City of Whitefish

Flathead County, Montana

James Bakke Nature Reserve
Photo by: Parks & Recreation Staff

Fiscal Year 2020 Adopted Budget

City of Whitefish

Mayor

John Muhlfeld

City Council

Andy Feury

Melissa Hartman

Ryan Hennen

Richard Hildner

Frank Sweeney

Katie Williams

City Manager

Adam Hammatt

Assistant City Manager/Finance Director

Dana Smith

City Clerk/Administrative Services Director

Michelle Howke

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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal 2020, was prepared according to law and adopted by the City Council on August 19, 2020; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

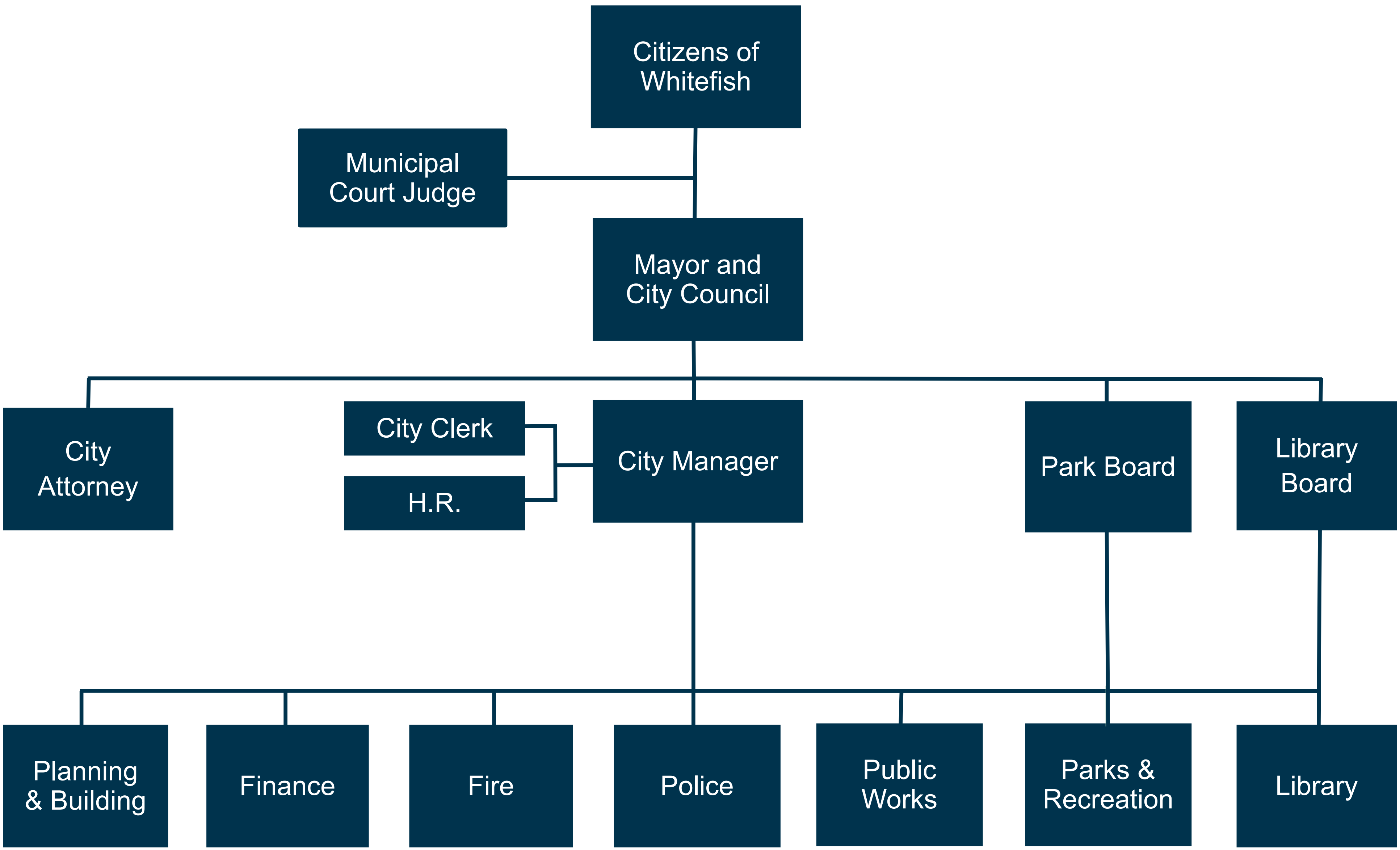
Signed ___________________________________ Date _____________

Mayor, City of Whitefish

Signed ___________________________________ Date _____________

City Manager, City of Whitefish

Organizational Chart



FY 2020
Whitefish City Council
Annual Goals

RESOLUTION NO. 19-05

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 1, 2019, to establish City Council goals; and

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

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

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

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

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF WHITEFISH, MONTANA, ON THIS 15TH DAY OF APRIL 2019.

John M. Muhlfeld
John M. Muhlfeld, Mayor

ATTEST:

Michelle Howke
Michelle Howke, City Clerk

City of Whitefish

Mayor and Council **DRAFT** Goals for FY20

Administration	Estimated date of Completion	
1. Create Finance Plan for Economic Downturn	**October**	**2019**
2. Create Resort Tax Education and Reallocation Plan	**June**	**2020**
3. Create Cemetery Plan	**June**	**2020**
Fire Department		
1. Implement Long-Range Master Plan for Fire Department	**Long-term Ongoing**	
2. Provide Council Emergency Management Training	**October**	**2019**
Parks and Recreation		
1. Depot Park Redevelopment Phase II and III	**November**	**2019**
2. Bike/Ped Master Plan Wayfinding Sign Implementation	**October**	**2019**
3. Explore Possible Funding Sources for Maintenance of Parks/Public Places	**Long-term Ongoing**	
4. Armory Park Redevelopment Phase III	**October**	**2020**
5. Urban Forestry Management	**Long-term Ongoing**	
6. Long-range Operations and Maintenance Trail Strategy with WLP	**March**	**2020**
Planning Department		
1. Affordable Housing Implementation	**Long-term Ongoing**	
2. Parking Plan for Downtown Area	**December**	**2019**
3. Update Architectural Review Standards	**June**	**2020**
4. Update Landscaping and Tree Retention Standards	**March**	**2020**
5. Update Zoning Ordinances for Downtown Area	**September**	**2020**
Police Department		
1. Increase Capabilities of Police Department	**June**	**2021**
2. Analyze Policing Needs If Big Mountain Annexed	**Ongoing but by 2022**	
Public Works		
1. Design and Construct Wastewater Treatment Plant Upgrades	**November**	**2021**
2. Water Capacity Improvements and Reduce Unaccounted for Water Loss	**Long-term Ongoing**	
3. Create Sidewalk Assistance Program	**June**	**2020**
4. Reduce Number of Illegal Sump Pump Connections	**Long-term Ongoing**	
5. Complete State Park Road Improvements	**November**	**2020**
6. Construct Viaduct Improvements	**November**	**2020**
7. Construct Birch Point Quiet Zone Improvements	**June**	**2020**
8. Construct Multi-modal Transportation Hub	**November**	**2019**
9. Update Transportation Plan	**June**	**2020**
10. Continue Looking into Improving Recycling Efforts with CAP Steering Comm.	**Long-term Ongoing**	
11. Continue Working on Whitefish Lake Septic Leachate Concerns with WLI	**Long-term Ongoing**	

Exhibit "A"

FY 2020
Climate Action Plan
Implementation Goals

Climate Action Plan Implementation Goals for Fiscal Year 2020

The Whitefish City Council approved and adopted the Whitefish Climate Action Plan (CAP) in April 2018. The CAP has two predominant goals, which include reducing City emissions 26% by 2025 compared to the 2016 levels and preparing for the effects of climate change. Each Department within the City has identified projects and tasks to complete throughout Fiscal Year 2020 (FY 2020), some of which include specific funding sources identified in the FY 2020 Budget.

Municipal Court

The Municipal Court continues to address the CAP through items such as recycling, energy efficient use of lights, and temperature control. Once the State converts to electronic filing, this will be implemented, which will further reduce paper waste.

Administration

The Human Resources Department, Finance Department, and City Clerk's office continue to explore ways to reduce the use of paper and decrease waste, including increasing online options for submittals by applicants or vendors. During FY 2020, a purchasing policy will be implemented that includes criteria to assist departments in making purchases aligned with the goals of the CAP. The Finance Department, in conjunction with Public Works, will also complete the automatic meter reading project, which will significantly reduce City vehicle trips to read water meters ($150,000) and provide more timely information to assist in water conservation efforts.

Legal Department

The City Attorney's office will continue to support all departments in implementing the goals and recommendations set forth in the CAP through assistance in drafting ordinances and pertinent policies.

Library

The Library continues to keep energy efficiencies in mind for operations at the Library. Some of these items include recycling, replacement of lights with LEDs to reduce energy consumption, and ensuring efficient use of lights, computers, and temperature control during the day and evening.

Police Department

The Police Department has two vehicles budgeted for FY 2020. The Department purchases fuel efficient vehicles and when economically and operationally prudent the use of hybrid or electric vehicles is explored. The Department also has policies in place to continue addressing the CAP initiatives. These include the use of an electrical assist bicycle to patrol walking paths, patrol cars will not be left idling unless it is operationally necessary, and bikes and motorcycles are utilized to patrol when the weather permits. The Department continues to explore converting the ESC to all LED lights.

Fire Department

Significant wildfires, flooding, severe cold, and needed assistance from neighboring states will continue to occur at increased rates due to climate change. With these impacts already being seen in our area, the Fire Department continues to focus on preparedness and education. Public education and outreach include topics such as wildfires and ways an individual can reduce the risk of fires starting at their home. The department continuously participates in training to be prepared for these types of disasters.

Planning and Building Department

The Planning Department has included funds ($35,000) to complete several projects in FY 2020 that have elements implementing the CAP. The downtown parking improvement plan will include reviewing public transportation and alternative transportation options to reduce vehicle trips. The Highway 93 South Corridor Plan will contain goals and objectives to support public transit, improve bike and pedestrian facilities, reduce vehicle trips, reduce impervious surface, increase green infrastructure, expand water conservation policies with regards to requiring draught resistant landscaping, and promoting land conservation management by encouraging more open space. Landscaping and tree retention ordinances will be reviewed by staff with a recommendation to, among other things, require drought resistant plants to promote water conservation, and a more robust tree retention ordinance. Staff will also be proposing a text amendment under the review criteria for CUP's and other permits to allow a formal review of CAP goals as part of the review and findings.

The Building Department has included a new inspector fleet vehicle in the FY 2020 Budget ($35,000) with the intention to purchase a fuel-efficient hybrid truck. The Department will recommend adoption of the 2018 Energy Conservation Code once the State has completed the update, which is expected this fall. This would be an update for the City adopted 2012 International Energy Conservation Code requiring a higher standards of energy efficiency in new buildings. The City was also one of the first communities in the state to adopt the Wildland Urban Interface Firewise code in 2016, which continues to support the goals of the CAP.

Parks and Recreation Department

The Parks and Recreation Department will address goals of the CAP in FY 2020 through improvements to infrastructure, a focus on water conservation, and introduction of community programs. In FY 2020, Resort Tax Funds ($100,000) are appropriated for bicycle and pedestrian path connections, enhancing the city's transportation infrastructure. Additionally, continued protection of the City's water infrastructure will be achieved through the management of two AIS Inspection Stations and the addition of the Decontamination Station at City Beach. Infrastructure improvements will be made to the Decontamination Station Site in FY 2020, making it a more permanent location for the decontamination of high-risk vessels. In an effort to increase efficiencies in the City's irrigation system, the Parks and Recreation Department will work with a consultant to perform and complete an irrigation system audit ($50,000). As well, through various community programs, such as the addition of the Summer Day Camp garden and tree planting events on Arbor Day and Earth Day, the Parks and Recreation Department will meet the CAP's goal of community education and involvement. Finally, through the Urban Forestry Program, the department will continue to plant native, drought-tolerant tree species in boulevards and public spaces.

Public Works Department

In FY 2020, Public Works will continue working on many CAP action items. Consultation with the Western Transportation Institute will result in a finalized Transit Plan and the development of a Transit Hub ($23,120) will move forward as part of the Depot Park Master Plan. Water conservation will remain a priority, with consultants being brought in to begin feasibility studies for groundwater source development or the addition of a South Whitefish storage tank ($600,000). Several CAP initiatives will be incorporated into the water plant expansion project such as the extension of the Whitefish Lake intake and expansion of the water plant which is over 95% efficient ($800,000). The Public Works Department will also continue with our cast iron water main replacement program to reduce leakage and water loss ($1,000,000). Feasibility studies for solar PV installations at the new wastewater treatment plant and Homeword Alpenglow Apartments will be completed. Construction will begin on the new wastewater treatment plant, which will be highly efficient to minimize greenhouse gas emissions. LED lighting upgrades will continue in residential areas ($10,000), saving the City money while reducing electricity usage. The sidewalk 50/50 share program ($25,000) has been put in place to repair and replace sidewalks and improve accessibility in the community by allowing for safe pedestrian travel.

MEMORANDUM

To: Mayor John Muhlfeld
City Councilors

From: Adam M. Hammatt, City Manager

Re: FY20 Budget Message – Final Budget

Date: August 13, 2019

INTRODUCTION

The Fiscal Year 2020 (FY20) 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, 2019 to June 30, 2020. 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.

FY20 BUDGET MAJOR CHANGES AND ISSUES

During a reappraisal year, the growth of property tax revenue includes both newly taxable property from construction and annexations, as well as the change in market values of existing taxable property for the past two years. Based on building permits in prior years, annexations, and the growth in the real estate market, the mill value was projected to increase by 8% in the proposed budget. However, upon receipt of the taxable valuations from the Montana Department of Revenue, the actual increase was only 6.04% with $375,584 of newly taxable property. This lower than expected value will continue to be investigated, but it created an immediate challenge to balance the budget.

With a lower newly taxable property value, most of the increase was limited to half of the rate of inflation, which is 1.02% for FY20. In other words, the maximum number of mills allowed to be levied decreased more than anticipated. This budget levies a total of 117.636 mills, which includes 4.62 carry-over mills from prior years, and provides for a required **decrease of 2.791 mills**. While total mills levied decrease, it is important to note that total property tax revenue will increase 3.58% over the prior year due to the higher mill value. However, this increase is now less than the originally proposed property tax revenue increase of 6.58%. The difference between the proposed and final budget is a decrease of $91,542 in property tax revenue.

Total appropriations for FY20 are $11,492,967 or 25.98% higher than last year's budget due to an increase in capital projects of $11,639,185 compared to FY19. This sizeable increase has been planned for and includes significant water and wastewater projects, resort tax funded street reconstruction project, and the purchase and redevelop of blighted properties all detailed in the City's Capital Improvement Program.

Some important items to note in the FY20 Budget are:

- The mill value increased by 6.04% to $26,877.17 per mill this year due mostly to the reappraisal of existing taxable property and newly taxable property.

- To assist in balancing the budget and addressing increased bad debts mostly from required Medicare/Medicaid write-offs for ambulance services outside of our control, we are projecting FY20 ending cash balances in property tax supported funds to be lower than FY19 by $151,535. As a percentage of budget, however, our cash reserves are projected to increase to 15.29% compared to the budgeted 14.76% in FY19. This percentage increase is due to the higher than budgeted beginning cash balance for FY20. Throughout the year Departments strived to be fiscally responsible and we collected additional revenue from the booming building environment and improved investment earnings. While a spend-down of cash is not generally recommended, we have the unusual ability to address this shortfall next budget cycle when the successful Tax Increment District sunsets. If we did not have this additional revenue in the following year, we would have had to face budget cuts among various departments. As in prior years, it will be important to build cash reserves 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 $1,985,000 to $2,481,000. 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 and tend to have ups and downs in spending due to the cyclical nature of infrastructure and equipment needs. For FY20, capital spending is proposed to increase about $11,484,050 compared to the prior year. This significant increase has been expected as construction begins on the Wastewater Treatment Plant Upgrade Project with budgeted expenditures at $9.4 million in FY20, an increase of $6.7 million over the FY19 budget for this project alone. Other capital improvement projects listed below also contribute to the increase in capital spending during FY20:

    - Water treatment plant expansion project of $1.4 million (increase from FY19 of $1.0 million for this project),

    - Depot Park Improvement Project of $1.6 million (increase of about $1.0 million from prior year for this project),

    - Purchase and Redevelopment of blighted properties of $1.5 million,

    - Resort Tax funded projects including State Park Road are budgeted to increase by about $1.7 million, and

    - Stormwater capital projects are budgeted to increase due to contributing $250,000 to the State Park Road project.

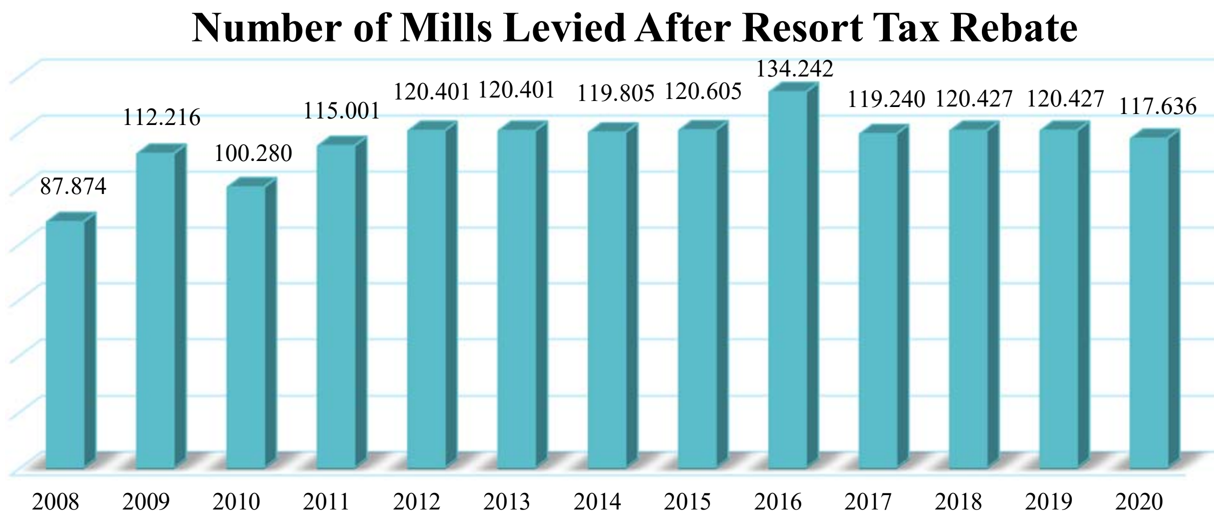
- With a Consumer Price Index (CPI) increase of 3.1% and a taxable value increase of 6.04%, in general City employees will receive a pay increase of 2% (CPI cap) plus a 2% STEP for a total of a 4.0% increase. Two of the three unions are still in negotiations for FY20, but we have assumed a 4.0% increase for budgeting purposes and have also included back-pay. In addition to pay increases, medical insurance premiums increased 8.0% in FY20. Based on the adopted formula, the City will cover 5.5% of the 8.0% increase in premiums.

- This budget also proposes some small assessment increases to keep up with annual CPI increases and continue to address the capital needs of some departments. We are proposing an increase in the Street Maintenance Assessment of 3.1% (about $3.89 per household with 50 feet of front footage), an increase in both Street Lighting Districts of 3.1% (residential – about $0.38 per household and commercial – about $2.56 per lot with 50 feet of front footage), and a slightly larger Parks and Greenway Assessment increase of 6.2% (about $3.14 per household with 50 feet of front footage) to continue to work toward a solid funding basis.
- In FY18, the Stormwater Assessment remained steady from prior years at $12.53 per lot after a drastic cut early on in the recession. If we had not reduced the Stormwater fee in 2010 (from $72.00 to $12.53), and taking into account CPI over the years, the Stormwater fee would be $91.81 for this year. To adjust for these cuts, other departments have been subsidizing the Stormwater fund. We have started to undo these subsidies so that Stormwater can be the self-balancing fund it should be. The FY19 budget included an increase of $50.00, which increased the assessment from $12.53 to $62.53 per lot. Now, with the lower than expected taxable value increase, a Stormwater Assessment increase has been included in the budget of $15.00 per lot, for a total assessment of $77.53 per lot. While the assessment rates are still not at CPI adjusted amount of $91.81, it continues to make steps toward it being a truly self-balancing fund. Furthermore, by including this increase in FY20, it will reduce the burden on taxpayers in the future and is a reduction in the proposed property tax bill increase that was originally included in the proposed budget. For FY21 we will seek to get Stormwater on track with CPI adjusted amounts.
- This budget does add or increase staffing in the following areas:
    - A full-time police officer to increase the capabilities of the Police Department both in patrol activities and investigations. This position will cost about $39,000 for FY20 as the position is not slated to start until January 1st.
    - Additional seasonal staffing for downtown maintenance and cleaning. This position will be partially paid for through contributions from the Heart of Whitefish for sidewalk and other downtown cleaning. The salaries and employer contributions for this position during the 16-week season is about $9,050.
    - Additional seasonal staffing is included for the AIS Decontamination Station near City Beach.

FY20 BUDGET OVERVIEW

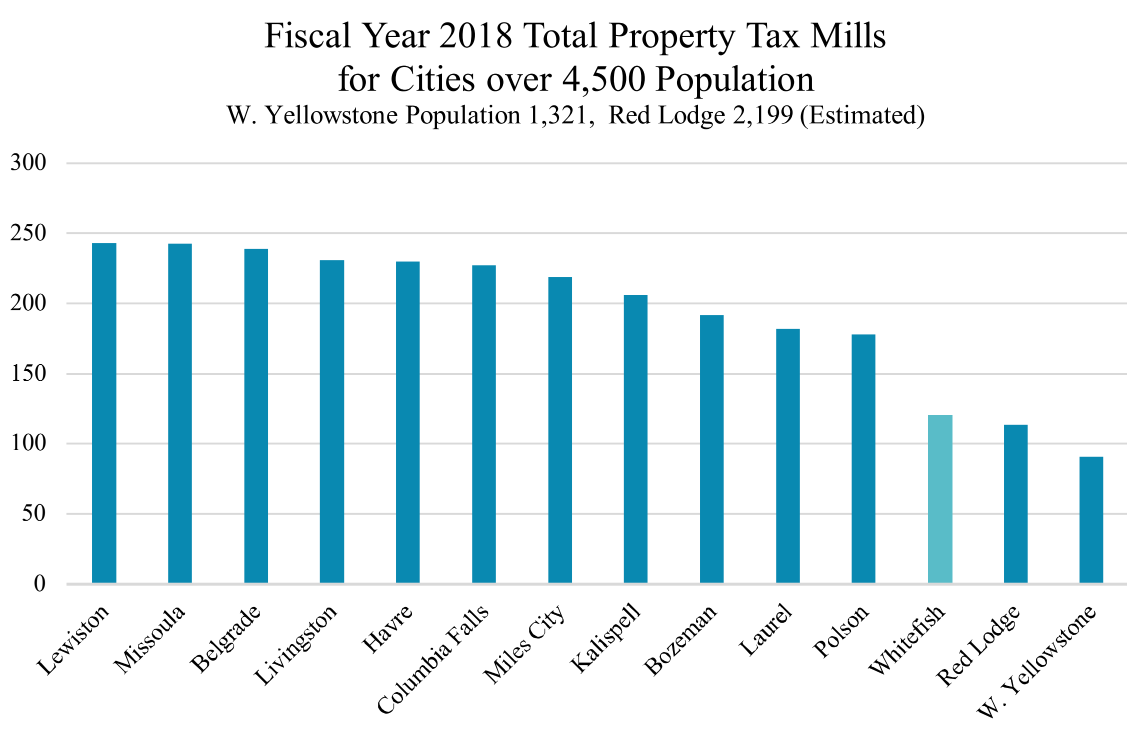
The FY20 budget totals $46,891,216 in expenditures and $8,843,894 in interfund transfers for a total appropriated budget of $55,735,111. Compared to the prior fiscal year, FY20 expenditures are increasing $13,175,022, a 39.08% increase, and interfund transfers are decreasing $1,682,056, a 15.98% decrease. The increase in expenditures is mostly due to an increase in capital expenditures previously described and the decrease in transfers is due to the transfers to the Tax Increment Debt Service Fund reducing for the last year of the outstanding debt.

Property Tax supported funds' appropriations have increased by $1,001,289, which is mostly due to increases in Medicare/Medicaid adjustments for ambulance services, personnel costs described above, and operating materials and services. The chart below shows the trend of our net property tax mills levied over recent years.



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

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



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 FY20 Budget, I believe most are being addressed on some level.

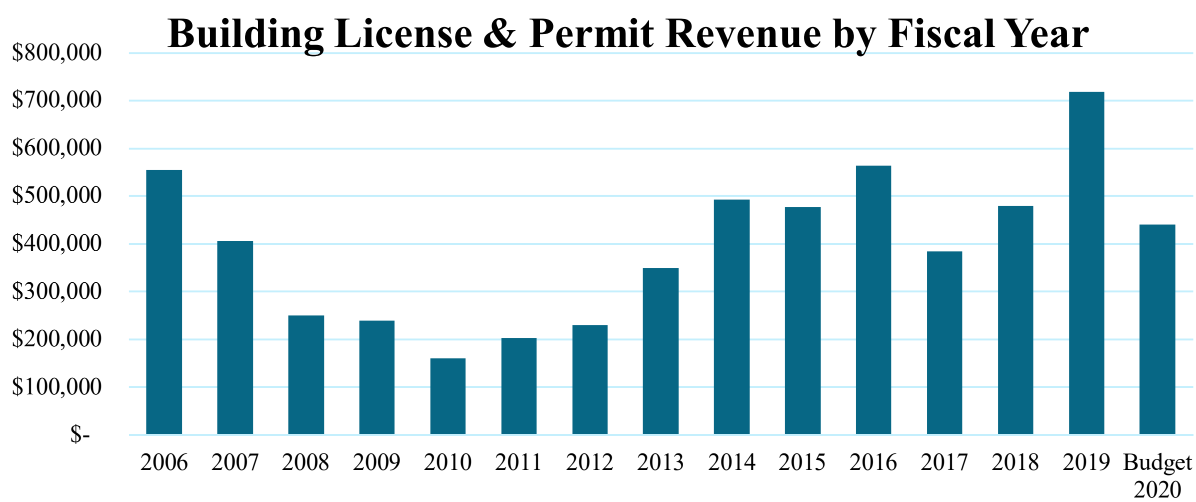
- Our fund balance estimates show an increase in percentage from 14.76% to 15.29%, which is an increase in fund balance compared to FY19. Typically, we end up a little higher on revenues and a little lower on expenditures, which should yield even higher reserves at year end. Ultimately, I believe we should get to and stay between 20-25% of property tax supported fund budgets.
- Our Capital Improvements Program financing will improve over the next five 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 continued to make strides in unfunded liabilities by predicting retirements, budgeting for their final checks when possible, and buying down comp time banks, etc. 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 funds are budgeted at $41,468,347 which is $8,579,726 or 26.09% higher than the FY19 budget of $32,888,621. Most of the increase is the result of $4,700,000 more in anticipated loan proceeds to finance a portion of the new wastewater treatment facility construction through the State Revolving Fund Loan Program. Additionally, increases in water service charges of $100,969, wastewater service charges of $539,393, Resort Tax collections of $290,830, Tax Increment District property tax revenue of $992,523, an increase in the Stormwater Assessment of $93,871, and the City's general property tax revenue of $109,348, contribute to the remaining increase in revenue and other financing sources.

Total General Fund Revenues are projected at $4,160,241 in FY20 which is a $163,844 or a 4.1% increase from last year's figure of $3,996,397. Most of the increase is from increased property tax revenue of $51,908, an increase in estimated municipal court fines of $8,350, an increase in investment earnings of $40,000, and an increase in business license fees of about $26,000.

The history and budget for total building permit and plan review fees are shown below. The FY20 estimate remains the same as FY19 based on current figures and known upcoming projects.



Water usage revenues are up by $100,969 to $3,594,754 which is because of higher usage, more connections, and last fall's rate increase. We have not anticipated a water rate increase in this budget, but that is because the City Council typically makes utility rate decisions later in the year.

Wastewater usage charges are estimated at $3,962,180 based on actual usage and an expected increase. These charges are estimated to increase $539,393 (or 15.76%) compared to FY19. This is the third year that we have anticipated a wastewater rate increase in the budget. The actual public hearing for the rate increase will take place in the fall and will be based on the rate study for the wastewater utility that was completed in anticipation of the Wastewater Treatment Plant Upgrade.

EXPENDITURES

Total proposed appropriations and transfers equal $55,735,111, which is a $11,492,967 or 25.98% increase in budget authority as compared to the adopted FY19 budget of $44,242,144. Again, most of the increase is caused by the increase in wastewater capital spending and other capital projects.

Total expenditures and transfers for the General Fund equal $5,617,229 which is a $467,125 or 9.07% increase from the FY19 budget figure of $5,150,104. Most of this increase is from the IT Administrator and Housing Coordinator positions now being budgeted for a full year instead of partial year in FY19, IT improvements and training, other increases in wage and benefits, and increased transfers to other funds.

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 Assistant City Manager/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 2020 Budget

8/13/2019

	Resources				Requirements										
Fund	**Beginning Available Cash**	**Revenue & Other Financing**	**Interfund Transfers**	**Total Budgeted Resources**	**Personnel Services**	**Materials & Services**	**Capital Outlay**	**Debt Service**	**Conting.**	**Total Budgeted Expenditures**	**Interfund Transfers**	**Total Appropriated Budget**	**Ending Available Cash**	**Total Budgeted Requirements**	**Change in Cash**
Property Tax Supported Funds:															
General	$ 1,449,008	$ 4,160,241	$ 1,395,289	$ 7,004,539	$ 972,885	$ 330,543	$ 62,500	$ -	$ -	$ 1,365,928	$ 4,251,301	$ 5,617,229	$ 1,387,310	$ 7,004,539	$ (61,698)
Library	63,572	228,302	34,371	326,246	195,147	115,680	-	-	8,000	$ 318,827	-	$ 318,827	7,419	326,246	(56,154)
Law Enforcement	14,660	269,482	2,545,235	2,829,378	2,160,228	564,438	80,000	-	-	$ 2,804,666	-	$ 2,804,666	24,711	2,829,378	10,051
Fire & Ambulance	63,592	2,786,082	853,092	3,702,767	2,168,927	1,277,653	75,000	178,589	-	$ 3,700,168	-	$ 3,700,168	2,598	3,702,767	(60,994)
Parks/Rec	78,416	885,536	867,101	1,831,053	1,121,818	590,560	23,000	-	-	$ 1,735,378	-	$ 1,735,378	95,675	1,831,053	17,259
Total	$ 1,669,249	$ 8,329,644	$ 5,695,088	$ 15,693,982	$ 6,619,005	$ 2,878,873	$ 240,500	$ 178,589	$ 8,000	$ 9,924,967	$ 4,251,301	$ 14,176,268	$ 1,517,714	$ 15,693,982	$ (151,535)
												Change in Cash	$ (151,535)		
					Total Operating Budget =		9,497,878					Cash as a % of Budget	15.29%		
Other Tax, Fee & Assessment Supported Funds:															
Resort Tax	$ 3,052,843	$ 4,302,026	$ -	$ 7,354,869	$ -	$ -	$ 3,110,000	$ -	$ -	$ 3,110,000	$ 2,344,175	$ 5,454,175	$ 1,900,695	$ 7,354,869	$ (1,152,148)
Tax Inc Dist	671,268	8,334,792	-	9,006,060	329,793	1,484,457	5,009,175	-	50,000	$ 6,873,425	2,084,878	$ 8,958,303	47,758	9,006,060	(623,510)
Bldg Codes	534,457	505,500	-	1,039,957	446,224	93,711	35,000	-	-	$ 574,935	-	$ 574,935	465,022	1,039,957	(69,435)
Street Fund	1,439,136	1,728,142	-	3,167,278	607,184	648,061	97,333	-	-	$ 1,352,578	7,350	$ 1,359,928	1,807,350	3,167,278	368,214
Gas Tax - BaRSAA	163,309	147,000	7,350	317,659	-	-	225,000	-	-	$ 225,000	-	$ 225,000	92,659	317,659	(70,650)
Street Lighting #1	43,117	118,097	-	161,215	24,909	51,790	10,000	-	-	$ 86,699	-	$ 86,699	74,516	161,215	31,398
Street Lighting #4	47,375	100,996	-	148,371	24,909	34,190	-	-	-	$ 59,099	-	$ 59,099	89,272	148,371	41,897
Impact Fees	458,520	174,500	-	633,020	-	-	237,500	-	-	$ 237,500	-	$ 237,500	395,520	633,020	(63,000)
Subdivision Blvd Trees	24,780	300	-	25,080	-	25,080	-	-	-	$ 25,080	-	$ 25,080	-	25,080	(24,780)
Sidewalk	259,887	3,300	-	263,187	-	-	263,187	-	-	$ 263,187	-	$ 263,187	-	263,187	(259,887)
Stormwater	841,628	454,303	-	1,295,931	148,267	31,351	595,000	-	-	$ 774,618	-	$ 774,618	521,313	1,295,931	(320,315)
Total	$ 7,536,321	$ 15,868,957	$ 7,350	$ 23,412,628	$ 1,581,286	$ 2,368,639	$ 9,582,195	$ -	$ 50,000	$ 13,582,121	$ 4,436,403	$ 18,018,524	$ 5,394,104	$ 23,412,628	$ (2,142,217)
					Total Operating Budget =		3,949,925								
Enterprise Funds:															
Water	$ 7,398,973	$ 4,060,504	$ 1,056,578	$ 12,516,055	$ 1,194,806	$ 787,572	$ 2,874,833	$ 1,115,899	$ -	$ 5,973,109	$ 156,191	$ 6,129,300	$ 6,386,755	$ 12,516,055	$ (1,012,218)
Wastewater	4,844,888	11,849,680	-	16,694,568	1,119,037	962,054	9,776,658	332,744	-	$ 12,190,493	-	$ 12,190,493	4,504,075	16,694,568	(340,813)
Solid Waste	107,060	1,500	-	108,560	12,900	3,575	-	-	-	$ 16,475	-	$ 16,475	92,084	108,560	(14,975)
Total	$ 12,350,920	$ 15,911,684	$ 1,056,578	$ 29,319,182	$ 2,326,743	$ 1,753,201	$ 12,651,491	$ 1,448,642	$ -	$ 18,180,077	$ 156,191	$ 18,336,268	$ 10,982,914	$ 29,319,182	$ (1,368,006)
					Total Operating Budget =		4,079,944								
Other Special Revenue and Debt Funds:															
Housing Authority	1,744	1,025,500	-	1,027,244	-	927,244	-	-	-	927,244	-	927,244	$ 100,000.00	1,027,244	98,256
WF Trail Construct	-	82,813	-	82,813	-	-	82,813	-	-	82,813	-	82,813	-	82,813	-
Park Acq & Dev	81,562	700	-	82,262	-	-	25,898	-	-	25,898	-	25,898	56,364	82,262	(25,198)
TIF Debt Svc	5,634,705	59,140	2,084,878	7,778,723	-	-	-	4,002,909	-	4,002,909	-	4,002,909	3,775,814	7,778,723	(1,858,891)
Victim/Wit	1,473	15,000	-	16,473	-	15,000	-	-	-	15,000	-	15,000	1,473	16,473	-
Misc. S.I.D.	236,846	174,909	-	411,755	-	-	-	150,187	-	150,187	-	150,187	261,568	411,755	24,722
	$ 5,956,330	$ 1,358,062	$ 2,084,878	$ 9,399,270	$ -	$ 942,244	$ 108,711	$ 4,153,096	$ -	$ 5,204,051	$ -	5,204,051	$ 4,195,219	$ 9,399,270	$ (1,761,111)
Total	$ 27,512,820	$ 41,468,347	$ 8,843,894	$ 77,825,062	$ 10,527,034	$ 7,942,958	$ 22,582,897	$ 5,780,327	$ 58,000	$ 46,891,216	$ 8,843,894	$ 55,735,111	$ 22,089,951	$ 77,825,062	$ (5,422,869)

Mill Value and Tax Levy History

Fiscal Year	Total Market Value	Total Taxable Value	Newly Taxable Value	Mill Value Less TIF	% Change	HB 124 Mills Levied	Health Insur Mills	Gross Mills Levied	Resort Tax Relief	Net Mills Levied	Voted Fire/Amb Mills	Total Mills Levied	Distibution of Property Tax Levy: 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	11.47%	105.680	5.53	111.210	-23.336	87.874		87.874	$ 1,552,722		$ 74,050		$ 1,626,772
2009	$ 789,392,160	$ 24,221,062	$ 1,029,224	$ 19,499.520	5.33%	108.750	2.46	111.210	-22.994	88.216	24	112.216	$ 1,642,172		$ 77,998	$ 467,988	$ 2,188,158
2010	$ 888,143,474	$ 26,541,317	$ 1,238,391	$ 20,103.083	3.10%	108.750	2.46	111.210	-23.290	87.920	12.36	100.280	$ 1,687,048		$ 80,412	$ 248,474	$ 2,015,935
2011	$ 952,357,384	$ 27,411,173	$ 563,091	$ 20,434.118	1.65%	115.400	2.46	117.860	-22.539	95.321	19.68	115.001	$ 1,866,064		$ 81,736	$ 402,143	$ 2,349,944
2012	$ 1,022,102,349	$ 28,621,645	$ 710,377	$ 21,287.796	4.18%	116.332	6.08	122.412	-26.011	96.401	24	120.401	$ 1,852,060	$ 114,954	$ 85,151	$ 510,907	$ 2,563,072
2013	$ 1,090,881,100	$ 29,207,259	$ 522,087	$ 21,631.411	1.61%	117.966	6.08	124.046	-27.645	96.401	24	120.401	$ 1,881,954	$ 116,810	$ 86,526	$ 519,154	$ 2,604,444
2014	$ 1,164,900,282	$ 30,147,558	$ 307,117	$ 22,105.761	2.19%	117.174	10.00	127.174	-31.369	95.805	24	119.805	$ 1,910,048	$ 119,371	$ 88,423	$ 530,538	$ 2,648,381
2015	$ 1,241,653,567	$ 31,273,240	$ 540,964	$ 22,873.171	3.47%	116.000	9.85	125.846	-29.241	96.605	24	120.605	$ 1,994,655	$ 141,814	$ 91,493	$ 548,956	$ 2,758,619
2016	$ 1,988,271,955	$ 29,841,941	$ 447,138	$ 21,340.576	-6.70%	127.600	14.46	142.061	-31.818	110.242	24	134.242	$ 2,164,408	$ 145,543	$ 42,681	$ 512,174	$ 2,864,806
2017	$ 2,031,231,684	$ 30,471,121	$ 764,540	$ 21,984.576	3.02%	129.600	19.42	149.021	-53.781	95.240	24	119.240	$ 1,899,897	$ 149,935	$ 43,969	$ 527,630	$ 2,621,431
2018	$ 2,334,342,317	$ 34,977,717	$ 796,213	$ 24,804.780	12.83%	117.370	26.50	143.870	-47.443	96.427	24	120.427	$ 2,173,068	$ 169,169	$ 49,610	$ 595,315	$ 2,987,161
2019	$ 2,421,042,328	$ 36,280,066	$ 933,156	$ 25,346.369	2.18%	120.983	29.50	150.483	-54.056	96.427	24	120.427	$ 2,220,519	$ 172,862	$ 50,693	$ 608,313	$ 3,052,387
2020	$ 2,608,870,041	$ 39,066,006	$ 375,584	$ 26,877.172	6.04%	121.510	24.04	145.550	-51.914	93.636	24	117.636	$ 2,279,627	$ 183,302	$ 53,754	$ 645,052	$ 3,161,735
				change from last year		0.527	-5.460	-4.933	2.142	-2.791	0.000	-2.791	$ 59,107	$ 10,440	$ 3,062	$ 36,739	$ 109,348
													2.66%	6.04%	6.04%	6.04%	3.58%

Number of Mills Levied After Resort Tax Rebate

Montana Department of REVENUE

MONTANA
Form AB-72T
Rev. 3-12

2019 Certified Taxable Valuation Information

(15-10-202, MCA)

Flathead County

CITY OF WHITEFISH

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

1. 2019 Total Market Value[1]	$	2,608,870,041
2. 2019 Total Taxable Value[2]	$	39,066,006
3. 2019 Taxable Value of Newly Taxable Property	$	375,584
4. 2019 Taxable Value less Incremental Taxable Value[3]	$	26,877,172
5. 2019 Taxable Value of Net and Gross Proceeds[4] (Class 1 and Class 2)	$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value[2]	Base Taxable Value	Incremental Value
WHITEFISH A	16,374,186	4,185,352	12,188,834

Total Incremental Value $ 12,188,834

Preparer Holly Dale

Date 7/31/2019

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

[2]Taxable value is calculated after abatements have been applied

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

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

For Information Purposes Only

2019 taxable value of centrally assessed property having a market value of $1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

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

Staffing

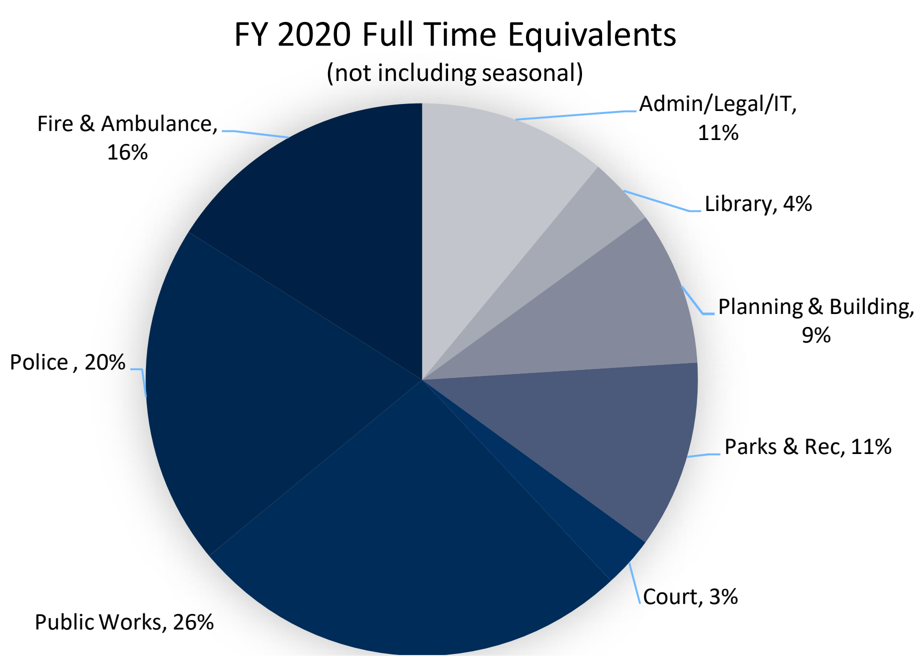
FY 2020

The FY 2020 budget funds 107.4 full time equivalent employees not including seasonal employees for Parks and Recreation during the winter and summer months or a summer internship for Public Works. The total budgeted payroll and employer contributions (personnel services) increased about $525,984 from FY 2019 to FY 2020, which includes seasonal and intern wages and employer contributions. Changes in payroll include the following:

- A 4.0% wage increase is included for FY 2020. The wage adjustment is COLA (3.1% for FY 2020) plus a 2% pay matrix STEP with a ceiling of 4.0% for all Union and non-union employees. With a ceiling of 4%, COLA is capped at 2%.

- Health insurance costs are increasing for FY 2020 by 8.0% with the City paying for 5.55% of the increase based on the City's established formula.

- New or significant changes in current positions proposed in FY 2019:
  - A full-time police officer to increase the capabilities of the Police Department both in patrol activities and investigations. This position will cost about $39,300 for FY 2020 as the position is not slated to start until January 1st.
  - Additional seasonal staffing for downtown maintenance and cleaning. This position will be partially paid for through contributions from the Heart of Whitefish for sidewalk and other downtown cleaning. The salaries and employer contributions for this position during the 16-week season is about $9,050.
  - Additional seasonal staffing is included for the AIS Decontamination Station near City Beach.



Staffing

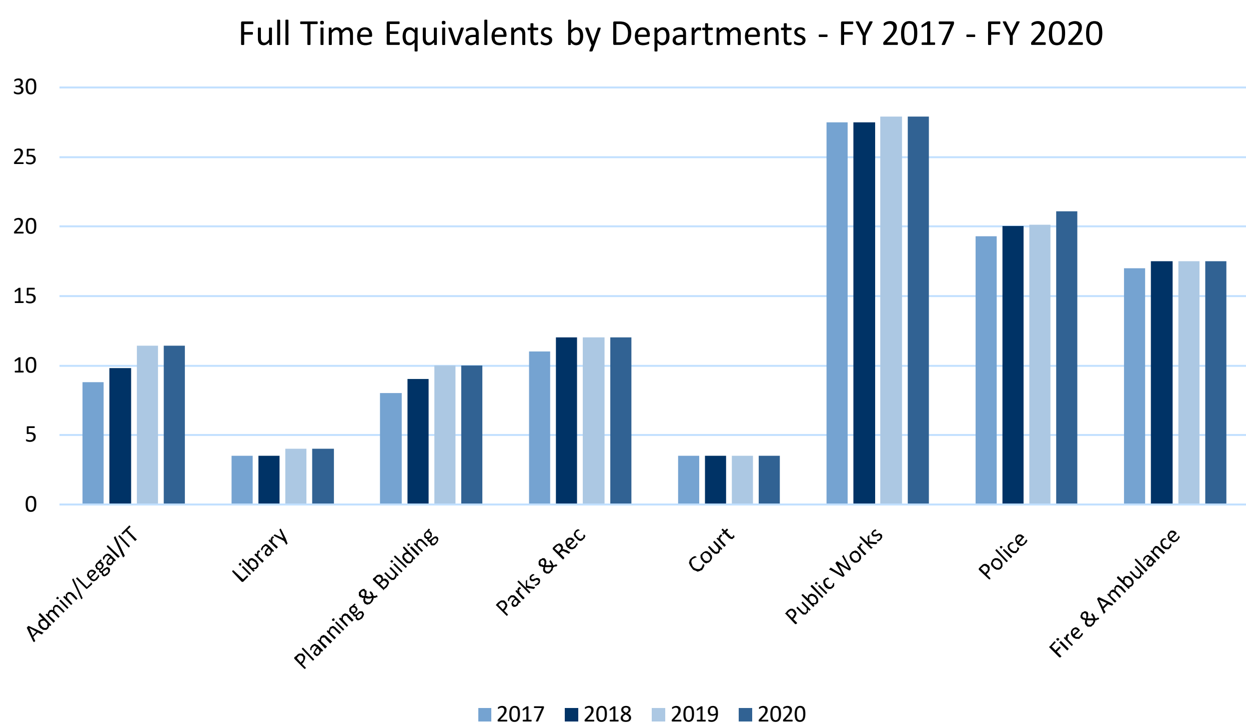
FY 2020

Below is a summary of the full time and part-time employees for FY 2020:

FY 2020 Employee Summary

Department	Full-time	Part-time	Full-time Equivalent
Admin & Legal	10	1.4	11.4
Library	1	3.0	4.0
Planning & Building	10	0.0	10.0
Parks & Rec	12	0.0	12.0
Court	3	0.5	3.5
Public Works	27	0.9	27.9
Police	20	1.1	21.1
Fire & Ambulance	17	0.5	17.5
Total Employees	100	7.4	107.4

**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.*



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 were assessed for the first time in FY 2018.

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

The water and wastewater loans currently outstanding were provided by 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 2020 proposed budget includes a $6,700,000 SRF Wastewater Revenue Bond to finance construction and equipment purchases for the wastewater treatment plant upgrade that is required by the E.P.A. and the State of Montana. The remainder of the project will be completed in FY 2021 with additional financing expected.

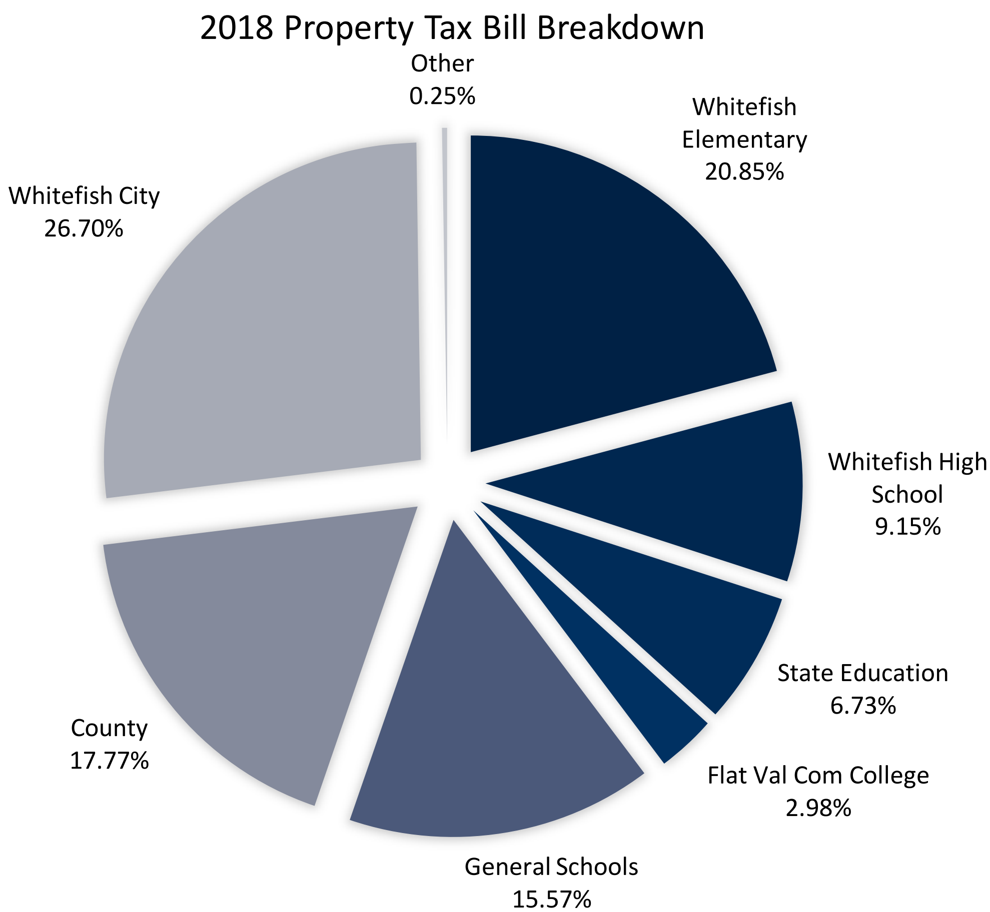
Debt

Below is a summary of the outstanding debt obligations of the City as of June 30, 2019:

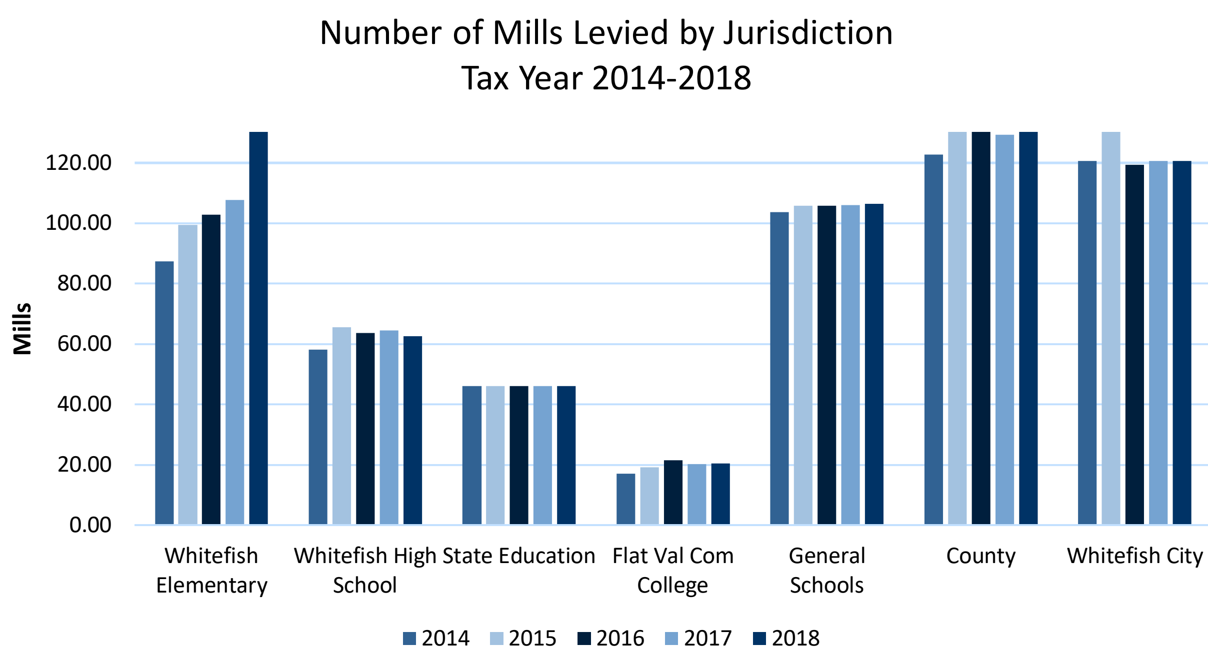
Description	Balance as of June 30, 2019
TIF 2015 Refunding (ESC)*	$ 2,261,000
TIF 2016 (City Hall/Parking Facility) *	$ 5,330,000
Water Revenue Bonds*	$ 913,000
Water Revenue Bond – Haskill Basin C.E.*	$ 5,718,000
Wastewater Revenue Bonds*	$ 3,210,563
SID 166 Bond*	$ 450,000
SID 167 Bond*	$ 742,945
2018 Ambulance Loan	$ 141,703
Fire Engine Loan	$ 272,088
Fire Tender Loan	$ 92,221
Fire SCBA Loan	$ 93,904
TOTAL	**$19,225,424**

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

The City of Whitefish has various types of revenue streams during any given year. Revenues include, but are not limited to, charges for services, grants, resort tax, maintenance assessments, and property tax revenue. Other than charges for water and sewer services, the revenue of most interest is property taxes and maintenance assessments that are included on each property owner's tax bill. Of the total property tax bill (including taxes and assessments), the City of Whitefish accounts for 26.70%. Over 50% of a city resident property tax bill goes to education.

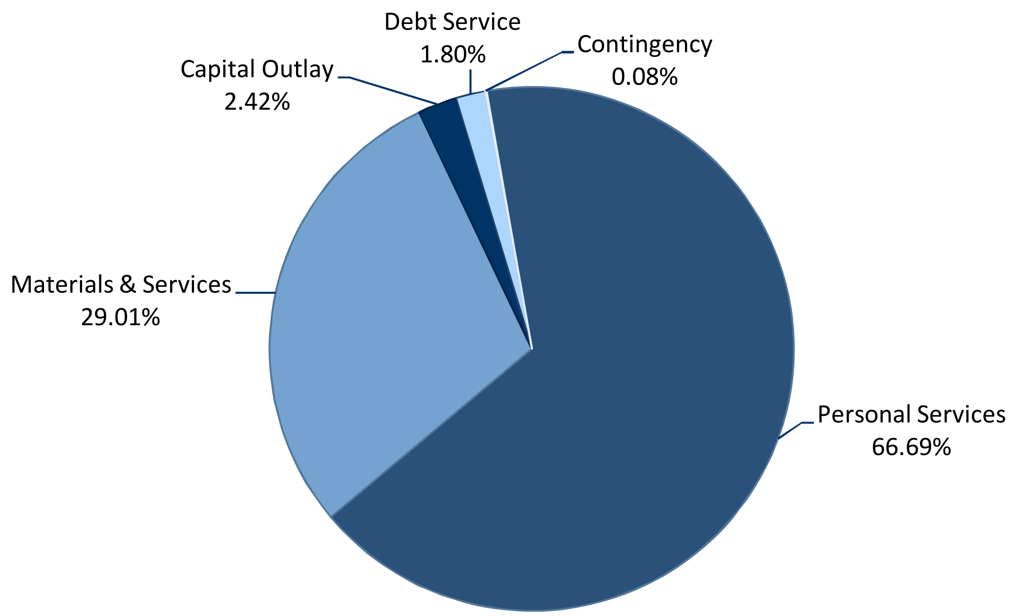


While levy comparisons of local taxing jurisdictions are of interest, caution should be exercised in not drawing hard conclusions based on such information. The value of a mill varies by jurisdiction and the type of activities provided by each jurisdiction varies. However, it is helpful in reviewing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

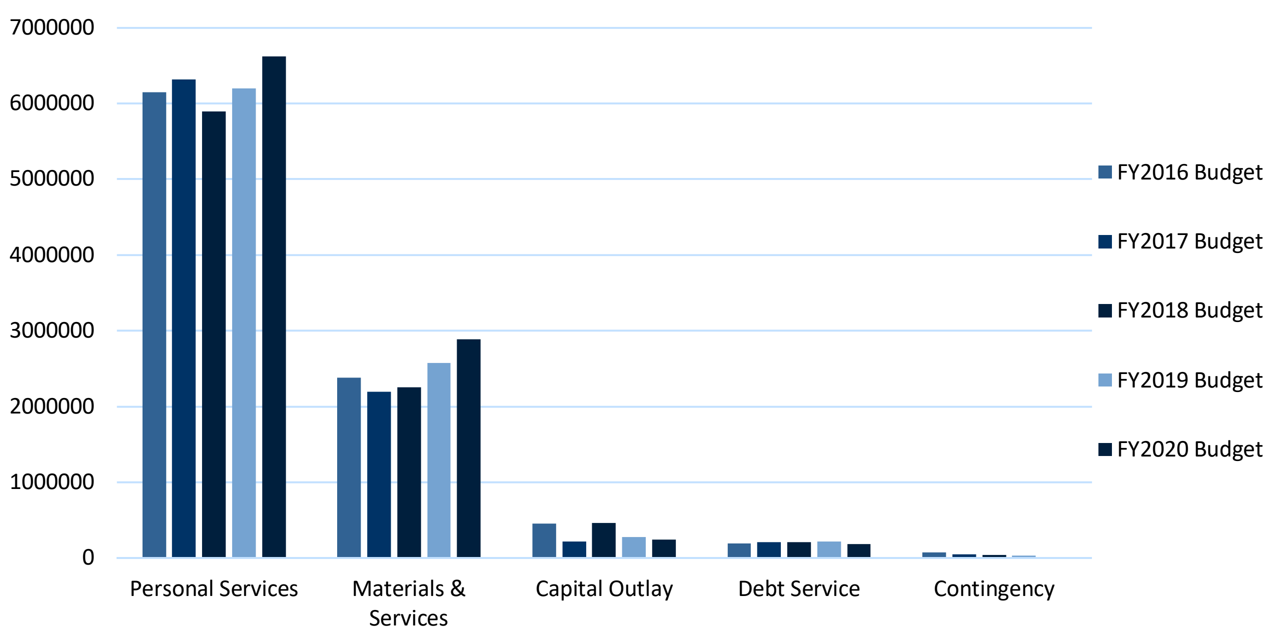


For FY 2020 (2019 Tax Year) the proposed budget includes a 2.791 mill increase due to the increase in taxable values from reappraisal.

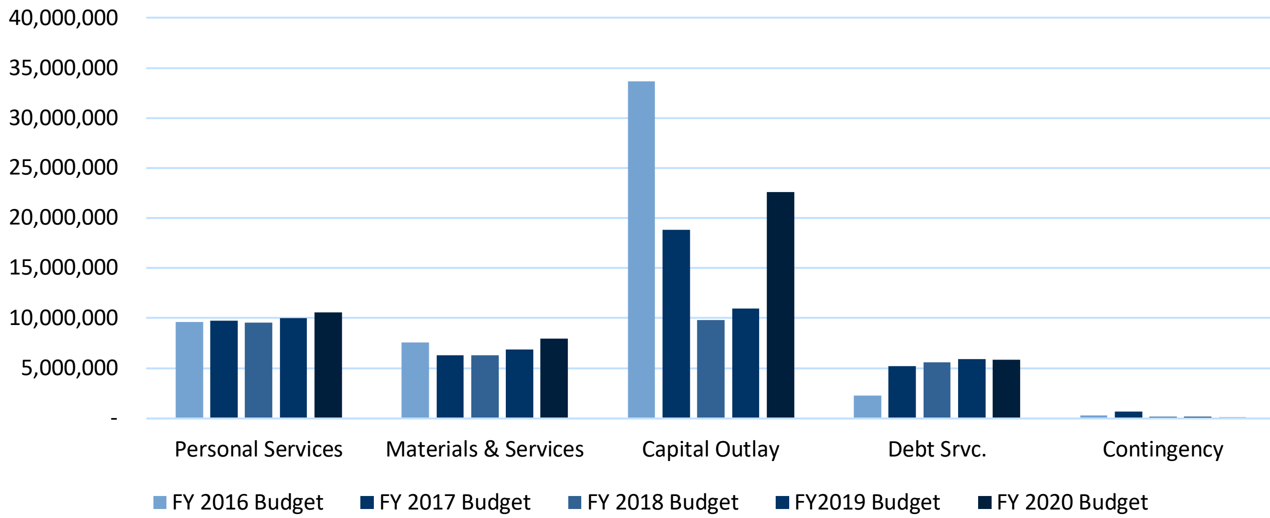
Total FY 2020 Property Tax Supported Budget Requirements



Property Tax Supported Funds Expense History by Category

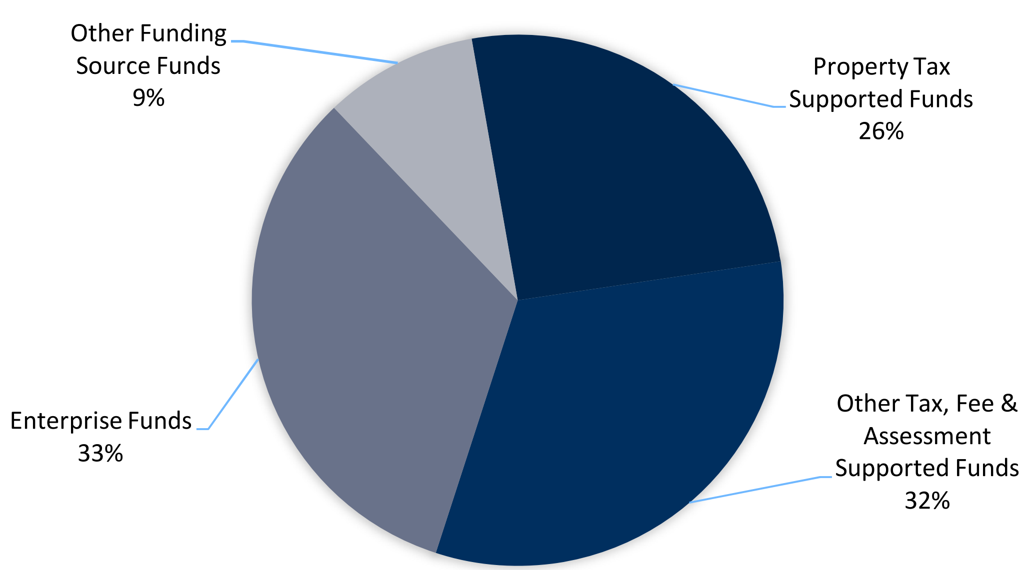


All Funds Expense History by Category



Note: FY 2016 Capital Outlay was significantly higher due to the acquisition of the Haskill Basin Conservation Easement for $7,700,000 and the 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 were carried over from FY 2016. FY 2020 is higher than FY 2017 due to the costs of the Wastewater Treatment Plant Upgrade Project increasing from only design and engineering to now include construction and equipment purchases.

Total Budget Requirements by Budget Categories



General Fund

FY 2020

Purpose

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

FY 2020 Objectives

The objective of the General Fund for FY 2020 is to provide budget authority to provide the above listed services within the City.

Significant or Changed Appropriations during FY 2020 are:

Item/Project	Amount
Revenue Changes	
• Increase in property tax revenue	$106,559
• Increase in general business license revenue	$26,342
• Increase in State Entitlement Distribution	$33,220
• Increase in fines & forfeitures including parking fines	$8,350
• Increase in investment earnings based on improved rates and investment strategies	$40,000
• Increase in Resort Tax Property Tax Relief	$16,252
Expenditure Changes	
• Capital improvements in Municipal Court Room including audio and controls	$21,000
• Increase in expenditures for parking facility operations	$6,041
• Increase in training for IT Security Platform (for all employees)	$6,000
• Increase in capital expenditures for two servers	$21,500
• New cemetery development (roll-over from FY 2019)	$20,000
• Decrease in operating contingency	$15,520
• Increase in transfers to the Law Enforcement Fund	$178,373
• Increase in transfer to the Parks & Recreation Fund	$24,614
• Increase in transfer to Fire & Ambulance Fund	152,712

General Fund Revenue - 1000

8/13/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Taxes					
311010	Real Property Taxes	1,924,406	2,158,706	2,202,519	2,191,802	2,261,627
311020	Personal Property Taxes	12,111	12,349	18,000	11,969	18,000
312000	Penalty and Interest	6,950	6,581	7,000	7,962	7,000
314125	In Lieu of Taxes - Housing Auth.	13,485	-	13,500	-	13,500
		$ 1,956,953	**$ 2,177,637**	**$ 2,241,019**	**$ 2,211,733**	**$ 2,300,127**
	Licenses and Permits					
321070	Fees in Lieu of Taxes	-	-	1,000	-	1,000
322010	Alcohol Bvrg Licenses/Permits	16,526	16,488	16,500	11,710	16,500
322014	Catering License Fees	175	420	300	350	300
322020	General Business License	45,997	58,435	98,658	128,682	125,000
322022	Security Alarm Fees	125	125	125	50	125
323021	Special Events Permit Fees	3,145	2,940	3,500	4,480	3,500
323030	Animal Licenses	686	705	-	25	-
		$ 66,654	**$ 79,113**	**$ 120,083**	**$ 145,297**	**$ 146,425**
	Intergovernmental					
334140	Cultural Arts Grant - Pass Through	-	-	10,000	-	10,000
335110	Live Card Game Table Permit	850	1,250	1,000	700	1,000
335120	Gambling Machine Permits	19,200	18,450	18,500	18,625	18,500
335230	State Entitlement Distribution	837,603	842,081	858,361	858,361	891,581
		$ 857,653	**$ 861,781**	**$ 887,861**	**$ 877,686**	**$ 921,081**
	Charges for Services					
341010	Copies, Maps & Misc.	114	188	250	939	1,000
341012	Newsletter Advertising	-	-	5,000	3,300	5,000
341015	Bad Check Service Charges	100	50	100	-	100
341061	Temporary Use/Vendor Fees	-	1,363	1,000	525	1,000
341062	Variance Fee	2,865	11,410	5,000	7,446	5,000
341063	Conditional Use Permit Fees	18,836	29,781	25,000	31,530	20,000
341064	Sign Fee	13,469	11,817	15,000	9,852	15,000
341065	Architectural Review Fee	16,655	20,600	18,000	41,434	20,000
341066	Lakeshore Fee	11,300	9,160	9,000	6,035	9,000
341067	Floodplain	-	275	500	275	500
341068	Critical Area Fee - Inside City	4,420	400	1,000	-	1,000
341070	Planning Fees	55,023	127,165	60,000	92,461	65,000
341071	Zoning Fees	83,237	93,567	100,000	164,293	100,000
341077	5% Admin Fee for Impact Fees	11,388	14,219	13,000	23,715	8,325
343320	Sale of Cemetery Lots	-	-	250	-	-
343321	Sale of Cemetery Cremains Niches	975	-	3,000	6,375	3,000
343340	Cemetery Burial Fees	1,650	2,200	2,000	950	2,000
343360	Weed Control Charges	4,566	2,668	4,000	2,767	3,000
		$ 224,598	**$ 324,863**	**$ 262,100**	**$ 391,897**	**$ 258,925**
	Fines and Forfeitures					
351030	Municipal Court Fines	230,470	308,301	300,000	332,145	316,000
351031	Parking Fines	36,355	41,020	50,000	39,473	42,500
351040	Dog Fines	860	1,985	1,000	1,365	1,100
351045	Defense Attorney Fee	310	40	250	-	-
		$ 267,995	**$ 351,346**	**$ 351,250**	**$ 372,983**	**$ 359,600**
	Miscellaneous Revenue					
361000	Parking Lease Fee	28,509	38,477	51,084	44,223	51,084
361010	Golf Course Lease Fee	1,844	27,312	28,000	25,526	28,000
362000	Miscellaneous Revenue	9,755	58,562	10,000	19,813	10,000
		$ 40,108	**$ 124,350**	**$ 89,084**	**$ 89,562**	**$ 89,084**

General Fund Revenue - 1000

8/13/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Investment Earnings					
371010	Investment Earnings	28,292	45,191	45,000	89,467	85,000
		$ 28,292	**$ 45,191**	**$ 45,000**	**$ 89,467**	**$ 85,000**
	Other Financing Sources					
381030	SID Bond Proceeds	23,370	-	-	-	-
383002	Resort Tax - Tax Relief Transfer	862,869	1,123,847	1,277,625	1,277,625	1,287,597
383000	Haskill Basin Excess Tax Relief	319,485	52,972	92,496	92,496	107,692
		$ 1,205,724	**$ 1,176,819**	**$ 1,370,121**	**$ 1,370,121**	**$ 1,395,289**
	Total Fund Revenue	**$ 4,647,977**	**$ 5,141,101**	**$ 5,366,518**	**$ 5,548,746**	**$ 5,555,531**
101000	**Beginning Available Cash**			**$ 997,498**		**$ 1,449,008**
	Total Resources			**$ 6,364,016**		**$ 7,004,539**

General Fund Expenditures - 1000

8/9/2019

Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
410100 Legislative Services					
220 Operating Supplies/Material	5,110	5,266	5,200	4,977	7,200
340 Utility Services	474	1,097	1,200	1,352	1,450
370 Council Travel & Training	20	359	1,000	1,564	7,500
390 Other Purchased Services	1,500	1,650	7,380	1,500	13,460
510 Insurance	-	53	53	53	53
Total Legislative Services	**$ 7,104**	**$ 8,425**	**$ 14,833**	**$ 9,446**	**$ 29,663**

Municipal Court

FY 2020

Purpose

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

FY 2020 Objectives

The objective of the Municipal Court Division for FY 2020 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. The FY 2020 budget provides $21,000 to revamp the audio system and controls, as well as other improvements to the court room.

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
410360	**Municipal Court**					
	Personnel Services					
110	Salaries	174,083	165,504	183,870	161,729	180,637
112	Part Time Salaries	12,594	28,971	15,777	21,947	17,389
120	Overtime	1,315	1,294	1,407	2,172	1,332
140	Employer Contributions	64,828	61,159	63,970	61,006	64,069
		$ 252,820	**$ 256,927**	**$ 265,024**	**$ 246,854**	**$ 263,427**
	Materials and Services					
210	Office Supplies/Materials	1,807	5,751	2,700	2,641	2,700
220	Operating Supplies/Material	1,930	1,356	1,000	1,230	1,000
230	Repair/Maintenance Supplies	694	559	1,100	1,205	1,100
310	Communication & Transportation	1,415	1,513	1,700	1,073	1,700
320	Printing	-	-	200	-	200
330	Publicity/Subscriptions/Dues	1,650	300	1,800	2,339	1,800
340	Utility Services	4,810	4,023	5,500	5,183	5,500
350	Professional Services	-	-	-	6,121	-
360	Repair & Maintenance	5,666	5,173	3,400	4,934	4,400
370	Travel & Training	3,999	2,967	5,000	3,295	4,000
390	Other Purchased Services	4,510	4,903	4,262	7,239	6,330
397	Contracted Workers	1,066	-	2,000	7,379	-
510	Insurance	3,537	4,320	6,460	6,459	5,743
530	Rent / Lease	370	780	1,660	1,100	1,000
540	Special Assessments	101	101	105	101	105
		$ 31,555	**$ 31,746**	**$ 36,887**	**$ 50,299**	**$ 35,578**
	Capital Outlay					
920	Building	-	-	5,000	921	21,000
		$ -	**$ -**	**$ 5,000**	**$ 921**	**$ 21,000**
	Total Municipal Court	**284,375**	**288,673**	**306,911**	**298,073**	**320,005**

Administrative Services Division

Purpose

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

FY 2020 Objectives

The objective of the Administrative Services Division in the General Fund for FY 2020 is to provide budget authority to provide the above listed services within the City. The City Council establishes short-term and long-term goals for the City, which guide the operations and objectives during FY 2020.

The FY 2020 Budget provides for new software to assist in managing the hiring process more efficiently, continued contribution for crisis communication assistance, website update, and election costs.

Admin & Legal Cost Allocation

FY 2020

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 2020 9.31% of the total city payroll was in the General Fund. Therefore 9.31% of any administrative services materials and services expense remains in the General Fund, and 90.69% is 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 2020 column, the total budget is $10,000, however, of that $10,000 only $931 or 9.31% will stay in the General Fund—found in the next column to the right.

		0.0893	**0.0921**	**0.0922**	**.0922**		**.0931**
	Expenditures	**Actual FY 2017**	**Actual FY 2018**	**Allocation FY 2019**	**Actual FY 2019**	**Budget FY 2020**	**Allocation FY 2020**
410500 -	**Administrative Services**						
	Materials and Services						
210	Office Supplies/Materials	962	776	922	753	10,000	931
220	Operating Supplies/Materials	1,191	1,706	1,586	2,170	17,400	1,620
230	Repair/Maintenance Supplies	32	148	96	249	2,500	233
310	Postage & Freight	452	895	830	1,034	12,000	1,117
320	Printing	2	728	2,434	1,494	26,400	2,458
330	Publicity/Subscriptions/Dues	1,640	1,205	1,383	951	15,000	1,397
340	Utility Services	995	1,111	1,475	1,440	16,500	1,536
350	Professional Services	4,129	5,118	4,011	6,287	54,840	5,106
360	Repair & Maintenance	108	501	2,214	344	41,572	3,870
370	Travel & Training	1,991	1,183	1,475	1,331	23,000	2,141
390	Other Purchased Services	298	960	-	744	10,500	978
397	Contracted Workers	625	671	1,291	665	14,000	1,303
510	Insurance	107	375	564	564	6,403	596
530	Rent / Lease	262	189	209	239	2,592	241
540	Special Assessments	17	71	187	241	2,025	189
		$12,811	**$15,637**	**$18,673**	**$18,506**	**$254,732**	**$23,716**

Admin & Legal Cost Allocation

FY 2020

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 2017	Actual FY 2018	Allocation FY 2019	Actual FY 2019	Budget FY 2020	Allocation FY 2020
411100 -	**Legal Services**						
	Materials and Services						
210	Office Supplies/Materials	97	211	369	175	2,500	233
220	Operating Supplies/Materials	83	232	231	352	5,600	521
230	Repair & Maintenance Supplies	-	10	9	91	800	74
310	Communication & Transportation	51	34	46	19	300	28
330	Publicity/Subscriptions/Dues	138	251	415	315	4,500	419
340	Utility Services	256	405	415	528	6,200	577
350	Professional Services	-	7	461	48	5,000	466
360	Repair & Maintenance	-	174	46	159	1,200	112
370	Travel & Training	182	212	461	300	4,000	372
390	Other Purchased Services	-	-	46	1	-	-
510	Insurance	54	84	164	164	1,780	166
530/540	Rent / Special Assessments	87	60	90	117	972	90
		$947	**$1,680**	**$2,753**	**$2,269**	**$32,852**	**$3,058**

General Fund Expenditures - 1000

8/9/2019

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
410500	**Administrative Services**					
	Personnel Services					
110	Salaries	67,275	72,570	85,041	81,246	97,269
112	Part Time Salaries	-	-	1,498	11,695	1,565
120	Overtime	278	192	459	18	198
140	Employer Contributions	24,876	27,242	32,353	32,729	35,736
		$ 92,429	**$ 100,004**	**$ 119,351**	**$ 125,688**	**$ 134,768**
	Materials and Services					
210	Office Supplies/Materials	962	776	922	753	931
220	Operating Supplies/Materials	1,191	1,706	1,586	2,170	1,620
230	Repair/Maintenance Supplies	32	148	92	249	233
310	Communication & Transportation	452	895	830	1,034	1,117
320	Printing	2	729	2,434	1,494	2,458
330	Publicity/Subscriptions/Dues	1,640	1,205	1,383	951	1,397
340	Utility Services	995	1,111	1,475	1,440	1,536
350	Professional Services	4,129	5,118	14,011	6,287	5,106
360	Repair & Maintenance	108	501	2,214	344	3,870
370	Travel & Training	1,991	1,183	1,475	1,331	8,141
390	Other Purchased Services	298	960	-	744	978
397	Contracted Workers	625	671	1,291	665	1,303
510	Insurance	107	375	564	564	596
530	Rent / Lease	262	189	209	239	241
540	Special Assessments	17	71	187	241	189
		$ 12,812	**$ 15,638**	**$ 28,673**	**$ 18,506**	**$ 29,716**
	Capital Outlay					
940	Machinery & Equipment	-	30,000	-	-	21,500
		$ -	**$ 30,000**	**$ -**	**$ -**	**$ 21,500**
	Total Administrative Services	**$ 105,241**	**$ 145,641**	**$ 148,024**	**$ 144,194**	**$ 185,984**

Resort Tax Admin & Legal Services

FY 2020

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 2020 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 2020 budget continues to provide for in-house prosecution services for the City Court through the Deputy Attorney position. The Legal Department is also supported by a part-time legal assistant.

FY 2020 Objectives

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

General Fund Expenditures - 1000

8/9/2019

	Expenditures		Actual FY 2017		Actual FY 2018		Budget FY 2019		Actual FY 2019		Budget FY 2020
410505	**Resort Tax Admin Services**										
	Materials and Services										
210	Office Supplies & Materials		950		298		950		855		950
350	Professional Services		7,266		8,645		7,030		7,617		8,900
390	Other Purchased Services		-				-		1,361		-
	Total Resort Tax	**$**	**8,216**	**$**	**8,943**	**$**	**7,980**	**$**	**9,833**	**$**	**9,850**
411100	**Legal Services**										
	Personnel Services										
110	Salaries		38,443		62,082		49,372		48,562		54,414
112	Part-Time Salaries		2,279		2,016		2,196		2,106		2,292
120	Overtime		14		26		54		-		46
130	Vacation/Sick Accrual		-		-		-		-		-
140	Employer Contributions		13,999		20,097		16,422		15,049		17,648
		$	**54,734**	**$**	**84,221**	**$**	**68,044**	**$**	**65,717**	**$**	**74,400**
	Materials and Services										
210	Office Supplies/Materials		97		211		369		175		233
220	Operating Supplies/Materials		83		232		231		352		521
230	Repair & Maintenance Supplies		-		10		9		91		74
310	Communication & Transportation		51		34		46		19		28
330	Publicity/Subscriptions/Dues		138		251		415		315		419
340	Utility Services		256		405		415		528		577
350	Professional Services		-		7		461		48		466
360	Repair & Maintenance		1		174		46		159		112
370	Travel & Training		181		212		461		300		372
390	Other Purchased Services		-		-		46		1		-
510	Insurance		54		84		164		164		166
530	Rent / Lease		87		60		90		90		90
540	Special Assessments		-		-		-		27		-
		$	**946**	**$**	**1,680**	**$**	**2,753**	**$**	**2,269**	**$**	**3,058**
	Total Legal Services	**$**	**55,681**	**$**	**85,901**	**$**	**70,797**	**$**	**67,986**	**$**	**77,458**

Parking Facility Maintenance

Purpose

With a new three-story parking facility that opened in May of 2017 in downtown Whitefish, there is a need to continue budgeting for operating and maintenance costs for this structure during FY 2020. 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 2020 Objectives

The objective of the Parking Facility Maintenance account in the General Fund for this budget year is to provide budget authority for the new parking facility. The FY 2020 budget provides for an additional $10,000 for operating supplies and repair and maintenance services, which is partially offset by a reduction in other expenditures. Overall, the increase in the cost to maintain the parking structure, including salaries and employer contributions, has increased $10,883.

General Fund Expenditures - 1000

8/9/2019

	Expenditures		Actual FY 2017		Actual FY 2018		Budget FY 2019		Actual FY 2019		Budget FY 2020
411230	**Parking Facility Maintenance**										
	Personnel Services										
110	Salaries		8,542		18,177		19,173		16,227		23,158
120	Overtime		179		400		336		-		75
130	Vacation/Sick Accrual		-		-		-		-		-
140	Employer Contributions		5,297		10,740		11,158		9,077		12,276
		$	**14,017**	**$**	**29,317**	**$**	**30,667**	**$**	**25,304**	**$**	**35,509**
	Materials and Services										
220	Operating Supplies/Materials		987		7,396		2,000		6,880		7,000
230	Repair & Maintenance Supplies		6,915		7,101		10,000		6,559		8,600
340	Utility Services		2,016		9,654		12,360		7,686		9,800
360	Repair & Maintenance Services		-		11,142		15,000		20,325		20,000
510	Insurance		-		6,473		9,025		10,960		9,025
530	Rent / Lease		325		325		324		324		325
		$	**10,242**	**$**	**42,091**	**$**	**48,709**	**$**	**52,734**	**$**	**54,750**
	Total Parking Facility Maintenance	**$**	**24,259**	**$**	**71,408**	**$**	**79,376**	**$**	**78,038**	**$**	**90,259**

Community Planning

FY 2020

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 2020 Objectives

The objective of the Community Planning Division for this budget year is to provide budget authority for a broad range of planning activities including review, development and revision of planning regulations, long-range planning, processing land use and development applications, and enforcement of land use, development and zoning regulations and other provisions of the City Code.

Whitefish continues to address the shortage of affordable workforce housing by working on strategies identified in the Whitefish Strategic Housing Plan. Other projects in FY 2020 include the Highway 93 South Corridor Plan and the Parking Plan.

General Fund Expenditures - 1000

8/9/2019

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
420540	**Community Planning**					
	Personnel Services					
110	Salaries	227,399	263,357	292,788	286,662	312,933
112	Part-Time Salaries	8,152	9,895	11,870	12,275	12,390
120	Overtime	538	586	520	149	458
140	Employer Contributions	89,060	100,313	123,670	113,905	133,588
		$ 325,149	**$ 374,151**	**$ 428,848**	**$ 412,991**	**$ 459,369**
	Materials and Services					
210	Office Supplies/Materials	1,604	1,963	2,000	1,133	2,000
220	Operating Supplies/Materials	2,090	9,338	4,500	5,623	6,000
230	Repair & Maintenance Supplies	28	251	600	1,188	600
310	Communication & Transportation	1,461	1,602	1,500	2,574	1,900
320	Printing	-	-	500	198	500
330	Publicity/Subscriptions/Dues	3,814	4,851	6,300	4,597	5,300
340	Utility Services	3,689	4,672	5,000	7,667	7,500
350	Professional Services	-	30,705	35,000	60,653	40,000
360	Repair & Maintenance Services	435	9,376	19,500	1,830	17,500
370	Travel & Training	3,890	7,163	5,000	8,117	6,000
390	Other Purchased Services	1,950	4,204	2,000	4,308	3,100
397	Contract Services	120	-	5,000	1,223	5,000
510	Insurance	3,538	5,220	8,650	15,963	10,500
530	Rent / Lease	1,625	1,625	1,620	1,620	1625
540	Special Assessments	104	477	149	572	600
		$ 24,346	**$ 81,447**	**$ 97,319**	**$ 117,266**	**$ 108,125**
	Capital Outlay					
940	Machinery & Equipment	-			1,622	
		$ -	**$ -**	**$ -**	**$ 1,622**	**$ -**
	Total Community Planning	**$ 349,494**	**$ 455,598**	**$ 526,167**	**$ 531,879**	**$ 567,494**

Community Agencies Division

Purpose

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

FY 2020 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 2020 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 2020 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 a new Cemetery and $20,000 is include for possible site development.

General Fund Expenditures - 1000

8/13/2019

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	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	-	3,000	1,500	1,500	1,500
730	Cultural Arts Grant Pass Through	-	-	10,000	-	10,000
790	Whitefish Housing Authority	13,485	-	13,500	-	13,500
510	O'Shaughnessy Center Insurance	2,690	2,014	2,662	2,661	2,662
510	WAVE Property Insurance	6,907	44,567	6,850	6,832	6,850
	Total Community Agencies	**$ 39,882**	**$ 66,381**	**$ 51,312**	**$ 27,793**	**$ 51,312**
430900	**Cemetery Services**					
	Personnel Services					
110	Salaries	3,298	3,527	3,767	3,763	3,934
120	Overtime	88	449	27	2	157
140	Employer Contributions	1,112	1,331	1,296	1,224	1,321
		$ 4,498	**$ 5,307**	**$ 5,090**	**$ 4,989**	**$ 5,412**
	Materials and Services					
220	Operating Supplies	272	147	1,000	1,066	1,000
230	Repair/Maintenance Supplies	200	16	200	-	200
330	Publicity/Subscriptions/Dues	-	-	-	-	-
340	Utility Services	696	850	1,100	795	1,100
350	Professional Services	-	-	2,000	-	2,000
360	Repair & Maintenance Services	-	1,646	1,800	1,025	1,800
390	Other Purchased Services	705	250	2,000	600	2,000
510	Insurance	101	84	141	141	141
540	Special Assessments	242	-	250	-	250
		$ 2,216	**$ 2,993**	**$ 8,491**	**$ 3,627**	**$ 8,491**
	Capital Outlay					
930	Improvements	**-**	**-**	**20,000**	**-**	**20,000**
	Total Cemetery Services	**$ 6,714**	**$ 8,300**	**$ 33,581**	**$ 8,616**	**$ 33,903**
510900	**Operating Contingency**					
870	Operating Contingency	-	-	15,520	-	-
		$ -	**$ -**	**$ 15,520**	**$ -**	**$ -**
	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	672,579	701,122	793,990	793,990	818,603
820	Trans to Law Enforcement Fund	2,157,000	2,292,686	2,366,862	2,366,862	2,545,235
820	Trans to Fire & Ambulance Fund	835,000	729,525	700,380	700,380	853,092
820	Trans to City Hall/Parking Structure	5,760	-	-	-	-
		$ 3,704,710	**$ 3,757,704**	**$ 3,895,603**	**$ 3,895,603**	**$ 4,251,301**
	Total Non-Departmental	**$ 3,704,710**	**$ 3,757,704**	**$ 3,911,123**	**$ 3,895,603**	**$ 4,251,301**
	Total Expenditures	**$ 4,585,676**	**$ 4,896,974**	**$ 5,150,104**	**$ 5,071,460**	**$ 5,617,229**
	Ending Cash Balance (Reserves)			**$ 1,213,912**		**$ 1,387,310**
	Total General Fund			**$ 6,364,016**		**$ 7,004,539**

General Fund Expenditures - 1000

8/13/2019

Expenditures		Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
Total General Fund						
Personnel Services		743,648	849,927	917,024	881,543	972,885
Materials and Services		137,318	259,344	296,957	291,771	330,543
Capital Outlay		-	30,000	25,000	2,543	62,500
Contingency		-	-	15,520	-	-
Transfers		3,704,710	3,757,704	3,895,603	3,895,603	4,251,301
		4,585,676	4,896,974	5,150,104	5,071,460	5,617,229

Personnel Services						
	110	519,040	585,217	634,011	598,189	672,345
	111	-	-	-	-	-
	112	23,025	40,882	31,341	48,023	33,636
	120	2,412	2,947	2,803	2,341	2,266
	130	-	-	-	-	-
	140	199,171	220,881	248,869	232,990	264,638
Materials and Services						
	210	5,420	8,999	6,941	5,557	6,814
	220	11,662	25,441	15,517	22,298	24,341
	230	7,868	8,085	12,001	9,292	10,807
	310	3,379	4,044	4,076	4,700	4,745
	320	2	729	3,134	1,692	3,158
	330	7,241	6,607	9,898	8,202	8,916
	340	12,935	21,812	27,050	24,651	27,463
	350	11,395	44,475	58,502	80,726	56,472
	360	6,210	28,012	41,960	28,617	47,682
	370	10,081	11,884	12,936	14,607	26,013
	390	8,963	11,967	15,688	15,753	25,868
	397	1,811	671	8,291	9,267	6,303
	510	16,934	63,189	34,569	43,796	35,736
	530	2,668	2,979	3,903	3,373	3,281
	540	464	649	691	941	1,144
	730	-	-	10,000	-	10,000
	790	30,285	19,800	31,800	18,300	31,800
Capital Outlay						
	900	-	30,000	25,000	2,543	62,500
Contingency						
	870	-	-	15,520	-	-
Transfers						
	820	3,704,710	3,757,704	3,895,603	3,895,603	4,251,301
Total		4,585,676	4,896,974	5,150,104	5,071,460	5,617,229

Library Fund

FY 2020

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 2020 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 2020 Budget are:

Item/Project	Amount
Revenue Changes	
• Increase in property tax revenue due to anticipated taxable value growth	$10,440
• Increase in revenue from Library State Aid	$2,500
Expenditure Changes	
• Increase in repair and maintenance services	$3,500

Library Fund - 2220

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Taxes					
311010	Real Property Taxes	149,038	168,282	172,062	170,627	182,502
311020	Personal Property Taxes	814	975	800	822	800
		$ 149,852	**$ 169,257**	**$ 172,862**	**$ 171,449**	**$ 183,302**
	Intergovernmental					
334100	State Aid	4,898	-	-	2,555	2,500
		$ 4,898	**$ -**	**$ -**	**$ 2,555**	**$ 2,500**
	Charges for Services					
346070	Library Collections	11,190	10,578	12,500	10,920	12,500
		$ 11,190	**$ 10,578**	**$ 12,500**	**$ 10,920**	**$ 12,500**
	Miscellaneous Revenue					
365010	Private Gifts and Bequests	27,059	26,573	30,000	26,114	30,000
		$ 27,059	**$ 26,573**	**$ 30,000**	**$ 26,114**	**$ 30,000**
	Other Financing Sources					
383004	General Fund Transfer	34,371	34,371	34,371	34,371	34,371
		$ 34,371	**$ 34,371**	**$ 34,371**	**$ 34,371**	**$ 34,371**
	Total Fund Revenue	**$ 227,370**	**$ 240,780**	**$ 249,733**	**$ 245,409**	**$ 262,673**
101000	**Beginning Available Cash**			**$ 77,815**		**$ 63,572**
	Total Resources			**$ 327,548**		**$ 326,246**

Library Fund - 2220

8/9/2019

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
460120						
	Personnel Services					
110	Salaries	67,398	62,671	64,194	64,193	67,067
112	Part Time Salaries	54,936	60,539	82,133	70,328	84,914
120	Overtime	59	-	-	-	-
140	Employer Contributions	36,842	36,113	42,074	39,099	43,166
		$ 159,235	**$ 159,323**	**$ 188,401**	**$ 173,620**	**$ 195,147**
	Materials and Services					
210	Office Supplies/Materials	2,930	2,697	2,500	3,015	2,500
220	Operating Supplies	4,349	4,623	6,000	4,813	6,000
221	Library Materials	9,708	14,459	14,000	13,563	14,000
229	Library Materials Processing	1,247	1,509	3,000	1,542	3,000
230	Repair & Maintenance Supplies	-	147	1,500	441	1,500
310	Communication & Transportation	4,531	3,742	6,000	5,931	4,500
330	Publicity, Subscriptions & Dues	10,835	13,327	12,000	9,328	12,000
340	Utility Services	14,790	13,594	17,500	15,755	17,500
350	Professional Services	-	-	-	130	-
360	Repair & Maintenance Services	9,737	34,148	28,000	16,193	31,500
362	Office Machinery & Computers	960	4,379	5,500	2,326	5,500
370	Travel & Training	1,301	1,010	3,000	1,568	3,000
390	Other Purchased Services	336	1,371	1,800	717	1,800
397	Contracted Services	-	-	750	-	750
510	Insurance	4,180	4,205	6,209	6,208	6,327
540	Special Assessments	189	434	200	409	425
880	Administrative Costs	3,064	3,406	4,392	4,151	5,378
		$ 68,156	**$ 103,051**	**$ 112,351**	**$ 86,090**	**$ 115,680**
870	**Operating Contingency**	11,474	-	8,000	-	8,000
		$ 11,474	**$ -**	**$ 8,000**	**$ -**	**$ 8,000**
	Total Expenditures	**$ 238,865**	**$ 262,374**	**$ 308,752**	**$ 259,710**	**$ 318,827**
	Ending Available Cash			**$ 18,796**		**$ 7,419**
	Total Fund			**$ 327,548**		**$ 326,246**

Law Enforcement Fund

Purpose

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

FY 2020 Objectives

The objective of the Law Enforcement Fund for this fiscal year is to provide budget authority for the Police Department including a new full-time police officer starting January 1, 2020 to increase the capabilities of the Department in both patrol activities and investigations.

Significant or changed appropriations during FY 2020 are:

Item/Project	Amount
Revenue Changes	
• Increase in revenue for Stone Garden Equipment Grant for new vehicle	$40,000
• Decrease in revenue for ICAC Grant – funds are highly competitive and unlikely for the City to be awarded this year	$67,595
• School District #44 contribution for SRO position	$52,682
• Increased transfer from General Fund (Property Tax Support)	$178,373
Expenditure Changes	
• New police officer (assumes January 1st start-date)	$39,320
• New Stonegarden Police Vehicle – fully equipped and grant funded	$40,000
• New Police Vehicle – fully equipped	$40,000
• Increase in operating and repair and maintenance supplies to address aging equipment and supplies	$10,158

Law Enforcement Fund - 2300

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Intergovernmental					
334091	DOT Overtime Reimbursement-STEP	3,315	11,292	16,000	8,333	16,000
331000	Federal Grants - Vests	5,455	-	3,000	913	3,000
331001	Federal Grants (MBCC) - ICAC	-	-	67,595	-	
334151	Stone Garden Equipment Grant	-	-	-	-	40,000
337010	HIDTA Grant - Overtime Reimbursment	-	941	7,500	-	11,500
337014	Drug Task Force Grant	84,105	88,341	79,500	89,215	79,500
337015	COPS Hiring Grant	27,594	-	-	-	-
337018	Stone Garden Federal Grant	35,671	19,374	43,800	2,319	43,800
337019	School District 44 Reimb. SRO	21,330	27,044	45,031	33,773	52,682
		$ 177,470	**$ 146,991**	**$ 262,426**	**$ 134,553**	**$ 246,482**
	Miscellaneous Revenue					
362000	Misc. Law Enforcement Collections	17,141	48,687	20,000	12,013	20,000
365000	Contributions	-	2,255	3,000	355	3,000
		$ 17,141	**$ 50,942**	**$ 23,000**	**$ 12,368**	**$ 23,000**
	Other Financing Sources					
383004	General Fund Operating Transfer	2,157,000	2,292,686	2,366,862	2,366,862	2,545,235
		$ 2,157,000	**$ 2,292,686**	**$ 2,366,862**	**$ 2,366,862**	**$ 2,545,235**
	Total Fund Revenue	**$ 2,351,611**	**$ 2,490,619**	**$ 2,652,288**	**$ 2,513,783**	**$ 2,814,717**
101000	**Beginning Available Cash**			**$ 29,914**		**$ 14,660**
	Total Resources			**$ 2,682,203**		**$ 2,829,378**

Law Enforcement Fund - 2300

8/9/2019

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
420100						
	Personnel Services					
110	Salaries	1,131,646	1,189,647	1,313,031	1,282,252	1,357,779
112	Part-Time Wages	77,250	31,409	46,001	31,887	47,273
120	Overtime	77,731	93,255	44,724	81,700	55,926
120	Reimbursed Overtime	-	-	27,800	-	43,800
140	Employer Contributions	540,734	556,339	642,366	617,521	655,450
		$ 1,827,361	**$ 1,870,651**	**$ 2,073,922**	**$ 2,013,360**	**$ 2,160,228**
	Materials and Services					
210	Office Supplies/Materials	4,131	2,554	6,000	3,694	6,000
220	Operating Supplies/Materials	71,527	68,944	60,000	30,806	63,158
230	Repair/Maintenance Supplies	39,941	45,630	38,000	50,688	45,000
310	Postage & Freight	957	1,016	1,000	1,079	1,000
330	Publicity/Subscriptions/Dues	1,172	4,629	1,500	8,479	6,000
340	Utility Services	32,977	34,682	33,000	31,995	33,000
350	Professional Services	2,304	7,839	8,500	5,621	8,500
360	Repair & Maintenance	66,035	35,879	37,000	48,220	37,000
370	Travel & Training	14,494	17,923	20,000	16,216	20,000
390	Other Purchased Services	145,977	150,380	153,920	156,015	160,462
397	Contracted Workers	67,908	71,633	79,500	79,514	79,500
510	Insurance	24,869	28,053	46,560	42,810	44,875
530	Rent	1,825	750	-	-	-
540	Special Assessments	429	429	500	429	500
880	Administrative Expense	31,805	38,271	48,450	45,812	59,444
		$ 506,352	**$ 508,611**	**$ 533,930**	**$ 521,378**	**$ 564,438**
610/620	**Debt Service**	**$ 5,552**	**$ -**	**$ -**	**$ -**	**$ -**
	Capital Outlay					
940	Machinery & Equipment	37,948	64,082	37,000	40,230	80,000
		$ 37,948	**$ 64,082**	**$ 37,000**	**$ 40,230**	**$ 80,000**
	Total Fund Expenditures	**$ 2,377,213**	**$ 2,443,344**	**$ 2,644,852**	**$ 2,574,968**	**$ 2,804,666**
	Ending Available Cash			**37,351**		**24,711**
	Total Law Enforcement			**$ 2,682,203**		**$ 2,829,378**

Victim & Witness Assistance Fund

FY 2020

Purpose

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

FY 2020 Objectives

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

Crime Victims Assistance Fund - 2917

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
351015	Victim & Witness Program Fines	7,670	7,477	15,000	7,568	15,000
	Total Fund Revenue	**$ 7,670**	**$ 7,477**	**$ 15,000**	**$ 7,568**	**$ 15,000**
	Beginning Available Cash			**743**		**1,473**

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2020	Actual FY 2019	Budget FY 2020
410370	**Materials and Services**					
725	Crime Victim's Assistance	7,180	7,477	15,000	6,838	15,000
		$ 7,180	**$ 7,477**	**$ 15,000**	**$ 6,838**	**$ 15,000**
	Ending Available Cash			**$ 743**		**$ 1,473**

Fire and Ambulance Fund | FY 2020

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 2020 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 2020 are:

Item/Project	Amount
Revenue Changes	
• Increase in property tax revenue from voted 24-mill levy	$40,739
• Increase in Ambulance Fee Revenue due to automatic rate increase on July 1st and increased call volume	$82,546
• Decrease in RescueCare Ambulance Program revenue based on year-to-date actuals	$17,000
• Increase in revenue from potential Assistance to Firefighters Grant (25% match assumed) for new watercraft equipment	$56,250
• Increase in transfer from General Fund	$152,712
Expenditure Changes	
• Increase in employer contributions from rate increase in worker's compensation for firefighters – coverage now includes certain cancers and other diseases in accordance with Senate Bill 160 that was signed into law April 18, 2019	$34,625
• Decrease in debt service payments on outstanding loans due to the payoff of one loan in FY 2019	$33,534
• Capital equipment purchase of a fan boat to replace the inflatable watercraft and hovercraft – dependent on successful grant award or donation	$75,000
• Increase in Medicare/Medicaid adjustments and bad debt expense. based on year-to-date actuals and expected collection rate	$181,024

Fire and Ambulance Fund - 2340

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Taxes					
311010	Real Property Taxes	524,474	592,193	603,313	600,447	645,052
311020	Personal Property Taxes	2,866	3,428	5,000	3,281	4,000
		$ 527,340	**$ 595,622**	**$ 608,313**	**$ 603,728**	**$ 649,052**
	Licenses and Permits					
323015	Fire Prevention Program Fee	80,381	91,551	110,000	151,075	125,000
323051	Burning Permits	155	200	300	100	100
		$ 80,536	**$ 91,751**	**$ 110,300**	**$ 151,175**	**$ 125,100**
	Intergovernmental					
331000	Assistances to Firefighters Grant	-	-	-	-	56,250
338050	Countywide Amb. Assessment	43,204	48,045	45,000	52,448	53,000
		$ 43,204	**$ 48,045**	**$ 45,000**	**$ 52,448**	**$ 109,250**
	Charges for Services					
342020	Rural Fire Service Assessment	280,317	285,603	290,995	290,995	296,495
342050	Ambulance Services	1,341,532	1,451,404	1,480,640	1,641,620	1,563,185
342055	RescueCare Ambulance Prog	3,301	43,792	40,000	22,925	23,000
		$ 1,625,150	**$ 1,780,799**	**$ 1,811,635**	**$ 1,955,540**	**$ 1,882,680**
	Miscellaneous Revenue					
362000	Miscellaneous Income	26,060	139,448	15,000	35,548	20,000
		$ 26,060	**$ 139,448**	**$ 15,000**	**$ 35,548**	**$ 20,000**
	Other Financing Sources					
381070	Loan Proceeds	-	175,000	-	-	-
383004	General Fund Transfer	835,000	729,525	700,380	700,380	853,092
		$ 835,000	**$ 904,525**	**$ 700,380**	**$ 700,380**	**$ 853,092**
	Total Fund Revenue	**$ 3,137,289**	**$ 3,560,190**	**$ 3,290,628**	**$ 3,498,819**	**$ 3,639,174**
101000	**Beginning Available Cash**			**76,945**		**63,592**
	Total Resources			**$ 3,367,572**		**$ 3,702,767**

Fire and Ambulance Fund - 2340

8/9/2019

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
420400	**Fire and Rescue**					
	Personnel Services					
110	Salaries	429,062	459,222	517,901	497,694	550,946
112	Regular Part-time	5,737	6,740	1,767	6,973	6,950
120	Overtime	36,166	45,451	27,229	31,652	30,057
140	Employer Contributions	173,816	192,296	223,677	214,944	250,627
190	Other Personal Services	2,328	1,061	3,000	-	5,000
		$ 647,109	**$ 704,770**	**$ 773,574**	**$ 751,263**	**$ 843,580**
	Materials and Services					
210	Office Supplies/Materials	769	659	750	199	500
220	Operating Supplies/Materials	22,684	20,826	30,000	17,448	27,340
230	Repair & Maintenance Supplies	9,018	18,865	17,500	20,356	15,000
310	Communication & Transportation	163	91	750	118	500
330	Publicity/Subscriptions/Dues	1,655	1,753	2,000	3,490	1,750
340	Utility Services	13,707	14,372	14,000	14,710	15,000
350	Professional Services	1,148	2,635	500	1,124	1,500
360	Repair and Maintenance	48,618	42,900	41,000	45,144	40,000
370	Travel & Training	4,186	9,135	5,500	6,904	5,000
380	Training Services	3,362	5,638	6,500	9,022	5,000
390	Other Purchased Services	7,563	7,820	7,000	14,124	7,000
510	Insurance	18,183	19,083	25,000	25,548	24,035
540	Special Assessments	219	219	225	219	230
880	Administrative Services	12,106	14,300	18,009	17,022	23,064
		$ 143,381	**$ 158,296**	**$ 168,734**	**$ 175,428**	**$ 165,919**
610/620	**Debt Service**	**$ 133,911**	**$ 139,755**	**$ 141,603**	**$ 141,603**	**$ 139,979**
	Capital Outlay					
940	Equipment	-	30,469	-	-	22,500
		$ -	**$ 30,469**	**$ -**	**$ -**	**$ 22,500**
	Total Fire	**$ 924,401**	**$ 1,033,290**	**$ 1,083,912**	**$ 1,068,294**	**$ 1,171,978**

Fire and Ambulance Fund - 2340

8/9/2019

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
420730	**Ambulance**					
	Personnel Services					
110	Salaries	736,950	766,414	779,319	732,962	836,900
112	Part-Time Wages	10,553	12,905	150	13,318	12,069
120	Overtime	84,241	105,980	63,310	73,837	70,012
140	Employer Contributions	322,726	336,891	349,653	333,459	395,366
190	Other Personal Services	5,432	2,475	5,000	-	11,000
		$ 1,159,902	**$ 1,224,665**	**$ 1,197,432**	**$ 1,153,576**	**$ 1,325,347**
	Materials and Services					
210	Office Supplies/Materials	1,646	1,047	2,000	465	1,500
220	Operating Supplies/Materials	32,913	40,375	45,000	29,341	50,460
230	Repair & Maintenance Supplies	22,158	30,935	25,000	23,099	20,000
310	Communication & Transportation	243	97	1,250	104	1,000
330	Publicity/Subscriptions/Dues	1,282	1,899	2,000	2,739	2,000
340	Utility Services	26,421	22,615	29,000	26,176	29,000
350	Professional Services	30,863	35,389	40,000	25,729	40,000
360	Repair and Maintenance	49,363	28,117	25,000	33,223	25,000
370	Travel & Training	6,527	6,887	5,500	5,158	5,500
380	Training Services	6,334	11,179	9,000	16,016	9,000
390	Other Purchased Services	19,196	21,099	19,250	33,685	20,000
510	Insurance	13,917	18,089	29,000	28,748	28,000
540	Special Assessments	512	512	520	512	600
880	Administrative Expense	20,999	24,254	27,862	26,340	36,149
		$ 232,374	**$ 242,494**	**$ 260,382**	**$ 251,335**	**$ 268,209**
610/620	**Debt Service**	**$ 32,078**	**$ 32,426**	**$ 70,520**	**$ 70,520**	**$ 38,609**
	Accounts Payable Adjustments					
810	Bad Debt Expense	206,758	243,205	150,000	212,661	208,250
811	Medicare/Medicaid Adjustment	501,951	584,450	500,000	797,982	625,274
812	RescueCare Benefits	4,240	6,401	10,000	4,106	10,000
813	City Resident	-	-	2,500	-	-
		$ 712,949	**$ 834,056**	**$ 662,500**	**$ 1,014,749**	**$ 843,524**
	Capital Outlay					
940	Equipment	-	244,028	-	-	52,500
		$ -	**$ 244,028**	**$ -**	**$ -**	**$ 52,500**
	Total Ambulance	**$ 2,137,302**	**$ 2,577,669**	**$ 2,190,833**	**$ 2,490,180**	**$ 2,528,190**
	Total Expenditures	**$ 3,061,703**	**$ 3,610,959**	**$ 3,274,745**	**$ 3,558,474**	**$ 3,700,168**
	Ending Available Cash			**$ 92,827**		**$ 2,598**
	Total Fund			**$ 3,367,572**		**$ 3,702,767**

Fire and Ambulance Fund - 2340

8/9/2019

Expenditures		Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
Total Fire & Amb Fund						
Personnel Services		1,807,011	1,929,435	1,971,006	1,904,839	2,168,927
Materials and Services		375,755	400,790	429,116	426,763	434,129
Debt Service		165,989	172,181	212,123	212,123	178,589
Capital Outlay		-	274,497	-	-	75,000
Accounts Receivable Adj.		712,949	834,056	662,500	1,014,749	843,524
		3,061,703	3,610,959	3,274,745	3,558,474	3,700,168
Personnel Services						
	110	1,166,012	1,225,636	1,297,220	1,230,656	1,387,846
	112	16,290	19,645	1,917	20,291	19,019
	120	120,407	151,431	90,539	105,489	100,069
	140	496,542	529,187	573,330	548,403	645,993
	190	7,760	3,536	8,000	-	16,000
Materials and Services						
	210	2,415	1,706	2,750	664	2,000
	220	55,597	61,201	75,000	46,789	77,800
	230	31,176	49,800	42,500	43,455	35,000
	310	406	188	2,000	222	1,500
	330	2,937	3,652	4,000	6,229	3,750
	340	40,128	36,987	43,000	40,886	44,000
	350	32,011	38,024	40,500	26,853	41,500
	360	97,981	71,017	66,000	78,367	65,000
	370	10,713	16,022	11,000	12,062	10,500
	380	9,696	16,817	15,500	25,038	14,000
	390	26,759	28,919	26,250	47,809	27,000
	510	32,100	37,172	54,000	54,296	52,035
	540	731	731	745	731	830
	880	33,105	38,554	45,871	43,362	59,214
Debt Service		165,989	172,181	212,123	212,123	178,589
Accounts Payable Adjustments						
	810	206,758	243,205	150,000	212,661	208,250
	811	501,951	584,450	500,000	797,982	625,274
	812	4,240	6,401	10,000	4,106	10,000
	813	-	-	2,500	-	-
Capital Outlay						
	940	-	274,497	-	-	75,000
Total		3,061,703	3,610,959	3,274,745	3,558,474	3,700,168

Building Code Fund

FY 2020

Purpose

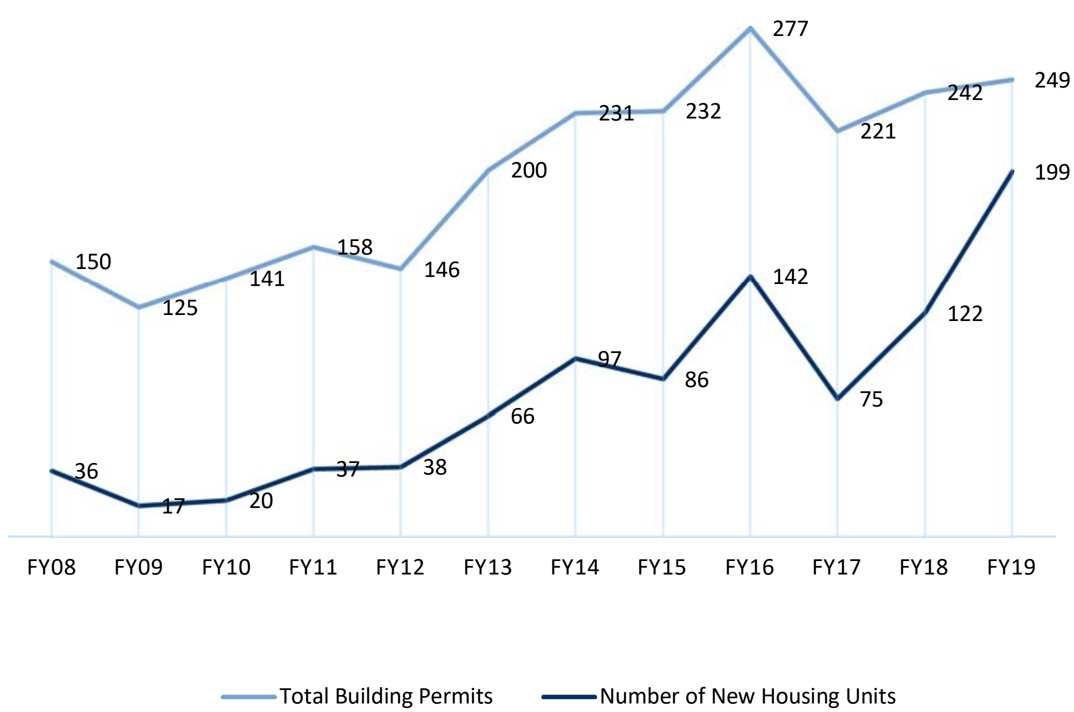
The Building Code Program Fund provides budget authority to administer the City's Building Code Program and also the contract for Building Code services for the City of Columbia Falls. Administration of the Building Codes Program is provided by the Planning and Building Department.

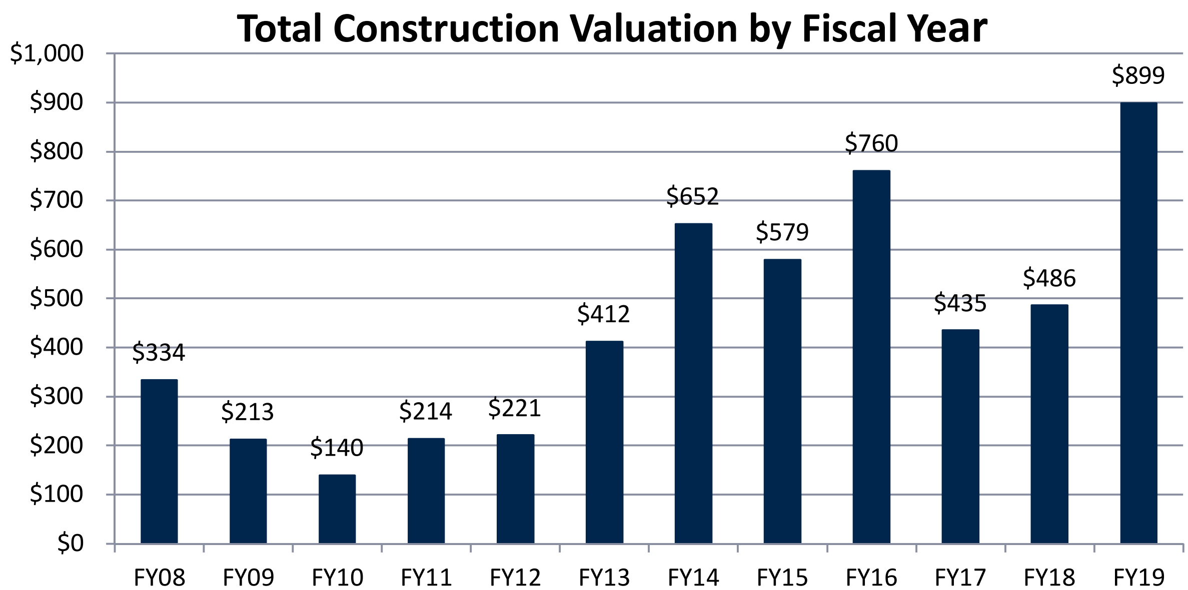
FY 2020 Objectives

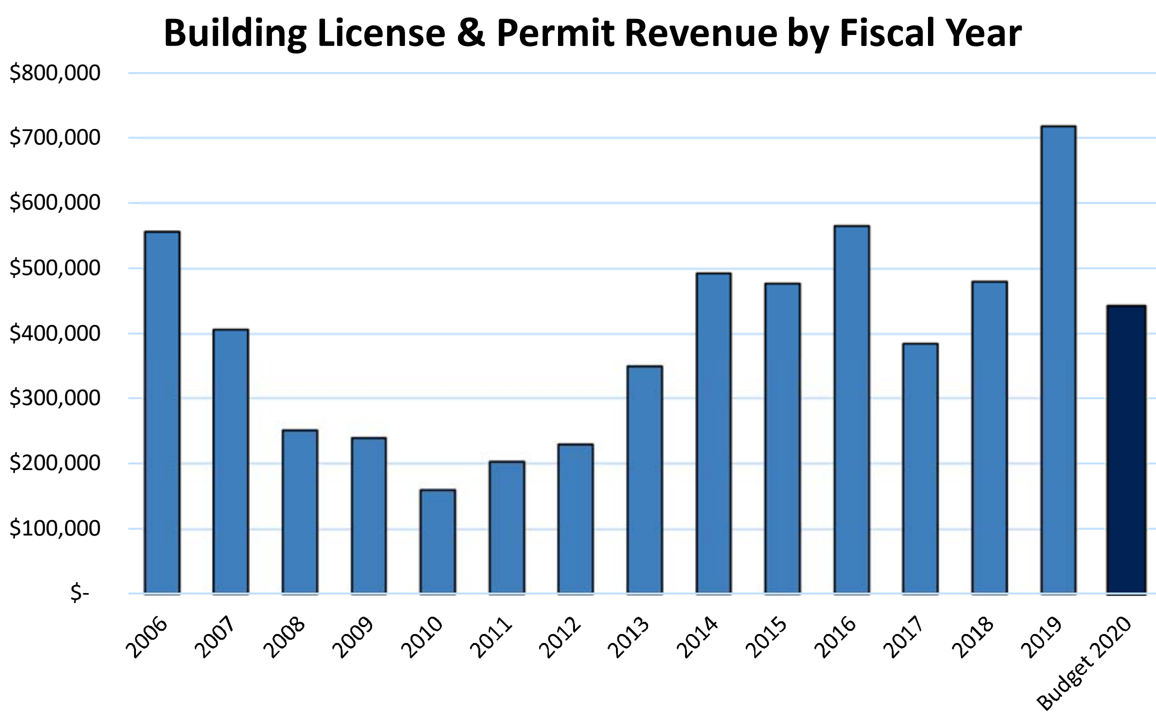
The objective of the Building Code Program Fund for this fiscal year is to promote dependable and safe buildings and structures through the implementation and enforcement of the International Building Code, International Plumbing Code, International Mechanical Code, and National Electric Code within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

The FY 2020 budget proposes a building activity to slow from FY 2019 actuals. A new truck is provided for in the FY 2020 budget, as well as increases to utilities and repair and maintenance services based on actuals for FY 2019.

Number of Building Permits Issued by Fiscal Year




Total Construction Valuation by Fiscal Year
$1,000
$900
$800
$700
$600
$500
$400
$300
$200
$100
$0
$334
$213
$140
$214
$221
$412
$652
$579
$760
$435
$486
$899
FY08
FY09
FY10
FY11
FY12
FY13
FY14
FY15
FY16
FY17
FY18
FY19


Building License & Permit Revenue by Fiscal Year
$800,000
$700,000
$600,000
$500,000
$400,000
$300,000
$200,000
$100,000
$-
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
Budget 2020

Building Code Fund - 2394

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Licenses and Permits					
323010	Building Plan Review	143,065	158,335	160,000	245,232	160,000
323011	Building Permits	156,161	220,211	180,000	339,421	180,000
323012	Electrical Permits	35,337	39,237	40,000	51,600	40,000
323013	Plumbing Permits	23,085	32,995	30,000	40,439	30,000
323017	Mechanical Permits	26,471	28,316	30,000	40,504	30,000
		$ 384,119	**$ 479,093**	**$ 440,000**	**$ 717,196**	**$ 440,000**
	Charges for Services					
342041	Col. Falls Building Contract	64,813	91,482	65,000	68,151	65,000
		$ 64,813	**$ 91,482**	**$ 65,000**	**$ 68,151**	**$ 65,000**
	Miscellaneous Revenue					
362000	Miscellaneous Revenue	292	15	500	1,469	500
		$ 292	**$ 15**	**$ 500**	**$ 1,469**	**$ 500**
	Total Fund Revenue	**$ 449,224**	**$ 570,590**	**$ 505,500**	**$ 786,816**	**$ 505,500**
	Beginning Available Cash			**$ 245,360**		**$ 534,457**
	Total Resources			**$ 750,860**		**$ 1,039,957**

Building Code Fund - 2394

8/9/2019

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
420530 -	**Construction Inspection**					
	Personnel Services					
110	Salaries	232,093	231,400	251,926	246,188	265,287
112	Part-time Wages	1,599	1,613	2,506	1,685	2,617
120	Overtime	75	121	169	9	102
140	Employer Contributions	103,373	94,969	113,302	111,609	123,520
		$ 337,140	**$ 328,103**	**$ 367,903**	**$ 359,491**	**$ 391,526**
	Materials and Services					
210	Office Supplies/Materials	2,510	1,287	2,000	1,192	2,000
220	Operating Supplies	2,687	9,288	4,200	5,779	6,200
230	Repair & Maintenance Supplies	3,114	3,518	6,000	6,099	6,000
310	Postage & Freight	-	-	250	39	250
320	Printing	-	-	100	-	100
330	Publicity/Subscriptions/Dues	4,124	3,231	3,200	4,810	3,300
340	Utility Services	4,726	9,348	5,300	10,508	13,100
350	Professional Services	9,760	9,961	16,900	8,458	10,000
360	Repair and Maintenance	40,946	10,712	8,464	17,361	18,000
370	Travel & Training	1,874	2,182	5,000	4,986	5,000
390	Other Purchased Services	-	-	-	462	-
397	Contracted Workers	-	347	1,000	1,223	1,000
510	Insurance	7,680	5,655	8,050	8,008	8,050
530	Lease/Rental	2,924	2,924	3,386	3,241	3,386
540	Special Assessments	104	477	480	644	645
880	Administrative Expense	6,625	8,110	9,806	9,274	12,280
		$ 87,074	**$ 67,040**	**$ 74,136**	**$ 82,084**	**$ 89,311**
	Capital Outlay					
940	Machinery & Equipment	-	22,091	-	1,622	35,000
		$ -	**$ 22,091**	**$ -**	**$ 1,622**	**$ 35,000**
	Total Construction Inspection	**$ 424,214**	**$ 417,234**	**$ 442,039**	**$ 443,197**	**$ 515,837**
510700 -	**Columbia Falls Building Codes**					
	Personnel Services					
110	Salaries	30,700	33,449	34,817	34,484	36,242
140	Employer Contributions	14,174	15,224	17,100	17,044	18,456
		$ 44,874	**$ 48,673**	**$ 51,917**	**$ 51,528**	**$ 54,698**
	Materials and Services					
220	Operating Supplies/Materials	47	-	400	-	400
230	Repair & Maintenance Supplies	1,516	1,515	3,000	1,980	3,000
510	Insurance	309	604	1,100	1,013	1,000
		$ 1,872	**$ 2,119**	**$ 4,500**	**$ 2,993**	**$ 4,400**
	Total Columbia Falls Contract	**$ 46,746**	**$ 50,792**	**$ 56,417**	**$ 54,521**	**$ 59,098**
	Total Fund Expenditures	**$ 470,960**	**$ 468,026**	**$ 498,456**	**$ 497,718**	**$ 574,935**
	Ending Available Cash			**$ 252,404**		**$ 465,022**
	Total Building Code Fund			**$ 750,860**		**$ 1,039,957**

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 2020 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, James R. Bakke Nature Reserve, Roy Duff Memorial Armory, Armory Park, Depot Park, City Beach, Soroptimist Park, Baker Park, Riverside Park, Grouse Mountain Park, Memorial Park, Canoe Park, Kay Beller Park, the Baker/Wisconsin Avenue Viaduct, S. Baker Avenue right-of-way, W. Edgewood Place right-of-way, 2nd and Spokane Avenue parking lot landscaping, Greenwood Drive property, Central Avenue landscaping, and the grounds of the Whitefish Cultural Arts Center, Whitefish Library, City Parks Shop, Hwy. 93 right-of-way landscaping, and provide weed spraying on City property and rights-of-way as needed.
(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 partnerships with various non-profits to provide additional recreational opportunities.
(6) provide other general beautification and community services as needed.

Significant or changed appropriations during FY 2020 are:

Item/Project	Amount
Revenue Changes	
• Increase in budgeted After School Program revenues to more accurately reflect FY 2019 actuals and previous years	$7,000
• Increase in budgeted Summer Day Camp revenues to more accurately reflect FY 2019 and an increase from an 8-week program to an 11-week program	$10,000
• Increase in Recreation Programs revenue offset by decrease in adult programs, youth programs, and special events – Recreation Programs now includes those programs, as well as the new adventure program during the summer	$32,500
• Increase of the Greenways & Parkland Assessment for capital purchases and maintenance operations (~$3.14 per residential property with 50 feet or less of front footage)	$28,185
• Increase in contributions and donations (Total budget of $30,000 includes $15,000 for AIS Decontamination Station staffing and $5,000 for the seasonal downtown maintenance position)	$3,333
• Increase in transfer from General Fund (Property Tax Support)	$24,614
• Continued transfer from Water Fund to support the AIS Boat Inspection Station at State Park (includes personnel costs only)	$48,498
Expenditure Changes	
• Increase in seasonal staffing for downtown maintenance and clean-up	$9,056
• Increase in materials and services for operations of the Urban Forestry Program	$10,720
• #1 Capital Project – Portable Compressor (Total cost $20,000 with remainder split between water/sewer/streets)	$10,000
• #2 Capital Project – Vehicle/Equipment Lift	$10,000

Parks and Recreation Fund - 2210

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Licenses and Permits					
322015	Alcohol Consumption Permit	630	1,120	700	1,240	1,000
		$ 630	**$ 1,120**	**$ 700**	**$ 1,240**	**$ 1,000**
	Intergovernmental					
334000	Grants	3,757	25,669	3,000	24,292	4,000
334001	WF Trail O&M Grants	-	-	11,000	-	17,500
334002	FWP Fishing Lease - WF Trail	3,500	3,500	3,500	3,500	3,500
		$ 7,257	**$ 29,169**	**$ 17,500**	**$ 27,792**	**$ 25,000**
	Charges for Services					
346014	Beach Concessions	13,774	14,550	14,000	13,267	14,550
346015	Beach Gazebo Rental	3,235	4,245	3,500	6,415	4,300
346016	Boat Launch Passes	17,493	25,226	25,000	24,750	25,000
346040	Ice Rink Management Contract	34,028	16,089	-	-	-
346007	After School Program	64,332	56,074	60,000	78,997	67,000
346022	Summer Day Camp	93,459	71,667	80,000	76,478	90,000
346080	Recreation Programs	-	-	-	-	60,000
346085	Adult Programs	992	246	1,000	259	-
346086	Youth Programs	22,647	22,035	23,000	21,863	-
346057	Special Events	220	4,204	3,500	445	-
346009	Armory Rental	15,890	5,285	10,000	12,528	-
346402	Facility Usage Revenue	13,785	8,406	12,000	9,969	16,000
		$ 279,855	**$ 228,026**	**$ 232,000**	**$ 244,971**	**$ 276,850**
	Miscellaneous Revenue					
361020	Verizon Cell Tower Lease	19,469	20,248	21,057	21,057	21,900
362000	Miscellaneous Revenue	8,644	3,094	10,000	13,155	4,000
362007	Program Guide Revenue	3,160	3,095	3,000	1,580	3,000
363010	Greenways & Parkland Asmt	354,864	423,191	454,601	462,600	482,786
363040	P&I Special Assessments	961	1,187	1,000	1,546	1,000
365000	Contributions & Donations	6,905	38,891	26,667	8,174	30,000
365001	WF Trail Oper Revenue	44,181	39,139	45,500	47,156	40,000
		$ 438,184	**$ 528,845**	**$ 561,825**	**$ 555,268**	**$ 582,686**
	Other Financing Sources					
383004	Op. Transfer from Gen. Fund	672,579	701,122	793,990	793,990	818,603
383000	Transfer from Water for AIS	-	40,376	50,511	50,511	48,498
		$ 672,579	**$ 741,498**	**$ 844,501**	**$ 844,501**	**$ 867,101**
	Total Fund Revenue	**$ 1,398,505**	**$ 1,528,659**	**$ 1,656,526**	**$ 1,673,772**	**$ 1,752,637**
101000	**Beginning Available Cash**			**$ 146,461**		**$ 78,416**
	Total Resources			**$ 1,802,987**		**$ 1,831,053**

Parks & Recreation Fund - 2210

8/9/2019

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
430255	**Bicycle Path Maint. Program**					
	Personnel Services					
110	Salaries	21,823	20,439	20,264	22,141	43,683
111	Part-time/Seasonal Wages	983	206	8,880	328	4,078
120	Overtime	17	94	153	16	150
140	Employer Contributions	8,711	8,259	11,059	8,979	22,902
		$ 31,535	**$ 28,998**	**$ 40,356**	**$ 31,464**	**$ 70,813**
	Materials and Services					
220	Operating Supplies	206	45	1,000	600	1,000
230	Repair & Maintenance Supplies	3,344	-	5,000	5,868	7,000
330	Publicity/Subscriptions/Dues	201	1	100	1	100
360	Repair & Maintenance Services	27,900	5,510	8,000	5,325	10,000
510	Insurance	456	546	765	763	850
530	Rent	3,075	3,167	3,000	3,262	3,000
		$ 35,182	**$ 9,269**	**$ 17,865**	**$ 15,819**	**$ 21,950**
	Capital Outlay					
940	Machinery & Equipment	-	2,390	15,000	-	-
		$ -	**$ 2,390**	**$ 15,000**	**$ -**	**$ -**
	Total Bicycle Path Maint.	**$ 66,717**	**$ 40,657**	**$ 73,221**	**$ 47,283**	**$ 92,763**
430256	**Whitefish Trail Maintenance**					
	Personnel Services					
110	Salaries	3,603	2,867	3,046	3,038	2,636
120	Overtime	20	11	21	20	25
140	Employer Contributions	2,350	1,702	1,443	1,818	1,337
		$ 5,973	**$ 4,580**	**$ 4,510**	**$ 4,876**	**$ 3,998**
	Materials and Services					
220	Operating Supplies	10,562	851	3,550	4,282	1,000
230	Repair & Maintenance Supplies	459	-	10,000	-	9,000
330	Publicity/Subscriptions/Dues	233	22	-	22	-
360	Repair & Maintenance Services	11,209	21,201	23,500	23,652	6,000
390	Other Purchased Services	5,000	650	-	-	24,050
510	Insurance	681	170	1,000	415	750
530	Rent	16,254	15,502	17,950	16,176	16,200
		$ 44,397	**$ 38,396**	**$ 56,000**	**$ 44,547**	**$ 57,000**
	Total Whitefish Trail Maint.	**$ 50,370**	**$ 42,976**	**$ 60,510**	**$ 49,423**	**$ 60,998**

Parks & Recreation Fund - 2210

8/9/2019

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
460400	**Parks & Rec Administration**					
	Personnel Services					
110	Salaries	102,214	141,842	149,663	141,283	225,833
112	Permanent Part-Time	1,925	2,001	1,757	1,690	1,834
120	Overtime	236	659	2,714	138	2,827
140	Employer Contributions	39,437	52,247	39,839	50,682	73,149
		$ 143,812	**$ 196,749**	**$ 193,973**	**$ 193,793**	**$ 303,643**
	Materials and Services					
210	Office Supplies/Materials	3,869	3,065	3,700	1,650	3,800
220	Operating Supplies	11,132	14,177	7,000	8,666	8,000
230	Repair & Maintenance Supplies	-	556	500	1,274	525
310	Postage & Freight	1,390	220	1,200	385	500
320	Printing	-	-	500	-	500
330	Publicity/Subscriptions/Dues	1,682	2,745	2,000	3,564	2,575
340	Utility Services	6,012	8,628	6,000	11,791	8,700
350	Professional Services	359	12,975	3,000	1,204	3,000
360	Repair & Maintenance Services	2,324	4,167	3,300	7,051	8,600
370	Travel & Training	3,916	14,320	6,000	2,101	6,000
390	Other Purchased Services	5,133	6,897	5,000	7,531	6,900
397	Contract Workers	-	-	510	13	510
510	Insurance	2,920	2,507	4,705	5,666	4,405
530	Rental/Leases	2,274	2,274	2,274	2,269	2,274
540	Special Assessments	-	339	350	364	350
790	Memorial Park - Glacier Twins	19,469	20,248	21,057	21,057	21,900
880	Administrative Expense	15,384	19,079	24,446	23,114	30,369
		$ 75,864	**$ 112,196**	**$ 91,542**	**$ 97,700**	**$ 108,908**
	Total Parks and Rec Admin	**$ 219,675**	**$ 308,945**	**$ 285,515**	**$ 291,493**	**$ 412,551**

Parks & Recreation Fund - 2210

8/9/2019

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
460434	**City Parks & Properties**					
	Personnel Services					
110	Salaries	93,164	107,172	119,695	131,544	93,356
111	Part-time/Seasonal Wages	75,874	56,288	35,631	48,086	47,546
120	Overtime	132	2,258	1,261	1,434	446
140	Employer Contributions	63,434	65,843	67,805	68,100	49,278
		$ 232,603	**$ 231,561**	**$ 224,392**	**$ 249,164**	**$ 190,626**
	Materials and Services					
210	Office Supplies/Materials	959	202	715	888	700
220	Operating Supplies	43,046	38,495	40,000	39,667	36,000
230	Repair & Maintenance Supplies	47,583	79,174	50,000	60,730	41,000
310	Postage & Freight	-	-	300	-	300
320	Printing	-	-	100	-	100
330	Publicity/Subscriptions/Dues	138	-	35	-	100
340	Utility Services	52,022	44,233	50,000	56,967	50,300
350	Professional Services	-	-	500	-	500
360	Repair & Maintenance Services	41,644	20,038	31,000	25,050	29,000
370	Travel & Training	679	4,681	6,000	3,775	4,500
390	Other Purchased Services	11,456	6,979	8,000	4,924	8,000
397	Contracted Workers	1,763	-	2,000	-	-
510	Insurance	7,693	8,439	11,000	11,067	11,300
530	Rent/Lease Expense	2,347	1,953	2,600	2,012	2,600
540	Special Assessments	1,075	1,230	1,230	1,268	1,270
		$ 210,404	**$ 205,425**	**$ 203,480**	**$ 206,348**	**$ 185,670**
	Capital Outlay					
931	Park Improvements	-	5,333	19,667	20,222	-
940	Machinery & Equipment	6,350	41,492	40,000	43,569	23,000
		$ 6,350	**$ 46,825**	**$ 59,667**	**$ 63,791**	**$ 23,000**
	Total City Parks & Properties	**$ 449,357**	**$ 483,811**	**$ 487,539**	**$ 519,303**	**$ 399,296**
460437	**Urban Forestry Program**					
	Personnel Services					
110	Salaries	32,822	58,330	78,002	79,756	73,487
111	Part-time/Seasonal Wages	2,250	1,116	27,659	760	23,662
120	Overtime	184	373	688	171	140
140	Employer Contributions	17,804	31,632	49,955	43,754	48,149
		$ 53,060	**$ 91,450**	**$ 156,304**	**$ 124,441**	**$ 145,438**
	Materials and Services					
220	Operating Supplies	9,188	7,898	8,000	17,011	24,200
230	Repair & Maintenance Supplies	3,809	2,384	2,000	5,787	10,000
330	Publicity/Subscriptions/Dues		100	-	187	-
340	Utility Services	776	559	480	534	-
350	Professional Services	-	-	500	-	500
360	Repair & Maintenance Services	18,373	15,933	20,000	13,241	3,000
370	Travel & Training	-	-	-	-	4,000
390	Other Purchased Services	150	-	-	-	-
510	Insurance	195	714	1,905	1,904	2,308
		$ 32,491	**$ 27,588**	**$ 32,885**	**$ 38,664**	**$ 44,008**
	Capital Outlay					
940	Machinery and Equipment	**$ -**	**$ -**	**$ 140,000**	**$ 152,097**	**$ -**
	Total Urban Forestry	**$ 85,550**	**$ 119,038**	**$ 329,189**	**$ 315,202**	**$ 189,446**

Parks & Recreation Fund - 2210

8/9/2019

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
460505	**After School Program**					
	Personnel Services					
110	Salaries	25,680	21,064	36,557	43,616	35,277
111	Part-time/Seasonal Wages	20,796	23,301	22,977	20,873	19,689
120	Overtime	25	768	275	604	205
140	Employer Contributions	9,489	14,644	23,383	28,529	25,522
		$ 55,990	**$ 59,777**	**$ 83,192**	**$ 93,622**	**$ 80,693**
	Materials and Services					
220	Operating Supplies	10,076	9,683	8,225	9,363	10,000
340	Utility Services	-	117	-	411	-
370	Travel & Training	-	-	2,500	-	2,500
390	Contract Services	2,320	1,575	2,500	2,003	3,612
510	Insurance	775	774	1,245	1,244	1,737
		$ 13,171	**$ 12,149**	**$ 14,470**	**$ 13,021**	**$ 17,849**
	Total After School Program	**$ 69,161**	**$ 71,927**	**$ 97,662**	**$ 106,643**	**$ 98,542**
460220	**Facilities**					
	Personnel Services					
110	Salaries	-	-	-	-	27,338
111	Part-time/Seasonal Wages	-	-	-	-	6,175
120	Overtime	-	-	-	-	255
140	Employer Contributions	-	-	-	-	18,582
		$ -	**$ -**	**$ -**	**$ -**	**$ 52,350**
	Materials and Services					
220	Operating Supplies	-	-	-	-	9,000
230	Repair & Maintenance Supplies	-	-	-	-	16,500
340	Utility Services	-	-	-	-	26,700
360	Repair & Maintenance Services	-	-	-	-	15,000
370	Travel and Training	-	-	-	-	1,000
510	Insurance	-	-	-	-	1,658
		$ -	**$ -**	**$ -**	**$ -**	**$ 69,858**
	Total Facilities	**$ -**	**$ -**	**$ -**	**$ -**	**$ 122,208**
460507	**Armory Facility**					
	Personnel Services					
110	Salaries	10,751	9,762	10,192	10,713	-
120	Overtime	17	94	152	16	-
140	Employer Contributions	5,128	4,929	5,860	5,396	-
		$ 15,897	**$ 14,785**	**$ 16,204**	**$ 16,125**	**$ -**
	Materials and Services					
220	Operating Supplies	1,951	2,115	2,000	2,150	-
230	Repair & Maintenance Supplies	5,669	30	7,500	3,781	-
340	Utility Services	12,940	13,856	14,000	15,851	-
360	Repair & Maintenance Services	13,094	8,713	3,000	4,256	-
510	Insurance	1,510	1,361	1,825	1,822	-
540	Special Assessments	481	841	850	842	-
		$ 35,645	**$ 26,916**	**$ 29,175**	**$ 28,702**	**$ -**
	Total Armory Facility	**$ 51,541**	**$ 41,701**	**$ 45,379**	**$ 44,827**	**$ -**

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
460514	**City Beach**					
	Personnel Services					
110	Salaries and Wages	37,970	37,051	39,128	39,021	30,127
111	Seasonal City Beach AIS	-	34,820	42,009	47,724	63,205
113	Seasonal City Beach Rangers	38,568	29,600	19,500	10,532	6,245
114	Seasonal State Park AIS	20,132	27,476	40,500	32,410	42,390
120	Overtime	668	3,465	1,245	4,280	1,216
140	Employer Contributions	27,242	34,800	34,824	35,158	30,733
		$ 124,579	**$ 167,212**	**$ 177,206**	**$ 169,125**	**$ 173,916**
	Materials and Services					
210	Office Materials and Supplies	423	211	250	276	500
220	Operating Supplies	10,259	8,104	8,000	13,618	7,000
230	Repair & Maintenance Supplies	3,620	6,780	4,000	4,418	2,000
310	Postage & Freight	11	-	50	-	50
320	Printing, Duplicating, Typing	-	710	400	-	400
330	Publicity, Subscriptions & Dues	614	198	300	198	300
340	Utility Services	8,479	11,052	10,100	13,283	11,000
360	Repair & Maintenance Services	6,192	13,724	14,000	1,531	4,000
370	Travel and Training	22	-	2,000	1,870	4,000
390	Other Purchased Services	769	1,149	1,000	560	1,000
510	Insurance	1,001	1,786	3,775	3,773	3,510
540	Special Assessments	81	81	85	81	85
		$ 31,470	**$ 43,795**	**$ 43,960**	**$ 39,608**	**$ 33,845**
	Capital Outlay					
930	City Beach Improvement	5,449	1,630	-	-	-
		$ 5,449	**$ 1,630**	**$ -**	**$ -**	**$ -**
	Total City Beach	**$ 161,498**	**$ 212,637**	**$ 221,166**	**$ 208,733**	**$ 207,761**

Parks & Recreation Fund - 2210

8/9/2019

Expenditures		Actual FY 2017		Actual FY 2018		Budget FY 2019		Actual FY 2019		Budget FY 2020
460533 Community Ice Rink Pavilion										
Materials and Services										
230 Repair & Maintenance Supplies		-		-		4,000		-		4,000
360 Repair & Maintenance Services		-		-		8,000		10,110		8,000
390 Other Purchased Services		-		750		-		-		-
510 Insurance		3,734		2,502		3,285		3,285		3,297
	$	**3,734**	**$**	**3,252**	**$**	**15,285**	**$**	**13,395**	**$**	**15,297**
610 Loan Principal		31,911		15,892		-		-		-
620 Loan Interest		617		197		-		-		-
Debt Service	**$**	**32,528**	**$**	**16,089**	**$**	**-**	**$**	**-**	**$**	**-**
Total Ice Rink Pavilion	**$**	**36,262**	**$**	**19,341**	**$**	**15,285**	**$**	**13,395**	**$**	**15,297**
460534 Warming Hut										
Materials and Services										
340 Utility Services		1,323		808		1,000		372		-
Total Saddle Club Rental	**$**	**1,323**	**$**	**808**	**$**	**1,000**	**$**	**372**	**$**	**-**
460554 Saddle Club Rental										
Materials and Services										
340 Utility Services		1,862		1,130		1,200		751		-
Total Saddle Club Rental	**$**	**1,862**	**$**	**1,130**	**$**	**1,200**	**$**	**751**	**$**	**-**

Parks & Recreation Fund - 2210

8/9/2019

Expenditures		Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
460440 Recreation Programs						
	Personal Services					
110	Salaries and Wages	-	-	-	-	8,289
111	Temporary/Seasonal Wages	-	-	-	-	9,087
120	Overtime	-	-	-	-	69
140	Employer Contributions	-	-	-	-	6,120
		$ -	**$ -**	**$ -**	**$ -**	**$ 23,565**
	Materials and Services					
220	Operating Supplies	-	-	-	-	4,577
390	Contract Services	-	-	-	-	19,890
510	Insurance	-	-	-	-	379
		$ -	**$ -**	**$ -**	**$ -**	**$ 24,846**
	Total Recreation Programs	**$ -**	**$ -**	**$ -**	**$ -**	**$ 48,411**
460557 Special Events						
	Personnel Services					
110	Salaries and Wages	17,392	17,921	18,742	19,405	-
120	Overtime	67	117	151	65	-
140	Employer Contributions	7,767	8,220	9,776	8,877	-
		$ 25,226	**$ 26,258**	**$ 28,669**	**$ 28,347**	**$ -**
	Materials and Services					
220	Operating Supplies	802	1,771	1,000	1,025	-
	Total Special Events	**$ 802**	**$ 1,771**	**$ 1,000**	**$ 1,025**	**$ -**
	Total Special Events	**$ 26,028**	**$ 28,029**	**$ 29,669**	**$ 29,372**	**$ -**
460590 Adult Programs						
	Personnel Services					
110	Salaries and Wages	2,670	2,370	2,496	2,472	-
111	Temporary/Seasonal Wages	-	118	-	614	-
120	Overtime	1	3	-	-	-
140	Employer Contributions	531	430	1,017	505	-
		$ 3,202	**$ 2,921**	**$ 3,513**	**$ 3,591**	**$ -**
	Materials and Services					
220	Operating Supplies	58	2,552	50	29	-
320	Printing	-	-	25	-	-
		$ 58	**$ 2,552**	**$ 75**	**$ 29**	**$ -**
	Total Adult Programs	**$ 3,260**	**$ 5,473**	**$ 3,588**	**$ 3,620**	**$ -**
460591 Youth Programs						
	Personnel Services					
110	Salaries and Wages	13,834	10,417	18,529	11,760	-
111	Temporary/Seasonal Wages	2,260	982	3,219	1,593	-
120	Overtime	-	109	55	-	-
140	Employer Contributions	3,463	5,526	10,465	7,080	-
		$ 19,557	**$ 17,034**	**$ 32,268**	**$ 20,433**	**$ -**
	Materials and Services					
220	Operating Supplies	1,348	3,140	1,800	2,766	-
390	Contract Services	5,292	6,678	5,300	5,530	-
510	Insurance	198	262	355	355	-
		$ 6,838	**$ 10,080**	**$ 7,455**	**$ 8,651**	**$ -**
	Total Youth Programs	**$ 26,395**	**$ 27,113**	**$ 39,723**	**$ 29,084**	**$ -**

Parks & Recreation Fund - 2210

8/9/2019

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
460592	**Summer Camp**					
	Personnel Services					
110	Salaries and Wages	18,731	15,120	31,137	17,656	21,995
111	Temporary/Seasonal Wages	63,867	38,534	31,746	32,384	35,416
120	Overtime	-	189	298	-	304
140	Employer Contributions	20,466	15,490	20,918	14,933	19,061
		$ 103,064	**$ 69,333**	**$ 84,099**	**$ 64,973**	**$ 76,776**
	Materials and Services					
220	Operating Supplies	5,514	4,043	5,446	6,413	4,975
370	Travel and Training	-	-	700	-	645
390	Contract Services	13,010	15,872	14,190	9,607	4,504
510	Insurance	661	1,298	1,445	1,443	1,205
		$ 19,185	**$ 21,213**	**$ 21,781**	**$ 17,463**	**$ 11,329**
	Total Summer Camp	**$ 122,249**	**$ 90,546**	**$ 105,880**	**$ 82,436**	**$ 88,105**
	Total Expenditures	**$ 1,371,250**	**$ 1,494,132**	**$ 1,796,526**	**$ 1,741,937**	**$ 1,735,378**
	Ending Available Cash			**$ 6,461**		**$ 95,675**
	Total Parks & Recreation Fund			**$ 1,802,987**		**$ 1,831,053**

Parks & Recreation Fund - 2210

8/9/2019

Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
Total Parks and Rec Fund					
Personnel Services	814,497	910,657	1,044,686	999,954	1,121,818
Materials and Services	512,426	516,541	537,173	526,095	590,560
Debt Service	32,528	16,089	-	-	-
Capital Outlay	11,799	50,845	214,667	215,888	23,000
Contingency	-	-	-	-	-
	$ 1,371,250	**$ 1,494,132**	**$ 1,796,526**	**$ 1,741,937**	**$ 1,735,378**
Personnel Services					
110	380,653	444,355	527,451	522,405	562,021
111	166,030	155,365	172,121	152,362	208,858
112	1,925	2,001	1,757	1,690	1,834
113/114	58,700	57,076	60,000	42,942	48,635
120	1,368	8,139	7,013	6,744	5,637
130	-	-	-	-	-
140	205,822	243,722	276,344	273,811	294,833
Materials and Services					
210	5,251	3,477	4,665	2,814	5,000
220	104,141	92,875	86,071	105,590	105,752
223	-	-	-	-	-
230	64,485	88,923	83,000	81,858	90,025
310	1,400	220	1,550	385	850
320	-	710	1,025	-	1,000
330	2,868	3,066	2,435	3,972	3,075
340	83,414	80,384	82,780	99,960	96,700
350	359	12,975	4,000	1,204	4,000
360	120,736	89,285	110,800	90,216	83,600
370	4,617	19,001	17,200	7,746	22,645
390	43,129	40,551	35,990	30,155	67,956
397	1,763	-	2,510	13	510
510	19,824	20,359	31,305	31,737	31,399
530	23,950	22,897	25,824	23,719	24,074
540	1,637	2,491	2,515	2,555	1,705
790	19,469	20,248	21,057	21,057	21,900
880	15,384	19,079	24,446	23,114	30,369
Debt Service	32,528	16,089	-	-	-
Capital Outlay					
930	-	6,963	19,667	20,222	-
940	11,799	43,882	195,000	195,666	23,000
	1,371,250	**1,494,133**	**1,796,526**	**1,741,937**	**1,735,378**

Parkland Acquisition & Development FY 2020

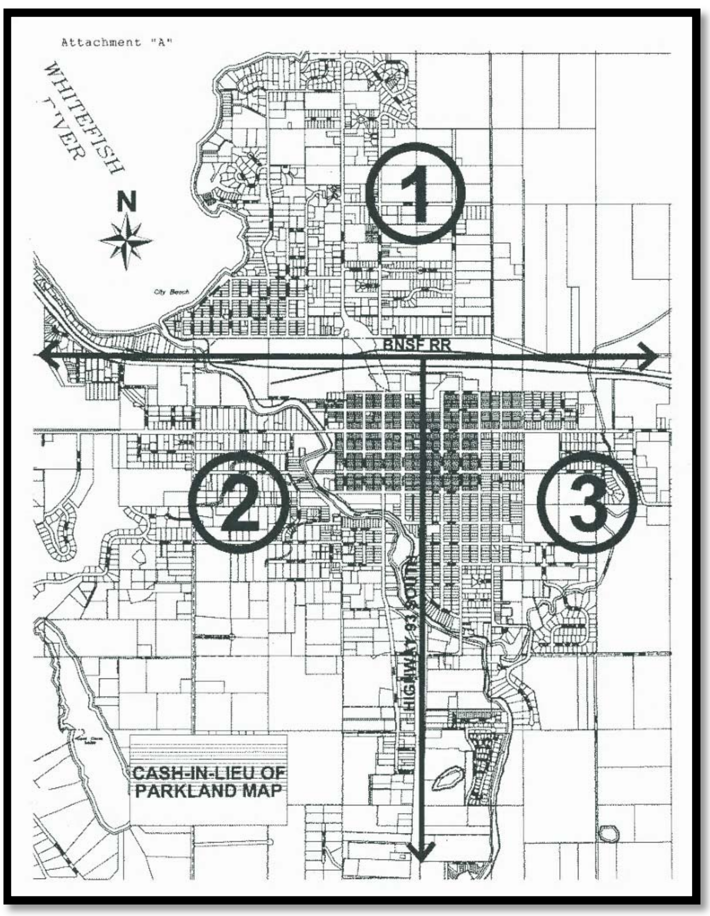
Purpose

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 2020 Objectives

The objective of this fund for FY 2020 is to collect contributions and cash in-lieu of parkland. The budget provides matching funds for the Armory Park Improvement Project, assuming the LWCF Grant is awarded to the City, and the purchase and installation of animal resistant garbage cans at Riverside Park and Soroptimist Park.



Parkland Acquisition & Development - 2990

8/9/2019

	Revenues		Actual FY 2017		Actual FY 2018		Budget FY 2019		Actual FY 2019		Budget FY 2020
	Investment Earnings										
371010	Investment Earnings		110		313		300		714		700
		$	**110**	**$**	**313**	**$**	**300**	**$**	**714**	**$**	**700**
	Other Financing Sources										
381061	Proceeds From Cash In-lieu / Dist W		41,237		18,259		500		-		-
381062	Proceeds From Cash In-lieu / Dist N		18,000		-		500		26,625		-
381060	Proceeds From Cash In-lieu / Dist E		-		-		500		41,781		-
		$	**59,237**	**$**	**18,259**	**$**	**1,500**	**$**	**68,406**	**$**	**-**
	Total Fund Revenue	**$**	**59,347**	**$**	**18,572**	**$**	**1,800**	**$**	**69,120**	**$**	**700**
102130	**Cash - District East**					**$**	**8,420**			**$**	**43,447**
102131	**Cash - District West**					**$**	**13,847**			**$**	**11,259**
102132	**Cash - District North**					**$**	**0**			**$**	**26,855**
	Total Resources					**$**	**24,067**			**$**	**82,262**

	Expenditures		Actual FY 2017		Actual FY 2018		Budget FY 2019		Actual FY 2019		Budget FY 2020
460434											
	Capital Outlay										
931	Park Improvements		55,613		46,201		500		9,841		25,898
		$	**55,613**	**$**	**46,201**	**$**	**500**	**$**	**9,841**	**$**	**25,898**
	Total Expenditures	**$**	**55,613**	**$**	**46,201**	**$**	**500**	**$**	**9,841**	**$**	**25,898**
102130	**Cash - District East**					**$**	**9,020**			**$**	**36,924**
102131	**Cash - District West**					**$**	**14,047**			**$**	**184**
102132	**Cash - District North**					**$**	**500**			**$**	**22,055**
	Total Park Acquisition Fund					**$**	**24,067**			**$**	**85,062**

Whitefish Trail Construction Fund

FY 2020

Purpose

The purpose of the Whitefish Trail Construction Fund is to provide budget authority to support efforts to design and construct new portions of Whitefish Trail. Funds provided to the effort are generated through grants and private contributions. To date, these funds have constructed 42 miles of trail and 12 trailheads, impacting over 6,100 acres for conservation.

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

FY 2020 Objectives

The objective of the Whitefish Trail Construction Fund for this fiscal year is to continue improving the trails and amenities of the Whitefish Trail. Projects include the Skyles Trail Re-route, Wayfinding, remaining portions of Haskill Basin, and the installation of playscapes at the Pavilion.

Whitefish Trail Construction - 4540

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Intergovernmental					
334000	Grants	-	104,900	126,000	47,787	64,313
		$ -	**$ 104,900**	**$ 126,000**	**$ 47,787**	**$ 64,313**
	Miscellaneous Revenue					
346005	Donations and Sponsors	27,410	257,344	90,525	64,053	18,500
		$ 27,410	**$ 257,344**	**$ 90,525**	**$ 64,053**	**$ 18,500**
	Investment Earnings					
371010	Investment Earnings	5	-	-	-	-
		$ 5	**$ -**	**$ -**	**$ -**	**$ -**
	Total Fund Revenue	**$ 27,415**	**$ 362,244**	**$ 216,525**	**$ 111,840**	**$ 82,813**
101000	**Beginning Available Cash**			**$ -**		**$ -**
	Total Resources			**$ 216,525**		**$ 82,813**

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
430255						
	Capital Outlay					
938	Trail Construction	25,621	369,610	216,525	115,643	82,813
		$ 25,621	**$ 369,610**	**$ 216,525**	**$ 115,643**	**$ 82,813**
	Total Expenditures	**$ 25,621**		**$ 216,525**		**$ 82,813**
	Ending Available Cash			**$ -**		**$ -**
	Total WF Construction Fund			**$ 216,525**		**$ 82,813**

Resort Tax FY 2020

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 2020 Objectives

Specific projects appropriated during FY 2020 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	
• Increase in resort tax collections due to the increase in collections during FY 2019	$272,649
• Increase in investment earnings due to new investment strategies and improving rates	$18,181

Expenditures

• State Park Road – Hwy 93 to Railroad (Construction)	$2,900,000
• Gator for Bike Path Maintenance	$30,000
• Playground at Armory Park	$80,000
• Bike Path Connections	$100,000
• Debt Service Portion of Resort Tax for the Haskill Basin Conservation Easement loan (budgeted debt payments of $988,625 in Water Fund– transferred from Resort Tax Fund)	$1,056,578
• Property tax relief increase from FY 2019 (additional $98,776 of property tax relief is in the Water Fund)	$9,972

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
Somers Avenue

PARKS:

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

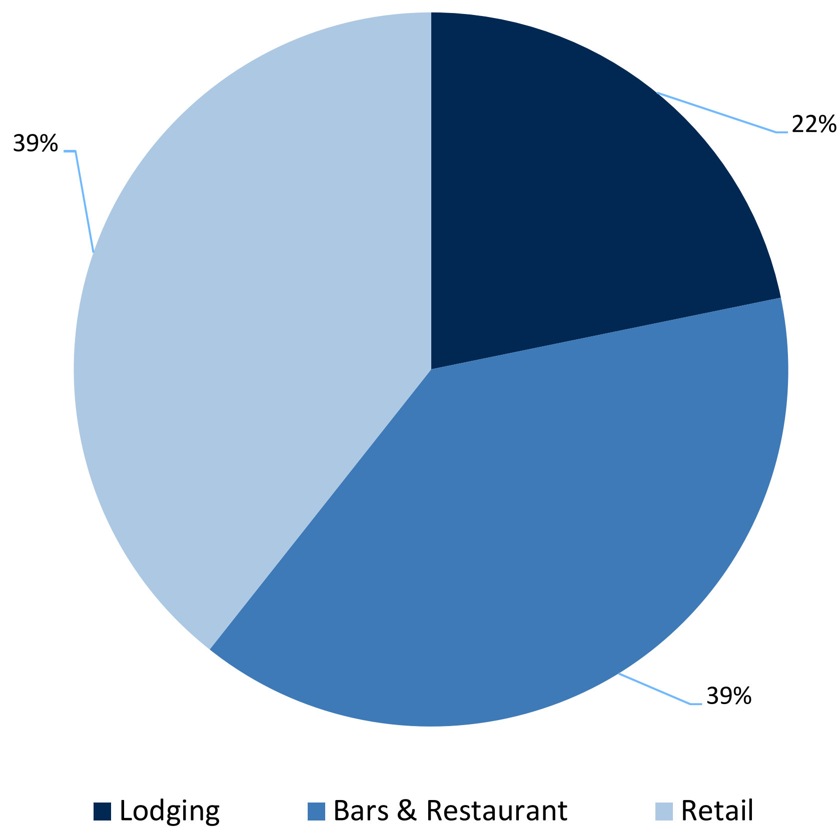
Future Street Projects:

State Park Road
East Edgewood Place
Karrow Avenue

Future Parks Projects:

Gator for Bike Path Maintenance
Armory Park Improvements – Playground
Bike Path Connection – Daylen/Les Schwab

FY18 Resort Tax Collections by Business Type



Resort Tax Expenditures (Inception to June 2019):

Property tax relief since 1996:	$ 10,141,971
Street improvements since 1996:	$ 20,334,518
Park improvements since 1996:	$ 1,609,453

Resort Tax Fund - 2100

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Taxes					
311010	Resort Taxes	3,658,606	3,987,447	3,987,447	4,260,096	4,260,096
		$ 3,658,606	**$ 3,987,447**	**$ 3,987,447**	**$ 4,260,096**	**$ 4,260,096**
	Investment Earnings					
371010	Investment Earnings	8,432	23,749	23,749	41,930	41,930
		$ 8,432	**$ 23,749**	**$ 23,749**	**$ 41,930**	**$ 41,930**
	Total Revenue	**$ 3,667,038**	**$ 4,011,196**	**$ 4,011,196**	**$ 4,302,026**	**$ 4,302,026**
101000	**Beginning Cash-Rebate**			**$ 1,277,625**		**$ 1,287,597**
	Beginning Cash-Streets			**$ 1,313,067**		**$ 1,697,150**
	Beginning Cash-Parks			**$ 67,122**		**$ 68,096**
	Total Cash			**$ 2,657,814**		**$ 3,052,843**
	Total Resources			**$ 6,669,010**		**$ 7,354,869**

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Capital Outlay					
932	Street Improvements	1,658,410	896,181	1,512,100	1,458,912	2,900,000
931	Park Development	325,935	179,977	55,000	131,032	210,000
		$ 1,984,345	**$ 1,076,158**	**$ 1,567,100**	**$ 1,589,944**	**$ 3,110,000**
	Other Financing Uses					
820	Property Tax Relief Transfer	862,869	1,123,847	1,277,625	1,277,625	1,287,597
820	Trans to Water (Haskill Basin)	898,726	979,317	985,150	1,046,280	1,056,578
		$ 1,761,595	**$ 2,103,164**	**$ 2,262,775**	**$ 2,323,905**	**$ 2,344,175**
	Total Expenditures	**$ 3,745,940**	**$ 3,179,322**	**$ 3,829,875**	**$ 3,913,849**	**$ 5,454,175**
	Ending Cash - Rebate			**$ 1,055,746**		**$ 1,132,293**
	Ending Cash - Streets			**$ 1,630,474**		**$ 759,304**
	Ending Cash - Parks			**$ 152,915**		**$ 9,097**
	Total Cash			**$ 2,839,135**		**$ 1,900,694**
	Total Resort Tax Fund Requirements			**$ 6,669,010**		**$ 7,354,869**

Tax Increment Fund

FY 2020

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 will be July 15, 2020.

FY 2020 Objectives

Significant or changed appropriations during FY 2020 are:

Item/Project	Amount
Revenue:	
• Increase in property tax revenue from prior year due to reappraisal and newly taxable property (11.48% increase)	$992,523
• Proceeds from property sale - potential LIHTC project with Whitefish Housing Authority (carry-over from FY 2019)	$482,275
• Decrease in impact fees transfer to pay off debt incurred through TIF bonds and/or payment of projects (City Hall, ESC, and Park Maintenance Building Impact Fees)	$197,994
Expenditures:	
• Highway 93 South Corridor Plan (350 Account – Prof Services)	$15,000
• Downtown Parking Plan (350 Account – Prof Services)	$30,000
• Misc. Professional Services (350 Account – Prof Services)	$30,000
• School Residential Rebate – increase of $138,460 from FY 2019 actuals	$1,344,558
• Improvements (930 Account)–Central Avenue Slump Repairs	$350,000
• Improvements (930 Account)–Depot Park Improvement Project	$1,641,371
• Improvements (930 Account)–Washington/Skyles Wall Replacement	$250,000
• Improvements (930 Account)–Match for Baker Avenue Viaduct Predestination-Bike Underpass Grant (grant award is still pending)	$400,000
• Improvements (930 Account)– Bike/Pedestrian Path Connections (Paved Trail Impact Fees also contributing to the project)	$250,000
• Improvements (930 Account)-Misc. Urban Renewal Projects	$587,793
• Improvements (930 Account) – Purchase & Redevelopment of Blighted Properties	$1,530,000
• Transfer – TIF Debt Service Fund (Prior TIF Bond and City Hall/Parking Structure TIF Revenue Bond)	$2,084,878

Tax Increment District Fund - 2310

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Taxes					
311010	Real Property Taxes	5,036,114	5,953,090	6,466,265	6,617,769	7,377,489
311020	Personal Property Taxes	47,522	61,036	80,000	136,593	152,274
312000	Penalty and Interest	15,998	15,741	14,500	21,103	23,526
		$ 5,099,634	**$ 6,029,867**	**$ 6,560,765**	**$ 6,775,465**	**$ 7,553,288**
	Intergovernmental					
331008	CDBG Grant	-	36,367	-	-	-
335230	State Entitlement Share	248,865	248,865	248,865	248,865	248,865
		$ 248,865	**$ 285,232**	**$ 248,865**	**$ 248,865**	**$ 248,865**
	Miscellaneous Revenue					
362000	Miscellaneous Revenue	986	59,570	50,466	78,087	50,364
363000	Special Assessments	5,160	-	-	-	-
363040	P & I Special Assessments	55	79	-	-	-
382011	Proceeds from property sale	-	-	500,000	-	482,275
383021	Transfer from Impact Fees	203,386	74,159	197,994	197,994	-
		$ 209,587	**$ 133,809**	**$ 748,460**	**$ 276,081**	**$ 532,639**
	Total Revenue	**$ 5,558,086**	**$ 6,448,907**	**$ 7,558,090**	**$ 7,300,411**	**$ 8,334,792**
101000	**Beginning Available Cash**			**$ 375,774**		**$ 671,268**
	Total Resources			**$ 7,933,865**		**$ 9,006,060**

Tax Increment District Fund - 2310

8/9/2019

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
470330						
	Personnel Services					
110	Salaries	147,844	162,989	200,219	184,668	226,856
112	Part-Time Wages	5,775	5,972	4,842	4,202	5,055
120	Overtime	354	141	177	2	2
140	Employer Contributions	50,619	61,986	79,341	70,009	97,880
		$ 204,592	**$ 231,088**	**$ 284,579**	**$ 258,881**	**$ 329,793**
	Materials and Services					
220	Operating Supplies	-	2,000	2,000	3,681	1,000
330	Publicity/Subscriptions/Dues	890	-	-	591	-
350	Professional Services	48,617	3,888	80,000	23,801	75,000
390	Other Purchased Services	3,270	27,000	50,000	-	50,000
510	Insurance	2,407	2,763	4,811	4,811	4,811
770	Contributions	58,349	26,559	30,000	-	-
880	Administrative Expense	3,427	5,005	7,874	6,286	9,088
		$ 116,960	**$ 67,215**	**$ 174,685**	**$ 39,170**	**$ 139,899**
	Intergovernmental Allocations					
591	School Residential Rebate	813,047	1,011,034	1,102,027	1,206,098	1,344,558
		$ 813,047	**$ 1,011,034**	**$ 1,102,027**	**$ 1,206,098**	**$ 1,344,558**
	Transfers					
820	Transfer to TIF Debt Service	3,458,768	3,718,078	4,016,359	3,984,728	2,084,878
820	Trans to City Hall/PS Const.	1,656,137	-	-	-	-
		$ 5,114,905	**$ 3,718,078**	**$ 4,016,359**	**$ 3,984,728**	**$ 2,084,878**
	Capital Outlay					
910	Land	1,909	-	650,000	642,275	-
920	Buildings	-	149,568	-	-	-
930	Urban Renewal Projects	218,812	834,853	1,413,310	825,866	5,009,175
		$ 220,721	**$ 984,421**	**$ 2,063,310**	**$ 1,468,141**	**$ 5,009,175**
	Contingency	**-**	**-**	**100,000**	**-**	**50,000**
	Total Expenditures	**$ 6,470,225**	**$ 6,011,836**	**$ 7,740,960**	**$ 6,957,018**	**$ 8,958,303**
	Year end Available Cash			**$ 192,905**		**$ 47,758**
	Total Fund			**$ 7,933,865**		**$ 9,006,060**

Tax Increment Debt Service Fund

Purpose

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

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

FY 2020 Objectives

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

Tax Increment Debt Service Debt - 3110

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Investment Earnings					
371010	Investment Earnings	$ 19,812	$ 31,324	$ 30,000	$ 58,909	$ 59,140
	Other Financing Sources					
383011	Transfer from TIF District Fund	$ 3,458,768	$ 3,718,078	$ 4,016,359	$ 3,984,728	$ 2,084,878
	Total	3,458,768	3,718,078	4,016,359	3,984,728	2,084,878
	Total Fund Revenue	**$ 3,478,579**	**$ 3,749,402**	**$ 4,046,359**	**$ 4,043,637**	**$ 2,144,018**
102000	**Debt Service**			**$ 3,600,755**		**$ 3,936,405**
102000	**Debt Service Reserve**			**$ 1,698,300**		**$ 1,698,300**
	Total Resources			**$ 9,345,414**		**$ 7,778,723**

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
490200	**Debt Service**					
610	Principal	2,806,000	3,125,000	3,471,000	3,461,442	3,848,000
620	Interest	359,573	316,534	239,709	249,267	154,909
630	Paying Agent Fees	-	-	-	-	-
		$ 3,165,573	**$ 3,441,534**	**$ 3,710,709**	**$ 3,710,709**	**$ 4,002,909**
	Total Expenditures	**$ 3,165,573**	**$ 3,441,534**	**$ 3,710,709**	**$ 3,710,709**	**$ 4,002,909**
102000	**Debt Service**			**$ 3,936,405**		**$ 2,077,514**
102000	**Debt Service Reserve**			**$ 1,698,300**		**$ 1,698,300**
	Total Requirements			**$ 9,345,414**		**$ 7,778,723**

Impact Fee Fund

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 2020 Objectives

The objective of the Impact Fee Fund for this fiscal year is to provide a segregated fund to account for appropriate impact fee project expenditures. The City has established an Impact Fee Advisory Committee to help monitor the impact fees and advise the City on appropriate expenditures. A five-year review of the impact fee calculation took place in FY 2013 and a second one was completed in FY 2019. Projects for FY 2020 include the Armory Park Path Improvement Project, Voerman Road Path Improvement, Whitefish Avenue Stormwater Project, and Sump Collection System Project.

Impact Fees - 2399

8/9/2019

	Revenues		Actual FY 2017		Actual FY 2018		Budget FY 2019		Actual FY 2019		Budget FY 2020
	Charges for Services										
341072	Impact Fee - Paved Trails		37,838		52,237		38,000		98,965		100,000
341073	Impact Fee - Park Maint Bldg		2,184		3,452		2,500		11,716		2,500
341074	Impact Fee - ESC		86,073		103,004		80,000		181,044		20,000
341075	Impact Fee - City Hall/Park Str.		81,526		97,480		80,000		148,565		20,000
341076	Impact Fee - Stormwater		25,154		26,046		24,000		36,197		24,000
		$	**232,775**	**$**	**282,218**	**$**	**224,500**	**$**	**476,487**	**$**	**166,500**
	Investment Earnings										
371010	Investment Earnings		1,657		2,419		2,000		9,018		8,000
		$	**1,657**	**$**	**2,419**	**$**	**2,000**	**$**	**9,018**	**$**	**8,000**
	Total Fund Revenue	**$**	**234,432**	**$**	**284,637**	**$**	**226,500**	**$**	**485,505**	**$**	**174,500**
101000	**Beginning Available Cash:**					**$**	**292,838**			**$**	**458,520**
	Paved Trails						63,119				125,176
	Park Maint Building						1,468				9,327
	ESC						66,649				133,840
	City Hall/Parking Structure						27,878				70,792
	Stormwater						133,725				119,385
	Total Resources					**$**	**519,338**			**$**	**633,020**

	Expenditures		Actual FY 2017		Actual FY 2018		Budget FY 2019		Actual FY 2019		Budget FY 2020
	Capital Outlay										
930	Improvements - Stormwater		-		-		87,500		79,946		87,500
930	Improvements - ESC		-		43,481		60,500		30,400		
938	Improvements - Paved Trails		63,095		3,838		92,102		11,693		150,000
		$	**63,095**	**$**	**47,319**	**$**	**240,102**	**$**	**122,039**	**$**	**237,500**
	Transfers										
820	TIF-Park Maint Building		4,013		2,194		3,968		3,968		-
820	TIF- ESC Bond Pmt		199,373		-		86,149		86,149		-
820	TIF-City Hall/Park Str. Bond		188,098		71,965		107,878		107,878		-
		$	**391,484**	**$**	**74,159**	**$**	**197,994**	**$**	**197,995**	**$**	**-**
	Total Expenditures	**$**	**454,579**	**$**	**121,478**	**$**	**438,096**	**$**	**320,034**	**$**	**237,500**
101000	**Ending Available Cash:**					**$**	**81,242**			**$**	**395,520**
	Paved Trails						10,017				80,776
	Park Maint Building						-				11,827
	ESC						-				154,340
	City Hall/Parking Structure						-				91,292
	Stormwater						71,225				57,285
	Total Requirements					**$**	**519,338**			**$**	**633,020**

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 2020 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 2020 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 2020 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

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	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 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
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 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Miscellaneous Revenue					
362000	Miscellaneous Revenue	-	-	20,000	-	20,000
		$ -	**$ -**	**$ 20,000**	**$ -**	**$ 20,000**
	Investment Earnings					
373030	HOME Loan Repayments	2,041	45	2,500		2,500
373070	USDA Program Loan Repayments	355	315	5,000		5,000
		$ 2,396	**$ 360**	**$ 7,500**	**$ -**	**$ 7,500**
	Total Fund Revenue	**$ 2,396**	**$ 360**	**$ 27,500**	**$ -**	**$ 27,500**
101000	**Beginning Available Cash**			**$ 429**		**$ 744**
	Total Resources			**$ 27,929**		**$ 28,244**

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Materials and Services					
470200	USDA Housing Rehab Projects	-	3,300	18,900	-	18,900
470440	HOME Grant Projects	-	-	9,029	-	9,344
	Total Expenditures	**$ -**	**$ 3,300**	**$ 27,929**	**$ -**	**$ 28,244**

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

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
362004	Cash-in-Lieu Payments	-	-	100,000	-	598,000
	Total Revenue	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ 598,000**
101000	**Beginning Available Cash**			1,000		1,000
	Total Resources			**$ 101,000**		**$ 599,000**

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2018
	Materials and Services					
794	Homeowner Assistance	-	-	101,000	-	499,000
	Total Expenditures	**$ -**	**$ -**	**$ 101,000**	**$ -**	**$ 499,000**

Sidewalk Districts Fund

FY 2020

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 2020 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)

8/9/2019

	Revenues		Actual FY 2017		Actual FY 2018		Budget FY 2019		Actual FY 2019		Budget FY 2020
	Investment Earnings										
371010	Investment Earnings		803		1,554		1,600		3,333		3,300
		$	**803**	**$**	**1,554**	**$**	**1,600**	**$**	**3,333**	**$**	**3,300**
	Other Financing Sources										
381060	Cash In-lieu - District E		-		-		-		33,471		-
381061	Cash-in-lieu - District W		6,896		31,478		-		4,801		-
381062	Cash-in-lieu - District N		4,860		-		-		30,374		-
		$	**11,756**	**$**	**31,478**	**$**	**-**	**$**	**68,646**	**$**	**-**
	Total Fund Revenue	**$**	**12,559**	**$**	**33,032**	**$**	**1,600**	**$**	**71,979**	**$**	**3,300**
101000	**Beginning Available Cash**					**$**	**187,794**			**$**	**259,887**
	Total Resources					**$**	**189,394**			**$**	**263,187**

	Expenditures		Actual FY 2017		Actual FY 2018		Budget FY 2019		Actual FY 2019		Budget FY 2020
	Capital Outlay										
430267	East District Improvements		-		-		15,006		-		49,438
430268	West District Improvements		-		-		102,206		-		109,191
430269	North District Improvements		-		-		72,182		-		104,558
	Total Expenditures	**$**	**-**	**$**	**-**	**$**	**189,394**	**$**	**-**	**$**	**263,187**
	Total Fund					**$**	**-**			**$**	**-**

Subdivision Street Trees Fund FY 2020

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 2020 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)

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Investment Earnings					
371010	Investment Earnings	-	-	300	-	300
		$ -	**$ -**	**$ 300**	**$ -**	**$ 300**
	Other Financing Sources					
343301	Subdivision Trees Agreement	10,500	20,580	-	2,520	-
		$ 10,500	**$ 20,580**	**$ -**	**$ 2,520**	**$ -**
	Total Fund Revenue	**$ 10,500**	**$ 20,580**	**$ 300**	**$ 2,520**	**$ 300**
101000	**Beginning Available Cash**			**$ 31,080**		**$ 24,780**
	Total Resources			**$ 31,380**		**$ 25,080**

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2020		Budget FY 2020
	Materials and Services					
230	Repair & Maintenance Supplies	-	-	31,380	8,820	25,080
	Total Expenditures	**$ -**	**$ -**	**$ 31,380**	**$ 8,820**	**$ 25,080**
	Total Fund			**$ -**		**$ -**

Commercial & Residential Lighting Districts FY 2020

Purpose

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

FY 2020 Objectives

The objective of the Residential & Commercial Lighting District Funds for this fiscal year is to provide street lighting within residential and commercial areas. Funds are used to pay for electricity used by street lights located in the Residential & Commercial Lighting Districts and to support capital improvement and replacement of system components. In FY 2018, the City decided to move forward with replacing and retrofitting all lights with LED bulbs to help reduce energy consumption and extend the useful lives of each light. Residential replacement and retrofitting are expected to occur during FY 2020. Over a short-time, this replacement is expected to reducing energy cost and repair and maintenance costs. However, a 3.1% increase in the Commercial and Residential Lighting District Assessments is included in FY 2020 to ensure adequate cash reserves in each fund.

Significant or changed appropriations during FY 2020 are:

Item/Project	Cost
Revenue Changes	
• 3.1% (CPI) increase in the Commercial Lighting Assessment for FY 2020 and additional properties added to the district	$6,407
• 3.1% (CPI) increase in the Residential Lighting Assessment for FY 2020	$3,327
• Rebate from Flathead Electric for Residential LED Conversion Project (carry-over from FY 2019)	$14,500
Expenditure Changes	
• Complete Residential LED Lighting Conversion Project to reduce operating and maintenance costs in current and future years (carry-over from FY 2019)	$10,000
• Reduction in utility expenditures for Residential Lighting District due to LED Conversion Project in FY 2019	$7,000
• Additional reduction in utility costs for Commercial Lighting District due to LED Conversion Project completed in FY 2018	$2,000

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

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Miscellaneous Revenue					
362000	Miscellaneous Revenue	-	-	14,500	-	14,500
363010	Maintenance Assessments	86,570	94,255	99,970	102,266	103,297
363040	Penalties & Interest	234	307	300	372	300
	Total Fund Revenue	**$ 86,805**	**$ 94,562**	**$ 114,770**	**$ 102,638**	**$ 118,097**
101000	**Beginning Available Cash**			**$ 44,685**		**$ 43,117**
	Total Resources			**$ 159,454**		**$ 161,215**

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Personnel Services					
110	Salaries	21,024	20,653	21,433	17,937	18,006
120	Overtime	81	8	172	66	175
140	Employer Contributions	5,280	5,203	7,583	6,622	6,728
		$ 26,385	**$ 25,864**	**$ 29,188**	**$ 24,625**	**$ 24,909**
	Materials and Services					
230	Repair & Maintenance Supplies	19,370	18,830	17,000	10,336	17,000
340	Utility Services	39,096	37,140	39,000	39,240	32,000
360	Repair & Maintenance Services	2,320	2,228	1,600	5,105	1,600
510	Insurance	314	422	605	600	500
880	Administrative Costs	476	564	545	645	690
		$ 61,576	**$ 59,184**	**$ 58,750**	**$ 55,926**	**$ 51,790**
	Capital Outlay					
940	Machinery & Equipment	-	-	50,500	23,414	10,000
		$ -	**$ -**	**$ 50,500**	**$ 23,414**	**$ 10,000**
	Total Expenditures	**$ 87,961**	**$ 85,048**	**$ 138,438**	**$ 103,965**	**$ 86,699**
	Ending Available Cash			**$ 21,016**		**$ 74,516**
	Total Fund			**$ 159,454**		**$ 161,215**

Commercial Light District Fund - 2410 (Lighting Dist #4)

8/9/2019

	Revenues		Actual FY 2017		Actual FY 2018		Budget FY 2019		Actual FY 2019		Budget FY 2020
	Miscellaneous Revenue										
362000	Miscellaneous Revenue		-		-		-		92		-
363010	Maintenance Assessments		80,869		91,502		94,339		92,292		100,746
363040	Penalties & Interest		161		262		250		258		250
	Total Revenue	**$**	**81,030**	**$**	**91,765**	**$**	**94,589**	**$**	**92,642**	**$**	**100,996**
101000	**Beginning Available Cash**						**-**				**47,375**
	Total Resources					**$**	**94,589**			**$**	**148,371**

	Expenditures		Actual FY 2017		Actual FY 2018		Budget FY 2019		Actual FY 2019		Budget FY 2020
	Personnel Services										
110	Salaries		21,024		20,653		21,433		17,937		18,006
120	Overtime		81		8		172		66		175
140	Employer Contributions		5,250		5,203		7,583		6,622		6,728
		$	**26,355**	**$**	**25,864**	**$**	**29,188**	**$**	**24,625**	**$**	**24,909**
	Materials and Services										
230	Repair & Maintenance Supplies		20,197		30,178		5,000		2,953		12,000
340	Utility Services		23,746		27,122		18,000		14,911		16,000
360	Repair & Maintenance Services		7,215		22,858		12,000				5,000
510	Insurance		314		422		605		600		500
880	Administrative Costs		476		564		545		645		690
		$	**51,948**	**$**	**81,144**	**$**	**36,150**	**$**	**19,109**	**$**	**34,190**
	Total Requirements	**$**	**78,303**	**$**	**107,008**	**$**	**65,338**	**$**	**43,734**	**$**	**59,099**
	Ending Available Cash					**$**	**29,251**			**$**	**89,272**
	Total Fund					**$**	**94,589**			**$**	**148,371**

Street Fund

FY 2020

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 2020 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 2020 are:

Item/Project	Amount
Revenue Changes	
• Increase in Street Maintenance Assessment of 3.1% to address the increasing costs to maintain and improve streets and the addition of new properties within the district	$79,257
• Increase in Water Utility Right of Way Fee	$5,047
• Increase in Wastewater Utility Right of Way Fee	$26,970
Expenditure Changes	
• Increase in repair and maintenance services for additional street overlays (total $160,000)	$10,000
• Increase in professional services to contract with a consultant to assist in the transportation plan update	$50,000
• #1 Capital Improvement – Central Avenue Slump Repairs (100% Budgeted in TIF Fund)	$0
• #2 Capital Improvement – Washington/Skyles Wall Replacement (100% Budgeted in TIF Fund)	$0
• #3 Capital Improvement – Sidewalk Extension Project (carry-over from FY 2019)	$25,000
• #1 Capital Equipment – Dump trailer (split Street/Water/Wastewater)	$2,000
• #2 Capital Equipment – Pressure Washer (split Street/Water/Wastewater)	$3,000
• #3 Capital Equipment – Air Compressor (split Street/Water/Wastewater $10,000 and Parks & Rec $10,000)	$3,333
• #4 Capital Equipment – Shop Upgrades (split Street/Water/Wastewater)	$6,000
• #5 Capital Equipment – Pickup 4x4 (350 – Dump Bed) (split Street/Water/Wastewater)	$7,000
• #6 Capital Equipment – Pickup, 4x4 - Replace 2004 Ford F150 XL (split Street/Water/Wastewater)	$9,000
• #7 Capital Equipment – Dump Truck (split Street/Water/Wastewater)	$42,000

Street Fund - 2110

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Licenses and Permits					
322031	Cable T.V. Franchise Fee	75,863	103,990	100,000	114,356	115,000
322035	Water Utility ROW Fee	155,057	174,315	174,689	176,190	179,738
322036	Wastewater Utility ROW Fee	138,858	162,086	171,139	177,336	198,109
323022	Street Excavation Permit Fees	3,350	3,746	3,500	4,575	3,500
		$ 373,128	**$ 444,137**	**$ 449,329**	**$ 472,457**	**$ 496,347**
	Intergovernmental Revenues					
335040	Gasoline Tax Apportionment	149,412	151,121	156,115	156,115	158,382
		$ 149,412	**$ 151,121**	**$ 156,115**	**$ 156,115**	**$ 158,382**
	Charges for Services					
343370	Plan Review/Const. Oversight	1,375	1,310	1,400	3,464	1,400
		$ 1,375	**$ 1,310**	**$ 1,400**	**$ 3,464**	**$ 1,400**
	Miscellaneous Revenue					
362000	Miscellaneous Revenue	15,029	31,112	5,000	17,956	15,000
363010	Maintenance Assessments	844,539	947,287	974,956	1,007,786	1,054,213
363040	Penalties and Interest	2,530	2,737	2,500	3,404	2,800
		$ 862,098	**$ 981,136**	**$ 982,456**	**$ 1,029,146**	**$ 1,072,013**
	Total Fund Revenue	**$ 1,386,013**	**$ 1,577,704**	**$ 1,589,300**	**$ 1,661,182**	**$ 1,728,142**
	Beginning Available Cash			**1,074,046**		**$ 1,439,136**
	Total Resources			**$ 2,663,346**		**$ 3,167,278**

Street Fund - 2110

8/9/2019

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
430200	**Street and Alley**					
	Personnel Services					
110	Salaries	426,756	393,832	297,751	343,661	326,466
111	Seasonal	-	-	2,376	6,607	2,376
112	Part-Time Salaries	4,518	4,033	5,142	4,301	5,368
120	Overtime	2,514	3,591	3,716	2,374	4,486
140	Employer Contributions	205,462	193,183	133,327	156,359	150,104
		$ 639,249	**$ 594,639**	**$ 442,312**	**$ 513,302**	**$ 488,800**
	Materials and Services					
210	Office Supplies/Materials	792	3,183	3,000	1,413	2,000
220	Operating Supplies/Materials	14,738	20,496	15,700	16,727	13,750
230	Repair & Maintenance Supplies	82,700	100,308	79,000	93,058	97,000
310	Communication & Transportation	85	15	400	45	2,000
320	Printing	496	89	1,000	935	1,000
330	Notices, Subscriptions, Dues	7,704	7,928	16,100	10,163	24,150
340	Utility Service	10,529	14,041	15,386	13,823	13,700
350	Professional Services	11,156	3,049	16,100	9,091	86,100
360	Repair & Maintenance Services	22,443	7,467	184,500	24,693	189,500
370	Travel & Training	2,215	3,653	7,000	1,788	7,500
390	Other Purchased Services	45	77	500	145	500
397	Contract Services	8,395	11,089	4,500	2,062	-
510	Insurance Expense	11,500	20,645	22,200	17,656	22,200
530	Rent/Leases	1,192	1,170	1,296	1,263	1,296
540	Special Assessments	29,219	29,425	29,500	29,490	29,500
880	Administrative Expense	12,092	12,795	13,013	12,299	16,565
		$ 215,301	**$ 235,430**	**$ 409,195**	**$ 234,651**	**$ 506,761**
	Capital Outlay					
932	Street Improvements	161,179	543,988	455,100	286,549	25,000
940	Machinery & Equipment	87,519	161,478	65,000	21,715	72,333
		$ 248,698	**$ 705,466**	**$ 520,100**	**$ 308,264**	**$ 97,333**
	Transfers					
820	Transfer to BARSAA Fund	-	-	10,212	9,014	7,350
		$ -	**$ -**	**$ 10,212**	**$ 9,014**	**$ 7,350**
	Total Street and Alley	**$ 1,103,248**	**$ 1,535,535**	**$ 1,381,819**	**$ 1,065,231**	**$ 1,100,244**

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
430251	**Ice and Snow Removal**					
	Personnel Services					
110	Salaries	67,288	74,495	68,250	54,612	70,980
120	Overtime	6,366	15,274	7,350	6,973	7,000
140	Employer Contributions	38,065	44,621	38,850	31,910	40,404
		$ 111,719	**$ 134,390**	**$ 114,450**	**$ 93,495**	**$ 118,384**
	Materials and Services					
220	Operating Supplies/Materials	55	2,115	8,000	57	4,000
230	Repair & Maintenance Supplies	57,951	51,335	55,000	59,922	67,000
360	Repair & Maintenance Services	10,660	155	16,300	9,678	17,500
397	Contract Services	2,893	600	50,000	28,950	50,000
510	Insurance	588	1,567	2,800	2,798	2,800
		$ 72,147	**$ 55,772**	**$ 132,100**	**$ 101,405**	**$ 141,300**
	Capital Outlay					
940	Machinery & Equipment	**$ 15,840**	**$ 72,015**	**$ 28,244**	**$ 24,457**	**$ -**
	Total Ice and Snow Removal	**$ 199,705**	**$ 262,177**	**$ 274,794**	**$ 219,357**	**$ 259,684**
	Total Expenditures	**$ 1,302,954**	**$ 1,797,712**	**$ 1,656,613**	**$ 1,284,588**	**$ 1,359,928**
	Year End Available Cash			**$ 1,006,733**		**$ 1,807,350**
	Total Street Fund			**$ 2,663,346**		**$ 3,167,278**

Gas Tax – BaRSAA Fund

Purpose

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

FY 2020 Objectives

The objective of the Gas Tax - BaRSAA Fund for this fiscal year is to continue accumulating and expending BaRSAA gas tax allocations for the design, engineering, and construction of Monegan Street Improvement Project.

Gas Tax - BaRSAA Fund - 2821

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Intergovernmental Revenues					
335041	Gas Tax - BaRSAA	-	-	204,232	180,270	147,000
		$ -	**$ -**	**$ 204,232**	**$ 180,270**	**$ 147,000**
	Miscellaneous Revenues					
365000	Contributions & Donations	-	-	-	-	75,000
		$ -	**$ -**	**$ -**	**$ -**	**$ 75,000**
	Other Financing Sources					
383000	Transfer from Streets Fund	-	-	10,212	9,014	7,350
		$ -	**$ -**	**$ 10,212**	**$ 9,014**	**$ 7,350**
	Total Fund Revenue	**$ -**	**$ -**	**$ 214,444**	**$ 189,284**	**$ 229,350**
	Beginning Available Cash	**-**	**-**	**-**	**-**	**163,309**
	Total Resources			**$ 214,444**		**$ 392,659**
	Expenditures	**Actual FY 2017**	**Actual FY 2018**	**Budget FY 2019**	**Actual FY 2019**	**Budget FY 2020**
430200	**Street and Alley**					
	Capital Outlay					
932	Street Improvements	-	-	-	25,975	225,000
		$ -	**$ -**	**$ -**	**$ 25,975**	**$ 225,000**
	Total Expenditures	**$ -**		**$ -**	**$ 25,975**	**$ 225,000**
	Ending Available Cash			**$ 214,444**		**$ 167,659**
	Total Gas Tax - BaRSAA Fund			**$ 214,444**		**$ 392,659**

Stormwater Fund

FY 2020

Purpose

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

FY 2020 Objectives

The objectives of the Stormwater Fund for this fiscal year is to provide continuing maintenance and improvements for the City's stormwater system, as well as contract services necessary to implement environmental regulations. The Fund is supported by a stormwater utility assessment on all properties within the City. In FY11 the assessment was reduced from $72 per parcel to $12.53 to provide relief to taxpayers during the recession. The assessment remained at $12.53 through FY 2018. The FY 2019 budget increased the assessment up to $62.53 to cover most of the actual costs of maintenance and capital improvements needed for the Stormwater system. However, additional increases are necessary. With the lower than expected taxable value increase, a Stormwater Assessment increase has been included in the FY20 budget of $15.00 per lot, for a total assessment of $77.53 per lot.

Significant or changed appropriations during FY 2020 are:

Item/Project	Amount
Revenue Changes	
• Increase in Stormwater Assessment Revenue – increase of $15.00 per lot	$93,871
Expenditure Changes	
• #1 Capital Improvement Project – Sump Pump Collection	$50,000
• #2 Capital Improvement Project – Cow Creek Nutrient Trading	$20,000
• #3 Capital Improvement Project – Riverside Stormwater Treatment Pond BMP Improvements	$25,000
• #4 Capital Improvement Project – Armory Road Drainage Improvements including Engineering and Construction	$150,000
• #5 Capital Improvement Project – Stormwater improvements for the Monegan Road Phase II Project	$100,000
• #6 Capital Improvement Project – Stormwater improvements for the State Park Road Reconstruction Project	$250,000

Stormwater Fund - 2525

8/13/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Charges for Services					
343370	Plan Review / Construction Oversight	9,438	11,471	10,000	14,600	10,000
		$ 9,438	**$ 11,471**	**$ 10,000**	**$ 14,600**	**$ 10,000**
	Miscellaneous Revenue					
363010	Maintenance Assessments	66,790	67,630	351,158	316,610	443,703
363040	Penalties and Interest	224	206	1,600	589	600
		$ 67,014	**$ 67,836**	**$ 352,758**	**$ 317,199**	**$ 444,303**
	Total Fund Revenue	**$ 76,452**	**$ 79,307**	**$ 362,758**	**$ 331,799**	**$ 454,303**
	Beginning Available Cash			**681,624**		**841,628**
	Total Resources			**$ 1,044,382**		**$ 1,295,931**

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Personnel Services					
110	Salaries	-	-	95,378	89,142	97,502
120	Overtime	-	-	3,185	529	2,135
140	Employer Contributions	-	-	46,808	41,620	48,630
		$ -	**$ -**	**$ 145,371**	**$ 131,291**	**$ 148,267**
	Materials and Services					
210	Office Supplies/Materials	-	-	500	-	500
220	Operating Supplies	9	95	4,000	682	4,000
230	Repair & Maintenance Supplies	1,522	1,894	10,000	568	7,000
310	Postage & Freight	200	-	1,000	-	1,000
330	Publicity/Subscriptions/Dues	156	-	1,000	-	1,000
340	Utility Services	-	-	500	-	500
350	Professional Services	-	14,894	-	10,966	-
360	Repair & Maintenance Services	523	-	2,000	-	2,000
370	Travel & Training	310	600	2,500	-	2,500
390	Other Purchased Services	21	-	2,000	-	2,000
397	Contract Services	-	-	-	-	100
730	Whitefish Lake Institute Grant	6,666	6,667	6,667	6,667	6,667
880	Administrative Expense	-	-	3,393	3,211	4,084
		$ 9,408	**$ 24,150**	**$ 33,560**	**$ 22,094**	**$ 31,351**
	Capital Outlay					
930	Improvements	1,185	3,290	242,500	2,067	595,000
		$ 1,185	**$ 3,290**	**$ 242,500**	**$ 2,067**	**$ 595,000**
	Total Expenditures	**$ 10,593**	**$ 27,440**	**$ 421,431**	**$ 155,452**	**$ 774,618**
	Ending Available Cash			**622,951**		**521,313**
	Total Stormwater Fund			**$ 1,044,382**		**$ 1,295,931**

Water Fund FY 2020

Purpose

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

FY 2020 Objectives

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

Significant or changed appropriations during FY 2020 are:

Item/Project	Amount
Revenue Changes	
• Increase in charges for water service based on year-to-date figures	$100,969
• Increase in impact fees based on prior year trends and year-to-date actuals	$45,000
• Increase in investment earnings based on new investment strategy and higher rates	$61,000
• Increase in estimated transfer from Resort Tax	$71,428
Expenditure Changes	
• Increase in repair and maintenance supplies due to increased cost for meters	$33,463
• Decrease in utility services due to the anticipated pay-off of the hydro plant in 2019 and resulting savings in electricity costs	$31,200
• Increase in right of way fees paid to Streets Fund	$5,048
• Increase in property tax relief transfer for amounts estimated to be received over the required debt payments	$15,196
• Contribution to AIS Inspection Station at State Park for FY 2020 for personnel costs	$48,498
• Continued contribution to City AIS Program other than State Park	$14,812
• #1 Capital Improvement – South Water Storage & Production – *100% Impact Fees*	$600,000
• #2 Capital Improvement – Cast Iron Water Main Replacement – *25% Impact Fees* (partial carry-over from FY 2019)	$1,000,000
• #3 Capital Improvement – Water Treatment Plant Expansion	$800,000
• #4 Capital Improvement – Decontamination Station Site Improvements	$50,000
• #5 Capital Improvement – Armory Road Watermain – *100% Impact Fees*	$120,000
• #6 Capital Improvement – Suncrest Conversion (carry-over from FY 2019)	$75,000
• #8 Capital Improvement – Reinstate First Creek Supply (carry-over from FY 2019)	$25,000
• #9 Capital Improvement – Water Plant Remote Telemetry	$50,000

• #1 Capital Equipment – Dump trailer (split Street/Water/Wastewater)	$2,000
• #2 Capital Equipment – Pressure Washer (split Street/Water/Wastewater)	$3,000
• #3 Capital Equipment – Air Compressor (split Street/Water/Wastewater $10,000 and Parks & Rec $10,000)	$3,333
• #4 Capital Equipment – Shop Upgrades (split Street/Water/Wastewater)	$6,000
• #5 Capital Equipment – Pickup 4x4 (350 – Dump Bed) (split Street/Water/Wastewater)	$7,000
• #6 Capital Equipment – Pickup, 4x4 - Replace 2004 Ford F150 XL (split Street/Water/Wastewater)	$9,000
• #7 Capital Equipment – Dump Truck (split Street/Water/Wastewater)	$42,000
• #8 Capital Equipment – Automatic Reading System (split Water/Wastewater)	$75,000
• #9 Capital Equipment – PLC Hardware/Software Upgrade (split Water/Wastewater)	$5,000

Water Fund - 5210

8/13/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Charges for Services					
341077	5% Admin Fee for Impact Fees	10,276	12,578	9,000	17,490	11,250
343021	Water Usage Charges	3,101,137	3,485,863	3,493,785	3,521,199	3,594,754
343025	Impact Fees - Water	206,657	248,256	180,000	338,180	225,000
343026	Installation Fees	39,970	48,976	45,000	77,568	45,000
343027	Miscellaneous Income	21,784	33,966	28,000	24,336	28,000
343029	Late Fees	34,810	33,545	35,000	36,620	35,000
343370	Plan Review/Const. Oversight	2,512	1,534	2,000	6,194	2,500
		$ 3,417,146	**$ 3,864,717**	**$ 3,792,785**	**$ 4,021,587**	**$ 3,941,504**
	Miscellaneous Revenues					
363050	Latecomer Fees	14,310	4,960	1,500	6,128	3,000
		$ 14,310	**$ 4,960**	**$ 1,500**	**$ 6,128**	**$ 3,000**
	Investment Earnings					
371010	Investment Earnings	27,262	44,627	44,000	100,803	100,000
371010	Investment Earnings (Impact)	6,568	11,259	11,000	18,834	16,000
		$ 33,830	**$ 55,886**	**$ 55,000**	**$ 119,637**	**$ 116,000**
	Other Financing Sources					
383002	Transfer from Resort Tax	898,726	979,317	985,150	1,046,280	1,056,578
		$ 898,726	**$ 979,317**	**$ 985,150**	**$ 1,046,280**	**$ 1,056,578**
	Total Revenue	**$ 4,364,012**	**$ 4,904,879**	**$ 4,834,435**	**$ 5,193,632**	**$ 5,117,082**
101000	**Beginning Available Cash**			4,226,222		5,396,787
102110	Impact Fee Balance			1,052,163		1,076,005
102213	Debt Srvc, Debt Rsrv, Surplus Bal.			924,651		926,181
				$ 6,203,036		**$ 7,398,973**
	Total Resources			**$ 11,037,471**		**$ 12,516,055**

Water Fund - 5210

8/13/2019

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Personnel Services					
110	Salaries	653,414	724,628	782,419	722,180	782,248
111	Seasonal	-	-	2,376	-	2,376
112	Part Time Salaries	7,657	7,259	12,400	7,663	12,947
120	Overtime	19,663	18,025	18,250	13,527	19,328
125	Stand By or Call Back	-	8,270	-	132	-
140	Employer Contributions	287,146	318,522	367,523	330,383	377,907
		$ 967,879	**$ 1,076,704**	**$ 1,182,968**	**$ 1,073,885**	**$ 1,194,806**
	Materials and Services					
210	Office Supplies/Materials	2,908	4,556	4,000	3,486	3,500
220	Operating Supplies	42,896	42,215	59,600	57,472	55,550
230	Repair & Maintenance Supplies	98,432	134,960	186,130	160,692	219,593
310	Postage & Freight	16,731	23,428	20,900	21,059	22,500
320	Printing	913	175	750	1,353	2,000
330	Publicity/Subscriptions/Dues	16,758	21,259	27,151	29,767	29,390
340	Utility Services	67,282	89,562	72,450	84,066	41,250
350	Professional Services	26,740	22,291	35,250	18,187	30,150
360	Repair & Maintenance Services	87,326	48,445	41,500	41,803	33,000
370	Travel & Training	5,063	8,540	13,200	8,765	12,700
390	Other Purchased Services	32,766	31,541	30,500	31,669	23,500
397	Contract Services	31,093	15,358	22,050	3,531	19,812
510	Insurance	23,187	29,037	45,000	37,341	45,000
530	Rent/Leases	19,838	10,947	10,256	11,731	11,296
540	Special Assessments	8,942	9,250	7,555	8,274	19,055
545	Water Utility ROW Fee	155,057	174,315	174,689	176,190	179,738
730	Whitefish Lake Institute	12,686	24,387	6,667	23,774	6,667
880	Administrative Expense	18,695	23,350	27,653	26,131	32,871
		$ 667,315	**$ 713,616**	**$ 785,301**	**$ 745,291**	**$ 787,572**
	Total Water Operating	**$ 1,635,194**	**$ 1,790,320**	**$ 1,968,269**	**$ 1,819,176**	**$ 1,982,378**
	Capital Outlay					
910	Land	-	-	400,000	-	-
920	Buildings	3,045	21,612	-	7,307	-
930	Improvements	328,807	1,256,680	1,015,545	551,460	2,720,000
940	Machinery and Equipment	44,757	95,928	129,000	54,930	154,833
		$ 376,609	**$ 1,374,220**	**$ 1,544,545**	**$ 613,697**	**$ 2,874,833**
	Debt Service					
610	Water Bonds - Principal	501,000	514,000	495,000	495,000	108,000
620	Water Bonds - Interest	48,054	37,794	27,439	26,439	19,274
611	Haskill Basin Bond - Principal	647,000	717,000	781,000	781,000	851,000
621	Haskill Basin Bond - Interest	192,625	175,950	157,588	157,588	137,625
		$ 1,388,679	**$ 1,444,744**	**$ 1,461,026**	**$ 1,460,027**	**$ 1,115,899**

Water Fund - 5210

8/13/2019

Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
Other Financing Uses					
820 Property Tax Relief - Haskill	319,485	52,972	92,496	92,496	107,692
820 AIS State Park Transfer	-	40,376	50,511	50,511	48,498
	$ 319,485	**$ 93,348**	**$ 143,007**	**$ 143,007**	**$ 156,191**
Total Expenditures	**$ 3,719,967**	**$ 4,702,632**	**$ 5,116,847**	**$ 4,035,906**	**$ 6,129,300**
Ending Available Cash			4,421,247		5,153,309
Ending Impact Fee Balance			528,163		347,005
Debt Service Ending Balance			971,214		886,441
			$ 5,920,624		**$ 6,386,755**
Total Water Fund			**$ 11,037,471**		**$ 12,516,055**

Wastewater Fund

Purpose

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

FY 2020 Objectives

The objective of the Wastewater Fund for this fiscal year is to collect and treat the community's wastewater and provide for preventative and emergency maintenance for the system as needed. In addition, purchase of equipment and construction will begin FY 2020 for the the mandated update to the wastewater treatment plant by the State of Montana and the EPA.

Significant or changed appropriations during FY 2020 are:

Item/Project	Amount
Revenue Changes	
• Increase in Charges for Wastewater (Sewer) Service based on assumed rate increase recommended in the rate study to help fund the upgrade of the WWTP	$539,393
• Increase in wastewater impact fees based on year-to-date figures and increase approved in January 2019	$145,000
• Increase in investment earnings based on new investment strategy and higher rates	$38,000
• Increase grant revenue for TSEP and RRGL that was awarded for the WWTP Upgrade	$712,500
• Increase in SRF loan proceeds to start funding equipment purchases and construction for the WWTP Upgrade	$4,700,000
Expenditure Changes	
• Increase in operating supplies based on actuals and known treatment needed for FY 2019	$28,650
• Increase in repair and maintenance supplies due to increased cost for meters	$128,500
• Increase in right of way fees paid to Streets Fund	$26,970
• Decrease in electricity costs due to the Hydro Plant being paid off in 2019	$7,112
• Capital Improvement – Glenwood Lift Station (roll-over from FY 2019)	$10,000
• #1 Capital Improvement – WWTP Upgrade (partial carry-over from FY 2019)	$9,412,000
• #2 Capital Improvement – Manhole & Pipe Rehab	$110,000
• #3 Capital Improvement – Upgrade 1730 LF of collection mains to enhance capacity as per Wastewater Facility Plan	$100,000

• #1 Capital Equipment – Dump trailer (split Street/Water/Wastewater)	$2,000
• #2 Capital Equipment – Pressure Washer (split Street/Water/Wastewater)	$3,000
• #3 Capital Equipment – Air Compressor (split Street/Water/Wastewater $10,000 and Parks & Rec $10,000)	$3,333
• #4 Capital Equipment – Shop Upgrades (split Street/Water/Wastewater)	$6,000
• #5 Capital Equipment – Pickup 4x4 (350 – Dump Bed) (split Street/Water/Wastewater)	$7,000
• #6 Capital Equipment – Pickup, 4x4 - Replace 2004 Ford F150 XL (split Street/Water/Wastewater)	$9,000
• #7 Capital Equipment – Dump Truck (split Street/Water/Wastewater)	$42,000
• #8 Capital Equipment – Automatic Reading System (split Water/Wastewater)	$75,000
• #9 Capital Equipment – PLC Hardware/Software Upgrade (split Water/Wastewater)	$5,000

Wastewater Fund - 5310

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Intergovernmental Revenues					
334120	TSEP Grant	276,016	-	-	-	593,750
334121	DNRC Planning Grants	60,070	-	-	-	-
334121	RRGL & WRDA Grants	-	-	-	-	118,750
		$ 336,086	**$ -**	**$ -**	**$ -**	**$ 712,500**
	Charges for Services					
341077	5% Admin Fee for Impact Fees	10,478	12,052	10,750	24,083	18,000
343031	Sewer Service Charges	2,777,167	3,241,717	3,422,787	3,540,822	3,962,180
343032	Inspection Fees	1,770	2,380	2,000	3,080	2,000
343033	Impact Fees - Wastewater	211,219	239,793	215,000	481,703	360,000
343034	Impact Fees - Big Mt.	33,508	17,469	12,000	50,044	20,000
343036	Miscellaneous Income	3,143	3,672	3,000	540	3,000
343370	Plan Review/Const. Oversight Fees	2,313	1,626	1,500	6,615	2,000
		$ 3,039,597	**$ 3,518,709**	**$ 3,667,037**	**$ 4,106,887**	**$ 4,367,180**
	Miscellaneous Revenues					
363040	Penalties and Interest	2,163	-	-	-	-
362000	Miscellaneous	4,155	-	3,000	540	-
		$ 6,318	**$ -**	**$ 3,000**	**$ 540**	**$ -**
	Investment Earnings					
371010	Investment Earnings	13,028	27,306	27,000	60,981	60,000
371010	Investment Earnings - Impact Fees		5,569	5,000	14,813	10,000
		$ 13,028	**$ 32,876**	**$ 32,000**	**$ 75,794**	**$ 70,000**
	Other Financing Sources					
381070	SRF Loan Proceeds	439,085	-	2,000,000	-	6,700,000
		$ 439,085	**$ -**	**$ 2,000,000**	**$ -**	**$ 6,700,000**
	Total Revenue	**$ 3,834,114**	**$ 3,551,584**	**$ 5,702,037**	**$ 4,183,221**	**$ 11,849,680**
101000	**Beginning Available Cash**			2,948,450		3,475,573
102110	Impact Fee Balance			740,349		1,100,342
102216	Debt Service & Debt Reserve Balance			268,973		268,973
				$ 3,957,772		**$ 4,844,888**
	Total Resources			**$ 9,659,809**		**$ 16,694,568**

Wastewater Fund - 5310

8/9/2019

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Personnel Services					
110	Salaries	604,938	673,790	740,022	700,133	749,703
111	Seasonal	-	-	2,448	-	2,448
112	Part Time Salaries	7,324	6,856	11,960	7,241	12,489
120	Overtime	15,735	14,437	11,438	9,884	9,422
125	Stand By or Call Back	-	8,019	-	88	-
140	Employer Contributions	273,944	301,907	340,727	311,263	344,975
		$ 901,942	**$ 1,005,009**	**$ 1,106,595**	**$ 1,028,609**	**$ 1,119,037**
	Materials and Services					
210	Office Supplies/Materials	1,843	5,784	4,000	3,232	3,000
220	Operating Supplies	159,688	127,659	124,100	141,171	152,750
230	Repair & Maintenance Supplies	105,277	168,770	156,230	150,347	174,293
310	Postage & Freight	16,684	21,187	22,900	20,879	23,000
320	Printing	968	-	-	1,140	1,000
330	Notices, Subscriptions, Dues	9,471	11,346	17,870	17,696	25,100
340	Utility Services	110,355	125,685	121,412	132,874	114,300
350	Professional Services	92,110	51,316	97,200	51,822	129,100
360	Repair & Maintenance Services	24,851	23,808	37,500	30,923	21,500
370	Travel & Training	5,471	6,309	11,500	6,175	12,700
390	Other Purchased Services	325	2,126	500	522	18,250
397	Contract Services	12,243	16,203	1,000	3,492	1,500
510	Insurance	19,504	22,582	39,600	31,998	39,600
530	Rents/Leases	1,383	1,399	2,510	1,869	2,510
540	Special Assessments	446	747	400	875	875
541	State Assessments and Fees	4,125	4,666	5,000	5,644	7,000
545	Wastewater Utility ROW Fee	138,858	162,086	171,139	177,336	198,109
730	Whitefish Lake Institute Grant	6,667	6,667	6,667	6,666	6,667
880	Administrative Expense	17,105	20,886	25,863	24,444	30,800
		$ 727,374	**$ 779,226**	**$ 845,392**	**$ 809,105**	**$ 962,054**
	Total Wastewater Operating	**$ 1,629,316**	**$ 1,784,235**	**$ 1,951,987**	**$ 1,837,714**	**$ 2,081,091**
	Capital Outlay					
920	Buildings	3,231	22,575	-	7,529	-
934	Improvement Projects	836,125	325,233	3,434,725	997,358	9,622,000
940	Equipment	47,728	104,270	569,500	47,119	154,658
		$ 887,083	**$ 452,078**	**$ 4,004,225**	**$ 1,052,006**	**$ 9,776,658**
	Debt Service					
610	Bonded Debt Principal	233,085	238,000	246,000	246,000	253,000
620	Bonded Debt Interest	95,105	92,516	85,820	85,800	79,744
		$ 328,190	**$ 330,516**	**$ 331,820**	**$ 331,800**	**$ 332,744**
	Total Expenditures	**$ 2,844,590**	**$ 2,566,829**	**$ 6,288,032**	**$ 3,221,520**	**$ 12,190,493**
	Ending Available Cash			2,315,955		3,555,670
	Ending Impact Fee Balance			721,449		460,342
	Debt Service Ending Balance			334,373		488,063
				$ 3,371,778		$ 4,504,075
	Total Wastewater Fund			**$ 9,659,809**		**$ 16,694,568**

Solid Waste FY 2020

Purpose

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

FY 2020 Objectives

The objective of the Solid Waste Fund for this budget year is to administer the City's solid waste collection and recycling services contract with Republic Services. The contract requires Republic Services 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 administrative expenses during the year related to management of the contract and the operations of the City's central recycling site. Therefore, some budget authority to spend-down cash reserves is included in FY 2020.

Solid Waste Fund - 5410

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Investment Earnings					
371010	Interest Earnings	591	1,061	900	1,807	1,500
		$ 591	**$ 1,061**	**$ 900**	**$ 1,807**	**$ 1,500**
	Total Revenue	**$ 591**	**$ 1,061**	**$ 900**	**$ 1,807**	**$ 1,500**
	Beginning Available Cash			**$ 118,582**		**$ 107,060**
	Total Resources			**$ 119,482**		**$ 108,560**

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Personnel Services					
110	Salaries	8,486	8,625	8,974	8,974	9,350
112	Part Time Salaries	5	-	-	-	-
120	Overtime	1	101	-	82	-
140	Employer Contributions	3,120	3,206	3,419	3,322	3,550
		$ 11,612	**$ 11,932**	**$ 12,393**	**$ 12,378**	**$ 12,900**
	Materials and Services					
220	Operating Supplies	10	495	500	495	500
230	Repair & Maintenance Supplies	218	-	-	-	-
330	Publicity/Subscriptions/Dues	-	930	-	-	-
360	Repair & Maintenance Services	900	-	10,000	-	2,500
390	Refuse Hauling Contract	9,116	-	-	-	-
510	Insurance	926	172	256	256	230
880	Administrative Expense	198	245	279	274	345
		$ 11,368	**$ 1,842**	**$ 11,035**	**$ 1,025**	**$ 3,575**
	Total Solid Waste Operating	**$ 22,980**	**$ 13,774**	**$ 23,428**	**$ 13,403**	**$ 16,475**
	Ending Available Cash			**$ 96,054**		**$ 92,084**
	Total Solid Waste Fund			**$ 119,482**		**$ 108,560**

SID Debt Service Funds FY 2020

Purpose

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

FY 2020 Objectives

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

SID Revolving Fund - 3400

8/9/2019

	Revenues		Actual FY 2017		Actual FY 2018		Budget FY 2019		Actual FY 2019		Budget FY 2020
	Miscellaneous Revenue										
381030	SID Bond Proceeds (Parking Str.)		38,950		-		-		-		-
371010	Investment Earnings		817		1,484		1,400		2,728		2,500
	Total Fund Revenue	**$**	**39,767**	**$**	**1,484**	**$**	**1,400**	**$**	**2,728**	**$**	**2,500**
101000	**Beginning Cash Balance**					**$**	**169,563**			**$**	**172,395**

	Expenditures		Actual FY 2017		Actual FY 2018		Budget FY 2019		Actual FY 2019		Budget FY 2020
	Transfers										
820	Transfers to Other S.I.D. Funds		-		-		-		-		-
		$	**-**	**$**	**-**	**$**	**-**	**$**	**-**	**$**	**-**
	Total Requirements	**$**	**-**	**$**	**-**	**$**	**-**			**$**	**-**
	Unappropriated Balance					**$**	**170,963**			**$**	**174,895**

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

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Miscellaneous Revenue					
363020	Principal & Interest Assessments	113,073	107,782	109,000	108,559	107,200
363040	Penalties and Interest	250	188	250	171	250
		$ 113,323	**$ 107,970**	**$ 109,250**	**$ 108,730**	**$ 107,450**
	Investment Earnings					
371010	Investment Earnings	276	522	400	994	800
		$ 276	**$ 522**	**$ 400**	**$ 994**	**$ 800**
	Total Fund Revenue	**$ 113,599**	**$ 108,492**	**$ 109,650**	**$ 109,724**	**$ 108,250**
101000	**Beginning Cash Balance**			**31,170**		**51,349**

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Debt Service					
610	Principal	70,000	70,000	70,000	65,000	65,000
620	Interest	30,498	27,383	28,098	24,233	24,843
630	Paying Agent Fee	350	350	350	350	350
	Total Requirements	**$ 100,848**	**$ 97,733**	**$ 98,448**	**$ 89,583**	**$ 90,193**
	Unappropriated Balance			**$ 42,372**		**$ 69,406**

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

8/9/2019

	Revenues	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Miscellaneous Revenue					
363020	Principal & Interest Assessments	-	69,649	63,776	62,814	63,709
363040	Penalties and Interest	-	6	200	206	200
		$ -	**$ 69,655**	**$ 63,976**	**$ 63,020**	**$ 63,909**
	Investment Earnings					
371010	Investment Earnings	-	70	250	336	250
		$ -	**$ 70**	**$ 250**	**$ 336**	**$ 250**
	Total Fund Revenue	**$ -**	**$ 69,725**	**$ 64,226**	**$ 63,356**	**$ 64,159**
101000	**Beginning Cash Balance**			**9,731**		**13,102**

	Expenditures	Actual FY 2017	Actual FY 2018	Budget FY 2019	Actual FY 2019	Budget FY 2020
	Debt Service					
610	Principal	-	9,331	26,725	26,725	27,903
620	Interest	-	50,664	33,269	33,269	32,092
	Total Requirements	**$ -**	**$ 59,995**	**$ 59,994**	**$ 59,994**	**$ 59,994**
	Unappropriated Balance	**$ -**		**$ 13,962**		**$ 17,267**