 6” water main to 8” running under the bridge.	$150,000	
6	Cast Iron Water Main Replacement – 3rd & 4th West of Jennings and Montana North of Edgewood	$500,000	
7	Karrow Avenue Loop Design	$80,000	
	P&ID Equipment for pumping stations (process & control instrumentation for booster pumps & lake pump/reservoir and for wireless process and instrumentation diagram)	$15,000	
	Total Improvements	**$1,502,700**	**$180,090**

Machinery & Equipment	Total	Impact Fees
Handheld Meter Reader, replacement (split Water/Sewer)	$2,750	
MRX Mobile Data Reader (Total $7,000 split Water/Sewer)	$3,500	
Locator (spilt Water/Sewer)	$3,000	
Pickup Truck, 4x4 – replacement for 1997 Ford F250	$27,000	
Mobile Drive Unit (split Water/Sewer)	$3,250	
Hydraulic Power Unit – Replace 2005 Lynx LPU18H02 (Total $7,000 – split $2,500 Street, $2,250 Water/Sewer)	$2,250	
Auma Actuators (continual replacement)	$13,500	
Particle Counters (continual replacement)	$14,500	
Turbidimeters (continual replacement)	$14,000	
Streaming Current Monitor (continual replacement)	$6,000	
UV%T Analyzer	$5,750	
Liquid Polymer Feeder	$9,000	
VFD 50 HP Pump	$15,000	
SUV – Replace 2008 Ford Escape	$22,000	
Total Machinery & Equipment	**$141,500**	

Water Fund - 5210

8/7/2015

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Intergovernmental Revenues					
334121	DNRC Grants		100,000	-	-	-
334143	ARRA Block Grant-Hydro Project	200,000		-	-	-
		$ 200,000	**$ 100,000**	**$ -**	**$ -**	**$ -**
	Charges for Services					
341077	5% Admin Fee for Impact Fees	7,030	11,356	6,000	9,395	6,000
343021	Water Usage Charges	2,486,936	2,672,390	2,500,000	2,876,452	2,875,000
343025	Impact Fees - Water	157,333	226,465	150,000	186,708	150,000
343026	Installation Fees	47,817	55,368	45,000	42,846	45,000
343027	Miscellaneous Income	47,745	54,782	40,000	68,669	40,000
343029	Late Fees	34,990	34,325	33,000	33,095	33,000
343370	Plan Review/Const. Oversight Fees	1,250	875	2,500	4,000	2,500
		$ 2,783,101	**$ 3,055,561**	**$ 2,776,500**	**$ 3,221,166**	**$ 3,151,500**
	Miscellaneous Revenues					
363000	Special Assessments	4,937				-
363040	Penalties and Interest		7		9	10
363050	Latecomer Fees	200	1,500	500	1,550	500
		$ 5,137	**$ 1,507**	**$ 500**	**$ 1,559**	**$ 510**
	Investment Earnings					
371010	Investment Earnings	6,771	6,390	700	6,169	5,000
371010	Investment Earnings - Impact Fees		2,273	1,000	2,140	2,000
		$ 6,771	**$ 8,663**	**$ 1,700**	**$ 8,309**	**$ 7,000**
	Other Financing Sources					
381070	SRF Loan Proceeds			552,852	-	472,700
		$ -	**$ -**	**$ 552,852**	**$ -**	**$ 472,700**
	Total Revenue	**$ 2,995,009**	**$ 3,165,731**	**$ 3,331,552**	**$ 3,231,034**	**$ 3,631,710**
	Beginning Available Cash			1,315,003		2,334,040
102110	Impact/PIF Balance Beginning			978,115		954,156
102213	Debt Srvc & Debt Rsrv Balance Beginning			921,855		649,825
				$ 3,214,973		**$ 3,938,020**
	Total Resources			**$ 6,546,525**		**$ 7,569,730**

Water Fund - 5210

8/7/2015

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Personal Services					
110	Salaries	516,106	539,163	626,238	562,646	644,900
111	Seasonal				-	1,901
112	Permanent Part Time	23,213	27,830	21,694	17,606	6,994
120	Overtime	17,745	19,915	24,677	25,096	28,813
125	Stand By or Call Back	6,655	6,742	14,879	7,336	-
130	Vacation/Sick Accrual		11,040		-	13,850
140	Employer Contributions	214,835	224,924	271,113	231,894	277,816
		$ 778,554	**$ 829,614**	**$ 958,601**	**$ 844,577**	**$ 974,274**
	Materials and Services					
210	Office Supplies/Materials	2,637	3,342	7,500	2,473	4,000
220	Operating Supplies	44,880	63,931	56,240	53,010	56,975
230	Repair & Maintenance Supplies	92,193	139,256	164,014	139,618	170,784
310	Postage & Freight	13,368	13,473	13,500	13,335	13,500
320	Printing	226	375	2,500	191	2,500
330	Publicity/Subscriptions/Dues	11,502	11,490	15,010	9,702	19,010
340	Utility Services	81,708	73,485	93,050	69,487	80,000
350	Professional Services	44,753	23,199	92,600	43,601	107,600
360	Repair & Maintenance Services	44,074	65,952	37,800	120,583	39,800
370	Travel & Training	980	3,297	9,600	2,401	10,600
390	Other Purchased Services	34,440	35,169	32,500	28,081	32,500
397	Contract Services	40,398	5,536	45,000	46,264	40,000
510	Insurance	39,666	30,745	31,000	30,319	29,000
530	Rent	8,161	8,406	8,700	9,003	8,961
540	Special Assessments	7,842	7,891	7,555	8,575	7,555
545	Water Utility ROW Fee	105,565	133,619	125,000	143,823	143,750
730	Whitefish Lake Institute	6,667	6,666	6,667	6,667	6,667
880	Administrative Expense	19,183	23,489	21,736	17,703	19,342
		$ 598,243	**$ 649,321**	**$ 769,972**	**$ 744,836**	**$ 792,544**
	Total Water Operating	**$ 1,376,797**	**$ 1,478,935**	**$ 1,728,573**	**$ 1,589,414**	**$ 1,766,818**
	Capital Outlay					
910	Land			150,000	-	150,000
920	Buildings	27,230	32,295	41,000	-	60,000
930	Improvements	1,642,342	283,714	1,416,154	328,887	1,537,700
940	Machinery and Equipment	59,604	69,477	85,800	19,812	141,500
		$ 1,729,176	**$ 385,486**	**$ 1,692,954**	**$ 348,699**	**$ 1,889,200**
610	Debt Service - Principal	459,000	469,000	490,000	479,000	518,000
620	Debt Service - Interest	116,080	74,411	68,858	64,835	61,096
		$ 575,080	**$ 543,411**	**$ 558,858**	**$ 543,835**	**$ 579,096**
	Total Expenditures	**$ 3,681,053**	**$ 2,407,832**	**$ 3,980,385**	**$ 2,481,947**	**$ 4,235,114**
	Ending Available Cash			824,722		1,761,226
	Ending PIF/Impact Fee Balance			819,563		923,566
	Debt Service Ending Balance			921,855		649,825
				$ 2,566,140		**$ 3,334,616**
	Total Water Fund			**$ 6,546,525**		**$ 7,569,730**

Wastewater Fund

FY 2016

Purpose

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

FY 2016 Objectives

The objective of the Wastewater Fund for this fiscal year is to collect and treat the community's wastewater and provide preventative and emergency maintenance for the system as needed.

Significant or changed appropriations during FY 2016 are:

Item/Project	Amount

Revenue Changes

Loan Proceeds – Whitefish West Phase II Remainder ($1,445,577 project cost less $398,050 Impact Fee contribution paid in FY 2015 and $51,000 of Wastewater funds)	$996,527
Loan Proceeds – I&I Mitigation ($1,254,000 project cost less $650,000 of grants monies through TSEP/RRGL plus bond costs/reserves)	$657,000
Increase in Sewer Service Charges	$288,145

Expenditure Changes:

Priority	Description	Total	Impact Fees
	City Contribution for the Preliminary Engineering Reports for Lion Mountain and East Lakeshore (Septic Leachate)	$70,000	
	Building Description		
	Shop Building Expansion – Building (split Street/Water/Sewer) – 10% Impact Fee	$25,000	$2,500
	Improvement Description		
1	Whitefish West Sewer Main Improvement – Phase II	$966,527	
2	River Lakes Forcemain Extension	$85,000	
3	I&I Mitigation Design *field data acquisition/analysis & TSEP Grant Application, CIPP & manhole repairs	$1,254,000	
4	Wastewater Treatment Facility Improvement Project (site irrigation) – 70% Impact Fees	$50,000	$35,000
5	Birch Point Liftstation – Phase I pump station upgrades (new wetwell, valve pit & pipe extensions) & emergency power generator – 30% Impact Fees	$600,000	$180,000
6	Cow Creek Sewer Extension to South end of BNSF R.O.W. – 50% Impact Fees	$132,375	$66,188
	Wireless Mesh & Expansion of Backup Equipment (Total $105,000 – split $35,000 each Street/Water/Sewer)	$35,000	
	Generator – City Beach Liftstation Standby Power & Access Improvements	$75,000	
	Upgrade Pumps at Main Liftstation	$75,000	
	Wastewater Treatment Plant Design Costs	$100,000	
	Total Improvement Projects	**$3,372,902**	**$281,188**

Machinery & Equipment	Total	Impact Fees
Handheld Meter Reader, replacement (split Water/Sewer)	$2,750	
MRX Mobile Data Reader (Total $7,000 split Water/Sewer)	$3,500	
Locator (spilt Water/Sewer)	$3,000	
Optimization Strategies DO Control, Recycle Heat Retention	$40,000	
Mobile Drive Unit (split Water/Sewer)	$3,250	
Hydraulic Power Unit – Replace 2005 Lynx LPU18H02 (Total $7,000 – split $2,500 Street, $2,250 Water/Sewer)	$2,250	
Slurry Pump w/VFD & Alum Recycle	$19,000	
Portable PH, DO, Temp, River Monitoring	$5,000	
Ammonium, PH ORP, LDO, Temp.	$11,000	
Chlorine Analyzer	$5,500	
Manhole Chimney Repair Equipment	$35,000	
Total Machinery & Equipment	**$130,250**	

Wastewater Fund - 5310

8/7/2015

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Intergovernmental Revenues					
334120	Treasure State Endowment Prog				15,000	125,000
	DNRC ARRA Grant - Energy Proj.	28,000				
	DNRC Planning Grants			150,000	74,962	150,000
334121	RRGL & WRDA Grants	12,750				500,000
		$ 40,750	**$ -**	**$ 150,000**	**$ 89,962**	**$ 775,000**
	Charges for Services					
341077	5% Admin Fee for Impact Fees	8,587	11,655	8,000	12,163	8,000
343031	Sewer Service Charges	2,051,208	2,179,963	2,111,855	2,282,970	2,400,000
343032	Inspection Fees	1,460	2,240	1,000	2,290	1,000
343033	Impact Fees - Wastewater	170,870	232,422	150,000	239,754	200,000
343034	Impact Fees - Big Mt.	31,234		10,000	20,402	10,000
343036	Miscellaneous Income	8,818	4,966	1,000	21,834	1,000
343370	Plan Review/Const. Oversight Fees	1,050	775	1,500	4,000	1,500
		$ 2,273,227	**$ 2,432,021**	**$ 2,283,355**	**$ 2,583,412**	**$ 2,621,500**
	Miscellaneous Revenues					
363000	Special Assessments	6,632			-	-
363040	Penalties and Interest	9	10		12	12
365000	Contributions & Donations	17,800			100	-
		$ 24,441	**$ 10**	**$ -**	**$ 112**	**$ 12**
	Investment Earnings					
371010	Investment Earnings	3,739	3,292	3,000	3,254	3,000
371010	Investment Earnings - Impact Fees		1,920	5,000	1,099	2,000
		$ 3,739	**$ 5,212**	**$ 8,000**	**$ 4,354**	**$ 5,000**
	Other Financing Sources					
381070	SRF Loan Proceeds		452,300	1,421,527	185,454	1,703,527
		$ -	**$ 452,300**	**$ 1,421,527**	**$ 185,454**	**$ 1,703,527**
	Total Revenue	**$ 2,342,157**	**$ 2,889,543**	**$ 3,862,882**	**$ 2,863,294**	**$ 5,105,039**
	Beginning Available Cash			542,007		1,659,222
102110	Impact/PIF Balance Beginning			675,028		224,946
102216	Debt Service Balance Beginning			453,761		219,078
				$ 1,670,796		**$ 2,103,246**
	Total Resources			**$ 5,533,678**		**$ 7,208,285**

Wastewater Fund - 5310

8/7/2015

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Personal Services					
110	Salaries	559,493	535,165	585,027	528,691	612,330
111	Seasonal					1,958
112	Permanent Part Time	23,204	27,593	21,694	17,467	6,994
120	Overtime	14,810	16,378	9,766	23,697	18,175
125	Stand By or Call Back	6,655	6,742	5,089	7,251	-
130	Vacation/Sick Accrual		6,905			13,850
140	Employer Contributions	251,953	239,319	262,440	234,646	276,079
		$ 856,115	**$ 832,102**	**$ 884,016**	**$ 811,750**	**$ 929,386**
	Materials and Services					
210	Office Supplies/Materials	1,681	1,397	3,000	1,874	3,000
220	Operating Supplies	125,238	143,139	131,125	116,853	141,125
230	Repair & Maintenance Supplies	96,430	118,247	150,214	85,247	149,709
310	Postage & Freight	13,436	13,185	13,000	12,980	13,000
320	Printing	226	335	600	187	600
330	Notices, Subscriptions, Dues	9,191	2,168	8,503	3,532	12,503
340	Utility Services	89,674	102,101	108,132	99,501	108,132
350	Professional Services	49,166	44,808	225,200	70,350	275,200
360	Repair & Maintenance Services	41,696	16,454	50,000	23,946	52,000
370	Travel & Training	3,277	8,075	11,500	2,830	11,500
390	Other Purchased Services		4,813	8,000	1,147	8,000
397	Contract Services	398	5,536	2,500	6,453	2,500
510	Insurance	37,594	32,119	29,000	34,509	27,000
530	Land Rental	770	175	5,210	780	5,210
540	Special Assessments	361	361	150	372	400
541	State Assessments and Fees	4,559	3,000	3,500	5,423	3,500
545	Wastewater Utility ROW Fee	85,435	108,998	105,593	114,150	120,000
730	Whitefish Lake Institute Grant	6,667	6,667	6,667	6,667	6,667
750	DEQ SSO Fines/WF Lake Institute				200	
810	Bad Debt Write-Offs			500	-	-
880	Administrative Expense	21,596	21,681	20,044	16,340	18,445
		$ 587,395	**$ 633,259**	**$ 882,438**	**$ 603,339**	**$ 958,491**
	Total Wastewater Operating	**$ 1,443,510**	**$ 1,465,361**	**$ 1,766,454**	**$ 1,415,090**	**$ 1,887,877**
	Capital Outlay					
920	Buildings	2,102	10,777	27,000	-	25,000
934	Improvement Projects	402,672	496,525	2,504,077	773,422	3,372,902
940	Equipment	67,317	128,349	58,800	2,300	130,250
		$ 496,967	**$ 812,029**	**$ 2,589,877**	**$ 775,722**	**$ 3,528,152**
	Debt Service					
610	Bonded Debt Principal	135,000	146,300	184,000	165,000	254,000
620	Bonded Debt Interest	72,952	59,910	107,184	67,536	113,859
		$ 207,952	**$ 206,210**	**$ 291,184**	**$ 232,536**	**$ 367,859**
	Total Expenditures	**$ 2,148,429**	**$ 2,483,600**	**$ 4,647,514**	**$ 2,423,348**	**$ 5,783,888**
	Ending Available Cash			187,425		1,005,873
	Ending PIF/Impact Fee Balance			244,978		159,446
	Debt Service Ending Balance			453,761	-	239,078
				$ 886,164		$ 1,424,397
	Total Wastewater Fund			**$ 5,533,678**		**$ 7,208,285**

Solid Waste

FY 2016

Purpose

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

FY 2016 Objectives

The objective of the Solid Waste Fund for this budget year is to administer the City's solid waste collection and recycling services contract with North Valley Refuse. The City administers the North Valley Refuse contract, provides customer assistance, monthly billing, alley maintenance, and general administrative support services for the solid waste collection program.

A new North Valley Refuse contract was signed in May 2012 and is valid through October 31, 2016. Three percent rate increases are built in for every year of the contract starting with October 2012. The City Council decides on annual inflationary increases in the Solid Waste rates every October and these have not been included in the FY 2016 Budget.

Solid Waste Fund - 5410

8/7/2015

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Charges for Services					
343041	Solid Waste Collection Fees	739,782	768,926	761,626	804,896	806,000
343043	Container Charge	4,815	6,185	5,000	6,825	5,000
343046	Miscellaneous Revenue	58	110	50	129	50
		$ 744,655	**$ 775,221**	**$766,676**	**$811,850**	**$811,050**
	Investment Earnings					
371010	Interest Earnings	194	360	120	343	350
		$ 194	**$ 360**	**$ 120**	**$ 343**	**$ 350**
	Total Revenue	**$ 744,849**	**$ 775,581**	**$ 766,796**	**$ 812,192**	**$ 811,400**
	Beginning Available Cash			**$ 110,522**		**$ 148,414**
	Total Resources			**$ 877,318**		**$ 959,814**

Solid Waste Fund - 5410

8/7/2015

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Personal Services					
110	Salaries	49,780	49,211	50,940	49,486	54,404
112	Permanent Part Time	1,685	1,880	1,813	1,870	2,016
120	Overtime	620	785	663	1,063	1,107
130	Vacation/Sick Accrual					3,950
140	Employer Contributions	16,585	15,877	18,804	16,840	22,021
		$ 68,670	**$ 67,753**	**$ 72,220**	**$ 69,259**	**$ 83,498**
	Materials and Services					
210	Office Supplies/Materials	199	242	500	152	500
220	Operating Supplies	296	830	1,000	679	1,000
230	Repair & Maintenance Supplies	1,402	1,668	5,330	1,411	5,330
310	Communication & Transportation	12,977	13,048	14,000	12,918	14,000
320	Printing	154	113	250	187	250
330	Publicity/Subscriptions/Dues	107	112	300	155	300
340	Utility Services	1,199	1,360	1,550	1,287	1,550
350	Professional Services	1,347	1,473	150	1,957	2,000
360	Repair & Maintenance Services	773	307	800	912	800
370	Travel & Training	66	29	500	19	50
390	Refuse Hauling Contract	617,592	647,386	667,208	676,978	687,224
397	Contract Services	100	1,509	500	669	500
510	Insurance	2,063	1,516	1,550	1,082	1,200
810	Bad Debt Write-Offs			150	-	-
880	Administrative Expense	1,642	1,842	1,635	1,332	1,600
		$ 639,917	**$ 671,435**	**$ 695,423**	**$ 699,738**	**$ 716,304**
	Total Solid Waste Operating	**$ 708,587**	**$ 739,188**	**$ 767,643**	**$ 768,998**	**$ 799,802**
	Ending Available Cash			**$ 109,674**		**$ 160,012**
	Total Solid Waste Fund			**$ 877,318**		**$ 959,814**

SID Debt Service Funds FY 2016

Purpose

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

FY 2016 Objectives

The objective of the S.I.D. Fund for this fiscal year is to meet obligations previously incurred to facilitate various community improvement projects. In addition, it provides for the proposed Parking Structure SID 167 to deposit a portion of the bond proceeds into the SID Revolving Fund as required by law. A Parking Structure SID 167 Fund will be setup if the District is created and approved by the City Council.

SID Revolving Fund - 3400

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Miscellaneous Revenue					
381030	SID Bond Proceeds (Parking Structure)					44,000
371010	Investment Earnings	376	478		340	
	Total Fund Revenue	**$ 376**	**$ 478**	**$ -**	**$ 340**	**$ 44,000**
101000	**Beginning Cash Balance**			**$ 124,153**		**$ 127,921**

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Transfers					
820	Transfers to Other S.I.D. Funds					
820	Transfer to General Fund					
		$ -	**$ -**	**$ -**	**$ -**	**$ -**
	Total Requirements	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Unappropriated Balance			**$ 124,153**		**$ 171,921**

S.I.D. 166 FUND - 3545

	Revenues	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Miscellaneous Revenue					
363020	Bond Principal & Interest Assessments	105,749	100,368	107,223	112,448	107,200
363040	Penalties and Interest	405	179	600	289	300
		$ 106,154	**$ 100,547**	**$ 107,823**	**$ 112,738**	**$ 107,500**
	Investment Earnings					
371010	Investment Earnings	81	99	100	61	50
		$ 81	**$ 99**	**$ 100**	**$ 61**	**$ 50**
	Other Financing Sources					
383000	Transfer from Revolving S.I.D.			-	-	-
				$ -	**$ -**	**$ -**
	Total Fund Revenue	**$ 106,235**	**$ 100,646**	**$ 107,923**	**$ 112,799**	**$ 107,550**
101000	**Beginning Cash Balance**			-		-

	Expenditures	Actual FY 2013	Actual FY 2014	Budget FY 2015	Actual FY 2015	Budget FY 2016
	Debt Service					
610	Principal	70,000	70,000	70,000	70,000	70,000
620	Interest	42,468	39,598	36,623	36,623	33,578
630	Paying Agent Fee	300	300	600	350	300
	Total Requirements	**$ 112,768**	**$ 109,898**	**$ 107,223**	**$ 106,973**	**$ 103,878**
	Unappropriated Balance			**$ 701**		**$ 3,672**