City of Whitefish

Flathead County, Montana

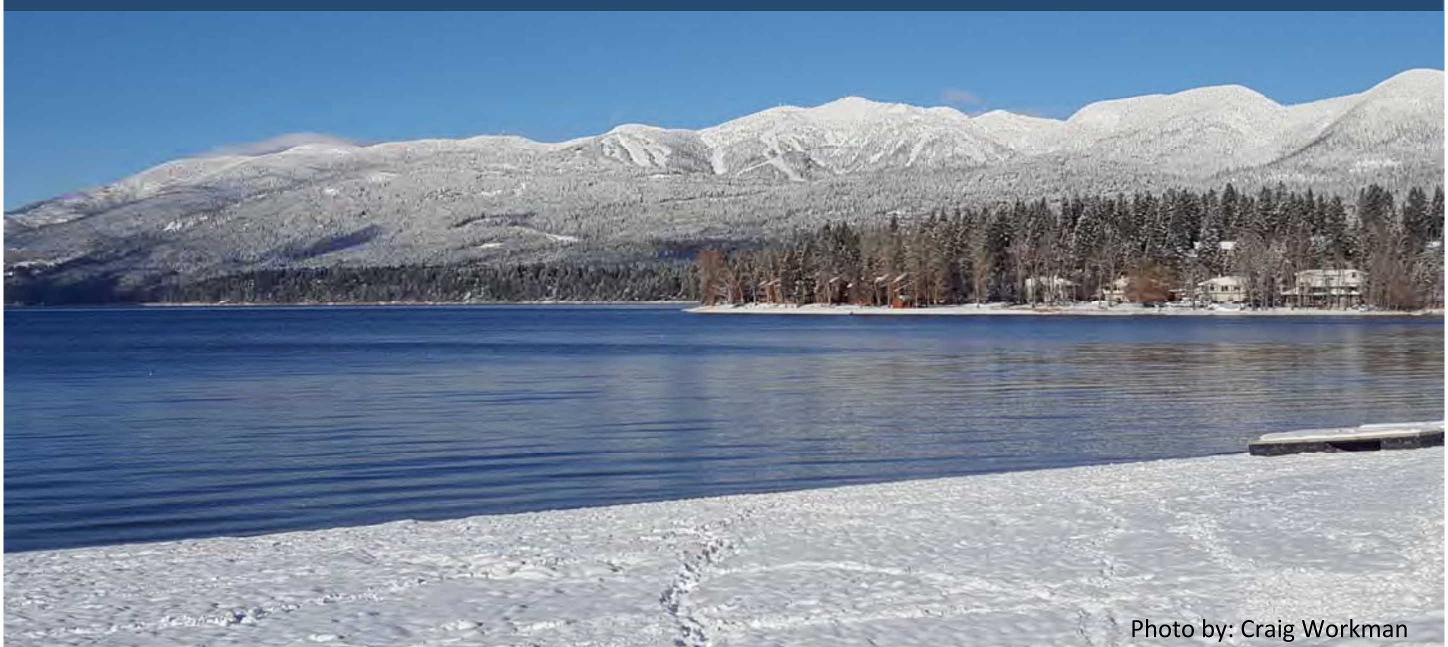

Photo by: Craig Workman

Fiscal Year 2018 Adopted Budget

City of Whitefish

Mayor

John Muhlfeld

City Council

Pam Barberis

Andy Feury

Jen Frandsen

Richard Hildner

Frank Sweeney

Katie Williams

City Manager

Adam Hammatt

Finance Director

Dana Smith

City Clerk

Michelle Howke

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Whitefish City Council

Annual Goals

RESOLUTION NO. 17-21

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

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

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

WHEREAS, the Mayor and City Council met in a work session with the City Manager on April 3, 2017, to establish short term, long term, and on-going goals for items needing more than two years to accomplish; and

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

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

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

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

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF WHITEFISH, MONTANA, ON THIS 1ST DAY OF MAY 2017.

John M. Muhlfeld, Mayor

ATTEST:

Michelle Howke

Michelle Howke, City Clerk

Exhibit "A"
CITY OF WHITEFISH – MAYOR AND COUNCIL GOALS
FY18
PREPARED: April 3,2017

Mayor/Council Short Term Goals (no particular order)	Mayor/Council Longer Term Goals (no particular order)	Mayor/Council Ongoing Goals (no particular order)	Staff Goals (no particular order)
Implement Downtown Master Plan (including viaduct enhancements)	City wide recycling (curb side)	Economic Development –Public-Private Partnerships and targeted business assistance/job growth/affordable housing	Ped-Bike Master Plan update Implementation Sign implementation
Build out analysis			
Climate Action Plan			
PUD Re-Write Final Draft			
Viaduct -Widen bike path -Move bollards-activate Wisconsin Corridor	Birch Point Quiet Zone	BNSF – cleanup of CECRA site, maintain good relationship on all issues; work on disaster preparedness; r-o-w W. Lakeshore (Sky Park to State Park); engines idling diesel exhaust	Explore extent of waivers for utility contracts
New Cemetery development	Open space funding		Long Term Financial Planning and Sustainability
DMP Implementation-Downtown over lay zone			
DMP Implementation-Review ARC Standards	Begin review of zoning code – district by district	Whitefish Trail - work with Whitefish Legacy Partners	Consider a General Obligation Bond for Fire Equipment and precinct station Financing addition to service
Wisconsin Avenue Corridor Study -Public Outreach -Final Draft		Water quality improvements and projects (AIS, Septic Leachate, Stormwater pond improvements)	
Depot Park Phase II Redevelopment		Downtown Parking -Cash-in-lieu WB3 -Ongoing parking in WB-3 code	Maintenance Programs for City Facilities
Riverside Park protection and improvement for erosion-River access			Planning – refer to Department goal list attached
Evaluate possibilities of new TIF Districts-analysis		Affordable Housing	Hwy 93 South Access Study
Hwy 93 South Corridor Plan		City Beach Parking -Pave new location -Add gate for parking lot	
Update Extension of Services Plan for Utilities and Annexation		Growth Policy Implementation Items-update, action on items	
		Code Enforcement	

BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2018, was prepared according to law and adopted by the City Council on August 21, 2017; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed __________________________________ Date ____________

Mayor, City of Whitefish

Signed __________________________________ Date ____________

City Manager, City of Whitefish

MEMORANDUM

To: Mayor John Muhlfeld
City Councilors

From: Adam M. Hammatt, City Manager

Re: FY18 Budget Message – Final Budget

Date: August 15, 2017

INTRODUCTION

The Fiscal Year 2018 (FY18) 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, 2017 to June 30, 2018. The City budget contains a total of 29 active, self-balancing funds. “Self-balancing” means that resources equal requirements. Each fund exists to provide segregated accounting for specific activities. This message provides a general description of the budget document and the financial plans for the City for the upcoming fiscal year.

FY18 BUDGET MAJOR CHANGES AND ISSUES

The budget is balanced with a property tax mill levy **increase of 1.19 mills** and a 12.82% increase in taxable value due to the state’s reappraisal of property values. The 1.19 mills equate to a 1.13% increase and when coupled with the state’s 12.82% increase in taxable value we see a 13.95% increase in property tax revenue, or about $365,730. The increase in mills is mostly due to a reduction in Resort Tax Relief of 6.34 mills with a majority of those mills being offset by a reduction in general mills levied. This reduction stems from the one-time increase in Resort Tax Relief in 2016 when only one debt payment had to be made. The money set aside for the other debt payment had to be returned to the taxpayers, thus a one-time increase in Resort Tax Relief. Resort Tax Relief is now valued at 47.443 mills where we expect it to be.

Total proposed spending for FY18 is $10,376,422, or 20.21%, lower than last year’s budget because the City Hall/Parking Structure Construction Fund appropriation is $9,284,004 less than in FY17 as most of the construction was completed by June 30, 2017.

Some important items to note in the FY18 Budget are:

- The mill value was originally projected in the proposed budget to increase by 8% to $23,743.342 per mill. Based on the State’s reappraisal, the City’s actual mill value increased by 12.82%, up to $24,804.78 per mill.
- We are projecting FY18 ending cash balances to increase $23,718 over FY17 at $1,346,757. As a percentage of budget, our cash reserves show an increase from last year’s 11.57% to this year’s 15.24%. The reason for this percentage increase is a small decrease in the Property Tax Supported Budget for FY18. The goal of the City is to increase cash reserves against a future day of need. In past years, our reserves have been reduced and it will be important to build them back up if we are to maintain service levels during the next recession. These reserves are

also important for emergencies. I recommend we establish reserves in the 20-25% of annual expenditures range or about $1,767,000 to $2,209,000. This level of reserves is typical of what other municipalities are doing and represents sound financial practices.

- Capital Improvement Programs are vital to providing excellent services to the community. Capital Improvement Programs tend to have ups and downs in spending due to the cyclical nature of infrastructure and equipment needs. As Chuck Stearns has noted in previous budget memos, the media likes to create hype when spending goes up and is silent when spending goes down, imagine that. Nevertheless, I believe the residents of Whitefish are sophisticated enough to see through this and appreciate the City's efforts in maintaining and improving public infrastructure. For FY18, Capital spending is down to $9,029,813 due to the soon to be completed City Hall and Parking Structure Project.

- For City personnel, a Consumer Price Index (CPI) increase of 2.5% will mean employees will generally receive a pay increase of 4.5%. Last year's increase was 3.8%. Medical insurance premiums increased 3.9% in FY18.

- This budget also includes some assessment increases, all to better fund the Capital Improvement Program. The FY18 Budget includes a Parks and Greenway Assessment increase of $60,000 (about $7 per household), an increase in the Street Maintenance Assessment of $95,450 (about $13.80 per household), and an increase in both Street Lighting Districts of $8,397 (residential – about $1.10 per household) and $8,117 (commercial – about $3.65 per lot). On April 3, 2017, the City Council accepted these increases as the proposed funding options in the adopted Capital Improvement Program.

- This budget does not contain an increase for the Storm Water Fund, however, the Council will need to consider an increase for FY19. Storm Water rates were drastically cut early on in the recession and haven't been increased since. To handle the cuts, personnel costs for Storm Water were allocated to other departments but should be put back in Storm Water. Further, Storm Water reserves have been dwindling. As there are increases in other areas for FY18, it is my recommendation that we hold off on Storm Water until FY19.

- This budget does add or increase staffing in the following areas:
  - A full-time Long Range Planner to tackle the many planning goals established by the City Council. This addition will cost about $84,000 per year but is expected to save the City almost $150,000 as opposed to hiring consultants to do the same work. This position will be funded 80% TIF and 20% Planning and is thought to be a limited term employment through the end of the TIF.
  - Increasing two seasonal (but basically year-round) Parks employees to full-time to cover the loss of the Parks Superintendent position. This increase to full-time is actually a savings over replacing the Parks Superintendent.
  - Increasing Parking Enforcement Position to full-time. In prior years, parking was enforced only half of the time. With the addition of the Parking Structure the need for enforcement has increased and better enforcement throughout more hours of the day is needed. It is anticipated that increased revenue will cover at least half of the needed $28,000 increase for the position. This increase to full-time will also free up the Facility Maintenance Position to take on a larger role in other City facilities.

- Adding a part-time Fire Department Administrative Assistant at a cost of about $25,000/year. The Fire Department has not had any administrative help and it is desperately needed.
- Increase in part-time budget for the police of about $21,000. The Whitefish Police Department has seen a 40% increase in calls and if this keeps up additional full-time officers may be needed. Given the mill capacity, a referendum may be needed to fund these additional officers.
- In FY17 a Facility Maintenance Technician was hired to handle the new City Hall and Parking Structure. Four months were budgeted for in FY17 and the increase in cost for twelve months of FY18 will be just over $45,000. With the Parking Enforcement Officer taking over enforcement of the Parking Structure, the Facility Maintenance Position will be able to spend time on maintenance in all City facilities, which is desperately needed.
- In FY17 an IT Support Specialist was hired to handle IT for all City functions. Nine months were budgeted in FY17 and the increase in cost for twelve months of FY18 will be about $16,000. Matt Trebesch was hired to handle GIS Support but that work has backlogged to handle IT issues. This position will free Matt up to handle what he was hired to do, which again is desperately needed.
- Increase in cost for the School Resource Officer as the COPS Grant has run out. The increase will be just under $37,000. This position has been well received and maintaining it is very important.
- Addition of State Park Boat Inspection Staffing to handle recent Aquatic Invasive Species initiatives. This increase in cost is just over $40,000.

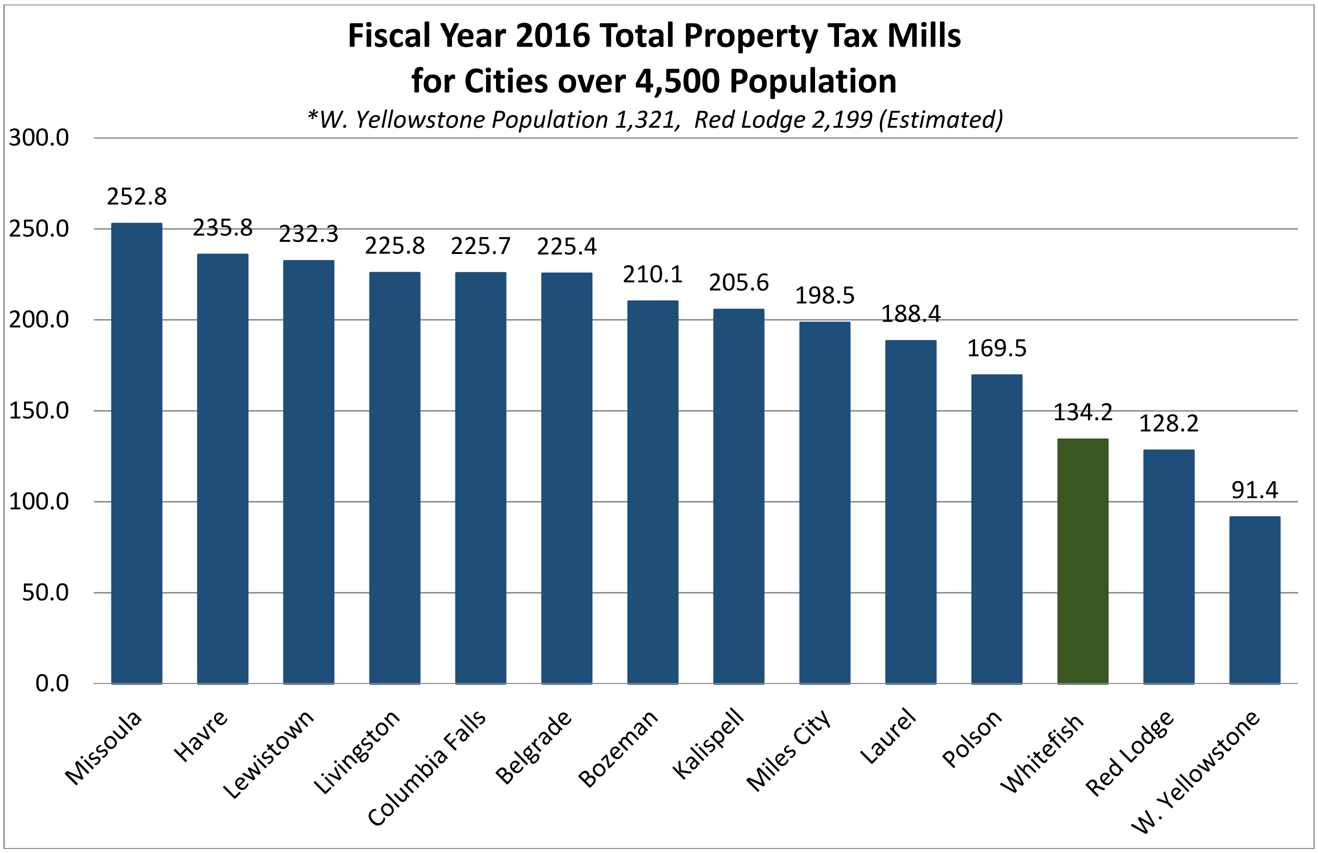
FY18 BUDGET OVERVIEW

The FY18 budget totals $40,966,830 of transfers and expenditures for all funds compared to $51,343,252 in FY17, a 20.21% or $10,376,422 decrease. This decrease is basically due to the completion of the City Hall/Parking Structure Project.

Property Tax supported funds' appropriations are down by $82,598. 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, higher 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.



Some other less significant, but still important issues for the Mayor and City Council to realize about the FY18 budget are:

- In past budgets, the planning and design of a new cemetery has been eliminated but I am leaving it in the FY18 Budget. I believe it has been assumed the new cemetery would end up on currently owned City property but in our last Goal Setting Session with City Council, that may not be the case. I have now been tasked with finding a new and better location. Due to this change and the uncertainty of land costs, I have left acquisition out of the FY18 Budget. If I find a potentially suitable site, initial studies will need to be done before acquisition can take place. The amounts budgeted are for these initial studies. If the studies check out okay and the location is approved by Council, we can consider acquisition and do a Budget amendment at year end.

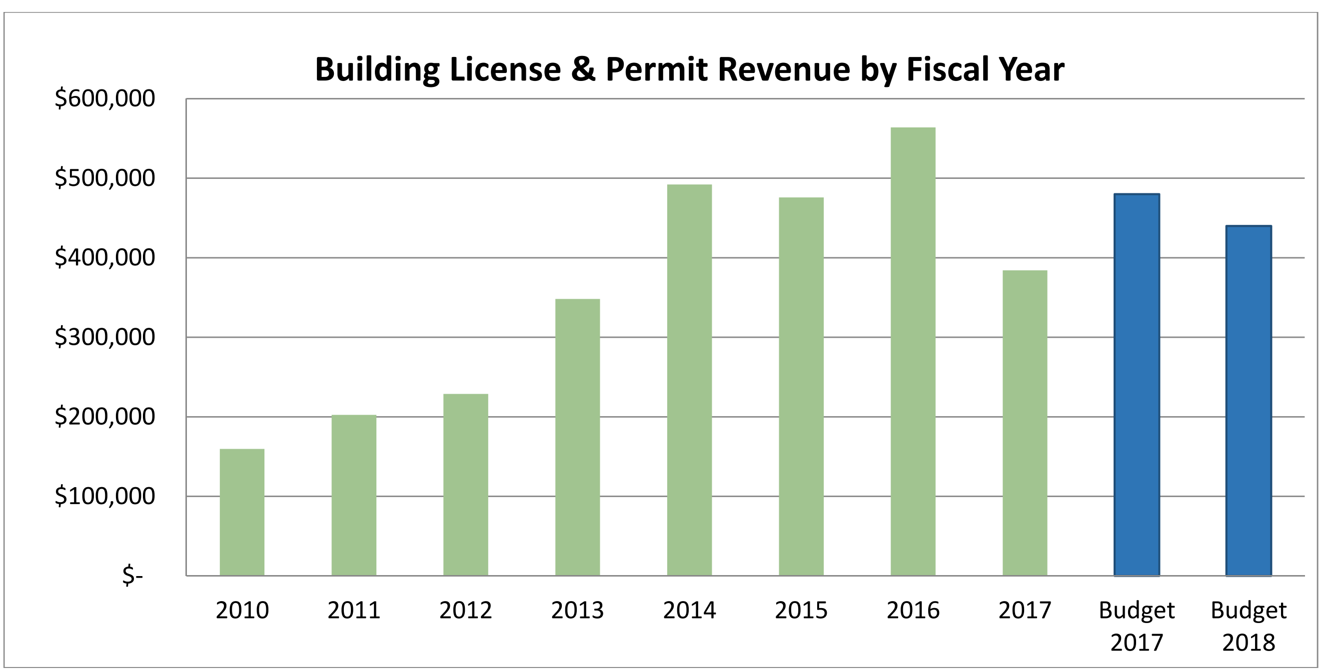
- I have mentioned 3 financial areas that are in need for the City: 1) improving fund balance; 2) better funding of Capital Projects (i.e., less debt); and 3) covering unfunded liabilities. In this FY18 Budget, I believe all 3 are being addressed on some level.
  - Our Fund Balance estimates show an increase in percentage but only minor growth in dollars. This may be okay as we typically we end up a little higher on revenues and a little lower on expenditures, which should yield higher reserves at year end.
  - Our Capital Improvement Program financing will improve over the next 5 years by minimizing the debt needed for projects. This reduction in debt will help the City's overall financial condition by reducing debt servicing costs.
  - We have also made strides in unfunded liabilities by predicting FY18 retirements and budgeting for their final checks. This is not an exact science but money has been allotted for these purposes which is a step in the right direction.

REVENUES

Total revenues and other financing sources for all 29 budgeted funds are budgeted at $27,767,653 which is $1,636,195 or 5.56% lower than the FY17 budget of $29,403,848. Most of the decrease is the result of temporarily delaying the financing of the new wastewater treatment facility design and engineering through the State Revolving Fund Loan Program and instead using available cash reserves. Transfers from other funds also decreased by $1,054,282 from FY17, which again is due to the completion of the City Hall/Parking Structure Project.

Total General Fund Revenues are projected at $3,752,173 in FY18 which is a $350,753 or a 10.31% increase from last year's figure of $3,401,420. Again, most of the increase is from the state's reappraisal increasing property values by 12.82%.

The history/budget for total building permit and plan review fees are shown below. The FY18 estimate is lower than in FY17 by $40,000 based on year-end figures and known upcoming projects. We assumed the building permit for Muldown would not occur until FY19 if the bond election passes.



Water usage revenues are up by $50,268 to $3,100,000 which is an increase of 1.6% because of higher usage, more connections, and last fall's rate increase. The FY17 actual revenues as of June 30, 2017, were $3,101,137. We have not anticipated a water rate increase in this budget, but that is because the City Council typically makes utility rate increase decisions later in the year.

Wastewater usage charges are estimated at $3,000,000 which is $656,043 (or 27.99%) higher in FY18 than in FY17. The FY17 actual figure as of June 30, 2017, was $2,777,167. This is the first time we have anticipated a wastewater rate increase in this budget. The budgeted increase of approximately 10% is based on the wastewater rate study completed and approved by the City Council last year. The actual public hearing for the rate increase will take place this fall.

EXPENDITURES

Total appropriations and transfers equal $40,966,830 which is a $10,376,422 or 20.21% decrease in budget authority as compared to the adopted FY17 Budget of $51,343,252. Again, most of the decrease is caused by the completion of the City Hall/Parking Structure Project.

Total expenditures and transfers for the General Fund equal $4,879,958 which is a $190,960 or 4.07% increase from the FY17 budget figure of $4,688,998. Most of this increase is from capital projects, wage and benefit increases, and projected maintenance costs of the new parking structure.

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

CONCLUSION

I would like to thank Finance Director Dana Smith and the other Department Directors for their help and support through this process. Dana's experience and advice were invaluable and she carried most of the burden for creating this budget and she makes my work much easier. My thanks to all of them and to the Mayor and City Council for your review and consideration of the budget.

Budget Summary by Main Revenue Source
City of Whitefish
Fiscal Year 2018 Budget

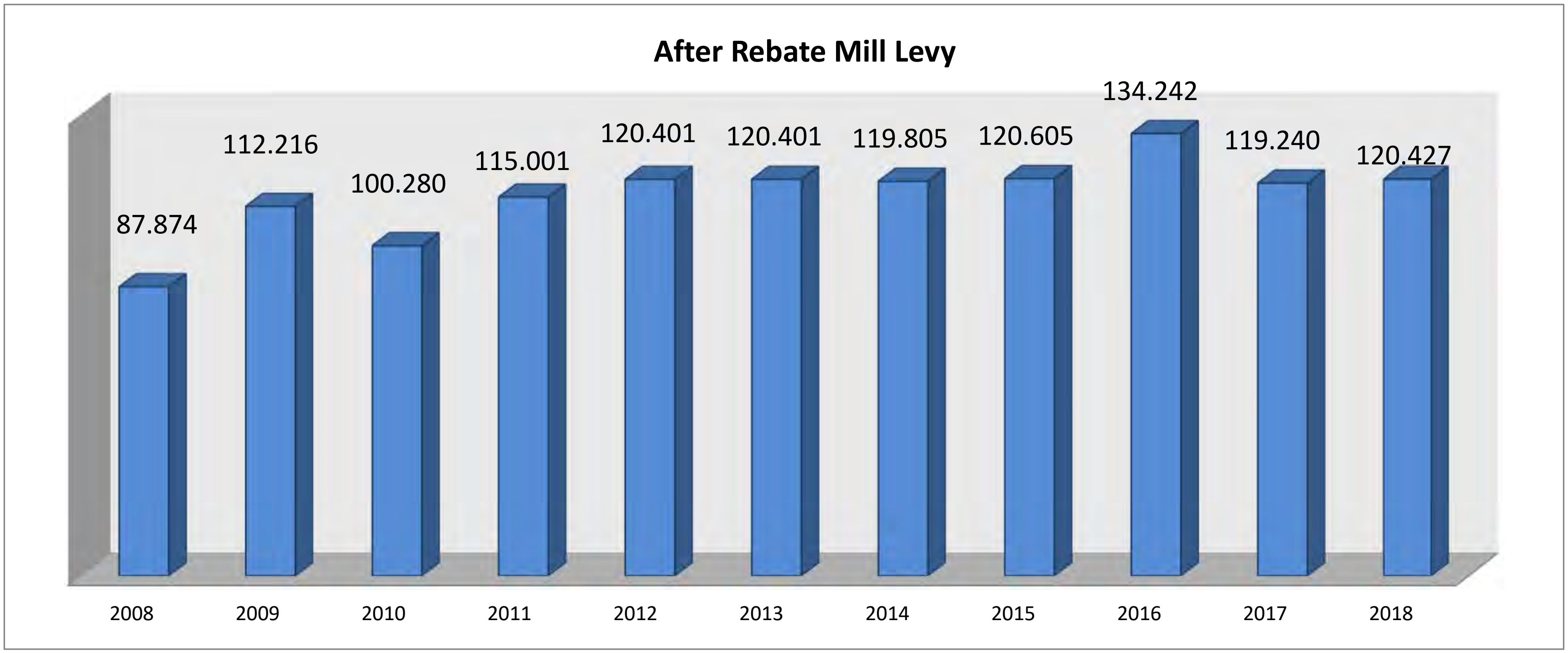
8/15/2017

Row	Fund	Beginning Available Cash	Revenue & Other Financing	Transfers	Total	Personal Services	Materials & Services	Capital Outlay	Transfers	Debt Service	Conting.	Total Approp Budget	Ending Available Cash	Total Approp. & Unapprop	Change in Cash
4		**Resources**						**Requirements**							
9	**Property Tax Supported Funds:**														
10	General	$ 780,591	$ 3,752,173	$ 1,176,819	$ 5,709,583	$ 869,671	$ 202,583	$ 50,000	$ 3,757,704	$ -	$ -	$ 4,879,958	$ 829,625	$ 5,709,583	$ 49,033
11	Library	105,856	214,069	34,371	354,295	170,780	94,889	-	-	-	36,500	302,169	52,127	354,295	(53,729)
12	Law Enforcement	23,716	190,052	2,292,686	2,506,454	1,940,561	499,191	36,000	-	-	-	2,475,752	30,702	2,506,454	6,986
13	Fire & Ambulance	246,137	2,614,606	729,525	3,590,268	1,964,432	869,537	265,000	-	189,181	-	3,288,149	302,119	3,590,268	55,982
14	Parks/Rec	166,740	872,049	741,498	1,780,288	948,530	580,174	103,310	-	16,089	-	1,648,102	132,185	1,780,288	(34,555)
15	**Total**	$ 1,323,040	$ 7,642,948	$ 4,974,899	$ 13,940,888	$ 5,893,974	$ 2,246,372	$ 454,310	$ 3,757,704	$ 205,269	$ 36,500	$ 12,594,130	$ 1,346,757	$ 13,940,888	$ 23,718
16												Change in Cash	$ 23,718		
17						Total Operating Budget =		8,140,346				Cash as a % of Budget	15.24%		
18	**Other Tax, Fee & Assessment Supported Funds:**														
19	Resort Tax	$ 1,852,597	$ 3,667,039	$ -	$ 5,519,636	$ -	$ -	$ 2,028,653	$ 2,024,471	$ -	$ -	$ 4,053,124	$ 1,466,511	$ 5,519,636	$ (386,085)
20	Tax Inc Dist	365,353	6,372,641	74,158	6,812,152	251,619	965,125	1,380,855	3,798,123	-	100,000	6,495,722	316,430	6,812,152	(48,923)
21	Bldg Codes	159,403	501,000	-	660,403	406,701	74,905	30,000	-	-	-	511,606	148,796	660,403	(10,606)
22	Street Fund	1,377,319	1,492,971	-	2,870,290	649,200	442,922	1,074,921	-	-	-	2,167,043	703,248	2,870,290	(674,071)
23	Street Lighting #1	36,320	92,868	-	129,187	28,342	65,570	-	-	-	-	93,912	35,275	129,187	(1,044)
24	Street Lighting #4	14,861	89,538	-	104,399	28,342	58,970	-	-	-	-	87,312	17,087	104,399	2,226
25	Impact Fees	129,643	186,500	-	316,143	-	-	70,000	74,158	-	-	144,158	171,984	316,143	42,342
26	Subdivision Blvd Trees	10,500	-	-	10,500	-	10,500	-	-	-	-	10,500	-	10,500	(10,500)
27	Sidewalk	154,737	750	-	155,487	-	-	155,487	-	-	-	155,487	-	155,487	(154,737)
28	Stormwater	629,757	74,600	-	704,357	-	68,267	72,500	-	-	-	140,767	563,590	704,357	(66,167)
29	**Total**	$ 4,730,488	$ 12,477,907	$ 74,158	$ 17,282,553	$ 1,364,204	$ 1,686,259	$ 4,812,416	$ 5,896,753	$ -	$ 100,000	$ 13,859,631	$ 3,422,922	$ 17,282,553	$ (1,307,566)
31						Total Operating Budget =		3,050,463							
32	**Enterprise Funds:**														
33	Water	$ 6,103,141	$ 3,406,000	$ 900,625	$ 10,409,766	$ 1,213,305	$ 785,621	$ 1,882,454	$ 93,348	$ 1,444,744	$ -	$ 5,419,472	$ 4,990,294	$ 10,409,766	$ (1,112,847)
34	Wastewater	3,068,764	3,228,800	-	6,297,564	1,049,028	950,390	1,379,950	-	327,096	-	3,706,464	2,591,100	6,297,564	(477,664)
35	Solid Waste	131,820	700	-	132,520	11,918	10,000	-	-	-	-	21,918	110,602	132,520	(21,218)
36	**Total**	$ 9,303,725	$ 6,635,500	$ 900,625	$ 16,839,850	$ 2,274,251	$ 1,746,011	$ 3,262,404	$ 93,348	$ 1,771,840	$ -	$ 9,147,854	$ 7,691,996	$ 16,839,850	$ (1,611,729)
38						Total Operating Budget =		4,020,262							
39	**Other Funding Source Funds:**														
40	City Hall/Parking Structure	$ 927,236	$ 15,634	$ -	$ 942,870	$ -	$ -	$ 942,870	$ -	$ -	$ -	942,870	$ -	$ 942,870	$ (927,236)
42	Housing Authority	4,369	527,500	-	531,869	-	531,869	-	-	-	-	531,869	$ -	531,869	(4,369)
43	WF Trail Construct	-	275,500	-	275,500	-	-	275,500	-	-	-	275,500	-	275,500	-
44	Park Acq & Dev	49,191	1,700	-	50,891	-	-	-	-	-	-	-	50,891	50,891	1,700
45	TIF Debt Svc	4,990,507	1,850	3,798,123	8,790,480	-	-	-	-	3,441,534	-	3,441,534	5,348,947	8,790,480	358,439
46	Victim/Wit	743	15,000	-	15,743	-	15,000	-	-	-	-	15,000	743	15,743	-
47	Misc. S.I.D.	188,454	174,114	-	362,568	-	-	-	-	158,442	-	158,442	204,126	362,568	15,672
48		$ 6,160,500	$ 1,011,298	$ 3,798,123	$ 10,969,921	$ -	$ 546,869	$ 1,218,370	$ -	$ 3,599,976	$ -	$ 5,365,215	$ 5,604,707	$ 10,969,921	$ (555,794)
50	**Total**	$ 21,517,753	$ 27,767,653	$ 9,747,806	$ 59,033,213	$ 9,532,429	$ 6,225,512	$ 9,747,499	$ 9,747,805	$ 5,577,085	$ 136,500	$ 40,966,830	$ 18,066,382	$ 59,033,213	$ (3,451,371)

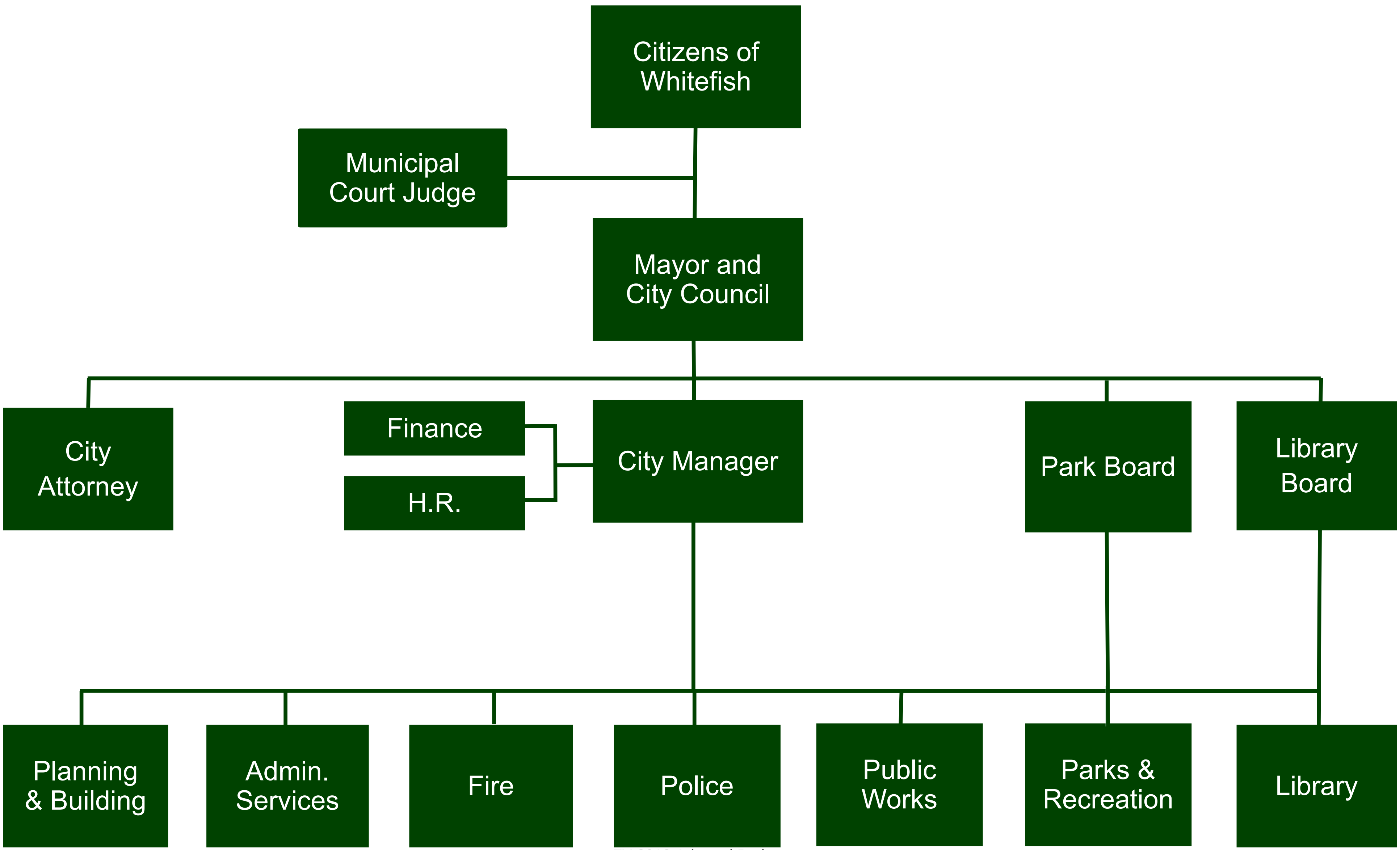
City of Whitefish
Mill Value and Tax Levy
History

8/10/2017

Fiscal Year	Total Market Value	Total Taxable Value	Newly Taxable Value	Mill Value		HB 124 Mills Levied	Health Insur Mills	Gross Mills Levied	Resort Tax Relief	Net Mills Levied	Voted Fire/Amb Mills	Total Mills Levied	Distibution of Property Tax Levy: General	Library	Fire Pension	Fire/Amb	Total Property Tax Revenue
	a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*i*	*j*	*k*	*l*	*m*	*n*	*o*	*p*	*q*
								(f+g)		*(h+i)*		*(j+k)*					*(d x l)*
2008	$ 755,263,708	$ 23,026,914	$ 1,812,408	$ 18,512.556	11.5%	105.68	5.53	111.210	-23.34	87.874		87.874	$ 1,552,722		$ 74,050		$ 1,626,772
2009	$ 789,392,160	$ 24,221,062	$ 1,029,224	$ 19,499.520	5%	108.75	2.46	111.210	-22.99	88.216	24	112.216	$ 1,642,172		$ 77,998	$ 467,988	$ 2,188,158
2010	$ 888,143,474	$ 26,541,317	$ 1,238,391	$ 20,103.083	3%	108.75	2.46	111.210	-23.29	87.920	12.36	100.280	$ 1,687,048		$ 80,412	$ 248,474	$ 2,015,935
2011	$ 952,357,384	$ 27,411,173	$ 563,091	$ 20,434.118	2%	115.40	2.46	117.860	-22.54	95.321	19.68	115.001	$ 1,866,064		$ 81,736	$ 402,143	$ 2,349,944
2012	$ 1,022,102,349	$ 28,621,645	$ 710,377	$ 21,287.796	4.2%	116.332	6.08	122.412	-26.01	96.401	24	120.401	$ 1,852,060	$ 114,954	$ 85,151	$ 510,907	$ 2,563,072
2013	$ 1,090,881,100	$ 29,207,259	$ 522,087	$ 21,631.411	1.6%	117.966	6.08	124.046	-27.645	96.401	24	120.401	$ 1,881,954	$ 116,810	$ 86,526	$ 519,154	$ 2,604,444
2014	$ 1,164,900,282	$ 30,147,558	$ 307,117	$ 22,105.761	2.2%	117.174	10	127.174	-31.369	95.805	24	119.805	$ 1,910,048	$ 119,371	$ 88,423	$ 530,538	$ 2,648,381
2015	$ 1,241,653,567	$ 31,273,240	$ 540,964	$ 22,873.171	3.5%	116.000	9.85	125.846	-29.241	96.605	24	120.605	$ 1,994,655	$ 141,814	$ 91,493	$ 548,956	$ 2,758,619
2016	$ 1,988,271,955	$ 29,841,941	$ 447,138	$ 21,340.576	-6.7%	127.600	14.46	142.061	-31.818	110.242	24	134.242	$ 2,164,408	$ 145,543	$ 42,681	$ 512,174	$ 2,864,806
2017	$ 2,031,231,684	$ 30,471,121	$ 764,540	$ 21,984.576	3.0%	129.600	19.42	149.021	-53.781	95.240	24	119.240	$ 1,899,897	$ 149,935	$ 43,969	$ 527,630	$ 2,621,431
2018	$ 2,334,342,317	$ 34,977,717	$ 796,213	$ 24,804.780	12.8%	117.370	26.50	143.870	-47.443	96.427	24	120.427	$ 2,173,068	$ 169,169	$ 49,610	$ 595,315	$ 2,987,161
				change from last year		-12.23	7.08	-5.15	6.34	1.19	0.00	1.19	$ 273,171	$ 19,234	$ 5,640	$ 67,685	$ 365,730
													14.38%	12.83%	12.83%	12.83%	13.95%

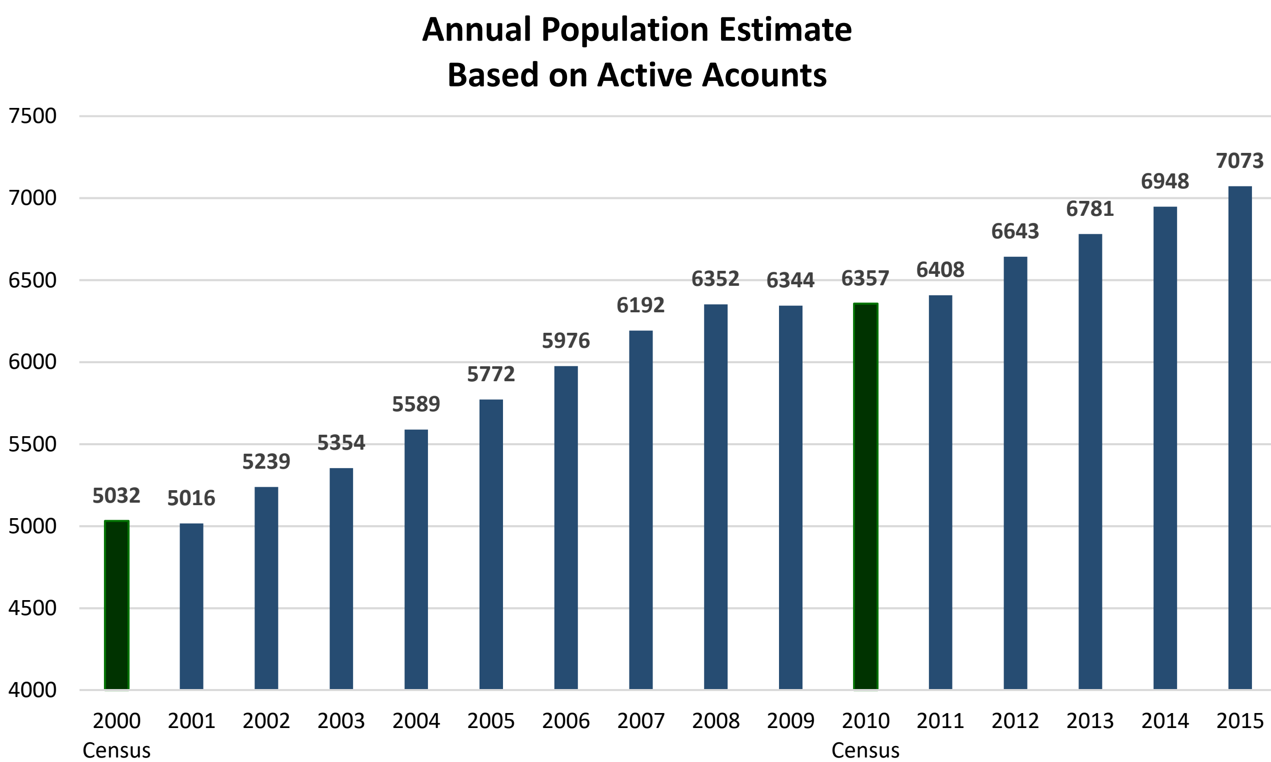


City of Whitefish
Organizational Chart



Population

FY 2018



Staffing

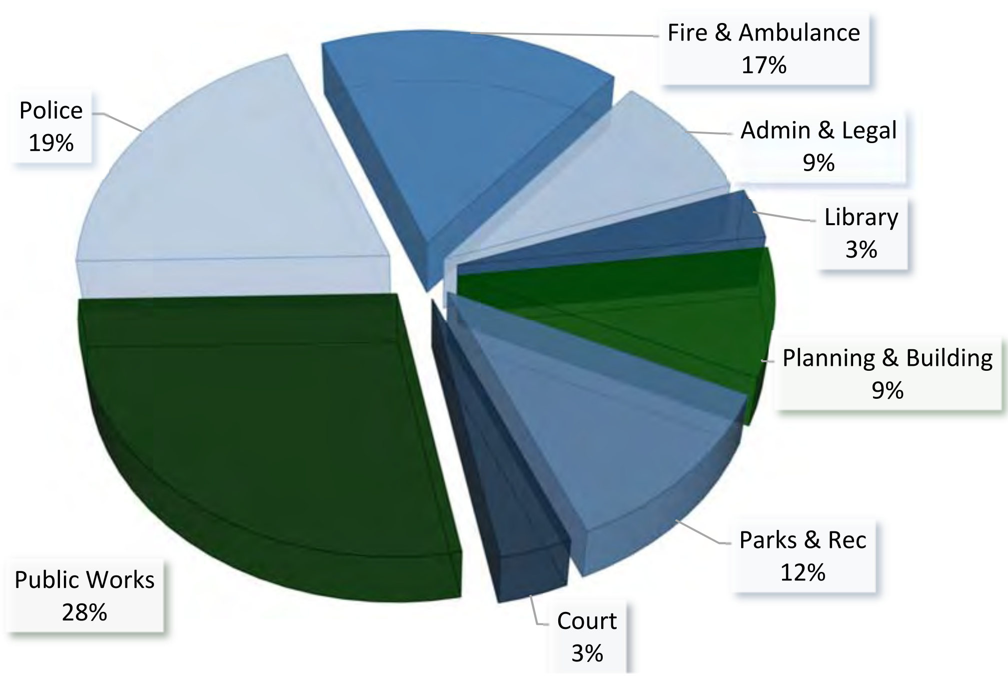
FY 2018

The FY 2018 budget funds 99.60 full time equivalent employees not including seasonal employees for Parks and Recreation during the winter and summer months. The total budgeted payroll and benefits expense (personal services) increased about $526,672 from FY 2017 to FY 2018, which includes seasonal and intern wages and employer contributions. Changes in payroll include the following:

- A 4.5% wage increase is included for FY 2018. The wage adjustment is COLA (2.5% for FY 2018) plus a 2% pay matrix STEP for a total of 4.5%.
- Health insurance costs are increasing for FY 2018 by 3.9%.
- New or significant changes in current positions proposed in FY 2018:
    - Full-time Long Range Planner II
    - Full-time Park Maintenance Technician (previously seasonal position)
    - Full-time Urban Forestry Technician (previously seasonal position)
    - Part-time Fire Department Administrative Assistant (20 hours/week)
    - Increase Parking Enforcement Officer to Full-time status (previously 20 hours/week)
    - Increase in hours for Part-time Police Officers due to call volume increase
    - State Park Boat Inspection Stations seasonal staffing
    - City now pays 50% of the School Resource Officer position due to the COPS Grant ending in FY 2017. Whitefish School District pays the other 50%.

FULL TIME EMPLOYEE EQUIVALENTS FY 2018

(NOT INCLUDING PARKS & REC SEASONAL EMPLOYEES)



Staffing

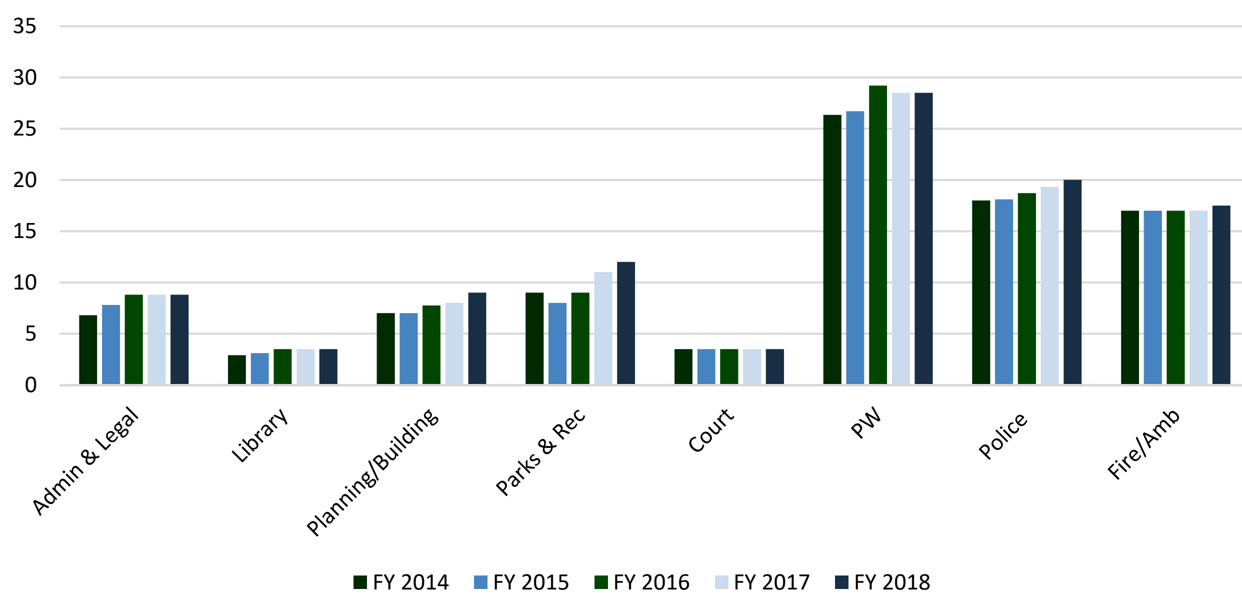
Below is a summary of the full time and part-time employees for FY 2018:

FY 2018 Employee Summary

Department	Full-time	Part-time	Full-time Equivalent
Admin & Legal	8	0.8	8.8
Library	1	2.50	3.5
Planning & Building	9	0	8
Parks & Rec	12	0	11
Court	3	0.5	3.5
Public Works	28	0.5	28.5
Police	19	1.0	19.3
Fire & Ambulance	17	0.5	17
Total Employees	97	5.8	102.8

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

Full Time Equivalents - FY 2014 - FY 2018



Debt

The City has debt outstanding 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. The City has no general obligation debt outstanding.

On March 1, 2016, the City closed on the TIF 2016 Series Bonds to provide financing for a portion of the new City Hall and parking facility. In addition to a tax increment revenue bond, the City created and approved Special Improvement District (SID) 167 to help fund a portion of the construction costs of the downtown parking facility. The SID 167 Bond was issued on January 5, 2017, in the amount of $779,000. Properties within the SID boundaries will be assessed for the first time in FY 2018.

The SID 166 Bond that was issued for the JP Road construction project continues to be assessed on properties within that District.

The water and wastewater loans currently outstanding were provided by the State of Montana's Revolving Fund (SRF) for construction and upgrades to the water and wastewater systems. These loans are backed by and paid for through the user fees generated from the water and wastewater systems. In FY 2016, the City closed on a loan through the SRF program to fund the purchase of the Haskill Basin Conservation Easement. This loan is first backed by Resort Tax revenues resulting from 70% of the additional 1% that went into effect on July 1, 2015. In addition to the Resort Tax revenues, the loan is further backed up by water user fees if Resort Tax revenues are not adequate in any given year while the loan is outstanding.

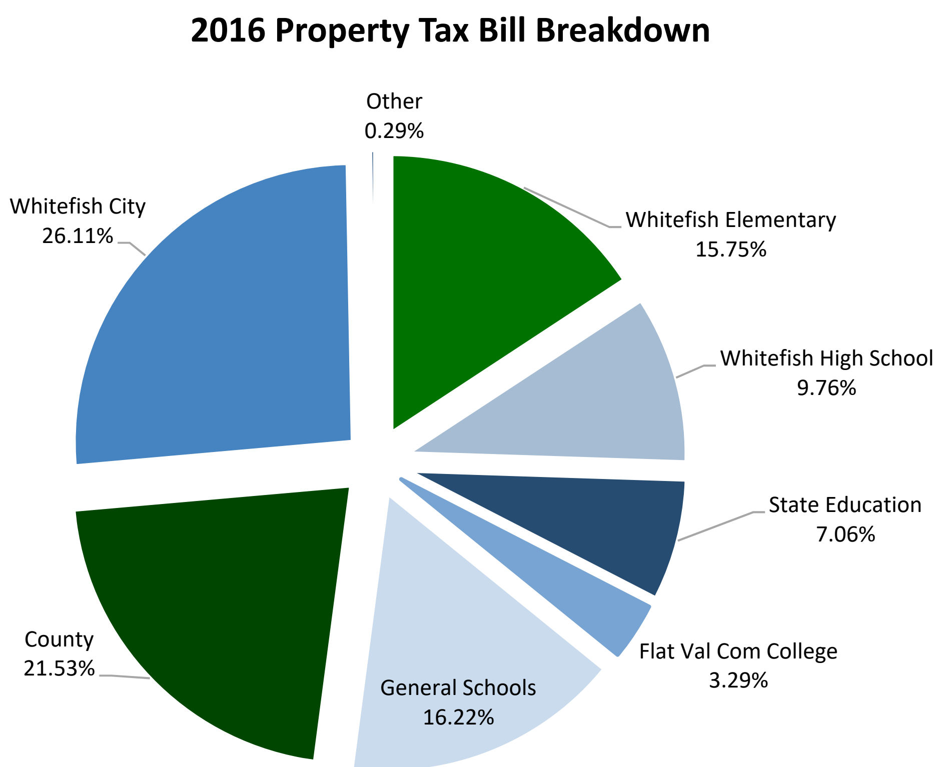
The FY 2018 proposed budget includes an INTERCAP loan to finance the purchase of a new ambulance. This ambulance purchase has rolled forward from the Adopted FY 2017 Budget. No other debt issuances are planned for FY 2018, but in FY 2019-FY 2020 a wastewater loan is anticipated to fund the wastewater plant upgrade that is required by the E.P.A. and the State of Montana.

Debt

Below is a summary of the outstanding debt obligations of the City as of June 30, 2017:

Description	Balance as of June 30, 2017
TIF 2015 Refunding (ESC)	$ 5,147,000
TIF 2016 (City Hall/Parking Facility)	$ 9,030,000
Water Revenue Bonds	$ 1,922,000
Water Revenue Bond – Haskill Basin C.E.	$ 7,216,000
Wastewater Revenue Bonds	$ 3,694,563
SID 166 Bond	$ 585,000
SID 167 Bond	$ 779,000
Ice Rink Loan	$ 15,892
Ambulance Loan	$ 32,078
Fire Engine Loan	$ 367,647
Fire Pumper Loan	$ 152,197
Fire SCBA Loan	$ 185,503
TOTAL	**$28,373,563**

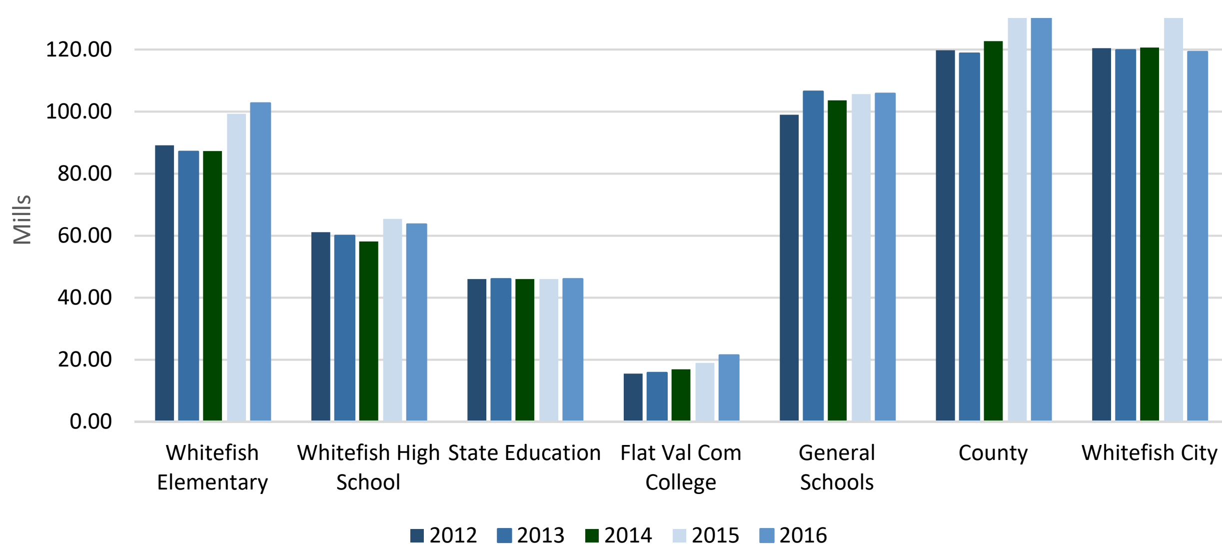
Of the total property tax bill (including taxes and assessments), the City of Whitefish accounted for 26.11% for in 2016. About 50% of a city resident property tax bill goes to education.



In FY 2009 (tax year 2008), the City levied 24.00 mills that was approved by voters to help fund Fire and Ambulance Services for 24 hours a day, 7 days a week. The voted levy continues to be assessed for those services provided by the Whitefish Fire Department. In FY 2012 (tax year 2011), 5.4 mills were levied by the City instead of Flathead County for the Whitefish Community Library. The City's FY 2013 (tax year 2012) levy remained the same as the prior year and the mill levy decreased by half a percent in FY 2014 (tax year 2013). The FY 2015 (tax year 2014) mill levy increased the library levy by 0.8 mills with the overall total of mills levied increasing by 0.67%. The FY 2016 budget included an increase in mills for the 2015 tax year mostly as a result of the reappraisal process when taxable values decreased by 6.7%.

In FY2016, the Resort Tax rate increased from 2% to 3% as approved by voters in April 2015. As a result of higher collections, property tax relief increased significantly. In addition, since only one debt payment was required in FY 2016, the excess of Resort Tax collections for 70% of the additional 1% assigned to the Haskill Basin Conservation Easement Bonds, had to be returned as property tax relief in FY 2017 (tax year 2016). As a result, the City budgeted a 15.00 mill decrease in FY 2017.

Number of Mills Levied by Jurisdiction
Tax Year 2012 - 2016



The FY 2018 budget includes a 1.19 mill increase for property tax payers and increases in some of the City's maintenance assessments to help fund necessary capital improvement projects and equipment purchases. With the one-time increase in property tax relief from only one debt payment in FY 2017, property tax relief for FY 2018 has decreased slightly. Overall, general mills and the permissive medical levy in total decreased by 5.15 mills in FY 2018 (tax year 2017), but that was offset by the decrease in Resort Tax relief (increase in mills) of 6.34 mills.

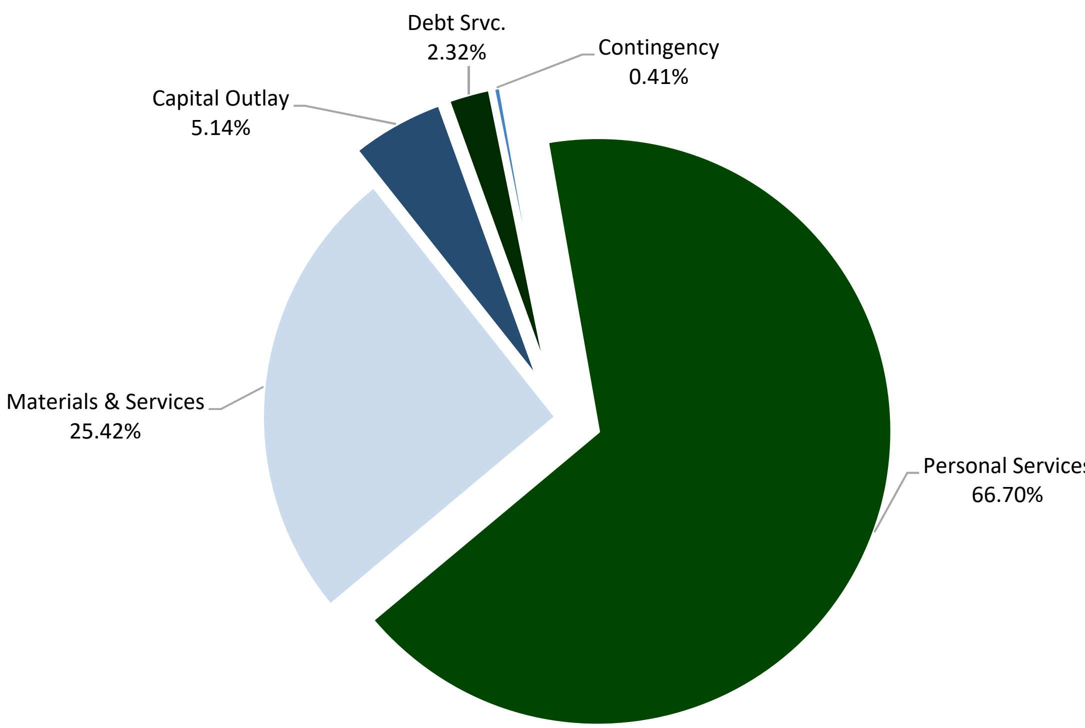
In addition, with the two-year reappraisal cycle by the State, taxable values in the City increased by 12.8% and by 19.8% in the Tax Increment Financing District for FY 2018. Next year's growth will be limited to only new growth and the addition of any new properties annexed into the City limits by December 31, 2017.

Expenditures

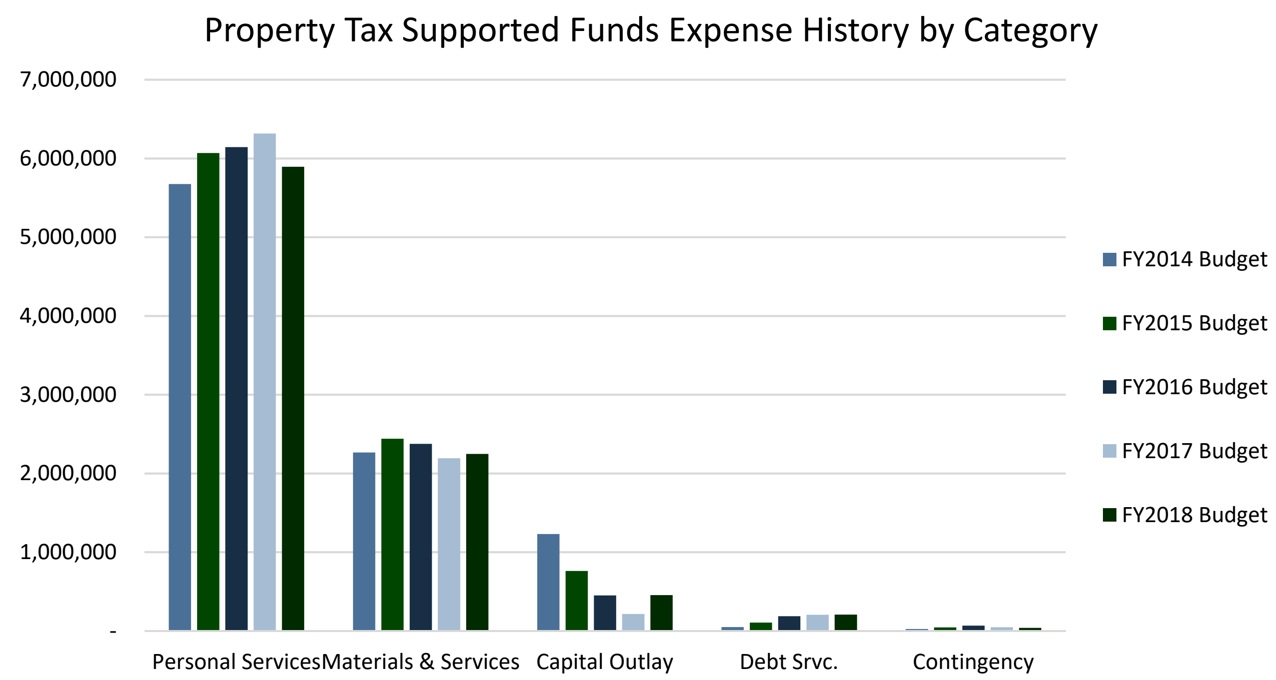
FY 2018

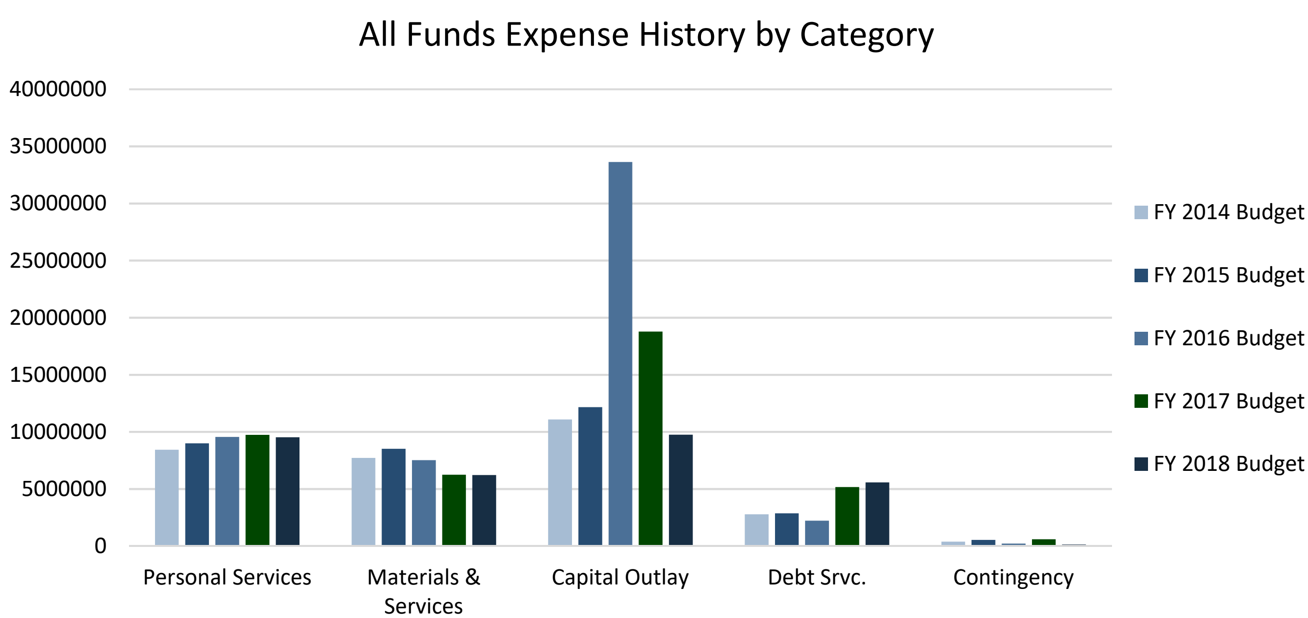
Total expenditures appropriated in the FY 2018 Budget total $40,966,830, including internal transfers among various funds. Overall, expenditures in have decreased by $10,376,423 compared to the FY 2017 Budget. The decrease is primarily due to the completion of the City Hall and Parking Structure Project.

Total FY 2018 Property Tax Supported Budget Requirements

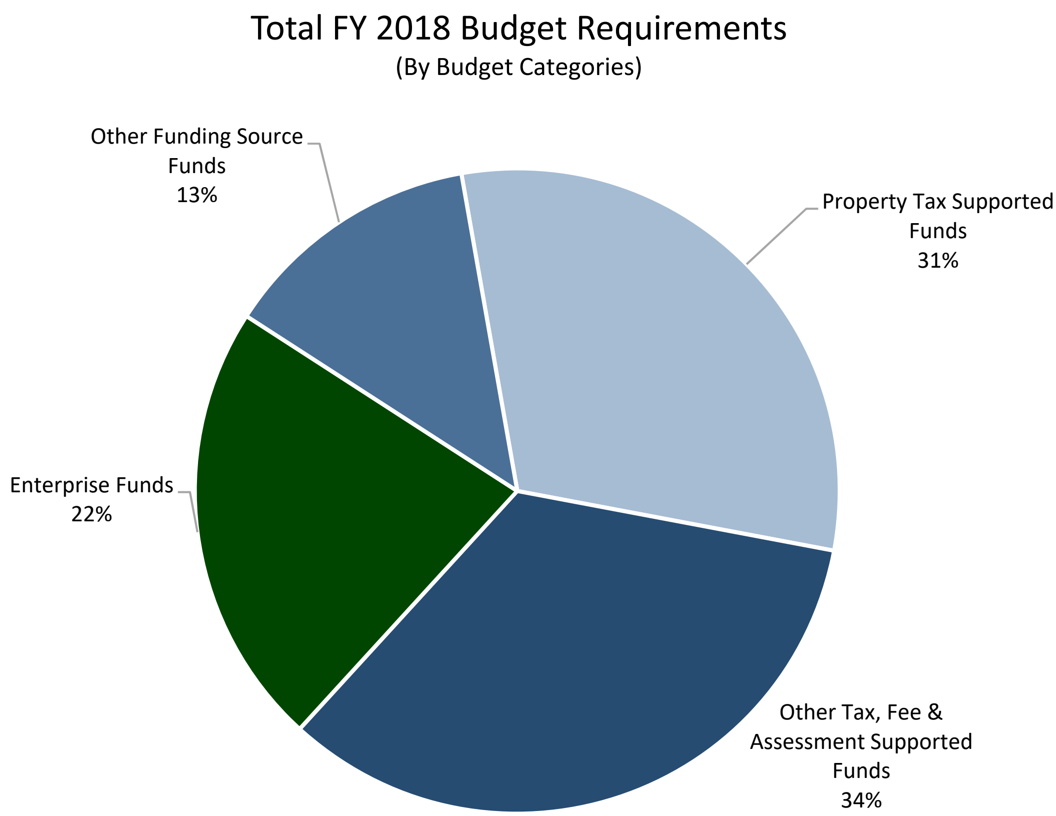


Expenditures





Note: FY 2016 Capital Outlay was significantly higher due to the acquisition of the Haskill Basin Conservation Easement for $7,700,000 and expenses budgeted for the City Hall/Parking Structure project totaling $14,288,044. For FY 2017 only a portion of the $14,288,044 of budgeted expenses for the City Hall/Parking Structure Project had been carried over from FY 2016.


Total FY 2018 Budget Requirements
(By Budget Categories)
Other Funding Source Funds 13%
Property Tax Supported Funds 31%
Enterprise Funds 22%
Other Tax, Fee & Assessment Supported Funds 34%

General Fund

FY 2018

Purpose

The General Fund provides services and projects that are typically not self-supporting. Services provided by the General Fund include Municipal Court, Administrative Services, Resort Tax Administration, Legal Services, Parking Facility Maintenance, Community Planning, Cemetery Services, and other Non-Departmental functions. Significant transfers of property taxes are also made from the General Fund to support Law Enforcement, Fire and Ambulance, Library and Parks and Recreation. General Fund services often 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 2018 Objectives

The objective of the General Fund for FY 2018 is to provide budget authority to provide the above listed services within the City.

Significant or Changed Appropriations during FY 2018 are:

Item/Project	
Revenue Changes	
• Increase in property tax revenue	$273,671
• Increase in State Entitlement Distribution	$5,017
• Increase in parking lease revenue due to the facility being open for a full year	$45,240
• Decrease in Planning & Zoning fee estimates	$2,000
• Increase in Municipal Court Fines and Parking Fines	$34,000
• Decrease in Resort Tax Property Tax Relief (FY 2017 was abnormal due to the delay in debt issuance for Haskill Basin Conservation Easement in FY 2016, but additional property tax relief resulting from increased collections in FY 2017 helped offset most of that difference by year-end)	$5,535
Expenditure Changes	
• Parking Facility utility costs	$12,000
• Purchase of new administration vehicle	$30,000
• Increased personnel costs for a Planner II – Long Range Planning position (80% out of Tax Increment Fund and 20% out of the General Fund – Planning Department)	~$16,658
• Consultant costs for Highway 93 W Corridor Study – most work expected to be internal	$5,000
• New cemetery development	$20,000
• Decreased operating contingency	$10,000
• Increased transfers to the Law Enforcement Fund	$135,686
• Increased transfer to the Parks & Recreation Fund	$28,543
• Decreased transfer to the Fire & Ambulance Fund	$105,475

General Fund Revenue - 1000

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Taxes					
311010	Real Property Taxes	2,021,796	2,111,984	1,881,897	1,924,406	2,155,068
311020	Personal Property Taxes	11,325	9,986	18,000	12,111	18,000
312000	Penalty and Interest	7,273	6,709	7,000	6,950	7,000
314125	In Lieu of Taxes - Housing Auth.	12,020	12,661	13,000	13,485	13,500
		$ 2,052,415	**$ 2,141,341**	**$ 1,919,897**	**$ 1,956,953**	**$ 2,193,568**
	Licenses and Permits					
321070	Fees in Lieu of Taxes	1,355	1,585	1,000	-	1,000
322010	Alcohol Bvrg Licenses/Permits	13,951	15,815	15,000	16,526	15,000
322014	Catering License Fees	350	245	300	175	300
322020	General Business License	46,507	46,619	47,000	45,997	47,000
322022	Security Alarm Fees	110	125	100	125	125
323021	Special Events Permit Fees	3,485	2,750	3,500	3,145	3,500
323030	Animal Licenses	733	563	800	686	600
		$ 66,490	**$ 67,701**	**$ 67,700**	**$ 66,654**	**$ 67,525**
	Intergovernmental					
334140	Cultural Arts Grant - Pass Through	-	-	10,000	-	10,000
335110	Live Card Game Table Permit	1,358	1,008	1,500	850	1,000
335120	Gambling Machine Permits	15,550	15,675	16,000	19,200	18,500
335230	State Entitlement Distribution	785,300	807,597	837,603	837,603	842,620
		$ 802,208	**$ 824,280**	**$ 865,103**	**$ 857,653**	**$ 872,120**
	Charges for Services					
341010	Copies, Maps & Misc.	90	24	100	114	100
341015	Bad Check Service Charges	75	25	100	100	100
341061	Temporary Use/Vendor Fees	200	625	1,000	-	1,000
341062	Variance Fee	4,488	3,575	5,000	2,865	5,000
341063	Conditional Use Permit Fees	30,550	27,091	25,000	18,836	25,000
341064	Sign Fee	13,753	10,835	12,000	13,469	15,000
341065	Architectural Review Fee	16,925	20,025	20,000	16,655	20,000
341066	Lakeshore Fee	9,915	8,115	9,000	11,300	9,000
341067	Floodplain	-	-	500	-	500
341068	Critical Area Fee - Inside City	1,300	200	1,000	4,420	1,000
341070	Planning Fees	33,846	51,131	50,000	55,023	55,000
341071	Zoning Fees	110,513	123,334	105,000	83,237	95,000
341077	5% Admin Fee for Impact Fees	10,714	25,489	12,000	11,388	12,000
343320	Sale of Cemetery Lots	290	250	250	-	250
343321	Sale of Cemetery Cremain Niches	13,100	350	3,000	975	3,000
343340	Cemetery Burial Fees	1,850	2,850	2,000	1,650	2,000
343360	Weed Control Charges	4,649	7,381	4,000	4,566	4,000
		$ 252,258	**$ 281,301**	**$ 249,950**	**$ 224,598**	**$ 247,950**
	Fines and Forfeitures					
351030	Municipal Court Fines	173,669	161,516	180,000	230,470	200,000
351031	Parking Fines	29,665	35,995	36,000	36,355	50,000
351040	Dog Fines	835	975	1,000	860	1,000
351045	Defense Attorney Fee Reimburse	770	-	250	310	250
		$ 204,939	**$ 198,486**	**$ 217,250**	**$ 267,995**	**$ 251,250**
	Miscellaneous Revenue					
361000	Parking Lease Fee			11,520	28,509	56,760
361010	Golf Course Lease Fee	22,375	25,234	26,000	1,844	26,000
362000	Miscellaneous Revenue	19,005	9,581	20,000	9,755	10,000
		$ 41,380	**$ 34,815**	**$ 57,520**	**$ 40,108**	**$ 92,760**

General Fund Revenue - 1000

8/15/2017

	Revenues		Actual FY 2015		Actual FY 2016		Budget FY 2017		Actual FY 2017		Budget FY 2018
	Investment Earnings										
371010	Investment Earnings		14,535		18,602		24,000		28,292		27,000
		$	**14,535**	**$**	**18,602**	**$**	**24,000**	**$**	**28,292**	**$**	**27,000**
	Other Financing Sources										
381030	SID Bond Proceeds		-		-		-		23,370		-
383002	Resort Tax - Tax Relief Transfer		668,831		679,023		862,869		862,869		1,123,847
383000	Haskill Basin Excess Tax Relief		-		-		319,485		319,485		52,972
		$	**668,831**	**$**	**679,023**	**$**	**1,182,354**	**$**	**1,205,724**	**$**	**1,176,819**
	Total Fund Revenue	**$**	**4,103,057**	**$**	**4,245,549**	**$**	**4,583,774**	**$**	**4,647,977**	**$**	**4,928,992**
101000	**Beginning Available Cash**					**$**	**700,564**			**$**	**780,591**
	Total Resources					**$**	**5,284,338**			**$**	**5,709,583**

General Fund Expenditures - 1000

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
410100	**Legislative Services**					
220	Operating Supplies/Material	2,797	4,425	4,000	5,110	4,500
340	Utility Services	-	-	-	474	650
370	Council Travel & Training	351	671	1,000	20	1,000
390	Other Purchased Services	3,274	3,070	4,500	1,500	3,600
510	Insurance	-	-	-	-	53
	Total Legislative Services	**$ 6,422**	**$ 8,166**	**$ 9,500**	**$ 7,104**	**$ 9,803**

Municipal Court

FY 2018

Purpose

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

FY 2018 Objectives

The objective of the Municipal Court Division for FY 2018 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. During FY 2018, the election of a new Municipal Judge will take place as the current Municipal Judge has indicated that he will retire after his current term.

General Fund Expenditures - 1000

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
410360	**Municipal Court**					
	Personal Services					
110	Salaries	163,754	167,460	174,178	174,083	181,693
112	Permanent Part Time	12,572	10,744	14,592	12,594	15,002
120	Overtime	2,936	1,801	2,294	1,315	1,329
130	Vacation/Sick Accrual	-	-	-	-	-
140	Employer Contributions	65,433	61,722	71,707	64,828	69,555
		$ 244,695	**$ 241,727**	**$ 262,771**	**$ 252,820**	**$ 267,581**
	Materials and Services					
210	Office Supplies/Materials	1359	1540	2,300	1,807	2,700
220	Operating Supplies/Material	455	2630	500	1,930	1,000
230	Repair/Maintenance Supplies	789	88	1,100	694	1,100
310	Communication & Transportation	1016	541	1,700	1,415	1,700
320	Printing	-	-	200	-	200
330	Publicity/Subscriptions/Dues	1079	1088	1,800	1,650	1,800
340	Utility Services	5110	4786	7,000	4,810	5,500
360	Repair & Maintenance	4728	5606	5,000	5,666	3,400
370	Travel & Training	3338	3911	5,000	3,999	5,000
390	Other Purchased Services	1379	840	3,762	4,510	4,262
397	Sub-Judge Contracts	1430	1014	2,500	1,066	2,000
510	Insurance	4878	4847	3,754	3,537	4,320
530	Rent / Lease	0	0	-	370	1,660
540	Special Assessments	102	101	105	101	105
		$ 25,663	**$ 26,991**	**$ 34,721**	**$ 31,555**	**$ 34,747**
	Capital Outlay					
920	Building	798	-	-	-	-
		$ 798	**$ -**	**$ -**	**$ -**	**$ -**
	Total Municipal Court	**271,156**	**268,718**	**297,492**	**284,375**	**302,328**

Administrative Services Division

FY 2018

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 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 2018 Objectives

The objective of the Administrative Services Division in the General Fund for FY 2018 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 FY 2018.

The FY 2018 Budget provides for an Administration vehicle of $30,000. In addition, the budget includes $5,000 for an update and review of the City Hall Impact Fee and $9,000 for the City Council election in November 2017.

Admin & Legal Cost Allocation

FY 2018

The Administrative Services Division expenditures of the General Fund are allocated to any fund that has personal services expenditures. The amount of admin expenditures allocated to other funds is based on the amount of salaries and benefits paid by each of the other funds as a percentage of the total salaries and benefits paid by the City. For example, in FY 2018 9.21% of the total city payroll was in the General Fund. Therefore 9.21% of any administrative services materials and services expense stayed in the General Fund, and 90.79% was allocated to other funds. The table below shows both the total amount before the costs are allocated and the amount that will remain in the General Fund. In Office Supplies, under the Budget FY 2018 column, the total budget is $10,000, however, of that $10,000 only $921 or 9.21% will stay in the General Fund—found in the next column to the right.

		0.0803	0.0879	0.0893	0.0893		0.0921
	Expenditures	**Actual FY 2015**	**Actual FY 2016**	**Budget Allocation FY 2017**	**Actual FY 2017**	**Budget FY 2018**	**Budget Allocation FY 2018**
410500 -	**Administrative Services**						
	Materials and Services						
210	Office Supplies/Materials	4,052	722	804	962	10,000	921
220	Operating Supplies/Materials	7,238	1,305	1,089	1,191	14,200	1,308
230	Repair/Maintenance Supplies	1,022	55	89	32	1,000	92
310	Postage & Freight	3,773	454	447	452	5,000	461
320	Printing	58	2	36	2	16,400	1,510
330	Publicity/Subscriptions/Dues	10,989	1,663	1,340	1,640	15,000	1,382
340	Utility Services	21,015	1,828	2,233	995	16,000	1,474
350	Professional Services	26,799	4,276	2,411	4,129	33,080	3,047
360	Repair & Maintenance	6,125	179	1,982	108	23,088	2,126
370	Travel & Training	5,407	620	1,875	1,991	13,000	1,197
390	Other Purchased Services	3,744	1,188	179	298	9,000	829
397	Contracted Workers	5,541	712	714	625	9,200	847
510	Insurance	5,343	257	152	107	4,075	375
530	Rent / Lease	-	-	64	262	1,944	179
540	Special Assessments	1,283	78	125	17	2,025	187
		$ 102,388	**$ 13,339**	**$ 13,540**	**$ 12,811**	**$ 173,012**	**$ 15,935**

Admin & Legal Cost Allocation

FY 2018

Expenditures for the Legal Services Division is also allocated based on the percentages above. Below are the totals before allocation and the amount that is budgeted to remain in the General Fund.

	Expenditures	Actual FY 2015	Actual FY 2016	Budget Allocation FY 2017	Actual FY 2017	Budget FY 2018	Budget Allocation FY 2018
411100 -	**Legal Services**						
	Materials and Services						
210	Office Supplies/Materials		208	357	97	2,000	184
220	Operating Supplies/Materials		679	223	83	2,500	230
310	Communication & Transportation		16	45	51	500	46
330	Publicity/Subscriptions/Dues		116	366	138	4,100	378
340	Utility Services		44	89	256	4,000	368
350	Professional Services		436	447	-	7,000	645
370	Travel & Training		134	447	182	5,000	461
390	Other Purchased Services		-	45	-	-	-
510	Insurance		61	114	54	1,500	138
530	Rent / Lease		-	32	87	972	90
		$ -	**$ 1,696**	**$ 2,165**	**$ 947**	**$ 27,572**	**$ 2,540**

General Fund Expenditures - 1000

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
410500	**Administrative Services**					
	Personal Services					
110	Salaries	47,449	60,995	67,764	67,275	72,604
112	Permanent Part Time	200	-	-	-	-
120	Overtime	1,759	1,975	420	278	302
130	Vacation/Sick Accrual	-	8,935	2,436	-	-
140	Employer Contributions	16,501	23,018	25,550	24,876	27,877
		$ 65,910	**$ 94,923**	**$ 96,170**	**$ 92,429**	**$ 100,783**
	Materials and Services					
210	Office Supplies/Materials	-	722	804	962	921
220	Operating Supplies/Materials	-	1,305	1,089	1,191	1,308
230	Repair/Maintenance Supplies	-	55	89	32	92
310	Communication & Transportation	-	454	447	452	461
320	Printing	-	2	36	2	1,510
330	Publicity/Subscriptions/Dues	-	1,663	1,340	1,640	1,382
340	Utility Services	-	1,828	2,233	995	1,474
350	Professional Services	-	4,276	2,411	4,129	3,047
360	Repair & Maintenance	-	179	1,982	108	2,126
370	Travel & Training	-	620	1,875	1,991	1,197
390	Other Purchased Services	-	1,188	179	298	829
397	Contracted Workers	-	712	714	625	847
510	Insurance	-	257	152	107	375
530	Rent / Lease	-	-	64	262	179
540	Special Assessments	-	78	125	17	187
880	Administrative Costs	12,623	-	-	-	-
		$ 12,623	**$ 13,339**	**$ 13,540**	**$ 12,811**	**$ 15,935**
	Capital Outlay					
940	Machinery & Equipment	-	-	-	-	30,000
		$ -	**$ -**	**$ -**	**$ -**	**$ 30,000**
	Total Administrative Services	**$ 78,533**	**$ 108,262**	**$ 109,710**	**$ 105,241**	**$ 146,718**

Resort Tax Admin & Legal Services

FY 2018

Resort Tax Administrative Services

Purpose

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

FY 2018 Objectives

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

Legal Services

Purpose

The Legal Services budget provides for the administration of the Legal Services Department. The City Attorney provides legal support to the City including legal consultation, preparation and review of legal documents, and representation in civil matters. The FY 2018 budget continues to provide for in-house prosecution services for the City Court through the Deputy Attorney position that was added in FY 2016. The Legal Department is also supported by a legal assistant.

FY 2018 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	
• Based on a re-allocation of utility costs at the new City Hall building, utility services are expected to increase for the Legal Department	$3,000

General Fund Expenditures - 1000

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
410505	**Resort Tax Admin Services**					
	Materials and Services					
210	Office Supplies & Materials	1,555	-	-	950	950
350	Professional Services	7,646	5,355	6,500	7,266	6,760
390	Other Purchased Services	6,328	-	-	-	-
	Total Resort Tax	**$ 15,529**	**$ 5,355**	**$ 6,500**	**$ 8,216**	**$ 7,710**
410364	**Prosecution Services**					
	Materials and Services					
350	Professional Services	94,285	-	-	-	-
	Total Prosecution	**$ 94,285**	**$ -**	**$ -**	**$ -**	**$ -**
411100	**Legal Services**					
	Personal Services					
110	Salaries	25,277	33,101	39,631	38,443	44,755
112	Part-Time Wages	7,423	6,919	2,327	2,279	2,007
120	Overtime	-	86	9	14	22
130	Vacation/Sick Accrual	-	6,794	-	-	-
140	Employer Contributions	7,584	12,633	13,382	13,999	18,627
		$ 40,285	**$ 59,533**	**$ 55,349**	**$ 54,734**	**$ 65,411**
	Materials and Services					
210	Office Supplies/Materials	-	208	357	97	184
220	Operating Supplies/Materials	-	679	223	83	230
310	Communication & Transportation	-	16	45	51	46
330	Publicity/Subscriptions/Dues	-	116	366	138	378
340	Utility Services	-	44	89	256	368
350	Professional Services	-	436	447	-	645
360	Repair & Maintenance	-	-	-	1	-
370	Travel & Training	-	134	447	181	461
390	Other Purchased Services	-	-	45	-	-
510	Insurance	-	61	114	54	138
530	Rent / Lease	-	-	32	87	90
		$ -	**$ 1,696**	**$ 2,165**	**$ 947**	**$ 2,540**
	Total Legal Services	**$ 40,285**	**$ 61,229**	**$ 57,514**	**$ 55,681**	**$ 67,951**

Parking Facility Maintenance

Purpose

The new three-story parking facility opened in May of 2017 in downtown Whitefish. There is a need for operating and maintenance costs for this structure during FY 2018. The City's Maintenance Facility Technician along with the help of other staff will be responsible for maintaining the parking facility. Leased parking spaces will be enforced by the Police Department's Parking Enforcement Officer. These operating costs are offset by the leased parking revenue, also budgeted in the General Fund.

FY 2018 Objectives

The objective of the Parking Facility Maintenance account in the General Fund for this budget year is to provide budget authority for the new parking facility. Since FY 2018 will be the first full-year of operations, an estimate of $12,000 of utility costs annually are included in the budget, which was calculated based on a similar facility in Montana. It is also anticipated that repair and maintenance supplies will be minimal during the first year of operations with a budgeted amount of $6,000.

General Fund Expenditures - 1000

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
411230	**Parking Facility Maintenance**					
	Personal Services					
110	Salaries	-	-	8,780	8,542	17,801
120	Overtime	-	-	600	179	249
130	Vacation/Sick Accrual	-	-	348	-	-
140	Employer Contributions	-	-	6,240	5,297	10,500
		$ -	**$ -**	**$ 15,968**	**$ 14,017**	**$ 28,550**
	Materials and Services					
220	Operating Supplies/Materials	-	-	250	987	250
230	Repair & Maintenance Supplies	-	-	1,500	6,915	6,000
340	Utility Services	-	-	-	2,016	12,000
510	Insurance	-	-	-	-	200
530	Rent / Lease	-	-	-	325	324
		$ -	**$ -**	**$ 1,750**	**$ 10,242**	**$ 18,774**
	Total Parking Facility Maintenance	**$ -**	**$ -**	**$ 17,718**	**$ 24,259**	**$ 47,324**

Community Planning

FY 2018

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 2018 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.

As Whitefish continues its rapid growth, planning it sustainably becomes even more essential. A new position is proposed for FY 2018 that would be expected to spearhead long range planning projects in-house. The addition of a Planner II – Long Range Planning position would either eliminate or greatly reduce the need to hire consultants to complete major planning projects identified by the City Council as priorities. Aside from future land use planning, they could also assist other departments with plans for transportation, parks/trails, or other projects.

Significant or changed appropriations during FY 2018 are:

Item/Project	Amount
Revenue Changes	
• Aggregate decrease of all Planning revenues – anticipated steady activity with no significant change from FY 2017	$2,000
Expenditure Changes	
• Increased personnel costs for a Planner II – Long Range Planning position (80% out of Tax Increment Fund and 20% out of the General Fund-Planning)	$16,658
• Engineering and Economic Analyst Consultants for Hwy 93 S. Corridor Plan – Planning will provide $5,000 toward consulting costs and up to $15,000 will be paid from the Tax Increment Fund for this project.	$5,000

	Expenditures		Actual FY 2015		Actual FY 2016		Budget FY 2017		Actual FY 2017		Budget FY 2018
420540	**Community Planning**										
	Personal Services										
110	Salaries		204,788		211,354		249,025		227,399		274,347
112	Part-Time Wages		4,688		5,605		8,843		8,152		8,027
120	Overtime		65		427		53		538		401
130	Vacation/Sick Accrual		-		3,996		1,740		-		-
140	Employer Contributions		85,482		87,981		106,492		89,060		119,836
		$	**295,023**	**$**	**309,364**	**$**	**366,153**	**$**	**325,149**	**$**	**402,611**
	Materials and Services										
210	Office Supplies/Materials		2,200		1,566		2,000		1,604		2,000
220	Operating Supplies/Materials		5,715		2,175		4,500		2,090		4,500
230	Repair & Maintenance Supplies		205		-		650		28		650
310	Communication & Transportation		1,624		1,446		1,500		1,461		1,500
320	Printing		-		41		500		-		500
330	Publicity/Subscriptions/Dues		8,598		5,226		7,300		3,814		7,300
340	Utility Services		5,819		3,721		6,000		3,689		6,000
350	Professional Services		1,955		-		5,000		-		10,000
360	Repair & Maintenance Services		1,913		875		2,000		435		2,000
370	Travel & Training		3,982		3,680		4,500		3,890		4,500
390	Other Purchased Services		1,101		975		1,000		1,950		2,000
397	Contract Services		1,420		1,438		5,000		120		5,000
510	Insurance		4,440		7,715		5,000		3,538		5,500
530	Rent / Lease		-		-		480		1,625		1620
540	Special Assessments		104		103.87		104		104		149
		$	**39,074**	**$**	**28,963**	**$**	**45,534**	**$**	**24,346**	**$**	**53,219**
	Capital Outlay										
940	Machinery & Equipment		16,287		-		-		-		-
		$	**16,287**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**
	Total Community Planning	**$**	**350,384**	**$**	**338,327**	**$**	**411,687**	**$**	**349,494**	**$**	**455,830**

Community Agencies & Cemetery Services FY 2018

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, Whitefish Community Center, Whitefish Theatre Grant, O'Shaughnessy Center Insurance, Whitefish Housing Authority, and property insurance for The Wave.

FY 2018 Objectives

The objective of the Community Agencies Division for this budget year is to provide budget authority to support various community organizations, as described above. In FY 2014, the City began reimbursing the Whitefish Housing Authority for the Payment in lieu of taxes (PILT) which the Housing Authority pays to the City for Mountain View Manor, an elderly and disabled subsidized housing apartment building. This has continued in the FY 2018 Budget.

Cemetery Services

Purpose

The Cemetery Division provides budget authority for the ongoing maintenance of the Whitefish Cemetery. The City operates a 7.0 acre cemetery on Hwy 93 North next to the golf course.

FY 2018 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 and $20,000 is included for possible site development, testing, or other necessary professional services.

General Fund Expenditures - 1000

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Community Agencies					
	Materials and Services					
790	Eagle Bus Service	9,300	9,300	9,300	9,300	9,300
790	Big Mountain Snow Bus	7,500	7,500	7,500	7,500	7,500
790	Whitefish Community Center	1,500	1,500	1,500	-	1,500
730	Cultural Arts Grant Pass Through	-	-	10,000	-	10,000
790	Whitefish Housing Authority	12,020	12,661	12,500	13,485	13,500
510	O'Shaughnessy Center Insurance	2,631	2,690	2,700	2,690	2,700
510	WAVE Property Insurance	7,298	6,908	7,000	6,907	7,000
	Total Community Agencies	**$ 40,249**	**$ 40,559**	**$ 50,500**	**$ 39,882**	**$ 51,500**
430900	**Cemetery Services**					
	Personal Services					
110	Salaries	755	3,123	3,370	3,298	3,517
120	Overtime	218	262	42	88	25
130	Vacation/Sick Accrual	-	1,340	-	-	-
140	Employer Contributions	273	1,165	1,150	1,112	1,193
		$ 1,246	**$ 5,890**	**$ 4,562**	**$ 4,498**	**$ 4,735**
	Materials and Services					
220	Operating Supplies	476	990	1,000	272	1,000
230	Repair/Maintenance Supplies	136	170	3,000	200	2,000
330	Publicity/Subscriptions/Dues	636	43	-	-	-
340	Utility Services	671	828	1,000	696	1,000
350	Professional Services	200	-	2,000	-	2,000
390	Other Purchased Services	4,373	1,284	2,000	705	2,000
510	Insurance	31	51	105	101	105
540	Sprecial Assessments	-	-	-	242	250
		$ 6,523	**$ 3,366**	**$ 9,105**	**$ 2,216**	**$ 8,355**
	Capital Outlay					
930	Improvements	**-**	**-**	**-**	**-**	**20,000**
	Total Cemetery Services	**$ 7,769**	**$ 9,256**	**$ 13,667**	**$ 6,714**	**$ 33,090**
510900	**Operating Contingency**					
870	Operating Contingency	-	-	10,000	-	-
		$ -	**$ -**	**$ 10,000**	**$ -**	**$ -**
	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	693,919	651,238	672,579	672,579	701,122
820	Trans to Law Enforcement Fund	1,885,000	2,085,000	2,157,000	2,157,000	2,292,686
820	Trans to Fire & Ambulance Fund	815,000	835,000	835,000	835,000	729,525
820	Trans to City Hall/Parking Structure	-	-	5,760	5,760	-
		$ 3,428,290	**$ 3,605,609**	**$ 3,704,710**	**$ 3,704,710**	**$ 3,757,704**
	Total Non-Departmental	**$ 3,428,290**	**$ 3,605,609**	**$ 3,714,710**	**$ 3,704,710**	**$ 3,757,704**
	Total Expenditures	**$ 4,332,902**	**$ 4,445,481**	**$ 4,688,998**	**$ 4,585,676**	**$ 4,879,958**
	Ending Cash Balance **(Reserves)**			**$ 595,340**		**$ 829,625**
	Total General Fund			**$ 5,284,338**		**$ 5,709,583**

General Fund Expenditures - 1000

8/15/2017

Expenditures		Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
Total General Fund						
Personal Services		647,160	711,437	800,973	743,648	869,671
Materials and Services		240,368	128,434	173,315	137,318	202,583
Capital Outlay		17,085	-	-	-	50,000
Contingency		-	-	10,000	-	-
Transfers		3,428,290	3,605,609	3,704,710	3,704,710	3,757,704
		4,332,902	4,445,481	4,688,998	4,585,676	4,879,958
Personal Services						
	110	442,024	476,033	542,748	519,040	594,717
	111	-	-	-	-	2
	112	24,884	23,269	25,762	23,025	25,036
	120	4,978	4,551	3,418	2,412	2,328
	130	-	21,065	4,524	-	-
	140	175,274	186,520	224,521	199,171	247,588
Materials and Services						
	210	5,114	4,037	5,461	5,420	6,755
	220	9,443	12,205	11,562	11,662	12,788
	230	1,129	313	6,339	7,868	9,842
	310	2,641	2,457	3,692	3,379	3,707
	320	-	43	736	2	2,210
	330	10,313	8,137	10,806	7,241	10,860
	340	11,600	11,207	16,322	12,935	26,992
	350	104,085	10,067	16,358	11,395	22,452
	360	6,641	6,660	8,982	6,210	7,526
	370	7,670	9,016	12,822	10,081	12,158
	390	16,455	7,357	11,486	8,963	12,691
	397	2,850	3,164	8,214	1,811	7,847
	510	19,278	22,529	18,825	16,934	20,391
	530	-	-	576	2,668	3,873
	540	206	283	334	464	691
	730	-	-	10,000	-	10,000
	790	30,320	30,961	30,800	30,285	31,800
	880	12,623	-	-	-	-
Capital Outlay						
	940	17,085	-	-	-	50,000
Contingency						
	870	-	9,999	10,000	10,000	-
Transfers						
	820	3,428,290	3,605,609	3,704,710	3,704,710	3,757,704
Total		4,332,902	4,455,481	4,688,998	4,595,676	4,879,958

Library Fund

FY 2018

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 2018 Objectives

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

Significant changes in the FY 2018 Budget are:

Item/Project	Amount
Revenue Changes	
• Increased property tax revenue due to anticipate taxable value growth	$19,234
Expenditure Changes	
• With the move into new City Hall and the addition of the Parking Facility, janitorial services at the Library will be contracted out instead of using City staff. This results in a shift from personnel services to repair & maintenance services, but no major expenditure increase.	$11,500

Library Fund - 2220

8/15/2017

	Revenues		Actual FY 2015		Actual FY 2016		Budget FY 2017		Actual FY 2017		Budget FY 2018
	Taxes										
311010	Real Property Taxes		141,480		143,138		149,135		149,038		168,369
311020	Personal Property Taxes		703		716		800		814		800
		$	**142,183**	**$**	**143,854**	**$**	**149,935**	**$**	**149,852**	**$**	**169,169**
	Intergovernmental										
334100	State Aid		4,716		4,716		2,400		4,898		2,400
		$	**4,716**	**$**	**4,716**	**$**	**2,400**	**$**	**4,898**	**$**	**2,400**
	Charges for Services										
346070	Library Collections		11,800		11,092		12,500		11,190		12,500
		$	**11,800**	**$**	**11,092**	**$**	**12,500**	**$**	**11,190**	**$**	**12,500**
	Miscellaneous Revenue										
365010	Private Gifts and Bequests		40,329		29,633		30,000		27,059		30,000
		$	**40,329**	**$**	**29,633**	**$**	**30,000**	**$**	**27,059**	**$**	**30,000**
	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	**$**	**233,400**	**$**	**223,667**	**$**	**229,206**	**$**	**227,370**	**$**	**248,440**
101000	**Beginning Available Cash**					**$**	**116,217**			**$**	**105,856**
	Total Resources					**$**	**345,423**			**$**	**354,295**

Library Fund - 2220

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
460120						
	Personal Services					
110	Salaries	51,882	61,293	67,478	67,398	62,154
112	Permanent Part Time	49,435	53,017	67,271	54,936	70,416
120	Overtime	1,053	133	1,058	59	-
140	Employer Contributions	29,133	31,667	39,960	36,842	38,210
		$ 131,503	**$ 146,109**	**$ 175,767**	**$ 159,235**	**$ 170,780**
	Materials and Services					
210	Office Supplies/Materials	1,805	1,722	2,500	2,930	2,500
220	Operating Supplies	3,659	6,191	5,000	4,349	6,000
221	Library Materials	10,713	7,931	9,000	9,708	12,000
229	Library Materials Processing	1,274	2,814	2,000	1,247	2,300
230	Repair & Maintenance Supplies	-	250	750	-	1,000
310	Communication & Transportation	4,487	4,558	6,000	4,531	6,000
330	Publicity, Subscriptions & Dues	5,716	6,548	8,700	10,835	11,000
340	Utility Services	13,674	14,425	16,000	14,790	17,000
360	Repair & Maintenance Services	8,642	3,412	2,800	9,737	17,508
362	Office Machinery & Computers	540	1,805	1,000	960	4,000
370	Travel & Training	1,928	2,301	3,000	1,301	3,000
390	Other Purchased Services	1,480	2,855	1,400	336	2,800
397	Contracted Services	638	471	750	-	750
510	Insurance	4,528	4,864	4,942	4,180	5,200
540	Special Assessments-Co. Land Fill	189	189	200	189	200
880	Administrative Costs	2,741	2,701	3,464	3,064	3,631
		$ 62,014	**$ 63,038**	**$ 67,506**	**$ 68,156**	**$ 94,889**
870	**Operating Contingency**	-	-	36,500	11,474	36,500
		$ -	**$ -**	**$ 36,500**	**$ 11,474**	**$ 36,500**
	Total Expenditures	**$ 193,517**	**$ 209,147**	**$ 279,773**	**$ 238,865**	**$ 302,169**
	Ending Available Cash			**$ 65,650**		**$ 52,127**
	Total Fund			**$ 345,423**		**$ 354,295**

Law Enforcement Fund

FY 2018

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 2018 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 2018 are:

Item/Project	Amount
Revenue Changes	
• Decrease in MDT Equipment Grant	$20,000
• Decrease in COPS SRO Grant for the School Resource Officer at School District #44 (with grant done City contributes 1/2 the cost of the SRO)	$25,000
• School District #44 contribution for SRO position	$36,552
• Increased transfer from General Fund (Property Tax Support)	$135,686
• Due to changes in accounting standards, the offset of the State Payment to MPORS is no longer budgeted as a revenue or expenditure	$284,294
Expenditure Changes	
• Salary and Benefits for SRO	$73,104
• Increase in Parking Enforcement Officer to full-time (now displayed in account 110 instead of 112)	$27,618
• Increase in part-time police officers (1050 hours)	~$21,000
• New Police Vehicle – fully equipped	$36,000
• Due to changes in accounting standards, the offset of the State Payment to MPORS is no longer budgeted as a revenue or expenditure	$284,294

Law Enforcement Fund - 2300

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Intergovernmental					
334012	Traffic Safety Grant	2,014	-	-	-	-
334091	DOT Overtime Reimbursement	20,284	5,643	20,000	3,315	20,000
331000	Federal Grants - Vests	1,558	-	2,000	5,455	3,000
334151	MDT Equipment Grant	15,660	7,285	20,000	-	-
336020	Offset for State Payment to MPORS	253,352	282,303	284,294	-	-
337010	Reimbursement - Drug TF Overtime	4,539	2,089	7,500	-	7,500
337014	Drug Task Force Grant	67,529	74,228	75,000	84,105	75,000
337015	COPS Hiring Grant	42,939	32,497	25,000	27,594	-
337018	Stone Garden Federal Grant	20,835	18,356	25,000	35,671	25,000
337019	School District 44 Reimb. SRO	12,601	12,544	45,899	21,330	36,552
		$ 441,311	**$ 434,946**	**$ 504,693**	**$ 177,470**	**$ 167,052**
	Miscellaneous Revenue					
362000	Misc. Law Enforcement Collections	12,668	19,095	16,000	17,141	20,000
365000	Contributions	-	-	2,000	-	3,000
		$ 12,668	**$ 19,095**	**$ 18,000**	**$ 17,141**	**$ 23,000**
	Other Financing Sources					
383004	General Fund Operating Transfer	1,885,000	2,085,000	2,157,000	2,157,000	2,292,686
		$ 1,885,000	**$ 2,085,000**	**$ 2,157,000**	**$ 2,157,000**	**$ 2,292,686**
	Total Fund Revenue	**$ 2,338,979**	**$ 2,539,041**	**$ 2,679,693**	**$ 2,351,611**	**$ 2,482,738**
101000	**Beginning Available Cash**			**$ 4,618**		**$ 23,716**
	Total Resources			**$ 2,684,311**		**$ 2,506,454**

Law Enforcement Fund - 2300

8/15/2017

	Expenditures		Actual FY 2015		Actual FY 2016		Budget FY 2017		Actual FY 2017		Budget FY 2018
420100											
	Personal Services										
110	Salaries		1,002,813		1,098,605		1,151,654		1,131,646		1,206,399
112	Part-Time Wages		61,202		80,715		62,161		77,250		59,007
120	Overtime		66,353		61,577		29,638		77,731		24,468
120	Reimbursed Overtime		-		-		45,000		-		45,000
130	Vacation/Sick Accrual		-		4,232		1,740		-		-
140	Employer Contributions		442,996		512,777		570,998		540,734		605,687
145	Offset State Pymnt to MPORS		253,352		282,303		284,294		-		-
		$	**1,826,715**	**$**	**2,040,209**	**$**	**2,145,485**	**$**	**1,827,361**	**$**	**1,940,561**
	Materials and Services										
210	Office Supplies/Materials		2,752		3,894		7,200		4,131		6,000
220	Operating Supplies/Materials		52,391		70,193		65,000		71,527		71,000
230	Repair/Maintenance Supplies		32,011		36,449		50,000		39,941		38,000
310	Postage & Freight		915		656		1,300		957		1,000
330	Publicity/Subscriptions/Dues		1,664		1,354		1,000		1,172		1,200
340	Utility Services		30,272		29,693		33,000		32,977		33,000
350	Professional Services		35,703		4,118		8,000		2,304		7,500
360	Repair & Maintenance		49,358		44,163		50,000		66,035		45,200
370	Travel & Training		15,384		12,835		24,000		14,494		20,000
390	Other Purchased Services		137,224		145,271		144,000		145,977		150,600
397	Contracted Workers		63,451		63,634		57,000		67,908		60,000
510	Insurance		26,820		28,011		21,000		24,869		28,500
530	Rent		1,200		1,250		1,500		1,825		1,500
540	Special Assessments		429		429		-		429		500
880	Administrative Expense		30,357		30,491		35,980		31,805		35,191
		$	**479,930**	**$**	**472,440**	**$**	**498,980**	**$**	**506,352**	**$**	**499,191**
610/620	**Debt Service**	**$**	**5,542**	**$**	**5,566**	**$**	**5,552**	**$**	**5,552**	**$**	**-**
	Capital Outlay										
920	Buildings		3,392		-		-		-		-
940	Machinery & Equipment		79,653		43,358		33,500		37,948		36,000
		$	**83,044**	**$**	**43,358**	**$**	**33,500**	**$**	**37,948**	**$**	**36,000**
	Operating Contingency	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**
	Total Fund Expenditures	**$**	**2,395,231**	**$**	**2,561,573**	**$**	**2,683,516**	**$**	**2,377,213**	**$**	**2,475,752**
	Ending Available Cash						**795**				**30,702**
	Total Law Enforcement					**$**	**2,684,311**			**$**	**2,506,454**

Crime Victims Assistance Fund - 2917

8/15/2017

	Revenues		Actual FY 2015		Actual FY 2016		Budget FY 2017		Actual FY 2017		Budget FY 2018
351015	Victim & Witness Prgrm Fines		6,829		5,666		15,000		7,670		15,000
	Total Fund Revenue	**$**	**6,829**	**$**	**5,666**	**$**	**15,000**	**$**	**7,670**	**$**	**15,000**
	Beginning Available Cash						**253**				**743**

	Expenditures		Actual FY 2015		Actual FY 2016		Budget FY 2017		Actual FY 2017		Budget FY 2018
410370	**Materials and Services**										
725	Crime Victim's Assistance		6,829		5,462		15,000		7,180		15,000
		$	**6,829**	**$**	**5,462**	**$**	**15,000**	**$**	**7,180**	**$**	**15,000**
	Ending Available Cash					**$**	**253**			**$**	**743**

Fire and Ambulance Fund

FY 2018

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 2018 Objectives

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

Significant or changed appropriations during FY 2018 are:

Item/Project	Amount
Revenue Changes	
• Increase in property tax revenue from voted 24-mill levy	$67,685
• Increase in Ambulance Fee Revenue	$183,388
• Decrease in State Payment to FURS due to changes in accounting standards (both revenue and expenditure no longer need to be budgeted)	$387,403
• Loan Proceeds (State INTERCAP Loan Program) – carryover from FY 2017	$175,000
• Decrease in transfer of property taxes from General Fund	$105,475
Expenditure Changes	
• New part-time administrative assistant for the Fire Department	$25,118
• Decrease in State Payment to FURS due to changes in accounting standards (both revenue and expenditure no longer need to be budgeted)	$387,403
• Fully Equipped Command Vehicle (replaces 2001 Ford Ranger)	$65,000
• New Ambulance – carry over from FY 2017	$200,000

Fire and Ambulance Fund - 2340

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Taxes					
311010	Real Property Taxes	559,902	509,879	519,630	524,474	587,315
311020	Personal Property Taxes	3,124	2,768	8,000	2,866	8,000
		$ 563,026	**$ 512,647**	**$ 527,630**	**$ 527,340**	**$ 595,315**
	Licenses and Permits					
323015	Fire Prevention Program Fee	106,817	119,174	120,000	80,381	110,000
323051	Burning Permits	425	150	300	155	300
		$ 107,242	**$ 119,324**	**$ 120,300**	**$ 80,536**	**$ 110,300**
	Intergovernmental					
336020	Offset for State Pymnt to FURS	355,777	366,579	387,403	-	-
338050	Countywide Amb. Assessment	60,719	92,010	65,000	23,127	65,000
		$ 416,496	**$ 458,589**	**$ 452,403**	**$ 23,127**	**$ 65,000**
	Charges for Services					
342020	Rural Fire Service Assessment	229,585	253,700	280,317	280,317	285,603
342050	Ambulance Services	1,046,400	1,050,930	1,180,000	1,341,532	1,363,388
342055	RescueCare Ambulance Prog	29,581	24,612	15,000	3,301	10,000
		$ 1,305,566	**$ 1,329,242**	**$ 1,475,317**	**$ 1,625,150**	**$ 1,658,991**
	Miscellaneous Revenue					
362000	Miscellaneous Income	11,669	48,052	10,000	26,060	10,000
365000	Contributions	950	-	-	-	-
		$ 12,619	**$ 48,052**	**$ 10,000**	**$ 26,060**	**$ 10,000**
	Other Financing Sources					
381070	Loan Proceeds	493,659	230,453	175,000	-	175,000
383004	General Fund Operating Transfer	815,000	835,000	835,000	835,000	729,525
		$ 1,308,659	**$ 1,065,453**	**$ 1,010,000**	**$ 835,000**	**$ 904,525**
	Total Fund Revenue	**$ 3,713,608**	**$ 3,533,308**	**$ 3,595,650**	**$ 3,117,212**	**$ 3,344,131**
101000	**Beginning Available Cash**			**199,300**		**246,137**
	Total Resources			**$ 3,794,950**		**$ 3,590,268**

Fire and Ambulance Fund - 2340

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
420400	**Fire and Rescue**					
	Personal Services					
110	Salaries	447,205	460,067	457,047	429,062	471,389
112	Regular Part-time	1,923	4,545	8,443	5,737	8,204
120	Overtime	42,060	46,985	39,979	36,166	43,102
130	Vacation/Sick Accrual	-	4,232	10,540	-	-
140	Employer Contributions	173,339	183,352	196,937	173,816	201,507
146	State Contribution to FURS	129,076	109,974	143,339	-	-
147	Med Deduction Reimbursement	813	918	-	-	-
190	Other Personal Services	5,532	2,897	3,000	2,328	3,000
		$ 799,947	**$ 812,970**	**$ 859,285**	**$ 647,109**	**$ 727,202**
	Materials and Services					
210	Office Supplies/Materials	1,485	273	1,000	769	900
220	Operating Supplies/Materials	25,332	26,801	35,000	22,684	35,000
230	Repair & Maintenance Supplies	27,561	16,150	20,000	9,018	17,500
310	Communication & Transportation	487	145	-	163	200
320	Printing, Duplicating, Binding	112	-	-	-	-
330	Publicity/Subscriptions/Dues	1,923	2,739	2,500	1,655	2,500
340	Utility Services	15,385	12,614	12,100	13,707	14,000
350	Professional Services	6,798	4,039	9,000	1,148	8,750
360	Repair and Maintenance	43,951	37,630	42,993	48,618	41,400
370	Travel & Training	5,884	5,212	4,500	4,186	5,000
380	Training Services	2,303	4,848	10,000	3,362	6,000
390	Other Purchased Services	6,955	7,604	7,900	7,563	7,000
510	Insurance	17,324	20,334	21,000	18,183	21,000
540	Special Assessments	214	214	215	219	220
880	Administrative Services	12,251	12,300	13,699	12,106	15,244
		$ 167,965	**$ 150,903**	**$ 179,907**	**$ 143,381**	**$ 174,714**
610/620	**Debt Service**	**$ 26,170**	**$ 84,601**	**$ 133,911**	**$ 133,911**	**$ 139,755**
	Capital Outlay					
	Building	1,736	-	-	-	-
940	Equipment	584,130	236,831	-	-	20,000
		$ 585,866	**$ 236,831**	**$ -**	**$ -**	**$ 20,000**
	Total Fire	**$ 1,579,948**	**$ 1,285,304**	**$ 1,173,103**	**$ 924,401**	**$ 1,061,671**

Fire and Ambulance Fund - 2340

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
420730	**Ambulance**					
	Personal Services					
110	Salaries	708,728	740,142	774,079	736,950	774,706
112	Part-Time Wages	-	5,865	15,000	10,553	15,000
120	Overtime	96,970	108,929	90,662	84,241	100,351
120	Scheduled Overtime	-	-	2,264	-	-
140	Employer Contributions	292,359	315,240	339,816	322,726	342,173
146	State Contribution to FURS	226,701	256,605	244,064	-	-
190	Other Personal Services	13,100	6,606	5,000	5,432	5,000
		$ 1,337,857	**$ 1,433,388**	**$ 1,470,885**	**$ 1,159,902**	**$ 1,237,230**
	Materials and Services					
210	Office Supplies/Materials	2,578	660	1,750	1,646	2,100
220	Operating Supplies/Materials	32,671	42,658	39,000	32,913	40,000
230	Repair & Maintenance Supplies	25,806	14,699	30,000	22,158	30,000
310	Communication & Transportation	3,503	1,656	10	243	-
330	Publicity/Subscriptions/Dues	3,214	1,856	2,000	1,282	2,500
340	Utility Services	26,454	25,903	28,175	26,421	29,000
350	Professional Services	15,934	21,662	59,200	30,863	51,750
360	Repair and Maintenance	31,434	34,340	31,367	49,363	26,600
370	Travel & Training	2,803	3,062	4,500	6,527	5,000
380	Training Services	5,682	5,677	8,500	6,334	9,000
390	Other Purchased Services	20,480	17,645	18,550	19,196	19,000
510	Insurance	20,440	19,382	14,000	13,917	18,500
540	Special Assessments	517	517	517	512	517
880	Administrative Expense	22,659	20,880	23,758	20,999	25,855
		$ 214,175	**$ 210,597**	**$ 261,327**	**$ 232,374**	**$ 259,822**
610/620	**Debt Service**	**$ 31,606**	**$ 31,898**	**$ 32,078**	**$ 32,078**	**$ 49,426**
	Accounts Payable Adjustments					
810	Bad Debt Expense	178,121	207,994	115,000	206,758	115,000
811	Medicare/Medicaid Adjustment	311,774	346,006	300,000	501,951	300,000
812	RescueCare Benefits	6,336	4,766	10,000	4,240	10,000
813	City Resident	8,243	4,825	10,000	-	10,000
		$ 504,473	**$ 563,591**	**$ 435,000**	**$ 712,949**	**$ 435,000**
	Capital Outlay					
920	Buildings	4,050	-	-	-	-
940	Equipment	-	75,000	175,000	-	245,000
		$ 4,050	**$ 75,000**	**$ 175,000**	**$ -**	**$ 245,000**
	Total Ambulance	**$ 2,092,162**	**$ 2,314,473**	**$ 2,374,289**	**$ 2,137,302**	**$ 2,226,478**
	Total Expenditures	**$ 3,672,110**	**$ 3,599,777**	**$ 3,547,392**	**$ 3,061,703**	**$ 3,288,149**
	Ending Available Cash			**$ 247,558**		**$ 302,119**
	Total Fund			**$ 3,794,950**		**$ 3,590,268**

Fire and Ambulance Fund - 2340

8/15/2017

Expenditures		Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
Total Fire & Amb Fund						
Personal Services		2,137,804	2,246,358	2,330,170	1,807,011	1,964,432
Materials and Services		382,140	361,500	441,234	375,755	434,537
Debt Service		57,777	116,499	165,988	165,989	189,181
Capital Outlay		589,916	311,831	175,000	-	265,000
Contingency		-	-	-	-	-
Account Payable Adjustment		504,473	563,591	435,000	712,949	435,000
		3,672,110	3,599,777	3,547,392	3,061,703	3,288,149
Personal Services						
	110	1,155,933	1,200,209	1,231,126	1,166,012	1,246,095
	112	1,923	10,410	23,443	16,290	23,204
	120	139,029	155,914	132,905	120,407	143,453
	130	-	4,232	10,540	-	-
	140	466,512	499,510	536,753	496,542	543,680
	146	355,777	366,579	387,403	-	-
	190	18,631	9,503	8,000	7,760	8,000
Materials and Services						
	210	4,062	933	2,750	2,415	3,000
	220	58,003	69,459	74,000	55,597	75,000
	230	53,368	30,849	50,000	31,176	47,500
	310	3,990	1,801	10	406	200
	320	112	-	-	-	-
	330	5,137	4,595	4,500	2,937	5,000
	340	41,839	38,517	40,275	40,128	43,000
	350	22,732	25,701	68,200	32,011	60,500
	360	75,385	71,970	74,360	97,981	68,000
	370	8,688	8,273	9,000	10,713	10,000
	380	7,985	10,525	18,500	9,696	15,000
	390	27,435	25,249	26,450	26,759	26,000
	510	37,764	39,716	35,000	32,100	39,500
	540	731	731	732	731	737
	880	34,910	33,180	37,457	33,105	41,100
Debt Service		57,777	116,499	165,988	165,989	189,181
Accounts Payable Adjustments						
	810	178,121	207,994	115,000	206,758	115,000
	811	311,774	346,006	300,000	501,951	300,000
	812	6,336	4,766	10,000	4,240	10,000
	813	8,243	4,825	10,000	-	10,000
Capital Outlay						
	920	5,786	-	-	-	-
	940	584,130	311,831	175,000	-	265,000
Contingency						
	960	-	-	-	-	-
Total		3,672,110	3,599,777	3,547,392	3,061,703	3,288,149

Building Code Fund

FY 2018

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.

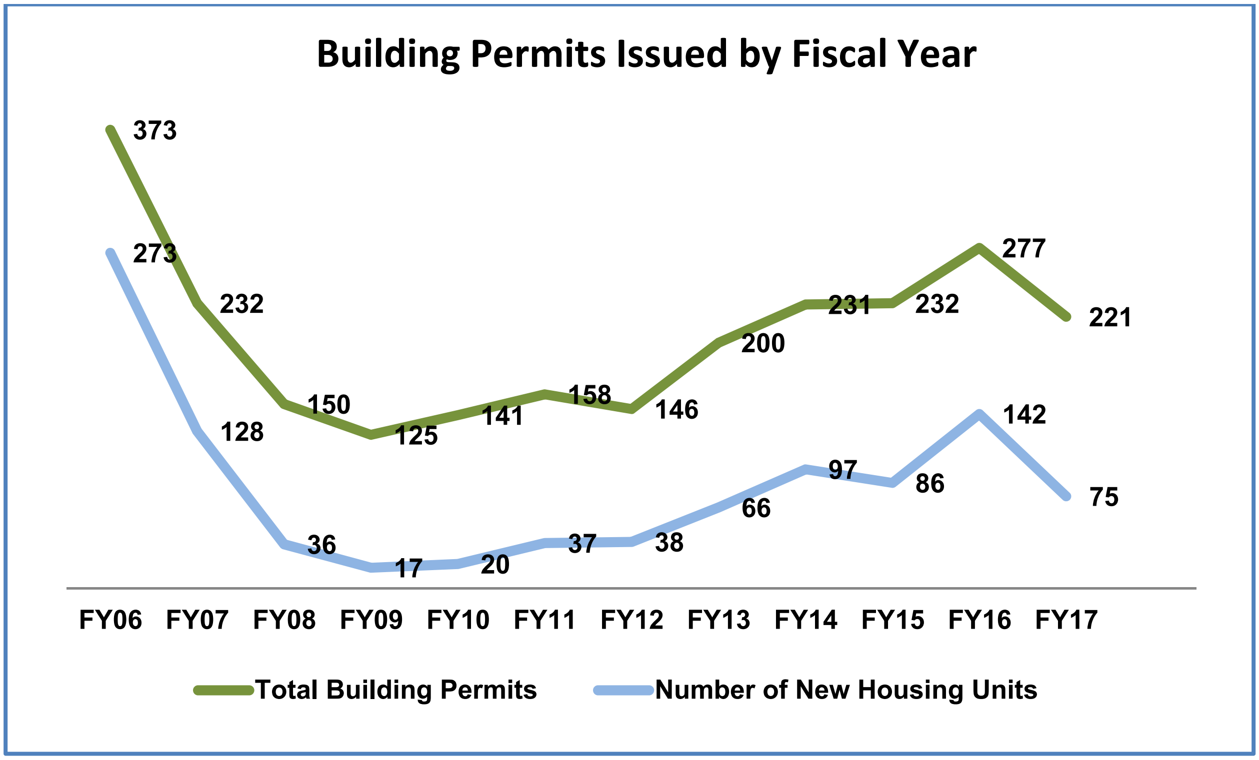
FY 2018 Objectives

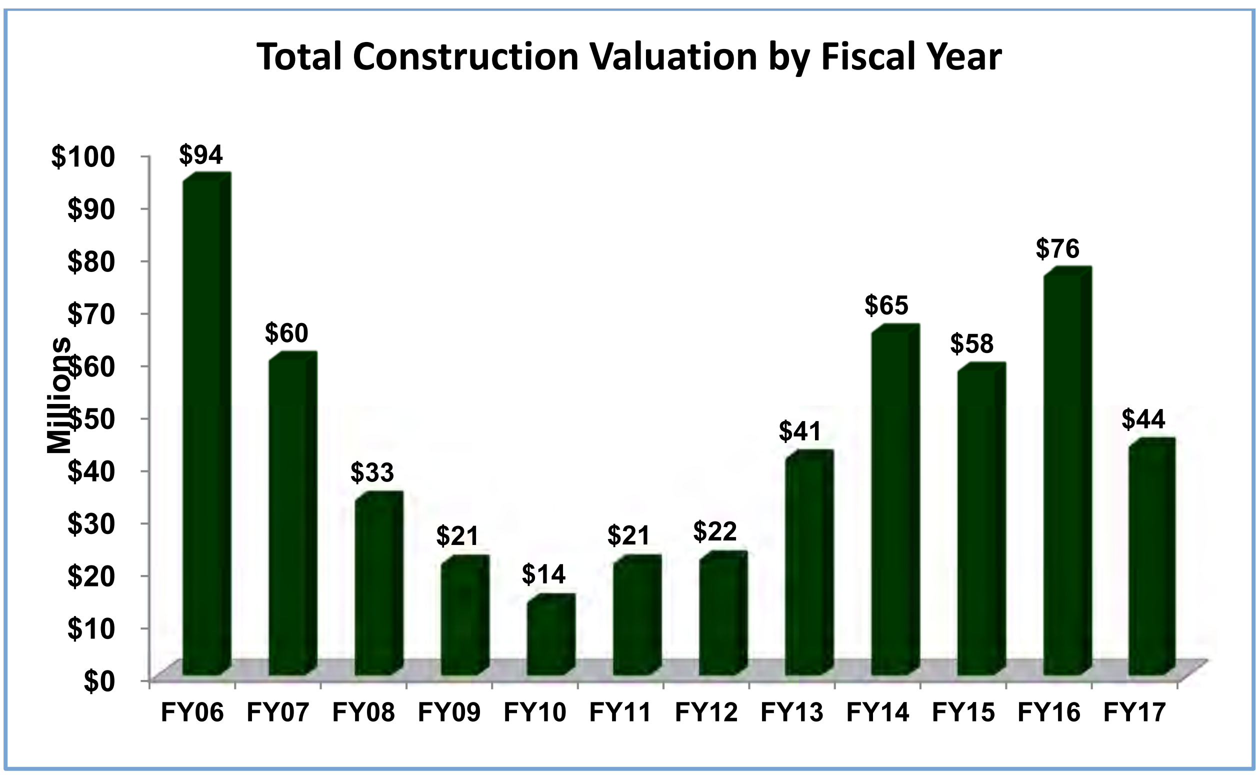
The objective of the Building Code Program Fund for this fiscal year is to promote dependable and safe buildings and structures through the implementation and enforcement of the International Building Code, International Plumbing Code, International Mechanical Code, and National Electric Code within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

The FY 2018 budget proposes a minor slow-down in building activity based on the year-end figures of FY 2017.

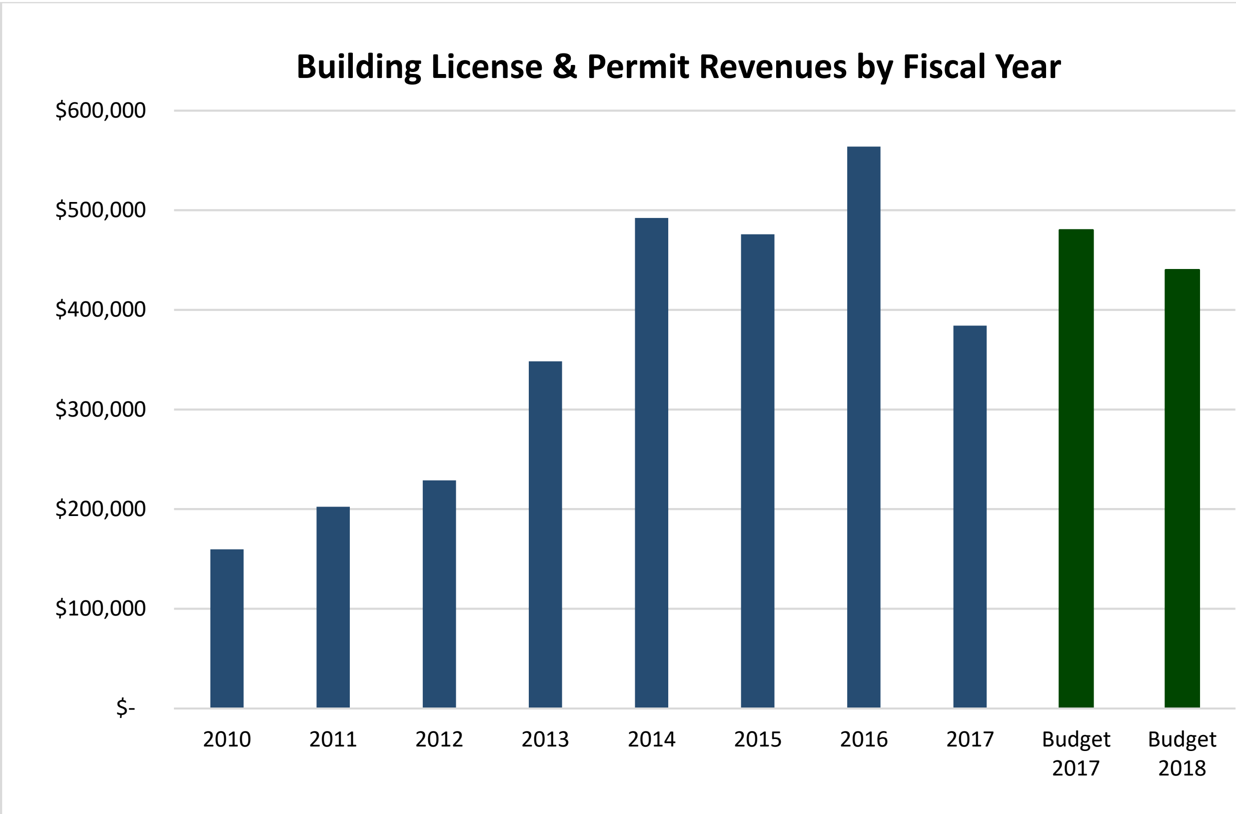
Significant or changed appropriations during FY 2018 include:

Item/Project	Amount
Revenue Changes	
• Decrease in revenue from plan reviews and building permits	$40,000
• Decrease in revenue from Columbia Falls inspection contract	$15,000
Expenditure Changes	
• Decrease in professional services for electrical inspection and commercial plan review ($14,000 continues to be budgeted)	$10,000
• One new pickup truck	$30,000


Building Permits Issued by Fiscal Year
373
273
232
128
150
36
125
17
141
20
158
37
146
38
200
66
231
97
232
86
277
142
221
75
FY06 FY07 FY08 FY09 FY10 FY11 FY12 FY13 FY14 FY15 FY16 FY17
Total Building Permits
Number of New Housing Units


Total Construction Valuation by Fiscal Year
Millions
$100
$90
$80
$70
$60
$50
$40
$30
$20
$10
$0
$94
$60
$33
$21
$14
$21
$22
$41
$65
$58
$76
$44
FY06 FY07 FY08 FY09 FY10 FY11 FY12 FY13 FY14 FY15 FY16 FY17

Building Code Fund



Building Code Fund - 2394

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Licenses and Permits					
323010	Building Plan Review	190,191	237,882	190,000	143,065	170,000
323011	Building Permits	190,493	217,039	190,000	156,161	170,000
323012	Electrical Permits	39,906	46,706	40,000	35,337	40,000
323013	Plumbing Permits	26,640	31,065	30,000	23,085	30,000
323017	Mechanical Permits	28,604	31,192	30,000	26,471	30,000
		$ 475,834	**$ 563,884**	**$ 480,000**	**$ 384,119**	**$ 440,000**
	Charges for Services					
342041	Col. Falls Building Codes Contract	69,811	79,607	75,000	64,813	60,000
		$ 69,811	**$ 79,607**	**$ 75,000**	**$ 64,813**	**$ 60,000**
	Miscellaneous Revenue					
362000	Miscellaneous Revenue	1,879	135	1,000	292	1,000
		$ 1,879	**$ 135**	**$ 1,000**	**$ 292**	**$ 1,000**
	Total Fund Revenue	**$ 547,524**	**$ 643,626**	**$ 556,000**	**$ 449,224**	**$ 501,000**
	Beginning Available Cash			**$ 197,431**		**$ 159,403**
	Total Resources			**$ 753,431**		**$ 660,403**

Building Code Fund - 2394

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
420530 -	**Construction Inspection**					
	Personal Services					
110	Salaries	192,261	181,888	227,526	232,093	240,586
112	Part-time Wages	27	15,806	1,711	1,599	1,605
120	Overtime	244	320	178	75	126
130	Vacation/Sick Accrual	-	31,830	696	-	-
140	Employer Contributions	92,744	99,130	102,729	103,373	114,322
		$ 285,275	**$ 328,973**	**$ 332,840**	**$ 337,140**	**$ 356,639**
	Materials and Services					
210	Office Supplies/Materials	1,670	1,681	2,000	2,510	2,000
220	Operating Supplies	2,334	3,141	4,600	2,687	4,200
230	Repair & Maintenance Supplies	4,831	1,700	6,000	3,114	6,000
310	Postage & Freight	-	10	250	-	250
320	Printing	-	-	100	-	100
330	Publicity/Subscriptions/Dues	2,234	2,738	3,000	4,124	4,000
340	Utility Services	5,550	4,100	5,300	4,726	4,000
350	Professional Services	-	26,640	26,900	9,760	16,900
360	Repair and Maintenance	3,152	2,128	3,711	40,946	8,464
370	Travel & Training	1,665	1,900	4,000	1,874	4,000
397	Contracted Workers	20	14,965	1,000	-	1,000
510	Insurance	4,158	4,681	4,000	7,680	8,155
530	Lease/Rental	-	-	720	2,924	2,916
540	Special Assessments	104	104	105	104	150
880	Administrative Expense	5,607	6,507	7,491	6,625	8,645
		$ 31,325	**$ 70,296**	**$ 69,177**	**$ 87,074**	**$ 70,780**
	Capital Outlay					
940	Machinery & Equipment	40,447	29,038	30,000	-	30,000
		$ 40,447	**$ 29,038**	**$ 30,000**	**$ -**	**$ 30,000**
	Total Construction Inspection	**$ 357,048**	**$ 428,307**	**$ 432,017**	**$ 424,214**	**$ 457,419**
510700 -	**Columbia Falls Building Codes**					
	Personal Services					
110	Salaries	17,474	19,115	32,181	30,700	33,707
130	Vacation/Sick Accrual	-	1,565	-	-	-
140	Employer Contributions	9,849	10,590	15,707	14,174	16,355
		$ 27,323	**$ 31,270**	**$ 47,888**	**$ 44,874**	**$ 50,062**
	Materials and Services					
220	Operating Supplies/Materials	-	138	400	47	400
230	Repair & Maintenance Supplies	2,771	1,330	3,000	1,516	3,000
510	Insurance	421	362	315	309	725
		$ 3,192	**$ 1,830**	**$ 3,715**	**$ 1,872**	**$ 4,125**
	Total Columbia Falls Contract	**$ 30,516**	**$ 33,101**	**$ 51,603**	**$ 46,746**	**$ 54,187**
	Total Fund Expenditures	**$ 387,563**	**$ 461,408**	**$ 483,620**	**$ 470,960**	**$ 511,606**
	Ending Available Cash			**$ 269,811**		**$ 148,796**
	Total Building Code Fund			**$ 753,431**		**$ 660,403**

Parks, Recreation, & Community Services FY 2018

Parks & Recreation Department Mission Statement

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

Purpose

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

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

FY 2018 Objectives

The objectives of the Parks, Recreation and Community Services Fund for this fiscal year are to

(1) maintain and, where appropriate, operate various City facilities. These include the Mountain Trails Park, Roy Duff Memorial Armory Center, Armory Park, Credit Union Park, City Hall building and grounds, City Beach, Soroptimist Park, Baker Park, Riverside Park, Creekwood Park, Grouse Mountain Park, Memorial Ball Park perimeter, Jack Zerr Fields, Canoe Park, Kay Beller Park, Crestwood Park, Riverwood Park, the Baker/Wisconsin Street Viaduct, S. Baker Avenue right-of-way, W. Edgewood Place right-of-way, property at 2nd and Spokane Avenue, Greenwood Drive property, Central Avenue Median, and the grounds of the Whitefish Cultural Arts Center, Whitefish Library, and City Wastewater Plant.

(2) provide budget authority for Whitefish Legacy Partners to manage annual operations, trail, and trailhead maintenance through efficient use of endowment funds and strong WT volunteer programs.

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

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

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

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

Significant or changed appropriations during FY 2018 are:

Item/Project	Amount
Revenue Changes	
• Decrease in budgeted Summer Day Camp revenues to more accurately reflect year-to-date actuals	$17,818
• Increase of the Greenways & Parkland Assessment for capital purchases	$60,000
• Increase in contributions and donations from the Great Fish Challenge to fund the Bakke Nature Reserve Project	$23,310
• Increase in transfer from General Fund (Property Tax Support)	$28,543
• New transfer from Water Fund to support the AIS Boat Inspection Station at State Park (includes personnel and operating costs)	$40,376
Expenditure Changes	
• New Park Maintenance Technician position – this was a seasonal position and does not result in a significant increase in costs due to the offset of not hiring the Parks Superintendent position and reducing seasonal staffing	
• New Urban Forestry Technician position – this was also a seasonal position and does not result in a significant increase in costs due to the offset of not hiring the Parks Superintendent position and reducing seasonal staffing	
• New Boat Inspection Station at State Park (staffing and operating supplies)	$40,376
• Parks Maintenance Building and Paved Trails Impact Fee Updates	$10,000
• Capital Project - Boom sprayer	$ 5,000
• Capital Project – Bakke Nature Reserve Project	$23,310
• Capital Project – BNSF Landing Improvements	$25,000
• Capital Project – Walker mower and commercial mower	$35,000
• Capital Project – City Beach Stairs	$15,000

Parks and Recreation Fund - 2210

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Licenses and Permits					
322015	Alcohol Consumption Permit	540	580	350	630	700
		$ 540	**$ 580**	**$ 350**	**$ 630**	**$ 700**
	Intergovernmental					
334000	Grants	11,924	4,865	6,000	3,757	9,771
334002	FWP Fishing Lease - WF Trail	3,500	3,500	3,500	3,500	3,500
		$ 15,424	**$ 8,365**	**$ 9,500**	**$ 7,257**	**$ 13,271**
	Charges for Services					
346014	Beach Concessions	14,325	8,260	7,800	13,774	12,000
346015	Beach Gazebo Rental	3,180	2,440	3,200	3,235	3,500
346016	Boat Launch Passes	7,483	11,757	7,500	17,493	12,000
346017	Beach Floatation Rentals	11,685	1,000	-	-	-
346030	Hockey Tournaments	90	-	-	-	-
346033	Ice Rink Admissions	49,161	7,824	-	-	-
346035	Ice Rink Advertising	10,179	5,050	-	-	-
346037	Ice Rink Concessions	28,203	6,373	-	-	-
346039	Ice Rink Pro Shop	19,281	3,298	-	-	-
346040	Ice Rink Management Contract	-	96,229	32,528	34,028	16,089
346041	Ice Rink Rentals	298,527	111,839	-	-	-
346043	Ice Rink Season Passes	3,491	2,160	-	-	-
346045	Ice Skating Lessons	20	-	-	-	-
346007	After School Program	66,339	64,067	103,640	64,332	96,500
346022	Summer Day Camp	86,280	87,653	122,128	93,459	104,310
346085	Adult Programs	2,259	1,702	4,500	992	2,200
346086	Youth Programs	17,539	20,565	24,640	22,647	26,000
346087	Adult Softball	1,823	-	-	-	-
346057	Special Events	-	-	3,500	220	3,500
346009	Armory Rental	7,615	6,826	8,500	15,890	8,500
346402	Facility Usage Revenue	9,891	12,350	9,500	13,785	12,000
		$ 637,371	**$ 449,394**	**$ 327,436**	**$ 279,855**	**$ 296,599**
	Miscellaneous Revenue					
361020	Verizon Cell Tower Lease	18,000	18,720	19,470	19,469	20,248
362000	Miscellaneous Revenue	1,373	16,391	2,000	8,644	10,000
362007	Program Guide Revenue	3,030	2,240	2,500	3,160	2,500
363010	Greenwys & Prklnd Assessmnt	239,689	293,496	355,000	354,864	415,000
363040	P&I Special Assessments	677	858	1,000	961	1,000
365000	Contributions & Donations	1,400	11,459	26,500	6,905	60,310
365001	WF Trail Oper Rev (net of City staff time contribution)	45,516	44,423	61,379	44,181	52,422
		$ 309,685	**$ 387,587**	**$ 467,849**	**$ 438,184**	**$ 561,480**
	Other Financing Sources					
383004	Op. Transfer from Gen. Fund	693,919	651,238	672,579	672,579	701,122
383000	Transfer from Water Fund for AIS	-	-	-	-	40,376
		$ 693,919	**$ 651,238**	**$ 672,579**	**$ 672,579**	**$ 741,498**
	Total Fund Revenue	**$ 1,656,939**	**$ 1,497,164**	**$ 1,477,714**	**$ 1,398,505**	**$ 1,613,547**
101000	**Beginning Available Cash**			**$ 127,608**		**$ 166,740**
	Total Resources			**$ 1,605,322**		**$ 1,780,288**

Parks & Recreation Fund - 2210

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
430255	**Bicycle Path Maint. Program**					
	Personal Services					
110	Salaries	8,623	11,586	21,522	21,823	19,444
111	Part-time/Seasonal Wages	3,191	2,168	5,039	983	7,330
120	Overtime	38	63	1,110	17	72
130	Vacation/Sick Accrual	-	-	-	-	-
140	Employer Contributions	4,867	6,071	12,321	8,711	10,534
		$ 16,718	**$ 19,888**	**$ 39,992**	**$ 31,535**	**$ 37,380**
	Materials and Services					
220	Operating Supplies	2,402	1,371	4,000	206	4,000
230	Repair & Maintenance Supplies	7,166	7,620	7,000	3,344	6,000
330	Publicity/Subscriptions/Dues	1	1	100	201	100
350	Professional Services	-	33	-	-	-
360	Repair & Maintenance Services	343	5,581	20,000	27,900	10,000
370	Travel & Training	-	-	-	-	1,000
510	Insurance	433	407	418	456	546
530	Rent	2,898	2,985	2,575	3,075	3,000
		$ 13,244	**$ 17,998**	**$ 34,093**	**$ 35,182**	**$ 24,646**
	Capital Outlay					
940	Machinery & Equipment	59,778	-	-	-	5,000
		$ 59,778	**$ -**	**$ -**	**$ -**	**$ 5,000**
	Total Bicycle Path Maint.	**$ 89,740**	**$ 37,887**	**$ 74,085**	**$ 66,717**	**$ 67,026**
430256	**Whitefish Trail Maintenance**					
	Personal Services					
110	Salaries	2,630	11,573	2,703	3,603	2,891
111	Part-time/Seasonal Wages	355	-	-	-	-
120	Overtime	-	-	213	20	-
140	Employer Contributions	1,955	5,306	1,334	2,350	1,367
		$ 4,940	**$ 16,879**	**$ 4,250**	**$ 5,973**	**$ 4,258**
	Materials and Services					
220	Operating Supplies	10,927	9,046	21,500	10,562	10,300
230	Repair & Maintenance Supplies	-	5,244	18,000	459	-
330	Publicity/Subscriptions/Dues	249	-	-	233	-
360	Repair & Maintenance Services	11,915	2,209	6,000	11,209	22,500
390	Other Purchased Services	4,545	22,437	70	5,000	-
510	Insurance	19	878	479	681	1,000
530	Rent	15,494	12,934	14,930	16,254	17,950
		$ 43,147	**$ 52,748**	**$ 60,979**	**$ 44,397**	**$ 51,750**
	Total Whitefish Trail Maint.	**$ 48,087**	**$ 69,627**	**$ 65,229**	**$ 50,370**	**$ 56,008**

Parks & Recreation Fund - 2210

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
460400	**Parks & Rec Administration**					
	Personal Services					
110	Salaries	85,549	92,604	98,139	102,214	123,304
112	Permanent Part-Time	1,896	2,031	1,813	1,925	2,007
120	Overtime	57	301	1,771	236	193
130	Vacation/Sick Accrual	-	1,998	1,740	-	-
140	Employer Contributions	31,037	32,582	43,408	39,437	52,655
		$ 118,540	**$ 129,517**	**$ 146,871**	**$ 143,812**	**$ 178,159**
	Materials and Services					
210	Office Supplies/Materials	3,519	1,967	3,000	3,869	3,750
220	Operating Supplies	3,543	5,208	3,500	11,132	4,375
230	Repair & Maintenance Supplies	159	365	500	-	500
310	Postage & Freight	2,405	1,112	500	1,390	1,200
320	Printing	2,030	-	500	-	500
330	Publicity/Subscriptions/Dues	2,373	2,536	2,500	1,682	2,500
340	Utility Services	4,103	3,981	4,000	6,012	6,000
350	Professional Services	-	200	500	359	10,500
360	Repair & Maintenance Services	1,149	918	1,500	2,324	2,000
370	Travel & Training	1,354	852	3,000	3,916	6,000
390	Other Purchased Services	2,487	4,132	3,500	5,133	5,000
397	Contract Workers	337	-	500	-	500
510	Insurance	2,584	1,814	1,500	2,920	2,320
530	Rental/Leases	-	-	720	2,274	2,268
790	Memorial Park Acct - Glac Twins	18,000	18,720	19,470	19,469	20,248
880	Administrative Expense	14,543	15,501	17,409	15,384	17,500
		$ 58,586	**$ 57,304**	**$ 62,599**	**$ 75,864**	**$ 85,161**
	Total Parks and Rec Admin	**$ 177,126**	**$ 186,821**	**$ 209,470**	**$ 219,675**	**$ 263,320**

Parks & Recreation Fund - 2210

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
460434	**City Parks & Properties**					
	Personal Services					
110	Salaries	75,265	105,825	90,543	93,164	112,395
111	Part-time/Seasonal Wages	81,794	54,277	54,960	75,874	22,396
120	Overtime	847	4,568	5,908	132	547
130	Vacation/Sick Accrual	-	-	-	-	-
140	Employer Contributions	47,959	66,671	61,226	63,434	69,311
		$ 205,865	**$ 231,341**	**$ 212,637**	**$ 232,603**	**$ 204,649**
	Materials and Services					
210	Office Supplies/Materials	770	950	700	959	700
220	Operating Supplies	20,072	32,778	49,200	43,046	49,200
230	Repair & Maintenance Supplies	39,764	47,062	52,000	47,583	50,000
310	Postage & Freight	116	68	300	-	300
320	Printing	-	21	100	-	100
330	Publicity/Subscriptions/Dues	220	458	350	138	350
340	Utility Services	44,790	59,450	57,000	52,022	60,000
350	Professional Services	3,428	90	500	-	500
360	Repair & Maintenance Services	23,358	29,525	50,000	41,644	44,000
370	Travel & Training	4,296	3,962	5,000	679	6,000
390	Other Purchased Services	6,252	9,445	6,000	11,456	8,000
397	Contracted Workers	5,147	25,317	10,600	1,763	6,000
510	Insurance	8,435	7,665	7,502	7,693	8,020
530	Rent/Lease Expense	2,259	1,391	2,600	2,347	2,600
540	Special Assessments	1,006	2,002	2,050	1,075	2,140
		$ 159,914	**$ 220,183**	**$ 243,902**	**$ 210,404**	**$ 237,910**
	Capital Outlay					
910	Land	10,255	-	-	-	-
920	Buildings	-	-	-	-	-
931	Park Improvements	-	-	-	-	48,310
940	Machinery & Equipment	-	20,738	5,500	6,350	35,000
		$ 10,255	**$ 20,738**	**$ 5,500**	**$ 6,350**	**$ 83,310**
	Total City Parks & Properties	**$ 376,033**	**$ 472,262**	**$ 462,039**	**$ 449,357**	**$ 525,869**
460437	**Urban Forestry Program**					
	Personal Services					
110	Salaries	7,888	8,129	33,349	32,822	71,582
111	Part-time/Seasonal Wages	4,492	7,351	8,160	2,250	7,330
120	Overtime	54	63	1,694	184	318
140	Employer Contributions	4,392	4,047	23,284	17,804	37,768
		$ 16,826	**$ 19,590**	**$ 66,487**	**$ 53,060**	**$ 116,998**
	Materials and Services					
220	Operating Supplies	8,315	7,295	8,000	9,188	8,000
230	Repair & Maintenance Supplies	1,803	2,159	2,000	3,809	2,000
340	Utility Services	12	-	-	776	-
350	Professional Services	-	-	500	-	500
360	Repair & Maintenance Services	8,291	22,363	25,000	18,373	25,000
390	Other Purchased Services	11,000	20	-	150	-
397	Contracted Workers	1,538	-	-	-	-
510	Insurance	108	258	195	195	715
		$ 31,067	**$ 32,095**	**$ 35,695**	**$ 32,491**	**$ 36,215**
	Total Urban Forestry	**$ 47,893**	**$ 51,686**	**$ 102,182**	**$ 85,550**	**$ 153,213**

Parks & Recreation Fund - 2210

8/15/2017

	Expenditures		Actual FY 2015		Actual FY 2016		Budget FY 2017		Actual FY 2017		Budget FY 2018
460505	**After School Program**										
	Personal Services										
110	Salaries		11,591		30,364		38,727		25,680		31,473
111	Part-time/Seasonal Wages		23,652		34,687		36,001		20,796		25,450
120	Overtime		90		-		2,509		25		286
140	Employer Contributions		7,643		12,373		15,865		9,489		19,853
		$	**42,976**	**$**	**77,424**	**$**	**93,102**	**$**	**55,990**	**$**	**77,062**
	Materials and Services										
220	Operating Supplies		6,359		9,945		9,580		10,076		8,500
330	Publicity/Subscriptions/Dues		126		-		108		-		-
340	Utility Services		-		53		-		-		-
370	Travel & Training		1,678		819		2,000		-		2,300
390	Contract Services		2,220		1,385		2,709		2,320		3,650
510	Insurance		583		733		775		775		775
		$	**10,965**	**$**	**12,935**	**$**	**15,172**	**$**	**13,171**	**$**	**15,225**
	Total After School Program	**$**	**53,941**	**$**	**90,359**	**$**	**108,274**	**$**	**69,161**	**$**	**92,287**
460507	**Armory Facility**										
	Personal Services										
110	Salaries		6,971		9,989		8,880		10,751		9,766
111	Part-time/Seasonal Wages		-		-		-		-		7,635
120	Overtime		2		26		496		17		67
140	Employer Contributions		2,916		4,270		5,270		5,128		6,821
		$	**9,889**	**$**	**14,285**	**$**	**14,646**	**$**	**15,897**	**$**	**24,289**
	Materials and Services										
210	Office Materials and Supplies		14		-		150		-		150
220	Operating Supplies		2,128		1,980		2,200		1,951		3,000
230	Repair & Maintenance Supplies		615		1,743		4,000		5,669		11,000
330	Publicity/Subscriptions/Dues		-		-		150		-		-
340	Utility Services		11,400		11,173		13,500		12,940		14,000
360	Repair & Maintenance Services		1,233		894		9,000		13,094		2,500
370	Travel and Training		-		-		-		-		3,000
510	Insurance		1,132		1,514		1,510		1,510		1,375
540	Special Assessments		478		478		500		481		500
		$	**17,000**	**$**	**17,782**	**$**	**31,010**	**$**	**35,645**	**$**	**35,525**
	Capital Outlay										
920	Buildings		-		-		-		-		-
		$	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**
	Total Armory Facility	**$**	**26,889**	**$**	**32,067**	**$**	**45,656**	**$**	**51,541**	**$**	**59,814**

Parks & Recreation Fund - 2210

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
460514	**City Beach**					
	Personal Services					
110	Salaries and Wages	15,677	25,264	36,945	37,970	37,278
113	P.T./Seasonal Beach Rangers	19,499	19,779	41,239	38,568	55,000
114	State Park AIS Inspectors	13,144	16,341	13,000	20,132	33,770
120	Overtime	61	147	3,797	668	862
140	Employer Contributions	11,337	14,430	29,063	27,242	33,901
		$ 59,717	**$ 75,961**	**$ 124,044**	**$ 124,579**	**$ 160,811**
	Materials and Services					
210	Office Materials and Supplies	-	133	250	423	250
220	Operating Supplies	2,812	3,609	8,000	10,259	8,000
223	Concessions	7,482	-	-	-	-
230	Repair & Maintenance Supplies	6,823	624	5,500	3,620	5,000
310	Postage & Freight	49	-	50	11	50
320	Printing, Duplicating, Typing	-	-	300	-	300
330	Publicity, Subscriptions & Dues	263	180	350	614	200
340	Utility Services	8,555	8,742	9,500	8,479	9,500
350	Professional Services	-	-	500	-	500
360	Repair & Maintenance Services	42,269	36,661	14,000	6,192	14,000
370	Travel and Training	154	355	1,050	22	4,000
390	Other Purchased Services	7,200	484	1,000	769	1,000
510	Insurance	1,104	1,304	1,064	1,001	1,790
540	Special Assessments	81	81	85	81	85
		$ 76,791	**$ 52,174**	**$ 41,649**	**$ 31,470**	**$ 44,675**
	Capital Outlay					
930	City Beach Improvement	-	-	-	5,449	15,000
		$ -	**$ -**	**$ -**	**$ 5,449**	**$ 15,000**
	Total City Beach	**$ 136,508**	**$ 128,134**	**$ 165,693**	**$ 161,498**	**$ 220,486**

Parks & Recreation Fund - 2210

8/15/2017

Expenditures		Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
460533	**Community Ice Rink Pavilion**					
	Personal Services					
110	Salaries and Wages	46,174	21,586	-	-	-
111	Temporary/Seasonal Wages	55,669	25,801	-	-	-
114	Part-time wages - Concessions	25,165	4,671	-	-	-
120	Overtime	959	889	-	-	-
140	Employer Contributions	28,130	15,276	-	-	-
		$ 156,097	**$ 68,223**	**$ -**	**$ -**	**$ -**
	Materials and Services					
210	Office Materials and Supplies	667	651	-	-	-
220	Operating Supplies	24,792	6,329	-	-	-
223	Concessions	19,822	5,905	-	-	-
230	Repair & Maintenance Supplies	15,229	24,168	8,000	-	4,000
320	Printing, Duplicating, Typing	246	656	-	-	-
330	Publicity/Subscriptions/Dues	1,380	345	-	-	-
340	Utility Services	90,033	33,596	-	-	-
350	Professional Services	-	-	-	-	-
360	Repair & Maintenance Services	49,302	83,726	-	-	-
370	Travel and Training	380	-	-	-	-
390	Other Purchased Services	2,701	889	-	-	-
397	Contracted Workers	13,997	26,363	-	-	-
510	Insurance	5,780	5,564	3,735	3,734	2,505
		$ 224,331	**$ 188,191**	**$ 11,735**	**$ 3,734**	**$ 6,505**
610	Loan Principal	31,212	31,560	31,911	31,911	15,892
620	Loan Interest	1,027	893	617	617	197
	Debt Service	**$ 32,239**	**$ 32,453**	**$ 32,528**	**$ 32,528**	**$ 16,089**
	Total Ice Rink Pavilion	**$ 412,666**	**$ 288,867**	**$ 44,263**	**$ 36,262**	**$ 22,594**
460534	**Warming Hut**					
	Materials and Services					
340	Utility Services	-	1,714	2,400	1,323	2,000
	Total Saddle Club Rental	**$ -**	**$ 1,714**	**$ 2,400**	**$ 1,323**	**$ 2,000**
460554	**Saddle Club Rental**					
	Materials and Services					
340	Utility Services	1,502	812	900	1,862	2,200
	Total Saddle Club Rental	**$ 1,502**	**$ 812**	**$ 900**	**$ 1,862**	**$ 2,200**

Parks & Recreation Fund - 2210

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
460557	**Special Events**					
	Personal Services					
110	Salaries and Wages	-	4,266	16,352	17,392	17,902
120	Overtime	-	-	1,065	67	24
140	Employer Contributions	-	1,236	8,890	7,767	9,293
		$ -	**$ 5,502**	**$ 26,307**	**$ 25,226**	**$ 27,219**
	Materials and Services					
220	Operating Supplies	-	-	1,500	802	4,000
230	Repair & Maintenance Supplies	-	-	1,500	-	-
397	Contract Workers	-	-	1,000	-	-
	Total Special Events	**$ -**	**$ -**	**$ 4,000**	**$ 802**	**$ 4,000**
	Total Special Events	**$ -**	**$ 5,502**	**$ 30,307**	**$ 26,028**	**$ 31,219**
460590	**Adult Programs**					
	Personal Services					
110	Salaries and Wages	10,910	2,875	2,204	2,670	2,301
111	Temporary/Seasonal Wages	4,713	-	-	-	509
120	Overtime	-	-	106	1	4
140	Employer Contributions	5,420	639	894	531	1,015
		$ 21,043	**$ 3,514**	**$ 3,204**	**$ 3,202**	**$ 3,829**
	Materials and Services					
220	Operating Supplies	7	738	150	58	-
310	Communication & Transportation	-	-	-	-	-
320	Printing	-	-	-	-	-
330	Publicity/Subscriptions/Dues	-	-	-	-	-
390	Contract Services	-	-	-	-	-
		$ 7	**$ 738**	**$ 150**	**$ 58**	**$ -**
	Total Adult Programs	**$ 21,050**	**$ 4,252**	**$ 3,354**	**$ 3,260**	**$ 3,829**
460591	**Youth Programs**					
	Personal Services					
110	Salaries and Wages	5,903	10,434	20,673	13,834	15,797
111	Temporary/Seasonal Wages	5,152	6,518	7,680	2,260	7,533
120	Overtime	-	-	1,143	-	93
140	Employer Contributions	3,031	3,348	6,573	3,463	8,963
		$ 14,086	**$ 20,300**	**$ 36,069**	**$ 19,557**	**$ 32,386**
	Materials and Services					
220	Operating Supplies	3,301	2,199	3,075	1,348	3,500
390	Contract Services	-	1,265	1,838	5,292	5,300
510	Insurance	308	229	223	198	262
		$ 3,609	**$ 3,693**	**$ 5,136**	**$ 6,838**	**$ 9,062**
	Total Youth Programs	**$ 17,694**	**$ 23,993**	**$ 41,205**	**$ 26,395**	**$ 41,448**

Parks & Recreation Fund - 2210

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
460592	**Summer Camp**					
	Personal Services					
110	Salaries and Wages	13,197	8,576	30,638	18,731	25,914
111	Temporary/Seasonal Wages	42,253	53,987	37,519	63,867	36,648
120	Overtime	23	43	8,384	-	361
140	Employer Contributions	11,615	11,176	19,889	20,466	18,567
		$ 67,088	**$ 73,783**	**$ 96,430**	**$ 103,064**	**$ 81,490**
	Materials and Services					
220	Operating Supplies	3,333	4,340	3,500	5,514	5,600
310	Communication & Transportation	-	147	-	-	-
370	Travel and Training	-	-	350	-	600
390	Contract Services	17,540	14,212	20,950	13,010	17,800
510	Insurance	1,135	1,474	761	661	1,300
		$ 22,008	**$ 20,173**	**$ 25,561**	**$ 19,185**	**$ 25,300**
	Total Summer Camp	**$ 89,096**	**$ 93,956**	**$ 121,991**	**$ 122,249**	**$ 106,790**
460504	**Adult Softball**					
	Personal Services					
110	Salaries and Wages	2,819	-	-	-	-
111	Temporary/Seasonal Wages	-	-	-	-	-
120	Overtime	3	-	-	-	-
140	Employer Contributions	1,259	-	-	-	-
		$ 4,081	**$ -**	**$ -**	**$ -**	**$ -**
	Materials and Services					
220	Operating Supplies	330	-	-	-	-
330	Publicity/Subscriptions/Dues	-	-	-	-	-
397	Contract Services	-	-	-	-	-
		$ 330	**$ -**	**$ -**	**$ -**	**$ -**
	Total Adult Softball	**$ 4,411**	**$ -**	**$ -**	**$ -**	**$ -**
870	**Operating Contingency**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Total Expenditures	**$ 1,502,637**	**$ 1,487,940**	**$ 1,477,048**	**$ 1,371,250**	**$ 1,648,102**
	Ending Available Cash			**$ 128,274**		**$ 132,185**
	Total Parks & Recreation Fund			**$ 1,605,322**		**$ 1,780,288**

Parks & Recreation Fund - 2210

8/15/2017

Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
Total Parks and Rec Fund					
Personal Services	737,865	756,206	864,039	814,497	948,530
Materials and Services	662,500	678,543	574,981	512,426	580,174
Debt Service	32,239	32,453	32,528	32,528	16,089
Capital Outlay	70,033	20,738	5,500	6,350	103,310
Contingency	-	-	-	-	-
	$ 1,502,637	**$ 1,487,940**	**$ 1,477,048**	**$ 1,365,801**	**$ 1,648,102**
Personal Services					
110	293,196	343,071	400,675	380,653	470,047
111	221,271	184,789	149,359	166,030	114,831
112	1,896	2,031	1,813	1,925	2,007
114	57,807	40,791	54,239	58,700	88,770
120	2,133	6,101	28,196	1,368	2,827
130	-	1,998	1,740	-	-
140	161,561	177,425	228,017	205,822	270,048
Materials and Services					
210	4,970	3,700	4,100	5,251	4,850
220	88,319	84,839	114,205	104,141	108,475
223	27,304	5,905	-	-	-
230	71,559	88,985	98,500	64,485	78,500
310	2,570	1,327	850	1,400	1,550
320	2,276	677	900	-	900
330	4,612	3,519	3,558	2,868	3,150
340	160,396	119,521	87,300	83,414	93,700
350	3,428	323	2,000	359	12,000
360	137,860	181,878	125,500	120,736	120,000
370	7,861	5,988	11,400	4,617	22,900
390	53,945	54,269	36,067	43,129	40,750
397	21,020	51,680	12,100	1,763	6,500
510	21,621	21,840	18,162	19,824	20,608
530	20,651	17,310	20,825	23,950	25,818
540	1,565	2,561	2,635	1,637	2,725
790	18,000	18,720	19,470	19,469	20,248
880	14,543	15,501	17,409	15,384	17,500
Contingency	-	-	-	-	-
Debt Service	32,239	32,453	32,528	32,528	16,089
Capital Outlay					
930	-	-	-	-	63,310
940	70,033	20,738	5,500	6,350	40,000
	1,502,637	**1,487,940**	**1,477,048**	**1,365,801**	**1,648,102**

Parkland Acquisition & Development

FY 2018

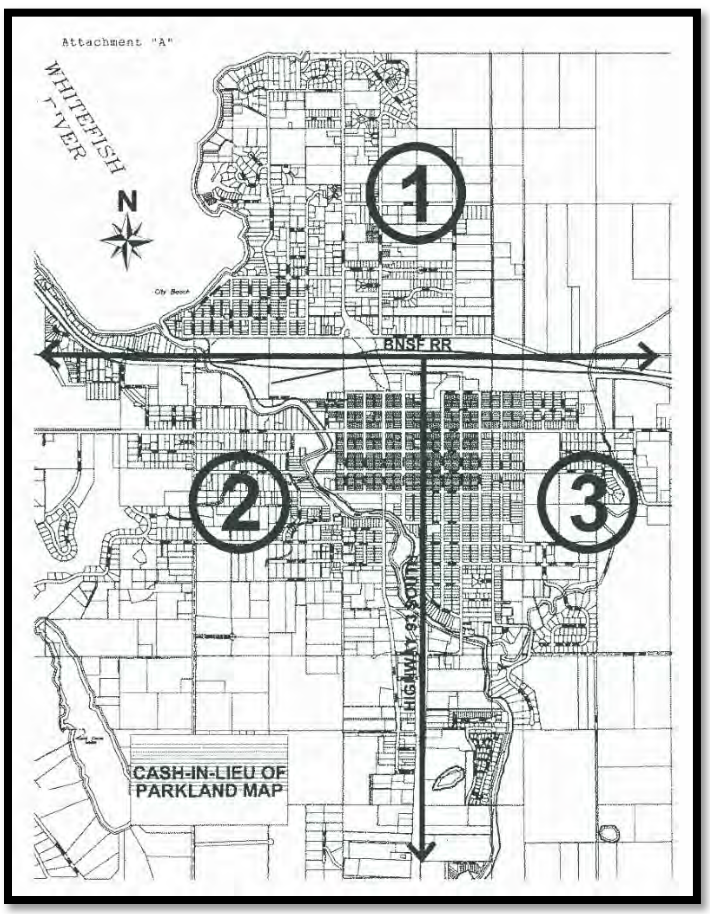
Purpose

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 2018 Objectives

The objective of this fund is to collect contributions and cash in-lieu of parkland until adequate reserves are accumulated for future park land purchases or park improvements. Appropriations of $40,000 have been budgeted for the Bakke Nature Reserve project in FY 2018.



Parkland Acquisition & Development - 2990

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Intergovernmental					
331050	CTEP Project Grant	121,379	241,706	-	-	-
331051	Federal Earmark Grant for Trails	-	210,700	-	-	-
		$ 121,379	**$ 452,406**	**$ -**	**$ -**	**$ -**
	Investment Earnings					
371010	Investment Earnings	414	289	300	110	200
		$ 414	**$ 289**	**$ 300**	**$ 110**	**$ 200**
	Other Financing Sources					
381061	Proceeds From Cash In-lieu / Dist W	300	300	1,000	41,237	500
381062	Proceeds From Cash In-lieu / Dist N	-	-	1,000	18,000	500
381060	Proceeds From Cash In-lieu / Dist E	-	-	-	-	500
383002	Transfer from Resort Tax	19,900	-	-	-	-
383003	Transfer from Tax Increment	360,000	61,600	-	-	-
383000	Transfer from Impact Fees	-	165,000	-	-	-
		$ 380,200	**$ 226,900**	**$ 2,000**	**$ 59,237**	**$ 1,500**
	Total Fund Revenue	**$ 501,993**	**$ 679,595**	**$ 2,300**	**$ 59,347**	**$ 1,700**
102130	**Cash - District East**			**$ 8,296**		**$ 7,644**
102131	**Cash - District West**			**$ 604**		**$ 41,547**
102132	**Cash - District North**			**$ 43,177**		**$ 0**
	Total Resources			**$ 54,377**		**$ 50,891**

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
460434						
	Capital Outlay					
910	Land	6,834	-	-	-	-
924	Buildings	83,354	-	-	-	-
931	Park Improvements	51,600	986,458	38,226	55,613	40,000
938	Trail Improvements	132,897	-	-	-	-
		$ 274,685	**$ 986,458**	**$ 38,226**	**$ 55,613**	**$ 40,000**
	Total Expenditures	**$ 274,685**	**$ 986,458**	**$ 38,226**	**$ 55,613**	**$ 40,000**
102130	**Cash - District East**			**$ 8,396**		**$ 8,244**
102131	**Cash - District West**			**$ 1,704**		**$ 2,147**
102132	**Cash - District North**			**$ 6,051**		**$ 500**
	Total Park Acquisition Fund			**$ 54,377**		**$ 50,891**

Whitefish Trail Construction Fund

FY 2018

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 grants and private contributions. To date, these funds have constructed 10 trailheads and 36 miles of trail, impacting over 2,500 acres for conservation.

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

FY 2018 Objectives

The objective of the Whitefish Trail Construction Fund for this fiscal year is to construct two new trailheads (Upper Haskill and Lower Haskill), 5.7 miles of new trail, and a boardwalk and viewing platform in Haskill Basin, as well as long-term trailhead improvements at Twin Bridges on Spencer Mountain.

Whitefish Trail Construction - 4540

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Intergovernmental					
334000	Grants	-	-	15,000	-	264,315
		$ -	**$ -**	**$ 15,000**	**$ -**	**$ 264,315**
	Miscellaneous Revenue					
346005	Donations and Sponsors	156,023	114,027	60,000	27,410	11,185
		$ 156,023	**$ 114,027**	**$ 60,000**	**$ 27,410**	**$ 11,185**
	Investment Earnings					
371010	Investment Earnings	23	10	-	5	-
		$ 23	**$ 10**	**$ -**	**$ 5**	**$ -**
	Total Fund Revenue	**$ 156,046**	**$ 114,037**	**$ 75,000**	**$ 27,415**	**$ 275,500**
101000	**Beginning Available Cash**			**$ 4,806**		**$ -**
	Total Resources			**$ 79,806**		**$ 275,500**

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
430255						
	Materials and Services					
350	Professional Services	-	-	50,000	-	-
		$ -	**$ -**	**$ 50,000**	**$ -**	**$ -**
	Capital Outlay					
938	Trail Construction	107,757	126,434	19,000	25,621	275,500
		$ 107,757	**$ 126,434**	**$ 19,000**	**$ 25,621**	**$ 275,500**
	Operating Contingency					
870	Operating Contingency	-	-	6,000	-	-
		$ -	**$ -**	**$ 6,000**	**$ -**	**$ -**
	Total Expenditures	**$ 107,757**	**$ 126,434**	**$ 75,000**	**$ 25,621**	**$ 275,500**
	Ending Available Cash			**$ 4,806**		**$ -**
	Total WF Construction Fund			**$ 79,806**		**$ 275,500**

Resort Tax

FY 2018

Purpose

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

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

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

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

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

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

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

FY 2018 Objectives

Specific projects appropriated during FY 2018 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	
• Budgeted increase in Resort Tax collections due to the increase in actual collections during FY 2017	$314,263

Expenditures

• Somers Street Reconstruction Design and Construction – south of East 2nd Street (includes $320,000 of est. carry-over from FY17)	$1,820,000
• Completion of Lacrosse Fields Irrigation Project at Armory Park	$43,653
• WAG Dog Park – paved road and parking lot	$75,000
• Riverside Park – river/boat access	$20,000
• City Beach – restroom renovation and upgrade	$70,000
• Debt Service for the Haskill Basin Conservation Easement loan (budgeted debt payments in Water Fund– transferred from Resort Tax Fund)	$900,625
• Property tax relief increase from FY17 (plus an additional $52,972 of property tax relief is in the Water Fund)	$260,978

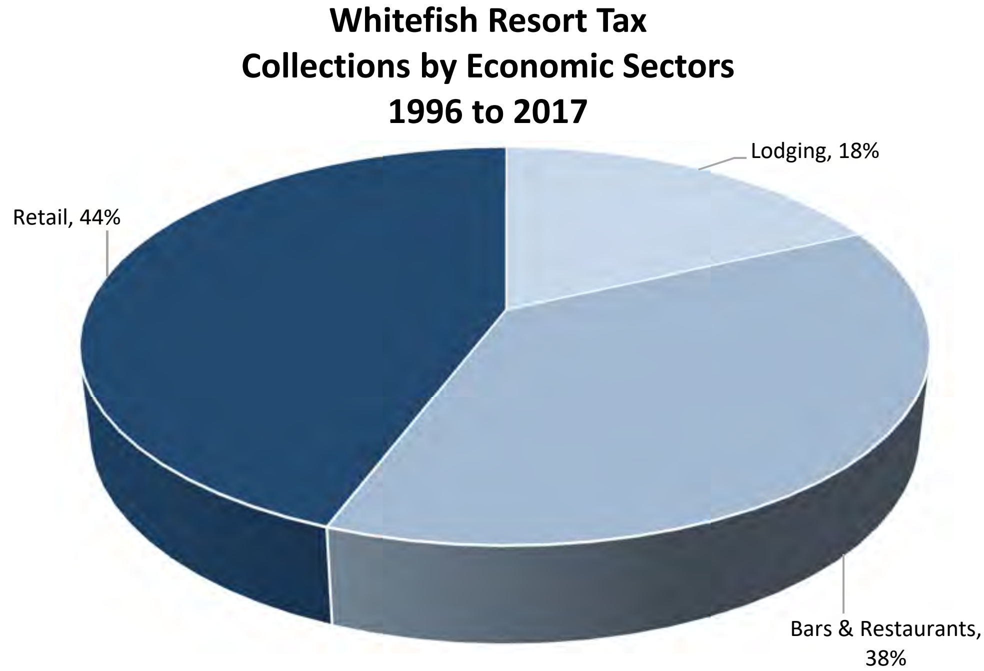
RESORT TAX PROJECTS FUNDED SINCE 1996:

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

Future Street Projects:
Somers Avenue
State Park Road
East Edgewood Place
Karrow Avenue

PARKS:
Riverside Park Bike/Ped Path
Baker Street Park Bike/Ped Path
Grouse Mtn Park Tennis Court reconstruction
Riverside Park Tennis Court improvements
Kay Beller Park Construction
Memorial Park Basketball Court Resurfacing
Baker Park Bike/Ped Path
2nd to Armory Trail
East Edgewood Trail
Rocksund/Monegan Trail
Rocksund Footbridge
Ice Den Signage
Donation for New Baseball Stadium
Parks and Recreation Master Plan
Soroptimist Park Play Equipment
Pickleball Courts at Memorial Park
Riverside Tennis Court Renovation
Update Ped-Bike Master Plan
Basketball Court Resurfacing at Memorial Park
Armory Improvements (Flooring, Lighting, HVAC)
Bakke Nature Reserve Parking Lot

Future Parks Projects:
Lacrosse Fields at Armory Park with Irrigation
WAG Dog Park Pave Road and Parking Lot
Riverside Park River/Boat Access
City Beach Restrooms



Resort Tax Expenditures (Inception to June 2017):

Property tax relief since 1996:	$ 8,771,850
Street improvements since 1996:	$ 18,875,606
Park improvements since 1996:	$ 1,478,421

Resort Tax Fund - 2100

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Taxes					
311010	Resort Taxes	2,213,700	3,243,642	3,346,277	3,658,606	3,660,539
		$ 2,213,700	**$ 3,243,642**	**$ 3,346,277**	**$ 3,658,606**	**$ 3,660,539**
	Investment Earnings					
371010	Investment Earnings	3,967	8,849	6,000	8,432	6,500
		$ 3,967	**$ 8,849**	**$ 6,000**	**$ 8,432**	**$ 6,500**
	Total Revenue	**$ 2,217,667**	**$ 3,252,492**	**$ 3,352,277**	**$ 3,667,038**	**$ 3,667,039**
101000	**Beginning Cash-Rebate**			**$ 862,869**		**$ 1,123,847**
	Beginning Cash-Streets			**$ 753,103**		**$ 593,994**
	Beginning Cash-Parks			**$ 345,442**		**$ 134,756**
	Total Cash			**$ 1,961,414**		**$ 1,852,597**
	Total Resources			**$ 5,313,691**		**$ 5,519,636**

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Capital Outlay					
932	Street Improvements	1,612,622	1,223,137	1,845,771	1,658,410	1,820,000
931	Park Development	25,544	302,327	324,170	325,935	208,653
		$ 1,638,166	**$ 1,525,463**	**$ 2,169,941**	**$ 1,984,345**	**$ 2,028,653**
	Other Financing Uses					
820	Property Tax Relief Transfer	668,831	679,023	862,869	862,869	1,123,847
826	Trans to Park Dev Fund	19,900	-	-	-	-
820	Trans to Water (Haskill Basin)	-	745,840	839,625	898,726	900,625
		$ 688,731	**$ 1,424,863**	**$ 1,702,494**	**$ 1,761,595**	**$ 2,024,471**
	Total Expenditures	**$ 2,326,897**	**$ 2,950,326**	**$ 3,872,435**	**$ 3,745,940**	**$ 4,053,124**
	Ending Cash - Rebate			**$ 856,056**		**$ 965,165**
	Ending Cash - Streets			**$ 433,956**		**$ 446,531**
	Ending Cash - Parks			**$ 138,743**		**$ 68,469**
	Total Cash			**$ 1,435,256**		**$ 1,480,165**
	Total Resort Tax Fund Requirements			**$ 5,307,691**		**$ 5,533,289**

Tax Increment Fund

FY 2018

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 2018 Objectives

Significant or changed appropriations during FY 2018 are:

Item/Project	Amount
Revenue:	
• Increase in property tax revenue from prior year due to increased valuations from the State's two-year reappraisal	$694,838
Expenditures:	
• Increased personnel costs for a Planner II – Long Range Planning position (80% out of Tax Increment Fund and 20% out of the General -Planning)	$66,632
• Wisconsin Ave Corridor Study (350 Account – Prof Services) – carryover from FY 2017	$10,000
• Highway 93 South Corridor Plan (350 Account – Prof Services) – assumes Planner II position is approved and filled	$15,000
• Misc. Professional Services (350 Account – Prof Services)	$25,000
• Contributions (770 Account)–Business Rehab Loans	$30,000
• Contributions (770 Account)–New Snow Bus Stop	$25,414
• Building (920 Account)–Park Maintenance Storage Building	$60,000
• Improvements (930 Account)–Central Avenue reconstruction project	$595,855
• Improvements (930 Account)–Construction of parking lot at new City Beach lot at 55 Woodland Place	$210,000
• Improvements (930 Account)–Depot Park Phase II	$500,000
• Transfer – TIF Debt Service Fund (Current TIF Bond and New City Hall/Parking Structure TIF Revenue Bond)	$3,798,123
• Contingency	$100,000

Tax Increment District Fund - 2310

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Taxes					
311010	Real Property Taxes	4,653,928	4,981,949	5,256,523	5,036,114	5,951,361
311020	Personal Property Taxes	48,847	48,292	90,000	47,522	90,000
312000	Penalty and Interest	11,473	11,815	13,000	15,998	13,000
		$ 4,714,248	**$ 5,042,055**	**$ 5,359,523**	**$ 5,099,634**	**$ 6,054,361**
	Intergovernmental					
335230	State Entitlement Share	248,865	248,865	248,865	248,865	248,865
		$ 248,865	**$ 248,865**	**$ 248,865**	**$ 248,865**	**$ 248,865**
	Miscellaneous Revenue					
362000	Miscellaneous Revenue	2451	23,828	-	986	69,414
363000	Special Assessments	26,711	25,251	5,000	5,160	-
363040	P & I Special Assessments	74	47	-	55	-
383021	Transfer from Impact Fees	92,000	213,084	203,386	203,386	74,158
		$ 121,236	**$ 262,210**	**$ 208,386**	**$ 209,587**	**$ 143,573**
	Total Revenue	**$ 5,084,349**	**$ 5,553,131**	**$ 5,816,774**	**$ 5,558,086**	**$ 6,446,799**
101000	**Beginning Available Cash**			**$ 1,413,992**		**$ 365,353**
	Total Resources			**$ 7,230,766**		**$ 6,812,152**

Tax Increment District Fund - 2310

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
470330						
	Personal Services					
110	Salaries	163,039	165,273	137,038	147,844	175,631
112	Part-Time Wages	5,835	6,094	6,632	5,775	6,020
120	Overtime	2,185	1,507	1,225	354	178
130	Vacation/Sick Accrual	-	12,696	10,440	-	-
140	Employer Contributions	52,625	58,156	51,698	50,619	69,790
		$ 223,683	**$ 243,726**	**$ 207,033**	**$ 204,592**	**$ 251,619**
	Materials and Services					
220	Operating Supplies	597	4,230	2,000	-	2,000
230	Repair & Maintenance Supplies	36	1,830	-	-	-
330	Publicity/Subscriptions/Dues	1,189	42	-	890	-
350	Professional Services	90,871	21,764	125,000	48,617	50,000
370	Travel and Training	152	-	-	-	-
390	Other Purchased Services	2,443	15,840	25,000	3,270	25,000
510	Insurance	3,487	3,547	2,411	2,407	2,800
540	Special Assessments	940	1,558	-	-	-
770	Contributions	200,000	4,976	120,095	58,349	55,414
790	Grants	750,000	-	-	-	-
880	Administrative Expense	4,213	3,831	3,886	3,427	5,336
		$ 1,053,927	**$ 57,618**	**$ 278,392**	**$ 116,960**	**$ 140,550**
	Intergovernmental Allocations					
591	School Residential Rebate	669,232	829,608	843,000	813,047	824,575
		$ 669,232	**$ 829,608**	**$ 843,000**	**$ 813,047**	**$ 824,575**
	Transfers					
820	Trans to Parkland Dev Fund	360,000	61,600	-	-	-
820	Transfer to TIF Debt Service	1,801,948	3,085,121	3,421,176	3,458,768	3,798,123
820	Trans to City Hall/PS Const.	250,000	2,250,080	1,262,740	1,656,137	-
		$ 2,411,948	**$ 5,396,801**	**$ 4,683,916**	**$ 5,114,905**	**$ 3,798,123**
	Capital Outlay					
910	Land	-	286,001	250,000	1,909	-
920	Buildings	196,657	8,140	-	-	60,000
930	Urban Renewal Projects	50,502	175,077	285,775	218,812	1,320,855
		$ 247,159	**$ 469,218**	**$ 535,775**	**$ 220,721**	**$ 1,380,855**
	Contingency	**-**	**-**	**500,000**	**-**	**100,000**
	Total Expenditures	**$ 4,605,949**	**$ 6,996,970**	**$ 7,048,116**	**$ 6,470,225**	**$ 6,495,722**
	Year end Available Cash			**$ 182,015**		**$ 316,430**
	Total Fund			**$ 7,230,131**		**$ 6,812,152**

Tax Increment Debt Service Fund

FY 2018

Purpose

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

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

The City refinanced the 2009 bond at the beginning of June 2015 to save money on interest by obtaining a new true interest cost of 2.619% instead of the 4.23% true interest cost. The City also issued $9,800,000 of Tax Increment Revenue Bonds in March 2016 as to finance a portion of the City Hall and Parking Structure project. The interest rate on these bonds is 2.21%. All bonds will be paid in full July 15, 2020, which is when the Tax Increment District will sunset.

FY 2018 Objectives

Meet debt service requirements on the 2015 and 2016 TIF Revenue Bonds.

Tax Increment Debt Service Debt - 3110

8/15/2017

	Revenues		Actual FY 2015		Actual FY 2016		Budget FY 2017		Actual FY 2017		Budget FY 2018
	Investment Earnings										
371010	Investment Earnings	$	5,621	$	5,382	$	6,000	$	19,812	$	1,850
	Other Financing Sources										
383011	Transfer from TIF District Fund	$	1,801,948	$	3,085,121	$	3,421,176	$	3,458,768	$	3,798,123
381000	Revenue from Bond Issue		7,109,975		1,053,200		-		-		-
	Total Fund Revenue	**$**	**8,917,544**	**$**	**4,143,703**	**$**	**3,427,176**	**$**	**3,478,579**	**$**	**3,799,973**
102000	**Debt Service**					**$**	**2,980,713**			**$**	**3,292,207**
102000	**Debt Service Reserve**					**$**	**1,698,300**			**$**	**1,698,300**
	Total Resources					**$**	**8,106,189**			**$**	**8,790,480**

	Expenditures		Actual FY 2015		Actual FY 2016		Budget FY 2017		Actual FY 2017		Budget FY 2018
490200	**Debt Service**										
350	Bond Issuance Costs		-		72,591		-		-		-
552	Amortization of Bond Premium		110,369		-		-		-		-
610	Principal		10,715,000		-		2,806,000		2,806,000		3,125,000
620	Interest		629,979		112,394		359,573		359,573		316,534
630	Paying Agent Fees		-		300		-		-		-
		$	**11,455,348**	**$**	**185,285**	**$**	**3,165,573**	**$**	**3,165,573**	**$**	**3,441,534**
	Total Expenditures	**$**	**11,455,348**	**$**	**185,285**	**$**	**3,165,573**	**$**	**3,165,573**	**$**	**3,441,534**
102000	**Debt Service**					**$**	**3,242,316**			**$**	**3,650,647**
102000	**Debt Service Reserve**					**$**	**1,698,300**			**$**	**1,698,300**

City Hall/Parking Structure Construction Fund FY 2018

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 and account for the construction of City Hall and the Parking Structure.

The construction of City Hall and the Parking Structure is mostly complete and City staff moved into the City Hall in May 2017. Mosaic Architecture of Helena was responsible for the architectural design of City Hall and the Parking Structure. In addition, Martel Construction was the general contractor/construction manager and Mike Cronquist was selected as the owner's representative for the project. Anticipated completion of the project has moved into FY 2018.

FY 2018 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 construction that was not completed at year-end and has been carried over from FY 2017. As of June 30, 2017, additional items, such as the retail space in the parking structure, were not yet complete. It is anticipated that FY 2018 is last year that this fund will be used. Any remaining fund balance after the project is complete, will be transferred back to the Tax Increment District Fund, which provided a majority of the funding and currently has outstanding bonds that were issued for this project.

City Hall/Parking Structure Construction Fund - 4005

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Miscellaneous Revenues					
362000	Other Miscellaneous Revenues	**$ -**	**$ 6,060**	**$ -**	**$ 71,172**	**$ 15,634**
	Investment Earnings					
371000	Investment Earnings	**$ 5,302**	**$ 19,126**	**$ 14,000**	**$ 21,197**	**$ -**
	Other Financing Sources					
382011	Bond proceeds	73,025	8,746,800	750,000	716,680	-
383000	Transfer from Impact Fees	384,356	90,055	188,098	188,098	-
383011	Transfer from TIF District Fund	250,000	2,250,080	1,262,740	1,656,137	
383000	Trans from Gen - Parking Lease	-	-	5,760	5,760	-
	Total Other Financing Sources	**$ 712,682**	**$ 11,086,935**	**$ 2,206,598**	**$ 2,566,675**	**$ -**
	Total Revenue	**$ 717,984**	**$ 11,112,121**	**$ 2,220,598**	**$ 2,659,044**	**$ -**
101000	**Beginning Available Cash**			**$ 8,006,276**		**$ 927,236**
	Total Resources			**$ 10,226,874**		**$ 927,236**

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
411850						
	Capital Outlay					
920	City Hall/Parking Str. Project	594,974	5,403,229	10,226,874	9,897,026	942,870
	Total Expenditures	**$ 594,974**	**$ 5,403,229**	**$ 10,226,874**	**$ 9,897,026**	**$ 942,870**
	Unappropriated			**$ -**		**$ -**
	Total Fund			**$ 10,226,874**		**$ 942,870**

Impact Fee Fund

FY 2018

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 2018 Objectives

The objective of the Impact Fee Fund for this fiscal year is to provide a segregated fund to account for appropriate impact fee project expenditures. The City has established an Impact Fee Advisory Committee to help monitor the impact fees and advise the City on appropriate expenditures. A five-year review of the impact fee calculation took place in FY 2013 and another five-year review is budgeted for FY 2018 that will be paid out of other applicable funds. The Emergency Services Center needs additional storage so an offsite expansion of the facility is budgeted in FY 2018 with funding from the ESC Impact Fees and an additional amount from Public Works.

Impact Fees - 2399

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Charges for Services					
341072	Impact Fee - Paved Trails	37,890	60,203	25,000	37,838	25,000
341073	Impact Fee - Park Maint Bldg	2,520	4,004	2,000	2,184	2,000
341074	Impact Fee - ESC	78,050	208,862	80,000	86,073	70,000
341075	Impact Fee - City Hall/Park Str.	74,082	197,839	80,000	81,526	70,000
341076	Impact Fee - Stormwater	21,576	45,355	20,000	25,154	18,000
		$ 214,118	**$ 516,263**	**$ 207,000**	**$ 232,775**	**$ 185,000**
	Investment Earnings					
371010	Investment Earnings	1,891	1,584	1,000	1,657	1,500
		$ 1,891	**$ 1,584**	**$ 1,000**	**$ 1,657**	**$ 1,500**
	Total Fund Revenue	**$ 216,010**	**$ 517,847**	**$ 208,000**	**$ 234,432**	**$ 186,500**
101000	**Beginning Available Cash:**			**$ 350,014**		**$ 129,643**
	Paved Trails			39,534		14,352
	Park Maint Building			2,013		194
	ESC			119,373		6,548
	City Hall/Parking Structure			108,098		1,965
	Stormwater			80,996		106,584
	Total Resources			**$ 558,014**		**$ 316,143**

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Capital Outlay					
930	Improvements - Stormwater	-	80,538	-	-	-
930	Improvements - ESC	-	-	-	-	70,000
938	Improvements - Paved Trails	3,913	19,460	65,034	63,095	-
		$ 3,913	**$ 99,998**	**$ 65,034**	**$ 63,095**	**$ 70,000**
	Transfers					
820	TIF-Park Maint Building	2,000	5,250	4,013	4,013	2,194
820	TIF- ESC Bond Pmt	90,000	207,834	199,373	199,373	-
820	TIF-City Hall/Park Str. Bond	384,356	90,055	188,098	188,098	71,965
820	Parkland Dev. (Paved Trails)	-	165,000	-	-	-
		$ 476,356	**$ 468,139**	**$ 391,484**	**$ 391,484**	**$ 74,158**
	Total Expenditures	**$ 480,269**	**$ 568,137**	**$ 456,518**	**$ 454,579**	**$ 144,158**
101000	**Ending Available Cash:**			**$ 101,496**		**$ 171,984**
	Paved Trails			-		40,102
	Park Maint Building			-		-
	ESC			-		6,548
	City Hall/Parking Structure			-		-
	Stormwater			101,496		125,334
	Total Requirements	**$ 480,269**		**$ 558,014**		**$ 316,143**

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 2018 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 2018 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 2018 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.

CDBG/HOME Homebuyers Assistance Fund - 2945

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Intergovernmental Revenues					
331009	CDBG/HOME Grant	-	-	400,000	-	400,000
	Total Revenue	**$ -**	**$ -**	**$ 400,000**	**$ -**	**$ 400,000**
101000	**Beginning Available Cash**			**-**		**-**
	Total Resources			**$ 400,000**		**$ 400,000**

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
470600	**Homebuyers Assistance**					
794	Acq. of Rentals/Homes Purchase	-	-	380,000	-	380,000
880	Administrative Expense	-	-	20,000	-	20,000
		-	**-**	**400,000**	**-**	**400,000**
	Total Expenditures	**$ -**	**$ -**	**$ 400,000**	**$ -**	**$ 400,000**

Housing Rehabilitation Fund - 2987

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Miscellaneous Revenue					
362000	Miscellaneous Revenue	-	-	20,000	-	20,000
		$ -	**$ -**	**$ 20,000**	**$ -**	**$ 20,000**
	Investment Earnings					
373030	HOME Loan Repayments	325	250	2,500	2,041	2,500
373070	USDA Program Loan Repayments	365	415	5,000	355	5,000
		$ 690	**$ 665**	**$ 7,500**	**$ 2,396**	**$ 7,500**
	Total Fund Revenue	**$ 690**	**$ 665**	**$ 27,500**	**$ 2,396**	**$ 27,500**
101000	**Beginning Available Cash**			**$ 973**		**$ 3,369**
	Total Resources			**$ 28,473**		**$ 30,869**

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Materials and Services					
470200	USDA Housing Rehab Projects	4,200	-	18,900	-	18,900
470440	HOME Grant Projects	-	-	9,573	-	11,969
	Total Expenditures	**$ 4,200**	**$ -**	**$ 28,473**	**$ -**	**$ 30,869**

Affordable Housing Fund - 2989

(Cash-in-Lieu of Affordable Housing)

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
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 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Materials and Services					
794	Homeowner Assistance	-	-	101,000	-	101,000
	Total Expenditures	**$ -**	**$ -**	**$ 101,000**	**$ -**	**$ 101,000**

Sidewalk Districts Fund

FY 2018

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 2018 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)

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Investment Earnings					
371010	Investment Earnings	313	452	400	803	750
		$ 313	**$ 452**	**$ 400**	**$ 803**	**$ 750**
	Other Financing Sources					
381060	Cash In-lieu - District E	-	7,833	-	-	-
381061	Cash-in-lieu - District W	-	1500	-	6,896	-
381062	Cash-in-lieu - District N	-	6,411	-	4,860	-
		$ -	**$ 15,744**	**$ -**	**$ 11,756**	**$ -**
	Total Fund Revenue	**$ 313**	**$ 16,196**	**$ 400**	**$ 12,559**	**$ 750**
101000	**Beginning Available Cash**			**$ 142,237**		**$ 154,737**
	Total Resources			**$ 142,637**		**$ 155,487**

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Capital Outlay					
430267	East District Improvements	4,557	-	14,818	-	14,942
430268	West District Improvements	-	-	61,973	-	69,340
430269	North District Improvements	-	-	65,846	-	71,205
	Total Expenditures	**$ 4,557**	**$ -**	**$ 142,637**	**$ -**	**$ 155,487**
	Total Fund			**$ -**		**$ -**

Subdivision Street Trees Fund

FY 2018

Purpose

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

FY 2018 Objectives

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

Subdivision Street Trees - 2993 (cash in lieu)

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Investment Earnings					
371010	Investment Earnings	-	-	-	-	-
		$ -	**$ -**	**$ -**	**$ -**	**$ -**
	Other Financing Sources					
343301	Subdivision Trees Agreement	-	-	-	10,500	-
		$ -	**$ -**	**$ -**	**$ 10,500**	**$ -**
	Total Fund Revenue	**$ -**	**$ -**	**$ -**	**$ 10,500**	**$ -**
101000	**Beginning Available Cash**			**$ -**		**$ 10,500**
	Total Resources			**$ -**		**$ 10,500**

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Materials and Services					
230	Repair & Maintenance Supplies	-	-	-	-	10,500
	Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,500**
	Total Fund			**$ -**		**$ -**

Commercial & Residential Lighting Districts FY 2018

Purpose

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

FY 2018 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 and Residential Lighting District Assessments is included in FY 2018 to ensure adequate cash reserves in the fund.

Significant or changed appropriations during FY 2018 are:

Item/Project	Cost
Revenue Changes	
• A 10% increase in the Commercial Lighting Assessment for FY 2018	$8,117
• A 10% increase in the Residential Lighting Assessment for FY 2018	$8,397

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

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Miscellaneous Revenue					
363010	Maintenance Assessments	79,614	77,710	83,971	86,570	92,368
363040	Penalties & Interest	275	215	500	234	500
	Total Fund Revenue	**$ 79,889**	**$ 77,925**	**$ 84,471**	**$ 86,805**	**$ 92,868**
101000	**Beginning Available Cash**			**$ 37,372**		**$ 36,320**
	Total Resources			**$ 121,843**		**$ 129,187**

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Personal Services					
110	Salaries	17,691	20,576	19,838	21,024	20,802
120	Overtime	51	131	495	81	281
140	Employer Contributions	4,099	5,053	6,991	5,280	7,259
		$ 21,841	**$ 25,760**	**$ 27,324**	**$ 26,385**	**$ 28,342**
	Materials and Services					
230	Repair & Maintenance Supplies	10,045	17,266	17,000	19,370	17,000
340	Utility Services	38,655	41,110	46,000	39,096	46,000
360	Repair & Maintenance Services	1,000	670	1,600	2,320	1,600
510	Insurance	410	415	325	314	425
880	Administrative Costs	403	463	545	476	545
		$ 50,513	**$ 59,924**	**$ 65,470**	**$ 61,576**	**$ 65,570**
	Capital Outlay					
920	Buildings	9,350	302	-	-	-
940	Machinery & Equipment	-	-	-	-	-
		$ 9,350	**$ 302**	**$ -**	**$ -**	**$ -**
	Total Expenditures	**$ 81,704**	**$ 85,985**	**$ 92,794**	**$ 87,961**	**$ 93,912**
	Ending Available Cash			**$ 29,048**		**$ 35,275**
	Total Fund			**$ 121,843**		**$ 129,187**

Commercial Light District Fund - 2410 (Lighting Dist #4) 8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Miscellaneous Revenue					
363010	Maintenance Assessments	69,477	73,879	81,171	80,869	89,288
363040	Penalties & Interest	138	121	250	161	250
	Total Revenue	**$ 69,615**	**$ 74,000**	**$ 81,421**	**$ 81,030**	**$ 89,538**
101000	**Beginning Available Cash**			**12,029**		**14,861**
	Total Resources			**$ 93,450**		**$ 104,399**

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Personal Services					
110	Salaries	17,691	20,576	19,838	21,024	20,802
120	Overtime	51	131	495	81	281
140	Employer Contributions	4,099	5,053	6,991	5,250	7,259
		$ 21,841	**$ 25,760**	**$ 27,324**	**$ 26,355**	**$ 28,342**
	Materials and Services					
230	Repair & Maintenance Supplies	19,555	21,709	20,000	20,197	20,000
340	Utility Services	22,035	21,207	26,000	23,746	26,000
360	Repair & Maintenance Services	9,849	11,454	12,000	7,215	12,000
510	Insurance	410	415	325	314	425
880	Administrative Costs	403	463	545	476	545
		$ 52,252	**$ 55,248**	**$ 58,870**	**$ 51,948**	**$ 58,970**
	Capital Outlay					
920	Buildings	7,359	462	-	-	-
940	Machinery & Equipment	-	-	-	-	-
		$ 7,359	**$ 462**	**$ -**	**$ -**	**$ -**
	Total Requirements	**$ 81,452**	**$ 81,470**	**$ 86,194**	**$ 78,303**	**$ 87,312**
	Ending Available Cash			**$ 7,256**		**$ 17,087**
	Total Fund			**$ 93,450**		**$ 104,399**

Street Fund

FY 2018

Purpose

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

FY 2018 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 2018 are:

Item/Project			
Revenues			
Street Maintenance Assessment increased to pay for capital improvements and equipment needed to maintain and improve streets (assessment has remained the same since FY 2011)			**$95,450**
Expenditures			
Overlays & Chip seals (Repair & Maintenance)			**$100,000**
Priority	**Improvement Description**		
1	Central Avenue Reconstruction & Slump Repairs (carry-over of $452,500 from FY 2017 and additional appropriations based current estimates)		$562,610
2	Flathead Avenue Road Extension (Easement Acquisition/Construction)		$200,000
3	Washington/Skyles Wall Replacement		$25,000
4	Sidewalk Extension Project		$25,000
5	Covered Storage ($51,000 slit $17,000 Street/Water/Sewer)		$17,000
6	Insulation ($12,000, split $4,000 Street/Water/Sewer)		$4,000
		Total	**$833,610**
	Machinery & Equipment		
	Air Compressor (Total $9,600 – split $3,200 Street/Water / Sewer)		$3,200
	Hydraulic Power Unit		$6,630
	Ford F350 4x4 Pickup (Total $45,000 – split $10,000 Street/Water and $25,000 Sewer)		$10,000
	Dump Truck (Total $45,000 – split $15,000 Street/Water/Sewer)		$15,000
	Loader ($150,000, split $50,000 Street/Water/Sewer)		$50,000
	Oil Change Pit ($12,000, split $4,000 Street/Water/Sewer)		$4,000
		Total	**$88,830**

Machinery & Equipment – Snow Plowing

Tank, 10,000 Gal. Poly - Replace 1999 ACE	$7,000
Snow Gate	$8,000
Snow Plow – 10’	$8,154
Snow Plow – 8.5’	$9,000
Snow Plow – 8.5’	$9,000
Snow Plow – 12’	$11,328
Snow Blower (Used to remove snow from Downtown)	$100,000
Total	**$152,481**

Street Fund - 2110

8/15/2017

	Revenues		Actual FY 2015		Actual FY 2016		Budget FY 2017		Actual FY 2017		Budget FY 2018
	Licenses and Permits										
322031	Cable T.V. Franchise Fee		95,980		98,331		95,000		75,863		99,000
322035	Water Utility ROW Fee		143,823		153,771		152,487		155,057		155,000
322036	Wastewater Utility ROW Fee		114,150		123,363		117,198		138,858		150,000
323022	Street Excavation Permit Fees		3,350		3,775		3,500		3,350		3,500
		$	**357,303**	**$**	**379,241**	**$**	**368,184**	**$**	**373,128**	**$**	**407,500**
	Intergovernmental Revenues										
334000	State Grants		2,000		-		-		-		-
334200	Safe Routes to School		60,752		-		-		-		-
335041	BaRSARA Allocation (Gas Tax)		-		-		-		-		-
335040	Gasoline Tax Apportionment		146,659		149,242		149,412		149,412		151,121
		$	**209,411**	**$**	**149,242**	**$**	**149,412**	**$**	**149,412**	**$**	**151,121**
	Charges for Services										
343370	Plan Review/Const. Oversight		750		1,463		1,000		1,375		1,400
		$	**750**	**$**	**1,463**	**$**	**1,000**	**$**	**1,375**	**$**	**1,400**
	Miscellaneous Revenue										
362000	Miscellaneous Revenue		7,964		6,733		5,000		15,029		5,000
363010	Maintenance Assessments		849,057		832,948		830,000		844,539		925,450
363040	Penalties and Interest		2,791		2,191		2,500		2,530		2,500
		$	**859,812**	**$**	**841,872**	**$**	**837,500**	**$**	**862,098**	**$**	**932,950**
	Total Fund Revenue	**$**	**1,427,277**	**$**	**1,371,818**	**$**	**1,356,097**	**$**	**1,386,013**	**$**	**1,492,971**
	Beginning Available Cash						**1,246,954**				**1,377,319**
	Total Resources					**$**	**2,603,051**			**$**	**2,870,290**

Street Fund - 2110

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
430200	**Street and Alley**					
	Personal Services					
110	Salaries	420,204	473,725	430,720	426,756	368,391
111	Seasonal	-	-	1,901	-	1,901
112	Permanent Part Time	13,979	3,163	4,130	4,518	4,014
120	Overtime	5,307	5,883	11,002	2,514	6,998
125	Stand By or Call Back Time	14,091	15,399	-	-	-
130	Vacation/Sick Accrual	-	4,232	1,740	-	-
140	Employer Contributions	193,003	207,767	175,879	205,462	158,896
		$ 646,585	**$ 710,169**	**$ 625,372**	**$ 639,249**	**$ 540,200**
	Materials and Services					
210	Office Supplies/Materials	2,158	1,826	2,000	792	2,000
220	Operating Supplies/Materials	18,694	12,103	13,925	14,738	14,100
230	Repair & Maintenance Supplies	91,631	95,533	80,500	82,700	79,000
310	Communication & Transportation	-	59	1,000	85	1,000
320	Printing	17	169	1,000	496	1,000
330	Notices, Subscriptions, Dues	1,895	1,418	9,600	7,704	13,000
340	Utility Service	11,069	8,810	14,386	10,529	14,386
350	Professional Services	11,611	14,953	21,100	11,156	21,100
360	Repair & Maintenance Services	32,047	520,366	133,000	22,443	133,000
370	Travel & Training	1,163	2,998	7,000	2,215	7,000
390	Other Purchased Services	23	1,354	10,000	45	10,000
397	Contract Services	4,804	5,756	4,500	8,395	4,500
510	Insurance Expense	15,730	14,556	16,722	11,500	15,500
530	Rent/Leases	-	-	400	1,192	1,296
540	Special Assessments	29,321	29,298	29,500	29,219	29,500
880	Administrative Expense	13,707	12,808	13,681	12,092	13,640
		$ 233,869	**$ 722,006**	**$ 358,314**	**$ 215,301**	**$ 360,022**
	Capital Outlay					
932	Street Improvements	75,102	24,290	581,249	161,179	833,610
940	Machinery & Equipment	17,883	-	85,000	87,519	88,830
		$ 92,985	**$ 24,290**	**$ 666,249**	**$ 248,698**	**$ 922,440**
	Operating Contingency					
870	Operating Contingency	-	-	50,000	-	-
		$ -	**$ -**	**$ 50,000**	**$ -**	**$ -**
	Total Street and Alley	**$ 973,440**	**$ 1,456,466**	**$ 1,699,935**	**$ 1,103,248**	**$ 1,822,662**

Street Fund - 2110

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
430251	**Ice and Snow Removal**					
	Personal Services					
110	Salaries	55,402	35,118	35,000	67,288	65,000
120	Overtime	10,874	2,569	7,000	6,366	7,000
140	Employer Contributions	21,301	19,825	35,000	38,065	37,000
		$ 87,577	**$ 57,512**	**$ 77,000**	**$ 111,719**	**$ 109,000**
	Materials and Services					
220	Operating Supplies/Materials	287	5,089	8,000	55	8,000
230	Repair & Maintenance Supplies	31,967	23,650	47,000	57,951	55,000
340	Utility Services	622	-	-	-	-
360	Repair & Maintenance Services	1,109	550	16,300	10,660	16,300
397	Contract Services	174	-	2,000	2,893	2,000
510	Insurance	106	1,374	590	588	1,600
		$ 34,264	**$ 30,663**	**$ 73,890**	**$ 72,147**	**$ 82,900**
	Capital Outlay					
940	Machinery & Equipment	**$ 7,485**	**$ 21,770**	**$ 15,000**	**$ 15,840**	**$ 152,481**
	Total Ice and Snow Removal	**$ 129,326**	**$ 109,945**	**$ 165,890**	**$ 199,705**	**$ 344,381**
	Total Expenditures	**$ 1,102,766**	**$ 1,566,411**	**$ 1,865,825**	**$ 1,302,954**	**$ 2,167,043**
	Year End Available Cash			**$ 737,225**		**$ 703,248**
	Total Street Fund			**$ 2,603,051**		**$ 2,870,290**

Stormwater

FY 2018

Purpose

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

FY 2018 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 2018 are:

Item/Project

Revenues

Continued reduction of assessment from $72 to about $12

Expenditures

Professional Services

Cow Creek FEMA Mapping Update	$30,000
Stormwater Impact Fee Study Update	$ 8,000

Priority	Improvement Project Description	
1	Riverside Stormwater Treatment Pond BMP Improvements	$25,000
2	Armory Road Drainage Improvements (Engineering & Const)	$20,000
3	Shady River Outfall Stabilization & Overflow	$27,500

Stormwater Fund - 2525

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Charges for Services					
343370	Plan Review / Construction Oversight	9,300	16,177	7,000	9,438	7,000
		$ 9,300	**$ 16,177**	**$ 7,000**	**$ 9,438**	**$ 7,000**
	Miscellaneous Revenue					
363010	Maintenance Assessments	66,489	64,818	66,000	66,790	66,000
363040	Penalties and Interest	241	194	1,600	224	1,600
		$ 66,730	**$ 65,011**	**$ 67,600**	**$ 67,014**	**$ 67,600**
	Total Fund Revenue	**$ 76,030**	**$ 81,188**	**$ 74,600**	**$ 76,452**	**$ 74,600**
	Beginning Available Cash			**566,142**		**629,757**
	Total Resources			**$ 640,742**		**$ 704,357**

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Materials and Services					
210	Office Supplies/Materials	-	-	500	-	500
220	Operating Supplies	14	40	5,000	9	4,000
230	Repair & Maintenance Supplies	5,634	6,018	11,500	1,522	10,000
310	Postage & Freight	-	-	1,000	200	1,000
330	Publicity/Subscriptions/Dues	-	569	1,000	156	1,000
340	Utility Services	-	-	500	-	500
350	Professional Services	1,850	-	-	-	38,000
360	Repair & Maintenance Services	-	750	2,000	523	2,000
370	Travel & Training	-	-	2,500	310	2,500
390	Other Purchased Services	-	-	2,000	21	2,000
397	Contract Services	-	-	100	-	100
730	Whitefish Lake Institute Grant	6,666	6,666	6,667	6,666	6,667
		$ 14,164	**$ 14,043**	**$ 32,767**	**$ 9,408**	**$ 68,267**
	Capital Outlay					
930	Improvements	421,030	317,891	115,000	1,185	72,500
		$ 421,030	**$ 317,891**	**$ 115,000**	**$ 1,185**	**$ 72,500**
	Total Expenditures	**$ 435,194**	**$ 331,934**	**$ 147,767**	**$ 10,593**	**$ 140,767**
	Ending Available Cash			**492,975**		**563,590**
	Total Stormwater Fund			**$ 640,742**		**$ 704,357**

Water Fund

FY 2018

Purpose

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

FY 2018 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 2018 are:

Item/Project	Amount

Revenue Changes

Increase in Water Usage Charges based on year-to-date figures	**$50,268**

Expenditure Changes

Professional Services/Transfers	
Aquatic Invasive Species (AIS) – Beaver Lake EWM Control/Eradication eDNA sampling on local lakes, AIS Management Program Report	$ 6,500
Transfer to Parks & Recreation Fund to pay for personnel and operating cost of the Boat Inspection Station at State Park	$40,376
Water Impact Fee Update	$ 8,000
Total	**$54,876**

Land Purchase Description	Total Cost	Impact Fees
South Water Reservoir Land Acquisition – Purchase of land for new reservoir south of railroad tracks	**$500,000**	**$500,000**

Building Description	
Shop Building Insulation ($12,000 split Street/Water/Sewer)	$4,000
Covered Storage ($51,000 split $17,000 Street/Water/Sewer)	$17,000
Total Building Improvements	**$21,000**

Priority	Improvement Description		
1	Cast Iron Water Main Replacement - 3rd & 4th W of Jennings	$500,000	$250,000
2	Central Avenue Water Main Replacement – 3rd to 6th	$263,004	$65,000
3	Cast Iron Water Main Replacement – Montana Avenue	$200,000	$100,000
4	Park Ave. (E. 8th - E. 10th) - replacing 4" main	$100,000	$50,000
	Total Improvements	**$1,063,004**	**$465,000**

Machinery & Equipment	Total	Impact Fees
Air Compressor (Total $9,600 – split $3,200 Street/Water/Sewer)	$3,200	
Mobile Drive Unit (Total 6,500 – split $3,250 Water/Sewer)	$3,250	
Liquid Polymer Feeder	$9,000	
Pre & Post Chlorine	$10,000	
Ford F350 4x4 Pickup (Total $45,000 – split Street/Water/Sewer)	$10,000	
Dump Truck (Total $45,000 – split $15,000 Street/Water/Sewer)	$15,000	
Particle Counters	$22,000	
Loader ($150,000, split $50,000 Street/Water/Sewer)	$50,000	
Ford Escape Replacement S.U.V. ($25,000 split Water/Sewer)	$12,500	
Building Heat Sensors ($9,000, split $4,500 Water/Sewer)	$4,500	
Generator Heaters ($10,000, split $5,000 Water/Sewer)	$5,000	
Oil Change Pit ($12,000, split $4,000 Street/Water/Sewer)	$4,000	
Total Machinery & Equipment	**$148,450**	

Water Fund - 5210

8/15/2017

	Revenues	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Charges for Services						
341077	5% Admin Fee for Impact Fees	9,395	6,000	14,016	8,400	10,276	9,000
343021	Water Usage Charges	2,876,452	2,875,000	3,075,421	3,049,732	3,101,137	3,100,000
343025	Impact Fees - Water	186,708	150,000	280,349	168,000	206,657	175,000
343026	Installation Fees	42,846	45,000	55,831	45,000	39,970	45,000
343027	Miscellaneous Income	68,669	40,000	24,617	30,000	21,784	30,000
343029	Late Fees	33,095	33,000	38,060	33,000	34,810	33,000
343370	Plan Review/Const. Oversight Fees	4,000	2,500	2,035	1,200	2,512	2,000
		$ 3,221,166	**$ 3,151,500**	**$ 3,490,330**	**$ 3,335,332**	**$ 3,417,146**	**$ 3,394,000**
	Miscellaneous Revenues						
363040	Penalties and Interest	9	10	-	10		-
363050	Latecomer Fees	1,550	500	1,850	1,500	14,310	1,500
		$ 1,559	**$ 510**	**$ 1,850**	**$ 1,510**	**$ 14,310**	**$ 1,500**
	Investment Earnings						
371010	Investment Earnings	6,169	5,000	12,918	8,000	27,262	8,000
371010	Investment Earnings - Impact Fees	2,140	2,000	3,618	2,500	6,568	2,500
		$ 8,309	**$ 7,000**	**$ 16,536**	**$ 10,500**	**$ 33,830**	**$ 10,500**
	Other Financing Sources						
381070	SRF Loan Proceeds	-	472,700	8,339,500	-		-
383002	Transfer from Resort Tax	-	-	745,840	839,625	898,726	900,625
		$ -	**$ 472,700**	**$ 9,085,340**	**$ 839,625**	**$ 898,726**	**$ 900,625**
	Total Revenue	**$ 3,231,034**	**$ 3,631,710**	**$ 12,594,056**	**$ 4,186,967**	**$ 4,364,012**	**$ 4,306,625**
	Beginning Available Cash		2,334,040		3,192,802		3,914,974
102110	Impact/PIF Balance Beginning		954,156		1,091,177		1,302,924
102213	Debt Srvc, Debt Rsrv, Surplus Bal.		649,825		1,151,641		885,243
			$ 3,938,020		**$ 5,435,620**		**$ 6,103,141**
	Total Resources		**$ 7,569,730**		**$ 9,622,587**		**$ 10,409,766**

Water Fund - 5210

8/15/2017

	Expenditures	Actual FY 2015	Budget FY 2016	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Personal Services						
110	Salaries	562,646	644,900	621,731	720,654	653,414	787,910
111	Seasonal	-	1,901	-	1,901	-	1,901
112	Permanent Part Time	17,606	6,994	7,226	7,958	7,657	7,224
120	Overtime	25,096	28,813	19,451	27,452	19,663	24,810
125	Stand By or Call Back	7,336	-	8,198	-	-	-
130	Vacation/Sick Accrual	-	13,850	14,930	5,916	-	41,635
140	Employer Contributions	231,894	277,816	255,094	314,463	287,146	349,825
		$ 844,577	**$ 974,274**	**$ 926,629**	**$ 1,078,344**	**$ 967,879**	**$ 1,213,305**
	Materials and Services						
210	Office Supplies/Materials	2,473	4,000	2,686	3,500	2,908	3,500
220	Operating Supplies	53,010	56,975	59,638	57,975	42,896	59,100
230	Repair & Maintenance Supplies	139,618	170,784	106,237	158,918	98,432	179,350
310	Postage & Freight	13,335	13,500	12,969	13,500	16,731	13,500
320	Printing	191	2,500	513	2,500	913	2,500
330	Publicity/Subscriptions/Dues	9,702	19,010	11,698	20,448	16,758	23,301
340	Utility Services	69,487	80,000	73,393	93,550	67,282	93,550
350	Professional Services	43,601	107,600	128,289	72,600	26,740	76,250
360	Repair & Maintenance Services	120,583	39,800	61,120	50,000	87,326	48,000
370	Travel & Training	2,401	10,600	7,108	10,600	5,063	11,200
390	Other Purchased Services	28,081	32,500	32,623	32,500	32,766	30,500
397	Contract Services	46,264	40,000	43,173	35,000	31,093	11,500
510	Insurance	30,319	29,000	27,399	25,155	23,187	29,000
530	Rent/Leases	9,003	8,961	8,918	9,361	19,838	10,256
540	Special Assessments	8,575	7,555	8,415	7,555	8,942	7,555
545	Water Utility ROW Fee	143,823	143,750	153,771	152,487	155,057	155,000
730	Whitefish Lake Institute	6,667	6,667	6,667	6,667	12,686	6,667
880	Administrative Expense	17,703	19,342	16,967	21,155	18,695	24,892
		$ 744,836	**$ 792,544**	**$ 761,582**	**$ 773,470**	**$ 667,315**	**$ 785,621**
	Total Water Operating	**$ 1,589,414**	**$ 1,766,818**	**$ 1,688,210**	**$ 1,851,814**	**$ 1,635,194**	**$ 1,998,926**
	Capital Outlay						
910	Land	-	150,000	7,700,248	150,000	-	500,000
920	Buildings	-	60,000	15,353	9,648	3,045	21,000
930	Improvements	328,887	1,537,700	669,910	1,005,640	328,807	1,213,004
940	Machinery and Equipment	19,812	141,500	97,825	107,000	44,757	148,450
		$ 348,699	**$ 1,889,200**	**$ 8,483,335**	**$ 1,272,288**	**$ 376,609**	**$ 1,882,454**
	Debt Service						
610	Water Bonds - Principal	479,000	518,000	490,000	497,000	501,000	514,000
620	Water Bonds - Interest	64,835	61,096	56,690	45,151	48,054	37,794
611	Haskill Basin Bond - Principal	-	-	356,500	647,000	647,000	717,000
621	Haskill Basin Bond - Interest	-	-	77,058	192,625	192,625	175,950
		$ 543,835	**$ 579,096**	**$ 980,248**	**$ 1,381,776**	**$ 1,388,679**	**$ 1,444,744**
	Other Financing Uses						
820	Property Tax Relief Transfer - Haskill	-	-	-	319,485	319,485	52,972
820	AIS State Park	-		-	-	-	40,376
		$ -	**$ -**	**$ -**	**$ 319,485**	**$ 319,485**	**$ 93,348**
	Total Expenditures	**$ 2,481,947**	**$ 4,235,114**	**$ 11,151,794**	**$ 4,825,364**	**$ 3,719,967**	**$ 5,419,472**
	Ending Available Cash		1,761,226		2,705,891		3,581,952
	Ending PIF/Impact Fee Balance		923,566		1,259,177		515,424
	Debt Service Ending Balance		649,825		832,155		892,918
			$ 3,334,616		**$ 4,797,223**		**$ 4,990,294**
	Total Water Fund		**$ 7,569,730**		**$ 9,622,587**		**$ 10,409,766**

Wastewater Fund

FY 2018

Purpose

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

FY 2018 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 2018 are:

Item/Project	Amount

Revenue Changes:

Increase in Sewer Service Charges (assumes rate increase effective October 2017 to help pay for WWTP Upgrade)	$656,043

Expenditure Changes:

	Total	Impact Fees
Professional Services (350) Wastewater Impact Fee Update	**$8,000**	

Building Description	Total
Shop Building Insulation ($12,000 split Street/Water/Sewer)	$ 4,000
Covered Storage ($51,000 split $17,000 Street/Water/Sewer)	$17,000
Total Building Improvements	**$21,000**

Priority	Improvement Description	Total	Impact Fees
1	Whitefish West Sewer Main Improvement – Phase II (100% Impact Fees)	$ 50,000	$ 50,000
2	Manhole and pipe rehab	$ 50,000	
3	Flathead Avenue Sewer	$100,000	$100,000
4	Generator (Emergency Power) and Access Improvements	$110,000	
5	Glenwood Lift Station	$ 30,000	
6	Sewer Main Upgrade North of Hospital – Greenwood to Columbia – 50% Impact Fees	$ 25,000	$ 12,500
	Wastewater Treatment Plant Design Costs	$500,000	
	Total Improvement Projects	**$865,000**	**$162,500**

Machinery & Equipment	Total	Impact Fees
Air Compressor (Total $9,600 – split $3,200 Street/Water/Sewer)	$ 3,200	
Mobile Drive Unit (Total 6,500 – split $3,250 Water/Sewer)	$ 3,250	
Slurry Pump w/VFD & Alum Recycle	$ 10,000	
Ford F350 4x4 Pickup (Total $45,000 – split Street/Water/Sewer)	$ 25,000	
Dump Truck (Total $45,000 – split $15,000 Street/Water/Sewer)	$ 15,000	
Optimization Strategies DO Control, Recycle Heat Retention	$ 20,000	
Loader ($150,000, split $50,000 Street/Water/Sewer)	$ 50,000	
6" Pump, Trailer Mounted – Replace GR 16A2-F3L	$ 55,000	
Vactor Truck – Replace 2002 Sterling 2110	$250,000	
Ford Escape Replacement S.U.V. ($25,000 split Water/Sewer)	$ 12,500	
Building Heat Sensors ($9,000, split $4,500 Water/Sewer)	$ 4,500	
Generator Heaters ($10,000, split $5,000 Water/Sewer)	$ 5,000	
TV Truck Camera Upgrades	$ 18,500	
Rest Haven STEP Pumps	$ 10,500	
Oil Change Pit ($12,000, split $4,000 Street/Water/Sewer)	$ 4,000	
Compactor Pump	$ 7,500	
Total Machinery & Equipment	**$493,950**	

Wastewater Fund - 5310

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Intergovernmental Revenues					
334120	Treasure State Endowment Program	15,000	232,508	267,492	276,016	-
334121	DNRC Planning Grants	74,962	106,018	150,000	60,070	-
334121	RRGL & WRDA Grants		-	57,159	-	-
		$ 89,962	**$ 338,526**	**$ 474,651**	**$ 336,086**	**$ -**
	Charges for Services					
341077	5% Admin Fee for Impact Fees	12,163	13,821	9,500	10,478	10,000
343031	Sewer Service Charges	2,282,970	2,467,267	2,343,957	2,777,167	3,000,000
343032	Inspection Fees	2,290	2,420	1,000	1,770	2,000
343033	Impact Fees - Wastewater	239,754	278,569	190,000	211,219	190,000
343034	Impact Fees - Big Mt.	20,402	5,604	8,000	33,508	10,000
343036	Miscellaneous Income	21,834	2,592	3,000	3,143	3,000
343370	Plan Review/Const. Oversight Fees	4,000	1,025	1,200	2,313	1,200
		$ 2,583,412	**$ 2,771,298**	**$ 2,556,657**	**$ 3,039,597**	**$ 3,216,200**
	Miscellaneous Revenues					
363040	Penalties and Interest	12	-	12	2,163	-
362000	Miscellaneous	100	-	-	4,155	-
		$ 112	**$ -**	**$ 12**	**$ 6,318**	**$ -**
	Investment Earnings					
371010	Investment Earnings	3,254	6,303	4,500	13,028	11,000
371010	Investment Earnings - Impact Fees	1,099	864	750		1,600
		$ 4,354	**$ 7,167**	**$ 5,250**	**$ 13,028**	**$ 12,600**
	Other Financing Sources					
381070	SRF Loan Proceeds	185,454	1,024,345	2,467,000	439,085	-
		$ 185,454	**$ 1,024,345**	**$ 2,467,000**	**$ 439,085**	**$ -**
	Total Revenue	**$ 2,863,294**	**$ 4,141,336**	**$ 5,503,570**	**$ 3,834,114**	**$ 3,228,800**
	Beginning Available Cash			1,599,607		2,304,886
102110	Impact/PIF Balance Beginning			289,556		494,905
102216	Debt Service Balance Beginning			255,319		268,973
				$ 2,144,483		**$ 3,068,764**
	Total Resources			**$ 7,648,053**		**$ 6,297,564**

Wastewater Fund - 5310

8/15/2017

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Personal Services					
110	Salaries	528,691	603,989	657,136	604,938	707,323
111	Seasonal	-	-	1,958	-	1,958
112	Permanent Part Time	17,467	7,260	7,516	7,324	6,823
120	Overtime	23,697	19,574	14,736	15,735	11,003
125	Stand By or Call Back	7,251	8,198	-	-	-
130	Vacation/Sick Accrual	-	14,930	6,264	-	1,288
140	Employer Contributions	234,646	262,185	299,854	273,944	320,633
		$ 811,750	**$ 916,135**	**$ 987,464**	**$ 901,942**	**$ 1,049,028**
	Materials and Services					
210	Office Supplies/Materials	1,874	1,924	3,000	1,843	3,000
220	Operating Supplies	116,853	128,402	141,125	159,688	142,000
230	Repair & Maintenance Supplies	85,247	119,114	141,018	105,277	149,450
310	Postage & Freight	12,980	12,854	13,500	16,684	13,500
320	Printing	187	219	600	968	600
330	Notices, Subscriptions, Dues	3,532	3,183	13,616	9,471	16,670
340	Utility Services	99,501	106,795	108,632	110,355	113,632
350	Professional Services	70,350	117,309	225,200	92,110	225,700
360	Repair & Maintenance Services	23,946	38,848	52,000	24,851	50,000
370	Travel & Training	2,830	4,931	11,500	5,471	11,500
390	Other Purchased Services	1,147	4,319	8,000	325	6,000
397	Contract Services	6,453	8,459	2,500	12,243	2,500
510	Insurance	34,509	22,457	23,402	19,504	26,500
530	Rents/Leases	780	185	5,610	1,383	6,506
540	Special Assessments	372	394	400	446	400
541	State Assessments and Fees	5,423	4,741	3,500	4,125	3,500
545	Wastewater Utility ROW Fee	114,150	123,363	117,198	138,858	150,000
730	Whitefish Lake Institute Grant	6,667	6,667	6,667	6,667	6,667
750	DEQ SSO Fines/WF Lake Institute	200	-	-	-	-
880	Administrative Expense	16,340	16,174	19,361	17,105	22,265
		$ 603,339	**$ 720,340**	**$ 896,829**	**$ 727,374**	**$ 950,390**
	Total Wastewater Operating	**$ 1,415,090**	**$ 1,636,475**	**$ 1,884,293**	**$ 1,629,316**	**$ 1,999,418**
	Capital Outlay					
920	Buildings	-	16,103	8,898	3,231	21,000
934	Improvement Projects	773,422	2,171,941	3,218,651	836,125	865,000
940	Equipment	2,300	16,242	143,000	47,728	493,950
		$ 775,722	**$ 2,204,286**	**$ 3,370,549**	**$ 887,083**	**$ 1,379,950**
	Debt Service					
610	Bonded Debt Principal	165,000	195,000	243,000	233,085	238,000
620	Bonded Debt Interest	67,536	79,733	78,153	95,105	89,096
		$ 232,536	**$ 274,733**	**$ 321,153**	**$ 328,190**	**$ 327,096**
	Total Expenditures	**$ 2,423,348**	**$ 4,115,494**	**$ 5,575,995**	**$ 2,844,590**	**$ 3,706,464**
	Ending Available Cash			1,440,932		1,788,122
	Ending PIF/Impact Fee Balance			298,306		534,005
	Debt Service Ending Balance			332,819		268,973
				$ 2,072,058		$ 2,591,100
	Total Wastewater Fund			**$ 7,648,053**		**$ 6,297,564**

Solid Waste

Purpose

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

FY 2018 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 that became effective on April 1, 2016. The contract now requires North Valley Refuse to provide not only collection services for refuse, but also customer assistance, monthly billing, and general administrative support services for the solid waste collection program. It is anticipated, however, that the City will incur some administrative expenses during the year related to management of the contract and the operations of the City's central recycling site so some budget authority to spend down cash reserves is included in FY 2018. The City Council is also looking into mandatory curbside recycling, which may result in some additional costs in FY 2018.

Solid Waste Fund - 5410

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Charges for Services					
343041	Solid Waste Collection Fees	804,896	614,354	-	-	-
343043	Container Charge	6,825	3,634	-	-	-
343046	Miscellaneous Revenue	129	225	-	-	-
		$811,850	**$ 618,213**	**$ -**	**$ -**	**$ -**
	Investment Earnings					
371010	Interest Earnings	343	599	200	591	700
		$ 343	**$ 599**	**$ 200**	**$ 591**	**$ 700**
	Total Revenue	**$ 812,192**	**$ 618,811**	**$ 200**	**$ 591**	**$ 700**
	Beginning Available Cash			**$ 155,751**		**$ 131,820**
	Total Resources			**$ 155,951**		**$ 132,520**

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Personal Services					
110	Salaries	49,486	63,683	8,165	8,486	8,651
112	Permanent Part Time	1,870	2,078	-	5	-
120	Overtime	1,063	871	-	1	-
130	Vacation/Sick Accrual	-	4,232	-		-
140	Employer Contributions	16,840	22,280	3,132	3,120	3,267
		$ 69,259	**$ 93,144**	**$ 11,297**	**$ 11,612**	**$ 11,918**
	Materials and Services					
210	Office Supplies/Materials	152	106	-	-	-
220	Operating Supplies	679	466	-	10	-
230	Repair & Maintenance Supplies	1,411	2,554	-	218	-
310	Communication & Transportation	12,918	8,823	-	-	-
320	Printing	187	32	-	-	-
330	Publicity/Subscriptions/Dues	155	23	-	-	-
340	Utility Services	1,287	856	-	-	-
350	Professional Services	1,957	326	-	-	-
360	Repair & Maintenance Services	912	2,465	10,000	900	10,000
370	Travel & Training	19	64	-	-	-
390	Refuse Hauling Contract	676,978	572,463	-	9,116	-
397	Contract Services	669	1,442	-	-	-
510	Insurance	1,082	1,131	-	926	172
880	Administrative Expense	1,332	1,405	229	198	261
		$ 699,738	**$ 592,156**	**$ 10,229**	**$ 11,368**	**$ 10,433**
	Total Solid Waste Operating	**$ 768,998**	**$ 685,300**	**$ 21,526**	**$ 22,980**	**$ 22,351**
	Ending Available Cash			**$ 134,425**		**$ 110,169**
	Total Solid Waste Fund			**$ 155,951**		**$ 132,520**

SID Debt Service Funds

FY 2018

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 2018 Objectives

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

SID Revolving Fund - 3400

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Miscellaneous Revenue					
381030	SID Bond Proceeds (Parking Str.)	-	-	44,000	38,950	-
371010	Investment Earnings	340	417	-	817	750
	Total Fund Revenue	**$ 340**	**$ 417**	**$ 44,000**	**$ 39,767**	**$ 750**
101000	**Beginning Cash Balance**			**$ 128,338**		**$ 168,051**

	Expenditures	Actual FY 2016	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Transfers					
820	Transfers to Other S.I.D. Funds	-	-	-	-	-
		$ -	**$ -**	**$ -**	**$ -**	**$ -**
	Total Requirements	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Unappropriated Balance			**$ 172,338**		**$ 168,801**

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

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Miscellaneous Revenue					
363020	Principal & Interest Assessments	112,448	111,288	107,200	113,073	107,200
363040	Penalties and Interest	289	160	300	250	300
		$ 112,738	**$ 111,449**	**$ 107,500**	**$ 113,323**	**$ 107,500**
	Investment Earnings					
371010	Investment Earnings	61	147	50	276	330
		$ 61	**$ 147**	**$ 50**	**$ 276**	**$ 330**
	Other Financing Sources					
383000	Transfer from Revolving S.I.D.	-	-	-	-	-
		$ -	**$ -**	**$ -**	**$ -**	**$ -**
	Total Fund Revenue	**$ 112,799**	**$ 111,596**	**$ 107,550**	**$ 113,599**	**$ 107,830**
101000	**Beginning Cash Balance**			7,668		20,403

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Debt Service					
610	Principal	70,000	70,000	70,000	70,000	70,000
620	Interest	36,623	33,578	30,498	30,498	28,098
630	Paying Agent Fee	350	350	350	350	350
	Total Requirements	**$ 106,973**	**$ 103,928**	**$ 100,848**	**$ 100,848**	**$ 98,448**
	Unappropriated Balance			**$ 14,370**		**$ 29,785**

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

8/15/2017

	Revenues	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Miscellaneous Revenue					
363020	Principal & Interest Assessments	-	-	-	-	65,084
363040	Penalties and Interest	-	-	-	-	200
		$ -	**$ -**	**$ -**	**$ -**	**$ 65,284**
	Investment Earnings					
371010	Investment Earnings	-	-	-	-	250
		$ -	**$ -**	**$ -**	**$ -**	**$ 250**
	Other Financing Sources					
383000	Transfer from Revolving S.I.D.	-	-	-	-	-
		$ -	**$ -**	**$ -**	**$ -**	**$ -**
	Total Fund Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ 65,534**
101000	**Beginning Cash Balance**			-	-	-

	Expenditures	Actual FY 2015	Actual FY 2016	Budget FY 2017	Actual FY 2017	Budget FY 2018
	Debt Service					
610	Principal	-	-	-	-	9,331
620	Interest	-	-	-	-	50,664
	Total Requirements	**$ -**	**$ -**	**$ -**	**$ -**	**$ 59,994**
	Unappropriated Balance			**$ -**	**$ -**	**$ 5,540**