

# CITY OF WHITEFISH

## FLATHEAD COUNTY, MONTANA



Photo from [www.cityofwhitefish.org](http://www.cityofwhitefish.org)



# FISCAL YEAR 2024

## ADOPTED BUDGET

# **City of Whitefish**

## **Mayor**

John Muhlfeld

## **City Council**

Frank Sweeney

Andy Feury

Steve Qunell

Rebecca Norton

Ben Davis

Giuseppe Caltabiano

## **City Manager**

Dana Smith

## **Finance Director**

Lanie Gospodarek

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

Michelle Howke

### Overview

Budget Certification .....	1
City Council Annual Goals FY 2024 .....	2
City Manager Budget Transmittal Letter .....	5
Budget Summary.....	11
Mill Levy History.....	12
Certified Taxable Valuation .....	13
Organizational Chart .....	14
Budget Overview - Staffing.....	15
Budget Overview - Debt.....	18
Budget Overview - Revenues .....	20
Budget Overview - Expenditures .....	23

### General Fund

General Fund Highlights.....	26
General Fund Revenues .....	28
City Council.....	30
Municipal Court .....	32
Administrative Services.....	34
Resort Tax Administrative Services .....	40
Legal Services.....	40
Parking Facility Maintenance .....	42
Community Planning.....	44
Community Agencies .....	46
Cemetery Services.....	46
Non-Departmental .....	46

### Whitefish Community Library

Library Fund .....	49
Library Depreciation Reserve Fund .....	52

### Law Enforcement and Justice

Law Enforcement Fund .....	54
Victim and Witness Assistance Program Fund .....	57

### Fire and Rescue

Fire and Ambulance Fund .....	59
-------------------------------	----

### **Parks and Property**

Parks, Recreation and Community Services Fund .....	64
Parkland Acquisition and Development Fund .....	72
Whitefish Trail Construction Fund.....	74

<b>Building Code and Inspection Fund</b> .....	76
--	----

### **Community Development**

Resort Tax Fund .....	80
Impact Fee Fund.....	85
CDBG/HOME Homebuyers Assistance Fund .....	87
Housing Rehabilitation Fund .....	87
Affordable Housing (Cash-in-lieu) Fund .....	88
ARPA COVID-19 Fund .....	92

### **Public Works**

Sidewalk Districts Fund .....	94
Subdivision Street Trees Fund .....	96
Residential Lighting District Fund .....	98
Commercial Lighting District Fund .....	98
Street Fund .....	101
Gas Tax - BaRSAA .....	106
Stormwater Fund .....	108
Water Fund .....	110
Wastewater Fund.....	114
Solid Waste Fund .....	118

### **S.I.D. Debt Service Funds**

Revolving S.I.D. Fund.....	120
S.I.D. #166 (JP Road Project) Fund .....	120
S.I.D. #167 (Downtown Parking Facility) Fund.....	120



## BUDGET CERTIFICATION

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal 2024, was prepared according to law and adopted by the City Council on August 21, 2023; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

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

Dana Smith, City Manager

# **Whitefish City Council**

## **FY 2024 Goals**

**RESOLUTION NO. 23-11**

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

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

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

WHEREAS, the Mayor and City Council met in a work session with the City Manager on June 5, 2023, to establish City Council goals; and

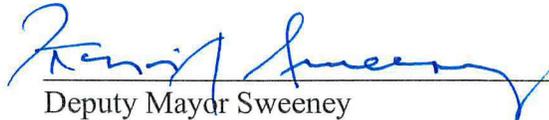
WHEREAS, Exhibit A, attached hereto, is a list of the above referenced goals which the Mayor, City Council, and City Manager established.

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 3RD DAY OF 2023.

  
Deputy Mayor Sweeney

ATTEST:

  
Michelle Howke, City Clerk



# PROPOSED FISCAL YEAR 2024 MAYOR & CITY COUNCIL GOALS

<u>Administration</u>	<u>Est. Completion</u>
1. Resort tax reallocation education and election to add community housing	November 2023
2. Short-term rental program enhancements	June 2024
3. Big Mountain annexation analysis	September 2024
4. Additional cemetery location and plan	Long-term
<b><u>Fire Department</u></b>	
1. Development and adoption of the Fire Department Strategic Plan	September 2023
2. Provide City Council emergency management training	March 2024
3. Analysis of voted levy in 2025 to replace fire apparatus	December 2024
4. Implementation of the Whitefish Fire Department Strategic Plan	Ongoing
<b><u>Parks and Recreation</u></b>	
1. Armory Park Redevelopment Project - Phase IV	June 2024
2. River Trail Improvement Project	June 2024
<b><u>Planning Department</u></b>	
1. Implement code changes due to 2023 Montana Legislative Session	October 2023
2. Create a best practice guide for Whitefish Lake	March 2024
3. Streamline permitting process and bonding codes	June 2024
4. Update City's Growth Policy	October 2025
5. Downtown Master Plan implementation – update zoning ordinance	October 2025
6. Implement Highway 93 S. Corridor Plan	Ongoing
7. Implement Community Housing Roadmap	Ongoing
8. Implement parking plan for downtown	Ongoing
9. Develop a historic preservation plan	Long-term
<b><u>Police Department</u></b>	
1. Explore creation of a deer management plan	June 2024
2. Plan for proactive policing and adequate staffing levels	Ongoing
<b><u>Public Works</u></b>	
1. Birch Point Quiet Zone Project	June 2024
2. Create master plan for City owned 40-acre lot on W. 18 <sup>th</sup> Street	June 2024
3. Karrow Avenue Road Reconstruction Project (Resort Tax)	November 2024
4. Reduce City's greenhouse gas emissions 26% by 2025	December 2025
5. Analyze central recycling site	December 2025
6. Increase water capacity	Ongoing
7. Viaduct Improvement Project	Ongoing
8. Implement strategies of the 2022 Whitefish Transportation Plan	Ongoing

\*Goals are not listed by priority

# BUDGET TRANSMITTAL LETTER

---



August 15, 2023

Mayor Muhlfeld and City Council,

The Fiscal Year 2024 (FY 2024) budget was developed with the goals and priorities of the City Council taken into consideration, as well as the service level expectations of our community. The budget provides spending authority to accomplish projects and continue to provide services during the fiscal year that runs from July 1, 2023, to June 30, 2024.

The City’s budget contains a total of 29 active, self-balancing funds that provide segregated accounting for specific activities. “Self-balancing” means that resources (beginning fund balance plus revenues) equal the requirements (expenditures plus ending fund balance). More detailed information about each fund is provided within the budget document.

## **SIGNIFICANT AREAS OF INTEREST**

### Property Taxes and Assessments

The Montana Department of Revenue reappraises taxable property on a two-year cycle. FY 2024 is a reappraisal year and the City’s taxable value was adjusted to account for both newly taxable property, including new construction or additions, and increases in the market value of current taxable property as of December 31, 2022. The City received its taxable valuation for FY 2024 on August 7, 2023. The taxable value of one mill increased from \$49,384.000 in FY 2023 to \$79,090.582 in FY 2024, which represents a 60.15% increase and far exceeds the estimate used in the preliminary budget of 10%. It is important to understand that just because current taxable property will see an increase in values to more closely match the market, the taxes assessed on those properties does not necessarily increase by the same percentage. Our general mill levy authority is limited to newly taxable property plus one-half the rate of inflation as determined by the State.

When considering proposed changes to property taxes and assessments in FY 2024, it is important to recall the financial impacts from prior year budgets. With our community facing challenges from the COVID-19 pandemic, the FY 2022 adopted budget continued a 10.0 mill decrease from FY 2021 and provided an additional reduction of 14.165 mills. The FY 2023 adopted budget further reduced mills by 17.20, which equaled a 14.72% decrease in property tax revenue collected by the City. The ability to provide such a significant reduction in property taxes was due to the considerable increase in additional property tax relief from resort tax collections. As voted, resort tax collections in excess of the budget must be returned to taxpayers as additional property tax relief in the following fiscal year.

While initially FY 2024 presented a challenge with the decrease in additional property tax relief from resort tax and rising costs, additional factors determined at year-end have eliminated the need for a property tax revenue increase. With a change in the City's investment strategy and working with our local banking partners, we have secured a significant amount of additional funding through projected investment earnings. However, future years will not see such a windfall and any significant decrease in the rate of return will likely require a property tax increase in future years. Additionally, fund balances at year-end were higher than expected due to strong revenue collections and recognized savings due to prudent spending. To keep property tax revenue flat for FY 2024, the City's general levy is reduced by 51.72 mills and the permissive medical levy for health insurance is reduced by 4.75 mills to offset the increase in taxable value, decrease in additional property tax relief from resort tax, and increase in amounts assessed for the 24-mill voted levy for Fire and Ambulance due to the 60.15% increase in taxable value. Overall, property tax revenue will see a 0.00% change from FY 2023, providing relief to our taxpayers for another year as the same amount of required revenue is shared among current and newly taxable properties.

In a typical year, maintenance assessments are recommended to increase by the Consumer Price Index (CPI) to account for the increased cost to provide services. However, with a CPI of 6.2% for FY 2024, careful consideration was taken into account when determining changes to maintenance assessments based on the financial position of each fund. The FY 2024 budget maintains the Residential Lighting Maintenance District, the Stormwater Maintenance District, the Street Maintenance District, and the Parks and Greenway Maintenance District assessments at the same rates as FY 2023. Additionally, the Commercial Lighting Maintenance District assessment is proposed to decrease 25% based on adequate funding of operations and savings from moving to LED lights.

The changes described above for a residential property with no new improvements during Calendar Year 2022 and a market value of \$702,578 (representing a 60.15% increase from the prior valuation), will see an estimated annual decrease of \$55.86 or -7.50% on the City's portion of their property tax bill. With property tax revenue remaining flat from the prior year, previously levied properties will generally see a decrease because newly taxable properties will pay for a portion of the total paid in the prior year by existing properties.

### Resort Tax

Resort tax collections, including interest earnings, for FY 2023 increased about 5.6% over the prior year. Property tax relief for FY 2024, which is based on FY 2023 collections, decreased by \$463,245 or -16% compared to the prior year. The total property tax relief of \$2,424,479 equals a reduction in mills levied of 30.654 mills compared to the 58.475 mills in FY 2023, which is due to the lower amount to rebate and the increased property tax value. The 32% increase in resort tax collections in FY 2022, which was mostly due to inflationary factors, had a significant impact not only on the City's revenues but also on property tax relief in FY 2023. The growth in resort tax collections for FY 2023 of about 5.6%, however, is more in-line with historical growth.

### Fund Balance and Working Capital Reserves

During an economic downturn or recession having adequate fund balance and cash reserves for each fund is essential to maintaining expected levels of services for our citizens and ensuring a timely response to emergencies. While a possible delay in collections of property taxes and other charges for services can be expected due to uncertain economic times, cash reserves will help the City manage any cash flow issues that may arise.

The proposed budgetary fund balance for property tax supported funds at the end of FY 2024 totals \$6,415,438 and represents 45.60% of total budgeted expenditures. It is important to remember that in FY 2022 the CARES Act provided a significant source of unexpected federal funding for the Fire and Police Departments, which helped move the City into a strong financial position. The proposed spend-down of cash reserves of \$1,430,577 for large capital equipment purchases in FY 2024 not only eliminates any increased burden on taxpayers, but also reduces financing costs for the City. Overall, the fund balances of property tax supported funds remain strong even with the proposed spend-down. Fund balance as a percentage of total budgeted expenditures is budgeted to increase from 43.47% in FY 2023 to 45.60% in FY 2024.

### Capital Improvements

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

Amounts spent on capital projects fluctuates annually as projects change and needs are adjusted to meet demand. Overall capital spending in FY 2024 is projected to decrease \$3.97 million compared to the prior year as construction wraps up on the Spokane Cast Iron Watermain Replacement Project and the Wastewater Treatment Plant Upgrade Project. In property tax supported funds, capital spending is set to increase by \$322,687 from the prior year due to the \$245,000 increase in the cost of the fire engine based on the bid award, the decrease in spending for park improvement projects, and an increase in capital projects in the General Fund which includes a new server for the City's camera system, replacement of an air conditioning unit at the Emergency Services Center, and an additional \$30,000 for installation of the columbarium at the cemetery.

### City Personnel

With a CPI increase of 6.2% and an estimated taxable value increase of 10.0%, most City employees in a normal year would receive a pay increase of 3.5%, comprised of a 1.5% cost of living adjustment (capped at 1.5%) plus a 2% STEP (longevity) on the City's pay matrix. However, given the current market conditions and the need to retain employees to ensure we continue to deliver exceptional service to our community, a pay increase of 5.0% for most employees is budgeted for FY 2024. The FY 2024 wage adjustment of 5.0% is comprised of a cost-of-living adjustment (COLA) of 3% plus a 2% STEP (longevity) on the pay matrix.

While a ceiling of 3.5% exists for two unions, the FY 2024 budget recognizes the need to adjust COLA to reflect the market more closely. A memorandum of understanding has been executed with both unions to account for this adjustment. Public Works positions covered under the American Federation of State, County and Municipal Employees union already have a cap of 5.0% for FY 2024.

Health insurance premiums costs are increasing by approximately 9.0% in FY 2024 with the City paying roughly 7.6% of the increase based on the City's established formula and a CPI rate of 6.2%. Employees will cover the additional 1.4% increase in total costs.

Before proposing new full-time or increased hours for part-time positions, factors are taken into consideration such as cost, value, productivity, and possible outsourcing options. The FY 2024 budget adds two additional full-time positions and one part-time position, including:

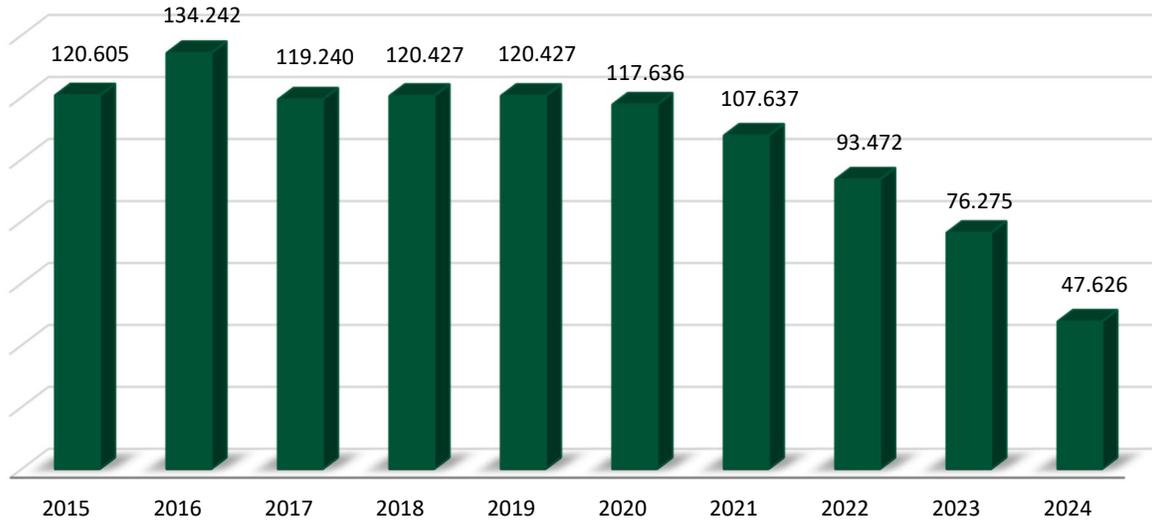
- Law Enforcement Fund – Based on discussions with the Whitefish School District Superintendent and at request of the Police Department, an additional School Resource Officer (SRO) is budgeted for in FY 2024. The intent is to have one SRO at the high school and elementary school and one SRO at the middle school. The total cost, including salary, benefits, and employer costs, is approximately \$94,775 per year with the School District expected to cover 50% of the total cost of the officer assigned.
- Street Fund – Given the increased mileage and maintenance needs of streets in the City, the FY 2024 budget accounts for a new street maintenance operator position in the Public Works Department. This position was requested in the past but denied due to funding and the need for continued analysis of the benefits of an additional position. The benefits of adding this position include additional help with snow plowing, painting, and other street maintenance. The total cost is approximately \$75,700 for FY 2024.
- Library Fund – Due to growing demand and visitation a new part-time, 20-hour per week, position has been added for the Whitefish Community Library. The total cost is approximately \$19,395 for FY 2024.

Currently, the budget includes the additional Code Enforcement Officer position to improve enforcement of illegal STRs that was included as a new position in FY 2023. The total cost is about \$97,600 per year. This position will be hired upon confirmation that the City can retain its business licensing program pending review of a new law adopted by the State Legislature in 2023.

## **FY 2024 BUDGET GENERAL OVERVIEW**

As previously described, the number of property tax mills levied is proposed to decrease by 28.65 mills to offset the taxable value increase and the reduction in property tax relief from resort tax. The following chart shows the trend of the City's property tax mills levied over recent years, but keep in mind that the value of a mill has increased all years, except for FY 2016 when the State changed the method of determining taxable value and moved reappraisals to a two-year cycle.

## Number of Mills Levied After Resort Tax Rebate



Historically, Whitefish has had very low property tax mill levy rates. The lower rates are due to the reduction of property taxes from resort tax, high taxable property value, and the utilization of 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.

Budgeted revenues and other financing sources for all funds total \$36,410,692 which is \$865,160, or 2.4%, higher than the FY 2023 budget of \$35,545,532. The increase in FY 2024 is mostly attributed to the significant increase in investment earnings across multiple funds of \$785,290, an increase in one-time State funding for street maintenance and repairs of \$813,223, an increase in resort tax revenues of \$363,706, and other minor increases in projected revenue. These increases are offset by a reduction of anticipated grant proceeds of \$1,454,142 for the Spokane Avenue Cast Iron Watermain Replacement Project that was completed in FY 2023 and a decrease in budgeted loan proceeds for the Wastewater Treatment Plant Upgrade Project of about \$539,000.

The FY 2024 budget totals \$42,005,592 in expenditures and \$9,135,990 in interfund transfers for a total appropriated budget of \$51,141,582. Compared to the prior fiscal year, FY 2024 expenditures are set to decrease \$1,181,204, or about 2.7%, while interfund transfers are decreasing \$1,121,020, or about 10.9%. The decrease in expenditures is mostly due to a significant decrease in capital expenditures that is offset by increased personnel, materials, and services costs. The decrease in transfers is mostly due to the elimination of the \$715,000 transfer from the Library Fund to the Library Depreciation Reserve Fund, the decrease in the transfer to the Fire and Ambulance Fund of \$565,436, and minor increases in the transfer to the Parks & Recreation Fund and Law Enforcement Fund to support ongoing operations.

Total appropriations for property tax supported funds have decreased \$328,955, which is due to increased personnel costs described above, a slight reduction in operational materials and supplies, an increase in capital outlay, a minor reduction in debt service costs, and a significant reduction in transfers to other funds, specifically to the Library Depreciation Reserve Fund and Fire and Ambulance Fund.

The FY 2024 budget is a balanced budget, with specifically planned reductions in fund balance and working capital by year-end. The City continues to make significant progress in addressing the three financial areas that are often referenced when discussing the City's financial position. Those financial areas include: 1) maintaining cash reserves and fund balance, 2) improving funding of capital projects (i.e., less debt), and 3) addressing unfunded personnel liabilities. All of these items are addressed within the proposed budget as follows:

1. Fund balance for property tax supported funds as a percentage of budget remains above the 20%-25% recommended level. Fund balance is projected to be 45.60% at the end of FY 2024. This is largely due to the CARES Act reimbursements for police and firefighter wages collected in FY 2022 and continued prudent spending by departments.
2. In FY 2024 most capital projects continue to be funded with cash or grants instead of incurring financing costs. The City has also been able to plan and effectively fund most projects in the annual CIP, minimizing deferrals to future years.
3. Personnel services have been increased to pay the final accrued leave payouts for known retirements in FY 2024, as well as continue to pay the annual holiday accruals in excess of the instituted caps for those employees covered by the police and fire unions.

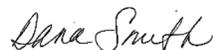
## **FY 2024 BUDGET CONCLUSION**

The FY 2024 budget, as presented, will continue to support the City's endeavor to provide exceptional services to our community, adjust to growth and demand, and improve our facilities all while considering the impacts to the City's property taxpayers.

I would like to express my sincere gratitude to Finance Director, Lanie Gospodarek, the other Department Directors, and staff for their assistance in the preparation of this year's budget. Lanie's determination, experience, and advice was invaluable. She truly made this year one of the easiest budget seasons of my career with the City of Whitefish.

Thank you for your review and consideration of the FY 2024 Budget.

Respectfully,



Dana Smith  
City Manager

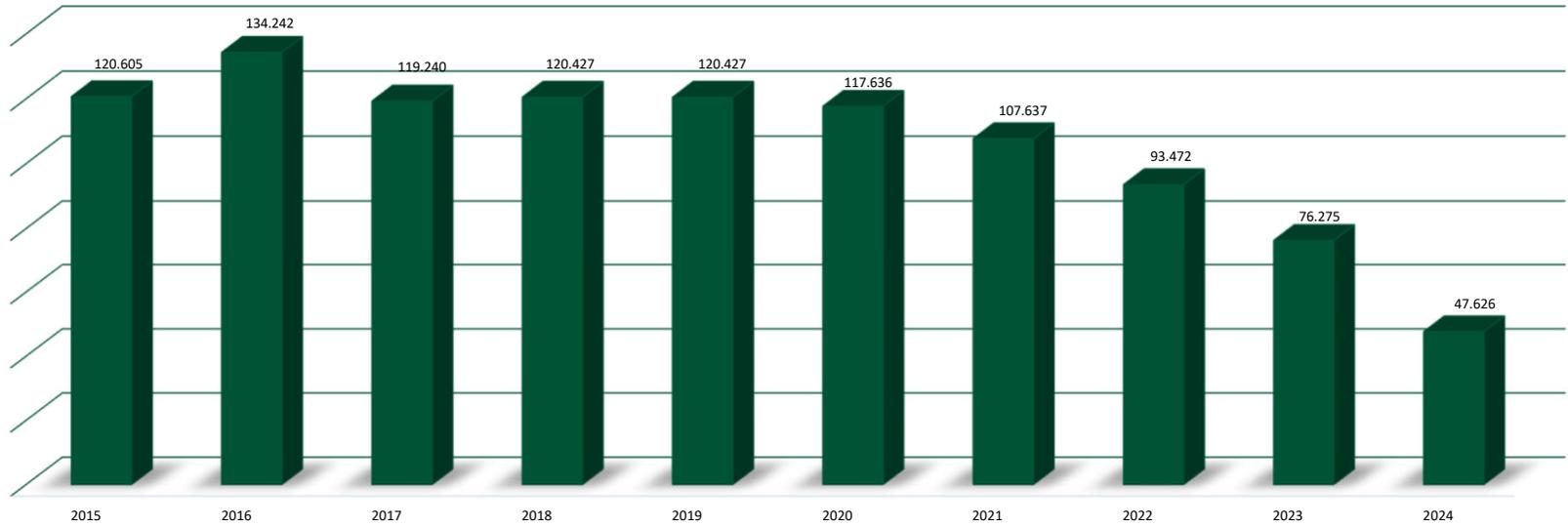
**FY 2024 Budget Summary by Main Revenue Source  
City of Whitefish**

Resources				Requirements											
Fund	Beginning Fund Balance	Revenue & Other Financing	Interfund Transfers	Total Budgeted Resources	Personnel Services	Materials & Services	Capital Outlay	Debt Service	Conting.	Total Budgeted Expenditures	Interfund Transfers	Total Appropriated Budget	Ending Budgetary Fund Balance	Total Budgeted Requirements	Change in Fund Balance
<b>Property Tax Supported Funds:</b>															
General	\$ 3,571,146	\$ 3,773,971	\$ 2,555,679	\$ 9,900,796	\$ 1,481,863	\$ 561,517	\$ 138,300	\$ 38,563	\$ -	\$ 2,220,243	\$ 4,890,599	\$ 7,110,842	\$ 2,789,954	\$ 9,900,796	\$ (781,192)
Library	220,145	378,247	34,371	632,763	292,784	137,708	-	-	10,000	440,492	-	440,492	192,271	632,763	(27,874)
Law Enforcement	1,011,056	270,061	3,079,827	4,360,943	2,816,794	524,472	154,000	-	-	3,495,266	-	3,495,266	865,678	4,360,943	(145,378)
Fire & Ambulance	2,389,366	4,406,201	486,135	7,281,702	2,946,925	1,523,408	891,000	53,657	-	5,414,990	-	5,414,990	1,866,712	7,281,702	(522,654)
Parks/Rec	654,302	1,203,871	1,339,284	3,197,456	1,474,619	749,627	272,387	-	-	2,496,633	-	2,496,633	700,823	3,197,456	46,522
<b>Total</b>	<b>\$ 7,846,015</b>	<b>\$ 10,032,350</b>	<b>\$ 7,495,296</b>	<b>\$ 25,373,660</b>	<b>\$ 9,012,985</b>	<b>\$ 3,496,731</b>	<b>\$ 1,455,687</b>	<b>\$ 92,220</b>	<b>\$ 10,000</b>	<b>\$ 14,067,623</b>	<b>\$ 4,890,599</b>	<b>\$ 18,958,223</b>	<b>\$ 6,415,438</b>	<b>\$ 25,373,660</b>	<b>\$ (1,430,577)</b>
Total Operating Budget = 12,509,716											Change in Fund Balance		Fund Balance as a % of Budgeted Expenditures		45.60%
<b>Other Tax, Fee &amp; Assessment Supported Funds:</b>															
Resort Tax	\$ 2,428,719	\$ 6,780,349	\$ -	\$ 9,209,068	\$ -	\$ -	\$ 2,320,000	\$ -	\$ -	\$ 2,320,000	\$ 3,587,084	\$ 5,907,084	\$ 3,301,984	\$ 9,209,068	\$ 873,265
Bldg Codes	1,507,827	810,500	-	2,318,327	819,234	186,377	85,000	-	-	1,090,611	-	1,090,611	1,227,716	2,318,327	(280,111)
Street Fund	3,478,255	3,555,402	-	7,033,657	731,937	2,821,821	995,105	-	-	4,548,862	-	4,548,862	2,484,795	7,033,657	(993,460)
Gas Tax - BaRSAA	495,214	340,363	-	835,577	-	-	835,577	-	-	835,577	-	835,577	-	835,577	(495,214)
Street Lighting #1	177,373	106,144	-	283,517	33,356	75,779	-	-	-	109,135	-	109,135	174,382	283,517	(2,991)
Street Lighting #4	307,256	90,949	-	398,205	33,356	27,429	-	-	-	60,785	-	60,785	337,420	398,205	30,164
Impact Fees	969,550	180,700	-	1,150,250	-	-	137,500	-	-	137,500	-	137,500	1,012,750	1,150,250	43,200
Subdivision Street Trees	24,980	100	-	25,080	-	25,080	-	-	-	25,080	-	25,080	-	25,080	(24,980)
Sidewalk	323,006	11,000	-	334,006	-	-	334,006	-	-	334,006	-	334,006	-	334,006	(323,006)
Stormwater	1,621,828	483,186	-	2,105,014	179,808	48,251	400,000	-	-	628,059	-	628,059	1,476,954	2,105,014	(144,874)
<b>Total</b>	<b>\$ 11,334,008</b>	<b>\$ 12,358,693</b>	<b>\$ -</b>	<b>\$ 23,692,700</b>	<b>\$ 1,797,691</b>	<b>\$ 3,184,737</b>	<b>\$ 5,107,188</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,089,615</b>	<b>\$ 3,587,084</b>	<b>\$ 13,676,699</b>	<b>\$ 10,016,001</b>	<b>\$ 23,692,700</b>	<b>\$ (1,318,006)</b>
Total Operating Budget = 4,982,427															
<b>Enterprise Funds:</b>															
Water	\$ 10,698,409	\$ 5,085,500	\$ 1,640,694	\$ 17,424,603	\$ 1,369,581	\$ 1,337,819	\$ 1,915,230	\$ 1,939,082	\$ -	\$ 6,561,712	\$ 527,107	\$ 7,088,819	\$ 10,335,784	\$ 17,424,603	\$ (362,625)
Wastewater	7,602,458	6,131,500	-	13,733,958	1,373,849	1,409,704	1,992,230	1,566,500	-	6,342,283	-	6,342,283	7,391,676	13,733,958	(210,783)
Solid Waste	123,376	1,666,200	-	1,789,576	145,083	1,489,832	-	-	-	1,634,915	-	1,634,915	154,661	1,789,576	31,285
<b>Total</b>	<b>\$ 18,424,243</b>	<b>\$ 12,883,200</b>	<b>\$ 1,640,694</b>	<b>\$ 32,948,137</b>	<b>\$ 2,888,513</b>	<b>\$ 4,237,355</b>	<b>\$ 3,907,460</b>	<b>\$ 3,505,582</b>	<b>\$ -</b>	<b>\$ 14,538,910</b>	<b>\$ 527,107</b>	<b>\$ 15,066,016</b>	<b>\$ 17,882,120</b>	<b>\$ 32,948,137</b>	<b>\$ (542,122)</b>
Total Operating Budget = 7,125,868															
<b>Other Special Revenue, Capital, and Debt Funds:</b>															
Housing Authority	\$ 2,405	\$ 407,500	\$ -	\$ 409,905	\$ -	\$ 407,500	\$ -	\$ -	\$ -	\$ 407,500	\$ -	\$ 407,500	\$ 2,405	\$ 409,905	\$ -
Affordable Housing	188,348	316,362	-	504,710	-	504,710	-	-	-	504,710	-	504,710	-	504,710	(188,348)
Library Depreciation Reserve	470,000	2,000	-	472,000	-	-	104,000	-	-	-	-	-	472,000	472,000	2,000
WF Trail Construct	11,207	209,500	-	220,707	-	-	209,500	-	-	209,500	-	209,500	11,207	220,707	-
Park Acq & Dev	164,586	5,640	-	170,226	-	-	43,220	-	-	43,220	-	43,220	127,006	170,226	(37,580)
Victim/Wit	1,473	10,000	-	11,473	-	10,000	-	-	-	10,000	-	10,000	1,473	11,473	-
ARPA COVID-19	2,128,700	2,500	-	2,131,200	-	2,000,000	-	-	-	2,000,000	131,200	2,131,200	-	2,131,200	(2,128,700)
Misc. S.I.D.	390,329	182,946	-	573,276	-	-	-	134,514	-	134,514	-	134,514	438,762	573,276	48,432
<b>Total</b>	<b>3,357,049</b>	<b>1,136,449</b>	<b>-</b>	<b>4,493,497</b>	<b>-</b>	<b>2,922,210</b>	<b>356,720</b>	<b>134,514</b>	<b>-</b>	<b>3,309,444</b>	<b>131,200</b>	<b>3,440,644</b>	<b>1,052,854</b>	<b>4,493,498</b>	<b>(2,304,195)</b>
<b>All Funds Total</b>	<b>\$ 40,961,314</b>	<b>\$ 36,410,692</b>	<b>\$ 9,135,990</b>	<b>\$ 86,507,995</b>	<b>\$ 13,699,189</b>	<b>\$ 13,841,033</b>	<b>\$ 10,827,055</b>	<b>\$ 3,732,316</b>	<b>\$ 10,000</b>	<b>\$ 42,005,592</b>	<b>\$ 9,135,990</b>	<b>\$ 51,141,582</b>	<b>\$ 35,366,413</b>	<b>\$ 86,507,995</b>	<b>\$ (5,594,900)</b>

### Mill Value and Tax Levy History

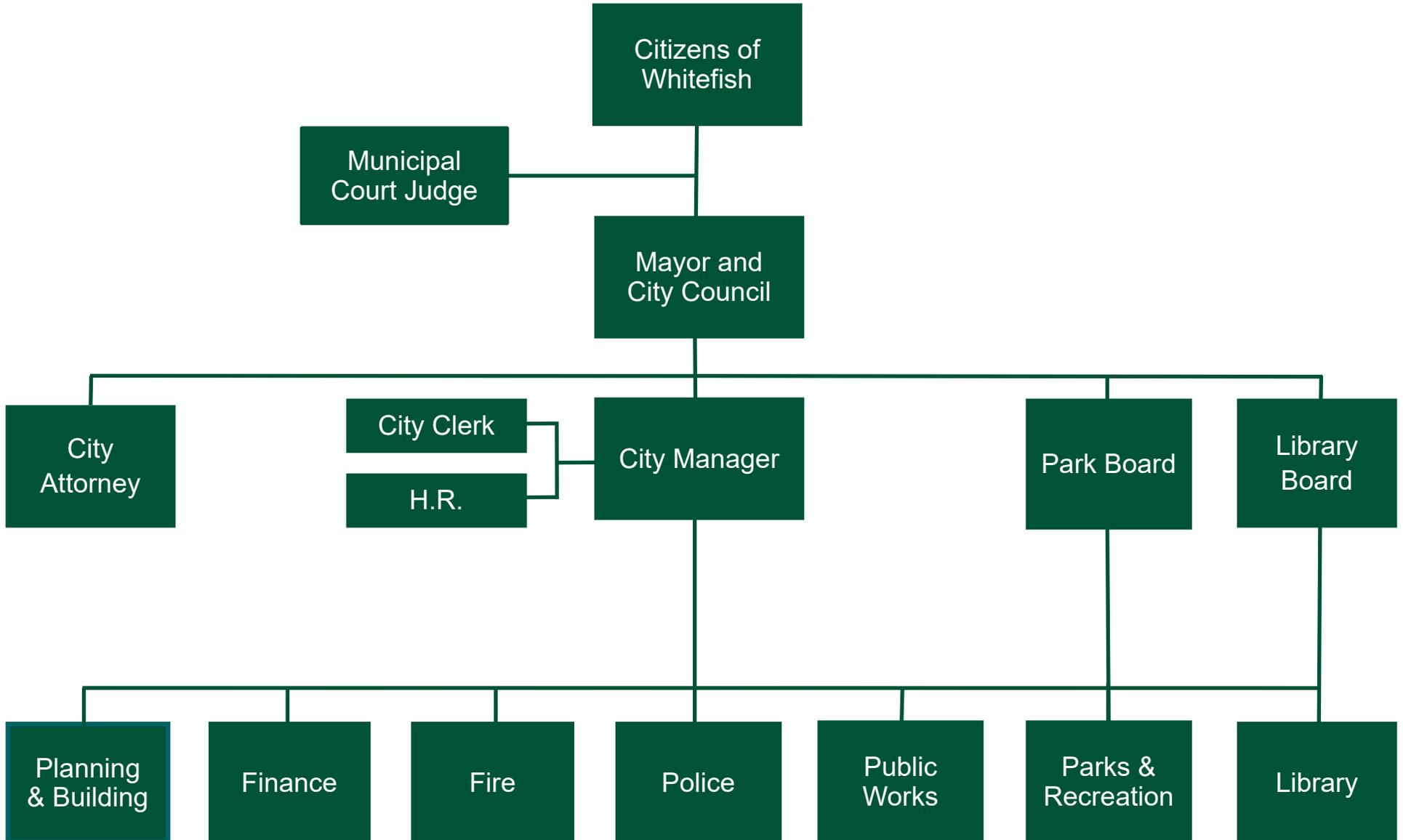
Fiscal Year	a Total Market Value	b Total Taxable Value	c Newly Taxable Value	d Mill Value Less TIF	e % Change	f General Mills Levied	g Health Insur Mills	h (f+g) Gross Mills Levied	i Resort Tax Relief	j (h+i) Net Mills Levied	k Voted Fire/Amb Mills	l (j+k) Total Mills Levied	m Distribution of Property Tax Levy					q (dxl) Total Property Tax Revenue
													General	Library	Fire Pension	Fire/Amb	Affordable Housing	
2008	\$ 755,263,708	\$ 23,026,914	\$ 1,812,408	\$ 18,512.556	11.47%	105.680	5.53	111.210	-23.336	87.874		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	24.00	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	24.00	120.401	\$ 1,852,060	\$ 114,954	\$ 85,151	\$ 510,907	\$ -	\$ 2,563,072
2013	\$ 1,090,881,100	\$ 29,207,259	\$ 522,087	\$ 21,631.411	1.61%	117.966	6.08	124.046	-27.645	96.401	24.00	120.401	\$ 1,881,954	\$ 116,810	\$ 86,526	\$ 519,154	\$ -	\$ 2,604,444
2014	\$ 1,164,900,282	\$ 30,147,558	\$ 307,117	\$ 22,105.761	2.19%	117.174	10.00	127.174	-31.369	95.805	24.00	119.805	\$ 1,910,048	\$ 119,371	\$ 88,423	\$ 530,538	\$ -	\$ 2,648,381
2015	\$ 1,241,653,567	\$ 31,273,240	\$ 540,964	\$ 22,873.171	3.47%	116.000	9.85	125.846	-29.241	96.605	24.00	120.605	\$ 1,994,655	\$ 141,814	\$ 91,493	\$ 548,956	\$ -	\$ 2,758,619
2016	\$ 1,988,271,955	\$ 29,841,941	\$ 447,138	\$ 21,340.576	-6.70%	127.600	14.46	142.061	-31.818	110.242	24.00	134.242	\$ 2,164,408	\$ 145,543	\$ 42,681	\$ 512,174	\$ -	\$ 2,864,806
2017	\$ 2,031,231,684	\$ 30,471,121	\$ 764,540	\$ 21,984.576	3.02%	129.600	19.42	149.021	-53.781	95.240	24.00	119.240	\$ 1,899,897	\$ 149,935	\$ 43,969	\$ 527,630	\$ -	\$ 2,621,431
2018	\$ 2,334,342,317	\$ 34,977,717	\$ 796,213	\$ 24,804.780	12.83%	117.370	26.50	143.870	-47.443	96.427	24.00	120.427	\$ 2,173,068	\$ 169,169	\$ 49,610	\$ 595,315	\$ -	\$ 2,987,161
2019	\$ 2,421,042,328	\$ 36,280,066	\$ 933,156	\$ 25,346.369	2.18%	120.983	29.50	150.483	-54.056	96.427	24.00	120.427	\$ 2,220,519	\$ 172,862	\$ 50,693	\$ 608,313	\$ -	\$ 3,052,387
2020	\$ 2,608,870,041	\$ 39,066,006	\$ 375,584	\$ 26,877.172	6.04%	121.510	24.04	145.550	-51.914	93.636	24.00	117.636	\$ 2,279,627	\$ 183,302	\$ 53,754	\$ 645,052	\$ -	\$ 3,161,735
2021	\$ 2,686,884,640	\$ 40,219,393	\$ 13,379,429	\$ 40,219.393	49.64%	93.047	20.04	113.087	-29.450	83.637	24.00	107.637	\$ 3,089,533	\$ 274,296	\$ -	\$ 965,265	\$ -	\$ 4,329,095
2022	\$ 3,176,707,092	\$ 47,253,584	\$ 2,105,719	\$ 47,253.584	17.49%	86.750	18.00	104.750	-35.278	69.472	24.00	93.472	\$ 2,960,532	\$ 322,269	\$ -	\$ 1,134,086	\$ -	\$ 4,416,887
2023	\$ 3,319,945,316	\$ 49,384,000	\$ 1,844,144	\$ 49,384.000	4.51%	93.000	17.75	110.750	-58.475	52.275	24.00	76.275	\$ 2,047,214	\$ 336,799	\$ -	\$ 1,185,216	\$ 197,536	\$ 3,766,765
2024	\$ 5,345,697,467	\$ 79,090,582	\$ 2,552,047	\$ 79,090.582	60.15%	41.280	13.00	54.280	-30.654	23.626	24.00	47.626	\$ 1,215,385	\$ 336,847	\$ -	\$ 1,898,174	\$ 316,362	\$ 3,766,765
change from last year						-51.72	-4.75	-56.47	27.82	-28.65	0.00	-28.65	\$ (831,829)	\$ 48	\$ -	\$ 712,958	\$ 118,826	\$ -
													-40.63%	0.01%	N/A	60.15%	60.15%	0.00%

### Number of Mills Levied After Resort Tax Rebate





# Organizational Chart



The FY 2024 budget funds 120.7 full time equivalent employees (FTEs); not including seasonal hires during the winter and summer months for Parks and Recreation or the summer internship for Public Works. The total budgeted payroll costs (personnel services), including all wages and employer contributions for FY 2024, are proposed to increase \$648,481, or 5.0%, from FY 2023 for a total cost of \$13.7 million in FY 2024. Significant changes in personnel services include the following:

- A 5.0% wage increase is proposed for most employees for FY 2024. With the competitive job market and rising cost of living, the City needs to retain employees to ensure we continue to deliver exceptional service to our community. The FY 2024 proposed wage increase includes a cost-of-living adjustment (COLA) of 3% plus a 2% STEP on the pay matrix (longevity pay).
- Health insurance costs are increasing for FY 2024 by approximately 9.0% with the City paying approximately 7.6% of the total increase in cost based on the City's established formula and a consumer price index rate of 6.2%. Increases in employee premiums will cover the additional 1.4% increase in total costs.

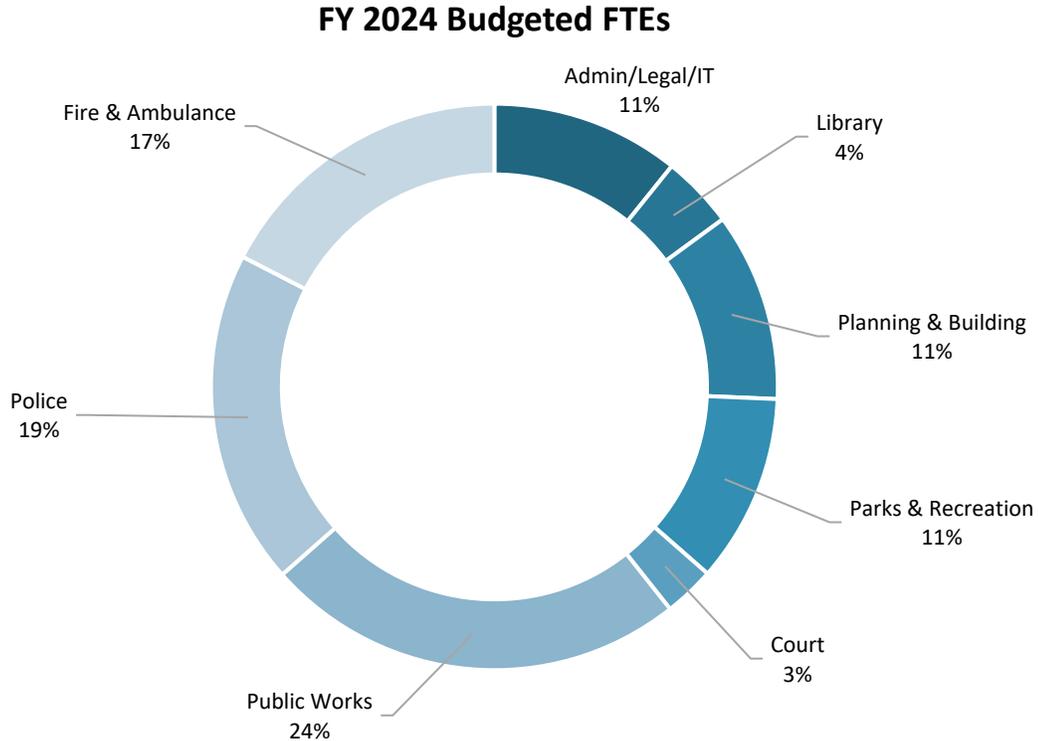
With growth continuing in Whitefish, there is a need to add new positions. Below are the proposed changes in staffing levels for FY 2024:

- Law Enforcement Fund – Based on discussions with the Whitefish School District Superintendent and at request of the Police Department, an additional School Resource Officer (SRO) is budgeted for in FY 2024. The intent is to have one SRO at the high school and elementary school and one SRO at the middle school. The total cost, including salary, benefits, and employer costs, is approximately \$94,775 per year with the School District expected to cover 50% of the total cost of the officer assigned.
- Street Fund – Given the increased mileage and maintenance needs of City streets, the FY 2024 proposed budget accounts for a new street maintenance operator position in the Public Works Department. This position has been requested in the past but was not included in prior budgets due to funding and continued analysis of the need for an additional position. The benefits of adding this position include additional help with snow plowing, painting, and other street maintenance. The total cost is approximately \$75,700 for FY 2024.
- Library Fund – Due to growing demand and visitation a new part-time, 20-hour per week, position has been added for the Whitefish Community Library. The total cost is approximately \$19,395 for FY 2024.

# Budget Overview: Staffing

FY 2024

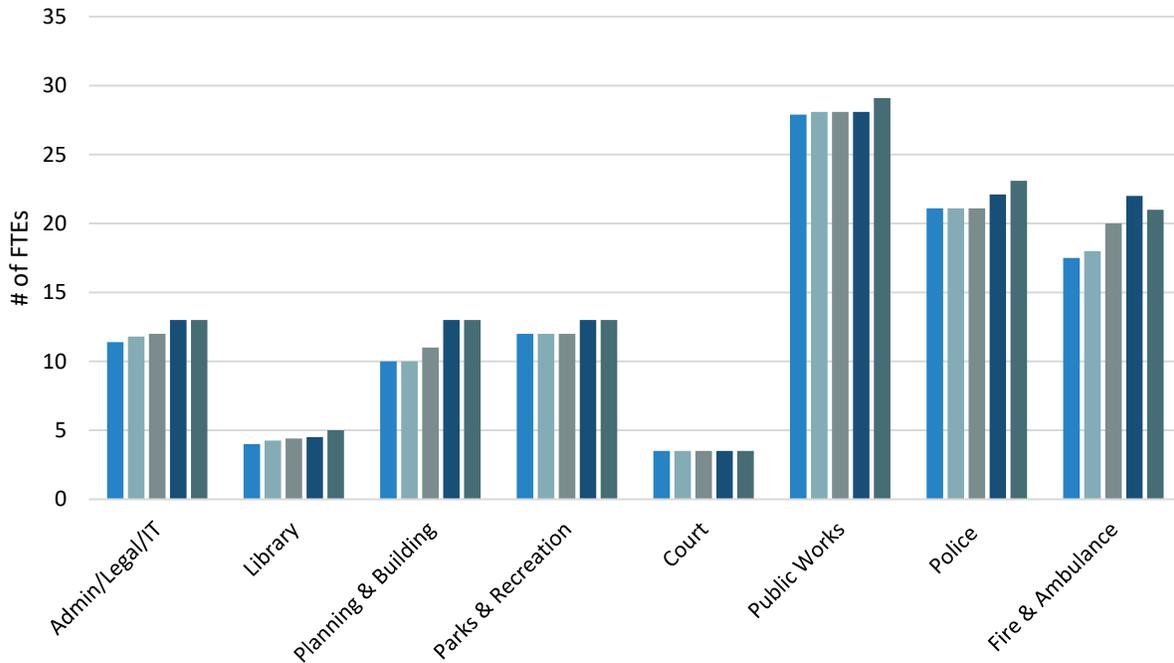
Below is a graph of total FTEs for FY 2024 by Department (excluding seasonal positions):



The following is a summary of the FTE analysis including budgeted full time and part-time employees for FY 2020 - FY 2024:

City of Whitefish FTE Staffing History																
Department	FY2020			FY2021			FY2022			FY2023			FY2024			
	Full Time	Part Time	Total FTEs	Full Time	Part Time	Total FTEs	Full Time	Part Time	Total FTEs	Full Time	Part Time	Total FTEs	Full Time	Part Time	Total FTEs	
Admin/Legal/IT	10	1.4	11.4	11	0.8	11.8	12	0	12	13	0	13	13	0	13	
Library	1	3	4	1	3.25	4.25	1	3.4	4.4	1	3.5	4.5	1	4	5	
Planning & Building	10	0	10	10	0	10	11	0	11	13	0	13	13	0	13	
Parks & Recreation	12	0	12	12	0	12	12	0	12	13	0	13	13	0	13	
Court	3	0.5	3.5	3	0.5	3.5	3	0.5	3.5	3	0.5	3.5	3	0.5	3.5	
Public Works	27	0.9	27.9	27	1.1	28.1	27	1.1	28.1	27	1.1	28.1	28	1.1	29.1	
Police	20	1.1	21.1	20	1.1	21.1	20	1.1	21.1	21	1.1	22.1	22	1.1	23.1	
Fire & Ambulance	17	0.5	17.5	18	0	18	20	0	20	22	0	22	21	0	21	
<b>Total</b>	<b>100</b>	<b>7.4</b>	<b>107.4</b>	<b>102</b>	<b>6.75</b>	<b>108.8</b>	<b>106</b>	<b>6.1</b>	<b>112.1</b>	<b>113</b>	<b>6.2</b>	<b>119</b>	<b>114</b>	<b>6.7</b>	<b>120.7</b>	

**Budgeted FTEs by Department FY 2020-2024**



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

The City has debt outstanding from revenue bonds, loans from the State of Montana's Revolving Fund (SRF), and short-term loans from the State of Montana INTERCAP Program. Revenue bonds are backed by the underlying revenue applicable to the financing, such as water and sewer charges for service. The City has no general obligation debt outstanding. The budget includes appropriations for all debt service obligations due in FY 2024.

On March 1, 2016, the City closed on the TIF 2016 Series Bonds to provide financing for a portion of the new City Hall and parking facility. These bonds were paid off in FY 2021. The City created and approved Special Improvement District (SID) 167 to help fund a portion of the construction costs of the downtown parking facility. The 20-year SID 167 Bond was issued on January 5, 2017, in the amount of \$779,000. Properties within the SID boundaries were assessed for the first time in FY 2018.

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

The water and wastewater loans currently outstanding were provided by SRF for construction and upgrades to the water and wastewater systems. These loans are backed by and paid for by user fees generated from the water and wastewater systems. In 2020, the City entered into a loan agreement with the State of Montana's SRF loan program for the Wastewater Treatment Plant that included two series of loans; one for \$10,000,000 and a \$350,000 forgivable loan which were finalized on May 6, 2020. The City issued a third loan for the project in the amount of \$9,575,000 on November 19, 2020. The FY 2024 budget continues to draw from the SRF loan totaling \$1,200,000. In FY 2021 the City entered into a loan agreement with the State of Montana's SRF loan program for the Water Treatment Plan expansion project which included two series of loans; one for \$6,000,000 issued on September 23, 2020, and the other on April 7, 2021, for \$5,000,000. No additional loans for the water system are expected in FY 2024.

In FY 2016, the City closed on a loan through the SRF program to fund the purchase of the Haskill Basin Conservation Easement. This loan is first backed by resort tax revenues resulting from 70% of the additional 1% that went into effect on July 1, 2015. In addition to the Resort Tax revenues, the loan is further secured by water user fees if resort tax revenues are not adequate in any given year while the loan is outstanding. To-date water revenues have not been needed to pay any debt service payments.

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

# Budget Overview: Debt

FY 2024

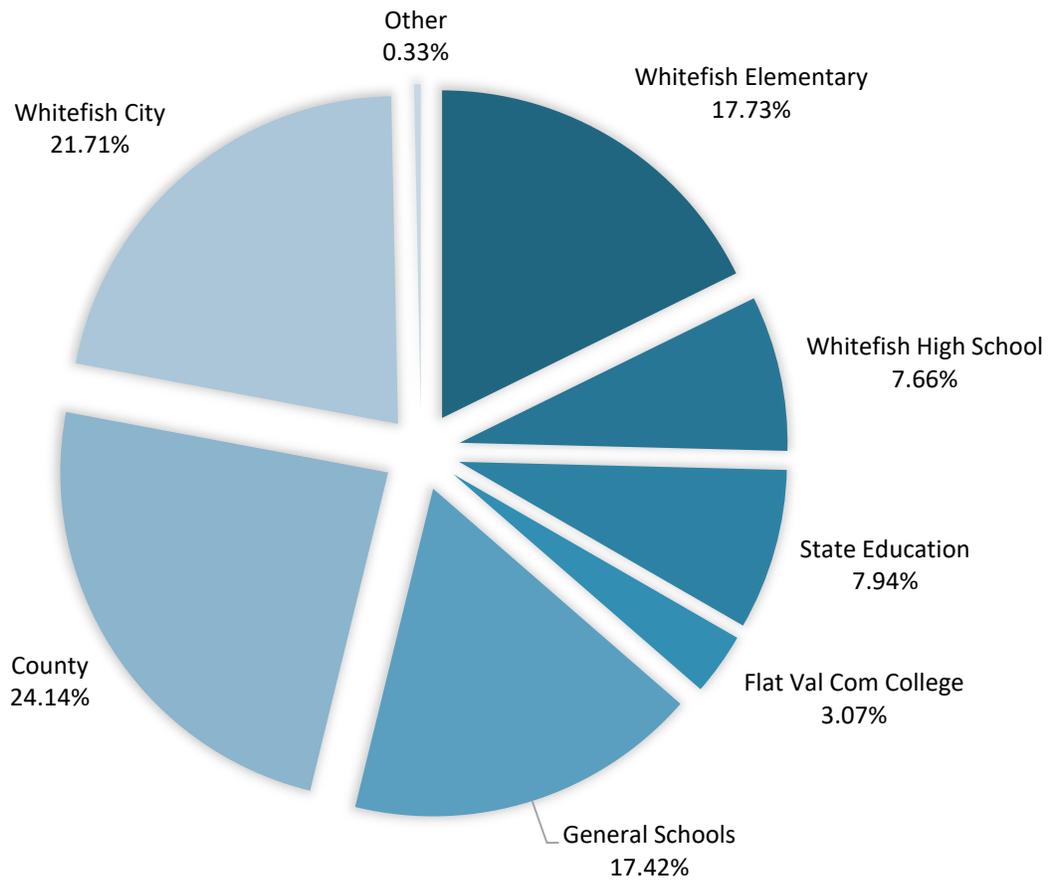
The following is a summary of the budgeted outstanding debt obligations for the City as of June 30, 2023:

<u>Description</u>	<u>Balance as of June 30, 2023</u>
Water Revenue Bonds*	\$ 8,208,000
Water Revenue Bond – Haskill Basin C.E.*	\$ 1,868,000
SID 166 Bond*	\$ 190,000
SID 167 Bond*	\$ 639,109
Wastewater Revenue Bonds*^	\$ 16,498,149
2018 Ambulance Intercap Loan	\$50,036
Fire Engine Intercap Loan	\$ 25,634
<b>TOTAL</b>	<b><u>\$ 27,478,929</u></b>

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

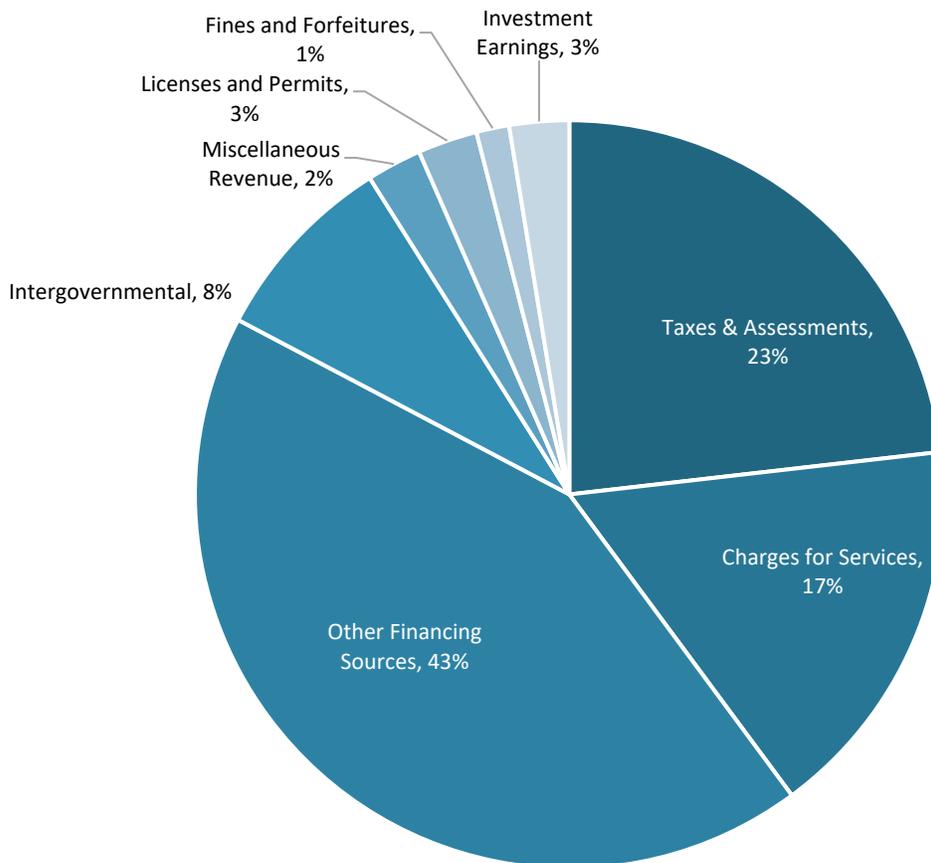
The City of Whitefish has various types of revenue streams. Revenues include, but are not limited to, charges for services, grants, resort tax, maintenance assessments, and property tax revenue. Other than charges for water, sewer, and garbage services, the revenue often of most interest is property taxes and maintenance assessments that are included on property tax bills. Of the total property tax bill (including taxes and assessments), the City of Whitefish accounts for 21.71%. Approximately 54% of a city resident's property tax bill goes to education.

### 2022 Property Tax Bill Breakdown

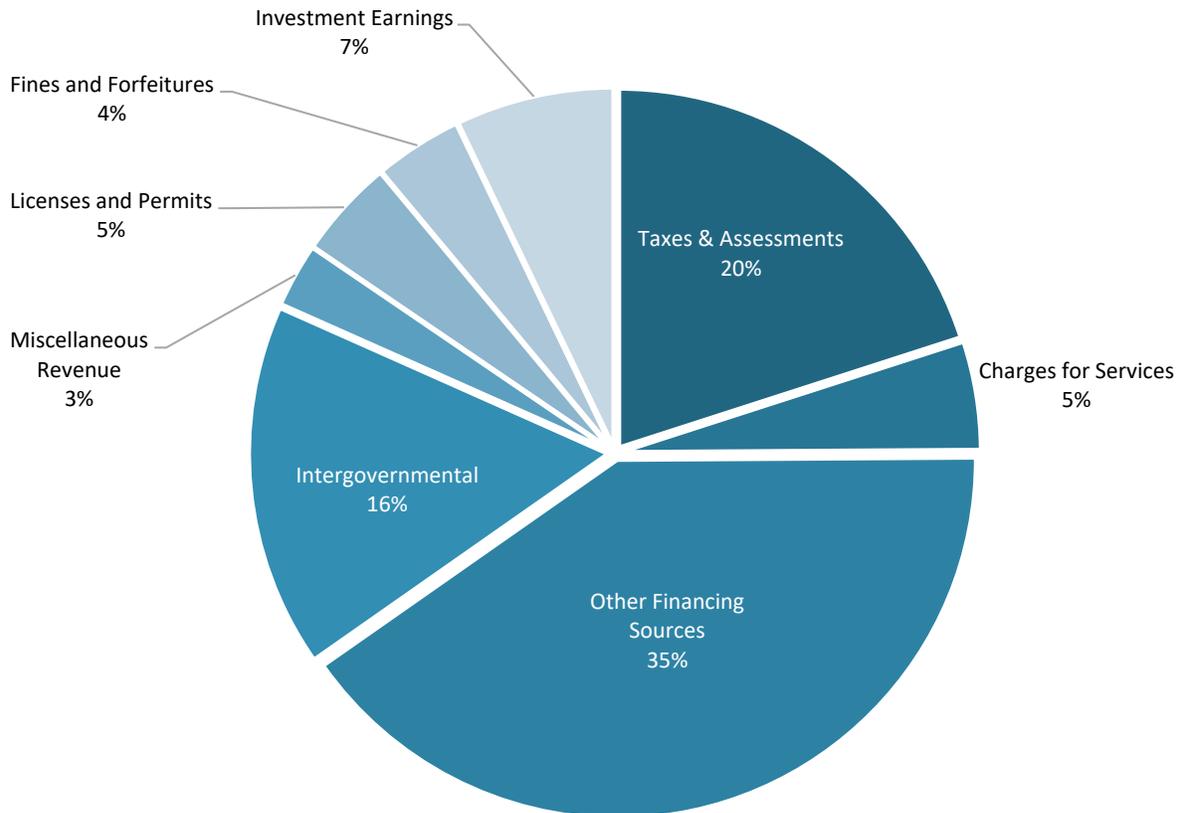


For FY 2024 (2023 tax levies for collection in FY 2024), the budget reduces total mills levied by 28.65 mills to offset the increase in taxable value, increase in the Fire and Ambulance voted levy, and decrease in property tax relief. The FY 2024 budget keeps the total amount of property tax revenue at the same level as the prior year totaling \$3,766,765, which represents a 0.00% increase from the prior year. The ability to keep property taxes at the same rate as the prior year is mostly due to an increase in investment earnings as well as higher than expected beginning fund balances for FY 2024 due to strong revenue collection and prudent spending by departments leading to significant savings in FY 2023, which allow for a further spenddown of cash balances for capital project than preliminarily projected. Maintenance assessments are budgeted to remain at the same rates as the prior year, with the exception of the Commercial Lighting Maintenance District which is expected to see a 25% decrease in the assessment based on adequate funding of operations and reserves.

### Revenue by Source – All Property Tax Support Funds



### Revenue by Source - General Fund



Other financing sources, which is more significant than taxes and assessments in the General Fund, includes the transfer from the Resort Tax Fund for property tax relief.

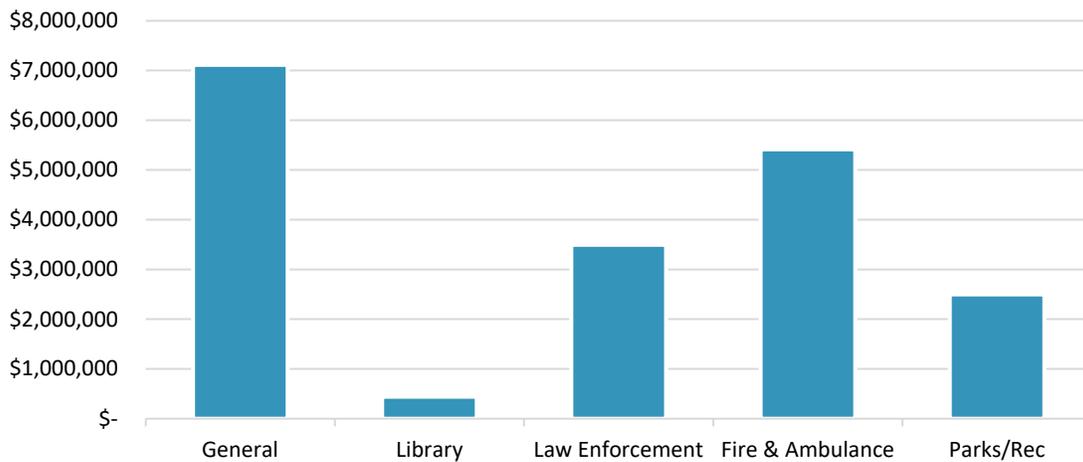
For Enterprise Funds including Water, Wastewater, and Solid Waste, the FY 2024 budget only assumes a needed rate increase for garbage service in the Solid Waste Fund, which is due to annual rate adjustment approved in the contract with Republic Services. Water and Wastewater rates are projected to remain the same as FY 2023 because growth continues to cover any necessary increases in revenue.

# Budget Overview: Expenditures

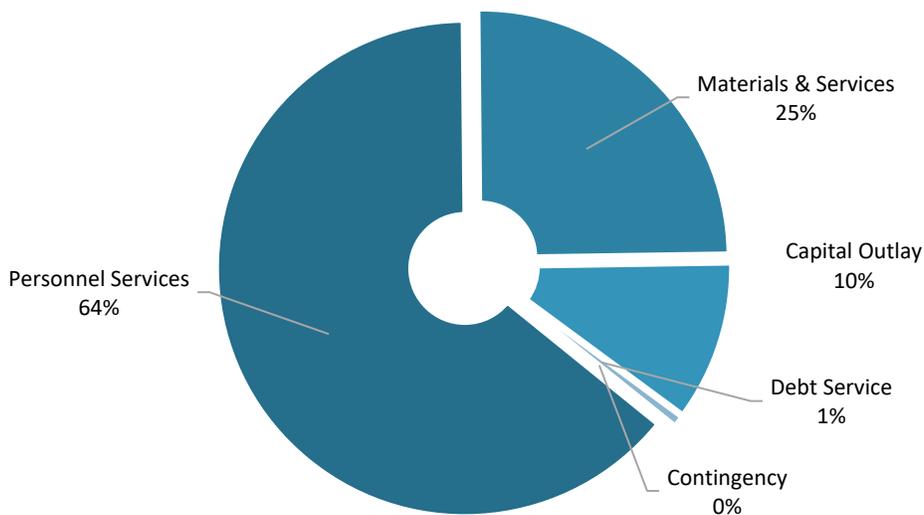
FY 2024

The proposed FY 2024 budget includes expenditures within various fund types including the General Fund, special revenue funds, and enterprise funds. Expenditures include personnel costs, operational materials and services, capital outlay, debt service and minor contingency amounts for unexpected costs. Total expenditures are proposed to decrease by 2.7% from FY 2023, which totals a decrease of \$1,181,204.

## Total FY 2024 Property Tax Supported Budget Requirements



## Total FY 2024 Property Tax Supported Budget Requirements by Expenditure Category

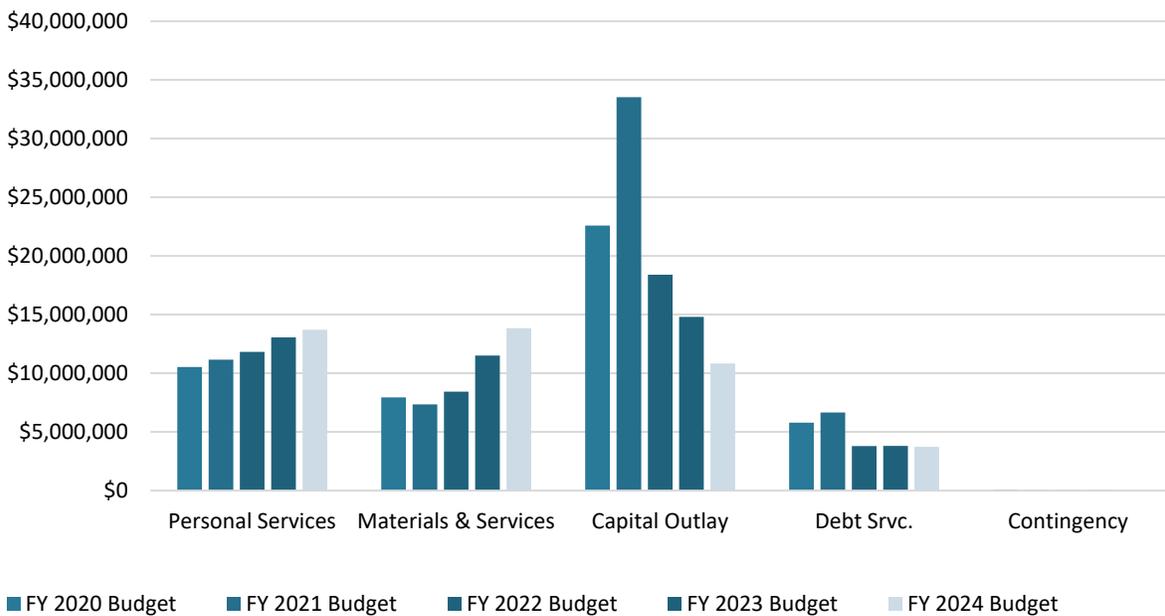


# Budget Overview: Expenditures

FY 2024

Personnel costs continue to trend higher due to salary and benefit increases, as well as increases in full time equivalent (FTE) positions serving the community. Overall, personnel costs represent 32.6% of budgeted expenditures (not including transfers between funds), materials and services equal 33.0% of the proposed FY 2024 budget, and capital outlay is budgeted at \$10.8 million, representing 25.8% of total budgeted expenditures.

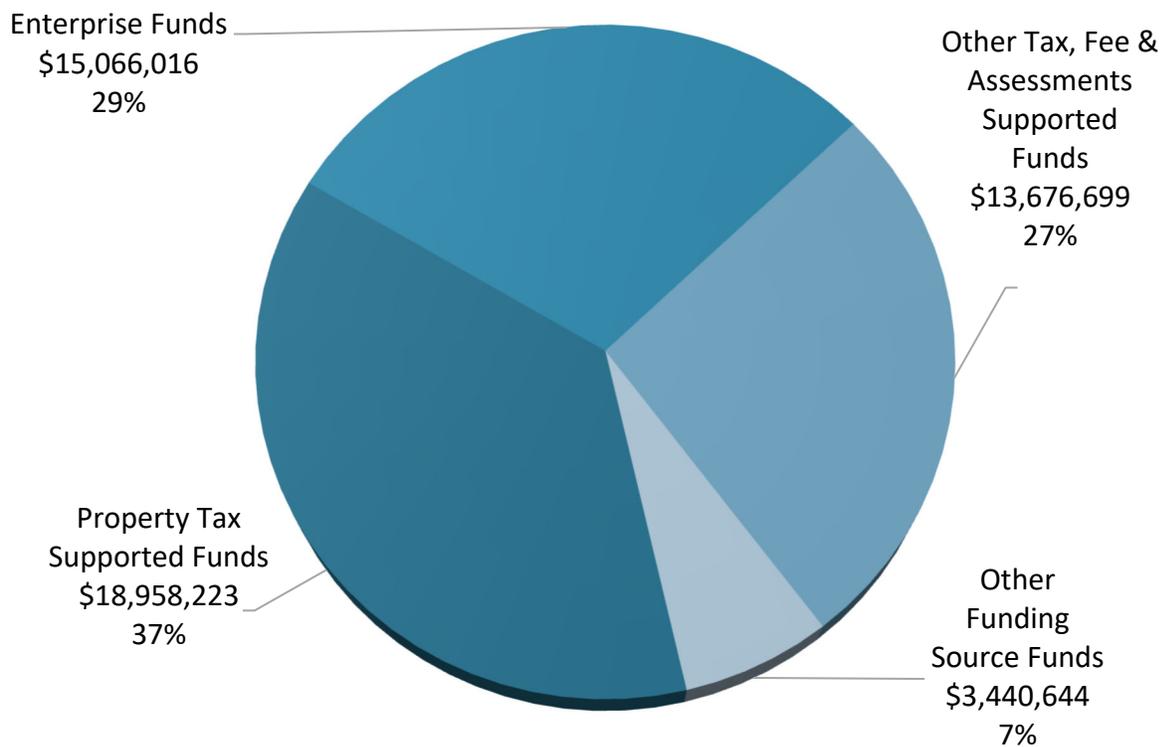
## All Funds Expenditure History by Category



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

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

### Total Budgeted Requirements by Budget Fund Categories



## Purpose

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

## FY 2024 Objectives

The objective of the General Fund for FY 2024 is to provide budget authority to provide the above-listed services within the City.

Significant or changed appropriations during FY 2024 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Decrease in property tax revenue due to other increases in revenue and decrease in the transfer to the Fire & Ambulance Fund	\$831,829
• Increase in annual Entitlement Distribution from the State of Montana	\$39,824
• Decrease in total Planning Fees, Conditional Use Fees, and Zoning Plan Review Fees based on year-to-date actuals and potential market changes in FY 2024	\$25,000
• Decrease in municipal court fines based on year-end actuals for FY 2023	\$75,000
• Increase in investment earnings based on year-end figures and assumed rate adjustments for investments, CDs, and operating checking account	\$400,000
• Increase in transfers from other funds to account for the one-time use of \$131,200 of the State and Local Fiscal Recovery Funds under the American Rescue Plan Act for revenue loss to keep tax increases at a minimum for FY 2024	\$131,200
• Decrease in property tax relief from resort tax due to FY 2022 collections coming in abnormally high from inflationary factors. FY 2023 resort tax collections are only slightly exceeding the budget resulting in less property tax relief	\$473,279
• Increase in excess resort tax collected for the Haskill Basin Bonds that is distributed as property tax relief from the Water Fund	\$10,034
<b>Expenditure Changes</b>	
• Increases in personnel cost due to higher wage and benefit costs	\$70,114
• Increase in professional services for Administrative Division – Human Resources Administration for a wage study	\$40,000

• Decrease in professional services in Community Planning due to the completion of the housing needs assessment and strategic plan update	\$82,000
• Repair and maintenance services for Community Planning remains about the same at \$45,000 to procure a new short-term rental enforcement software not purchased in FY 2023 but supported in revenues from business license fees	\$50
• Increase in cost for property insurance for the WAVE due to increase in premiums	\$3,724
• Capital Project #1 – New columbarium procurement and installation at cemetery (\$30,000 carried over from FY 2023)	\$60,000
• Capital Project #2 – New server for city-wide camera system	\$49,000
• Capital Project #3 – Purchase and installation of a door for the Human Resources Generalist office space	\$6,300
• Capital Project #4 – Replacement of air conditioner for server room at Emergency Services Center	\$23,000
• Decrease in transfers to Fire & Ambulance Fund due to 60.15% increase in voted property tax levy because of the reappraisal process	\$565,436
• Increase in transfers to the Law Enforcement Fund to cover increasing personnel costs and inflationary impacts to other expenditures	\$200,000
• Increase in transfer to the Parks & Recreation Fund to cover the engineering costs of the Riverbend Trail (\$100,000) and to cover revenue loss from the pandemic and continue operations using the State and Local Fiscal Recovery Funds under the American Rescue Plan Act (\$125,000)	\$225,000

# General Fund - 1000

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Taxes</b>						
1000-311010	Real Property Taxes	3,059,515	2,975,421	2,027,214	2,168,623	1,195,385
1000-311020	Personal Property Taxes	12,219	20,730	20,000	15,051	20,000
1000-312000	P & I on Delinquent Taxes	10,730	14,442	9,000	12,945	9,000
1000-314125	PILT Payment from Housing Authority	12,481	-	13,500	-	13,500
1000-314150	Marijuana Excise Tax	-	-	-	-	30,000
		<b>\$ 3,094,944</b>	<b>\$ 3,010,593</b>	<b>\$ 2,069,714</b>	<b>\$ 2,196,620</b>	<b>\$ 1,267,885</b>
<b>Licenses and Permits</b>						
1000-322010	Alcohol Beverage Licenses and Permits	17,125	19,541	16,500	16,463	16,500
1000-322014	Catering License	105	245	300	70	300
1000-322020	General Business License	157,266	268,396	260,000	266,382	260,000
1000-322022	Security Alarm Fees	400	250	250	300	250
1000-323021	Special Events Permit	1,730	8,675	3,500	4,145	3,500
		<b>\$ 176,626</b>	<b>\$ 297,107</b>	<b>\$ 280,550</b>	<b>\$ 287,360</b>	<b>\$ 280,550</b>
<b>Intergovernmental</b>						
1000-331110	Federal Disaster Aid - CARES ACT	151,790	-	-	-	-
1000-335110	Live Card Game Table Permit	-	1,100	1,000	2,650	1,100
1000-335120	Gambling Machine Permits	18,475	16,400	18,000	18,750	18,675
1000-335230	State Entitlement Share	925,004	942,821	977,386	974,641	1,017,211
		<b>\$ 1,095,269</b>	<b>\$ 960,321</b>	<b>\$ 996,386</b>	<b>\$ 996,041</b>	<b>\$ 1,036,986</b>
<b>Charges for Services</b>						
1000-341010	Copies, Maps & Misc. Collections	948	1,559	1,000	1,060	1,000
1000-341013	Newsletter Advertising	250	400	400	436	-
1000-341015	Bad Check Service Charge	-	25	100	25	100
1000-341061	Temporary Use/Vendor Fees	938	1,125	1,000	1,450	1,000
1000-341062	Variance Fee	4,410	5,730	6,000	8,636	6,000
1000-341063	Conditional Use Fee	27,315	41,501	30,000	9,573	20,000
1000-341064	Sign Fee	9,056	4,674	8,000	12,004	8,000
1000-341065	Architectural Review Fee	19,400	23,568	20,000	19,730	20,000
1000-341066	Lakeshore Fee	22,795	12,795	8,000	8,305	8,000
1000-341067	Floodplain Fee	-	1,650	500	550	500
1000-341068	Critical Area Fee - Inside City	400	4,720	500	500	500
1000-341070	Planning Fees	34,790	102,027	50,000	79,494	75,000
1000-341071	Zoning Plan Review Fees	215,002	197,485	190,000	165,433	150,000
1000-341077	5% Admin Fee for Impact Fees	12,843	10,600	10,400	6,338	7,450
1000-343321	Sale of Cemetery Cremain Niches	10,675	5,195	3,000	3,835	3,000
1000-343340	Cemetery Burial Fees	2,400	3,975	2,500	4,050	2,500
1000-343360	Weed / Property Cleanup Assessment	6,156	5,859	5,000	846	5,000
		<b>\$ 367,377</b>	<b>\$ 422,888</b>	<b>\$ 336,400</b>	<b>\$ 322,264</b>	<b>\$ 308,050</b>
<b>Fines and Forfeitures</b>						
1000-351030	Municipal Court Fines	296,548	245,165	275,000	172,729	200,000
1000-351031	Parking Fines	48,030	54,190	48,000	49,242	48,000
1000-351040	Dog Fines	2,160	1,020	1,100	650	1,100
		<b>\$ 346,738</b>	<b>\$ 300,375</b>	<b>\$ 324,100</b>	<b>\$ 222,621</b>	<b>\$ 249,100</b>
<b>Miscellaneous Revenue</b>						
1000-361000	Parking Leases	44,626	54,549	51,084	65,599	55,000
1000-361010	Golf Course Lease	27,370	-	30,370	38,940	35,000
1000-361025	Parking Structure Retail Space Rental	41,010	47,274	71,400	70,608	71,400
1000-362000	Other Miscellaneous Revenue	51,364	17,010	10,000	18,404	20,000
1000-362001	over/short	(65)	136	-	43	-
1000-363040	Penalty & Interest Special Assessments	71	72	-	-	-
		<b>\$ 164,377</b>	<b>\$ 119,041</b>	<b>\$ 162,854</b>	<b>\$ 193,594</b>	<b>\$ 181,400</b>
<b>Investment Earnings</b>						
1000-371010	Investment Earnings	46,703	52,413	50,000	375,786	450,000
		<b>\$ 46,703</b>	<b>\$ 52,413</b>	<b>\$ 50,000</b>	<b>\$ 375,786</b>	<b>\$ 450,000</b>

# General Fund - 1000

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Other Financing Sources</b>						
1000-381070	Proceeds from Notes	192,811	-	-	-	-
1000-383000	Transfer from ARPA Fund	-	-	-	-	131,200
1000-383002	Transfer from Resort Tax Fund	1,124,310	1,534,066	2,419,669	2,419,669	1,946,390
1000-383010	Transfer from Water Fund	60,168	132,953	468,055	468,055	478,089
		<b>\$ 1,377,289</b>	<b>\$ 1,667,019</b>	<b>\$ 2,887,724</b>	<b>\$ 2,887,724</b>	<b>\$ 2,555,679</b>
	<b>Total Fund Revenues</b>	<b>\$ 6,669,324</b>	<b>\$ 6,829,757</b>	<b>\$ 7,107,728</b>	<b>\$ 7,482,011</b>	<b>\$ 6,329,650</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 2,848,659</b>		<b>\$ 3,571,146</b>
	<b>Total Resources</b>			<b>\$ 9,956,387</b>		<b>\$ 9,900,796</b>

### Purpose

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

### FY 2024 Objectives

The objective of the Legislative Services budget for FY 2024 is to provide budget authority for the above-listed services within the City. FY 2024 carries over the \$10,000 to upgrade the audio/visual equipment for City Council meetings.

Significant changes in the FY 2024 Budget are:

Item/Project	Amount
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"><li>Decrease in professional services due to the conclusion of the 2023 State Legislative Session and the City's contract with its lobbyist (\$20,000), which is partially offset by the recording costs for City Council meetings that was previously budgeted in Administrative Services (\$9,840)</li></ul>	\$10,160
<ul style="list-style-type: none"><li>Increase in other purchased services to cover costs of the 2023 Municipal Election</li></ul>	\$12,250

# General Fund - 1000

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Legislative Services Expenditures</b>						
<b>Materials and Services</b>						
1000-410100-220-0	Operating Supplies	3,182	5,082	7,000	3,652	7,000
1000-410100-330-0	Publicity, Subscriptions & Dues	2,869	900	-	-	-
1000-410100-340-0	Utility Services	1,043	516	1,450	664	1,200
1000-410360-350-0	Professional Services	-	-	20,000	21,729	9,840
1000-410100-360-0	Repair & Maintenance Services	-	100	10,000	-	10,000
1000-410100-370-0	Travel & Training	-	2,254	7,500	535	6,000
1000-410100-390-0	Other Purchased Services	2,916	4,470	6,960	8,970	19,210
1000-410100-510-0	Insurance	53	52	53	53	53
		<b>\$ 10,062</b>	<b>\$ 13,374</b>	<b>\$ 52,963</b>	<b>\$ 35,602</b>	<b>\$ 53,303</b>
	<b>Total Legislative Svcs Expenditures</b>	<b>\$ 10,062</b>	<b>\$ 13,374</b>	<b>\$ 52,963</b>	<b>\$ 35,602</b>	<b>\$ 53,303</b>

### **Purpose**

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

### **FY 2024 Objectives**

The objective of the Municipal Court Division for FY 2024 is to provide budget authority to operate the Whitefish Municipal Court. Two full-time and one part-time clerks assist the Municipal Judge in operating the Municipal Court. In general, most items have been adjusted to account for inflation and increased costs for video services through the State of Montana. The Municipal Court budget also provides for a new door system into the court room for added security and personnel safety.

The Court shares in the expenses of the upkeep of the Emergency Services Center (ESC) with the Police and Fire and Ambulance departments. In FY 2024 the estimated cost of \$6,000 for the exterior painting of the ESC is included under repair and maintenance services.

# General Fund - 1000

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Municipal Court Expenditures</b>						
<b>Personnel</b>						
1000-410360-110-0	Salaries and Wages	185,187	176,345	201,282	203,605	210,153
1000-410360-112-0	Permanent Part Time	20,926	22,125	25,541	23,389	26,807
1000-410360-120-0	Overtime	10	68	1,633	16	1,716
1000-410360-140-0	Employer Contributions	67,169	49,463	51,056	48,864	52,967
		<b>\$ 273,293</b>	<b>\$ 248,001</b>	<b>\$ 279,512</b>	<b>\$ 275,873</b>	<b>\$ 291,643</b>
<b>Materials and Services</b>						
1000-410360-210-0	Office Supplies & Materials	2,675	1,548	2,889	1279.73	2,889
1000-410360-220-0	Operating Supplies	1,252	5,918	5,297	3,793	6,797
1000-410360-230-0	Repair & Maintenance Supplies	716	504	1,100	1,814	1,500
1000-410360-310-0	Communication & Transportation	2,745	2,593	2,675	1,790	2,675
1000-410360-320-0	Printing, Duplicating, & Binding	196	-	200	-	-
1000-410360-330-0	Publicity, Subscriptions & Dues	1,440	4,528	4,800	4,226	5,480
1000-410360-340-0	Utility Services	4,067	4,831	5,885	6,148	6,000
1000-410360-350-0	Professional Services	1,155	17	-	103	-
1000-410360-360-0	Repair & Maintenance Services	6,276	5,094	4,708	4,470	15,985
1000-410360-370-0	Travel & Training	-	2,868	4,280	3,112	4,280
1000-410360-390-0	Other Purchased Services	2,107	2,172	8,000	7,577	8,000
1000-410360-510-0	Insurance	5,166	6,894	8,191	7,091	7,045
1000-410360-540-0	Special Assessments	101	101	105	101	105
		<b>\$ 27,896</b>	<b>\$ 37,067</b>	<b>\$ 48,130</b>	<b>\$ 41,506</b>	<b>\$ 60,756</b>
<b>Capital</b>						
1000-410360-920-0	Buildings	4,605	-	-	-	-
1000-410360-940-0	Machinery & Equipment	-	6,621	-	-	-
		<b>\$ 4,605</b>	<b>\$ 6,621</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Municipal Court</b>	<b>\$ 305,794</b>	<b>\$ 291,689</b>	<b>\$ 327,642</b>	<b>\$ 317,379</b>	<b>\$ 352,399</b>

### **Purpose**

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

### **FY 2024 Objectives**

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

The FY 2024 Budget provides for professional services for the City's external audit and financial reporting needs, the crisis communication contract (\$15,000), and an external wage study (\$40,000). Other costs include software licensing, general repairs and maintenance, and utility costs.

# Admin & Legal Cost Allocation

FY 2024

The Administrative Services Division for FY 2024 were divided into three separate accounts for more transparency and budget control including Administrative Services (City Manager and City Clerk), Financial Services, and Human Resources Administration. General Fund expenditures from these accounts, except for debt service and capital projects, are allocated to any fund that has personnel services costs. The expenditures allocated to other funds is based on the salaries and benefits paid by each of the other funds as a percentage of the total salaries and benefits for the City. For example, in FY 2024, 10.83% of the total City payroll is budgeted in the General Fund. Therefore 10.83% of any administrative services materials and services expenditures remain in the General Fund, and 89.17% is allocated to other funds.

The table below shows both the total amount before the allocation of costs and the amount that remains in the General Fund for Administration (City Manager/City Clerk), Finance Department, and Human Resources Department. In Office Supplies for Administrative Services, under the Budget FY 2024 column, the total budget is \$500, however, of that \$500, only \$54.15 or 10.83% will stay in the General Fund—as depicted in the Allocation FY 2024 column below.

<b>General Fund Allocation Rate</b>							<b>0.1083</b>
<b>Expenditures</b>	<b>Actual FY 2022</b>	<b>Budget FY 2023</b>	<b>Allocation FY 2023</b>	<b>Actual FY 2023</b>	<b>Budget FY 2024</b>	<b>Allocation FY 2024</b>	
<b>410400 · Administrative Services</b>							
<b>Materials and Services</b>							
210 Office Supplies/Materials	-	-	-	-	500	54	
220 Operating Supplies/Materials	-	-	-	-	12,370	1,340	
230 Repair/Maintenance Supplies	-	-	-	-	500	54	
330 Publicity/Subscriptions/Dues	-	-	-	-	16,560	1,793	
340 Utility Services	-	-	-	-	3,300	357	
350 Professional Services	-	-	-	-	15,000	1,625	
360 Repair & Maintenance	-	-	-	-	1,180	128	
370 Travel & Training	-	-	-	-	8,500	921	
390 Other Purchased Services	-	-	-	-	2,750	298	
510 Insurance	-	-	-	-	1,270	138	
530 Rent / Lease	-	-	-	-	650	70	
540 Special Assessments	-	-	-	-	900	97	
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,480</b>	<b>\$ 6,875</b>	

# Admin & Legal Cost Allocation

FY 2024

**General Fund Allocation Rate**

**0.1083**

Expenditures		Actual FY 2022	Budget FY 2023	Allocation FY 2023	Actual FY 2023	Budget FY 2024	Allocation FY 2024
<b>410500 · Financial Services</b>							
<b>Materials and Services</b>							
210	Office Supplies/Materials	326	8,000	867	303	4,800	520
220	Operating Supplies/Materials	3,271	31,610	3,427	1,887	23,430	2,537
230	Repair/Maintenance Supplies	205	2,500	271	143	1,500	162
310	Postage & Freight	637	12,000	1,301	253	4,000	433
320	Printing	544	12,400	1,344	-	-	-
330	Publicity/Subscriptions/Dues	3,338	28,824	3,124	2,459	42,103	4,560
340	Utility Services	1,351	16,500	1,789	688	9,900	1,072
350	Professional Services	11,051	122,807	13,312	8,344	78,560	8,508
360	Repair & Maintenance	3,492	78,730	8,534	135	5,540	600
370	Travel & Training	1,464	30,000	3,252	935	13,000	1,408
390	Other Purchased Services	2,669	12,000	1,301	1,236	7,200	780
397	Contracted Workers	830	14,000	1,518	400	-	-
510	Insurance	1,898	16,484	1,787	1,848	17,400	1,884
530	Rent / Lease	251	2,952	320	141	1,656	179
540	Special Assessments	493	4,500	488	466	4,500	487
<b>Total</b>		<b>\$ 31,820</b>	<b>\$ 393,307</b>	<b>\$ 42,635</b>	<b>\$ 19,238</b>	<b>\$ 213,589</b>	<b>\$ 23,132</b>

**General Fund Allocation Rate**

**0.1083**

Expenditures		Actual FY 2022	Budget FY 2023	Allocation FY 2023	Actual FY 2023	Budget FY 2024	Allocation FY 2024
<b>410810 · Human Resources Administration</b>							
<b>Materials and Services</b>							
210	Office Supplies/Materials	-	-	-	-	1,500	162
220	Operating Supplies/Materials	-	-	-	-	1,000	108
230	Repair/Maintenance Supplies	-	-	-	-	500	54
330	Publicity/Subscriptions/Dues	-	-	-	-	14,173	1,535
340	Utility Services	-	-	-	-	3,300	357
350	Professional Services	-	-	-	-	41,155	4,457
360	Repair & Maintenance	-	-	-	-	1,180	128
370	Travel & Training	-	-	-	-	8,500	921
397	Contracted Workers	-	-	-	-	500	54
510	Insurance	-	-	-	-	1,270	138
530	Rent / Lease	-	-	-	-	650	70
540	Special Assessments	-	-	-	-	900	97
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 74,628</b>	<b>\$ 8,082</b>

# Admin & Legal Cost Allocation

FY 2024

Expenditures for the Legal Services Division is also allocated based on the percentages described above. The following table shows totals before allocation and the amount that is budgeted to remain in the General Fund.

**General Fund Allocation Rate** **0.1083**

Expenditures	Actual FY 2022	Budget FY 2023	Allocation FY 2023	Actual FY 2023	Budget FY 2024	Allocation FY 2024
<b>411100 · Legal Services</b>						
<b>Materials and Services</b>						
210 Office Supplies/Materials	263	1,500	166	231	2,000	217
220 Operating Supplies/Materials	605	6,600	730	740	6,600	715
230 Repair & Maintenance Supplies	48	800	88	217	1,800	195
310 Communication & Transportation	6	300	33	6	100	11
330 Publicity/Subscriptions/Dues	744	6,500	719	423	7,500	812
340 Utility Services	305	5,500	608	217	6,500	704
350 Professional Services	5	1,500	166	-	1,000	108
360 Repair & Maintenance	251	1,200	133	77	1,650	179
370 Travel & Training	354	4,280	473	173	4,280	464
390 Other Purchased Services	-	500	55	354	250	27
510 Insurance	191	3,000	332	324	2,150	233
530 Rent / Lease	107	972	108	-	975	106
540 Special Assessments	9	77	9	8	78	8
<b>Total</b>	<b>\$ 2,888</b>	<b>\$ 32,729</b>	<b>\$ 3,620</b>	<b>\$ 2,771</b>	<b>\$ 34,883</b>	<b>\$ 3,778</b>

# General Fund - 1000

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Administrative Services - City Manager and City Clerk</b>						
<b>Personnel</b>						
1000-410400-110-0	Salaries and Wages	-	-	-	-	83,175
1000-410400-112-0	Permanent Part Time	-	-	-	-	1,889
1000-410400-120-0	Overtime	-	-	-	-	56
1000-410400-140-0	Employer Contributions	-	-	-	-	24,495
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 109,615</b>
<b>Materials and Services</b>						
1000-410400-210-0	Office Supplies & Materials	-	-	-	-	54
1000-410400-220-0	Operating Supplies	-	-	-	-	1,340
1000-410400-230-0	Repair & Maintenance Supplies	-	-	-	-	54
1000-410400-330-0	Publicity, Subscriptions & Dues	-	-	-	-	1,793
1000-410400-340-0	Utility Services	-	-	-	-	357
1000-410400-350-0	Professional Services	-	-	-	-	1,625
1000-410400-360-0	Repair & Maintenance Services	-	-	-	-	128
1000-410400-370-0	Travel & Training	-	-	-	-	921
1000-410400-390-0	Other Purchased Services	-	-	-	-	298
1000-410400-510-0	Insurance	-	-	-	-	138
1000-410400-530-0	Rent / Lease	-	-	-	-	70
1000-410400-540-0	Special Assessments	-	-	-	-	97
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,875</b>
	<b>Total Administrative Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 116,490</b>
<b>Financial Services</b>						
<b>Personnel</b>						
1000-410500-110-0	Salaries and Wages	134,455	159,629	181,434	187,312	75,817
1000-410500-112-0	Permanent Part Time	6,765	7,023	4,755	7,882	1,134
1000-410500-120-0	Overtime	162	129	241	228	134
1000-410500-140-0	Employer Contributions	56,229	50,477	58,281	55,062	27,598
1000-410500-147-0	Medical Deduction Reimbursement	1,025	844	-	1,120	-
		<b>\$ 198,636</b>	<b>\$ 218,102</b>	<b>\$ 244,711</b>	<b>\$ 251,604</b>	<b>\$ 104,683</b>
<b>Materials and Services</b>						
1000-410500-210-0	Office Supplies & Materials	706	326	867	353	520
1000-410500-220-0	Operating Supplies	4,722	3,271	3,427	3,701	2,537
1000-410500-230-0	Repair & Maintenance Supplies	78	205	271	331	162
1000-410500-310-0	Communication & Transportation	950	637	1,301	421	433
1000-410500-320-0	Printing, Duplicating, & Binding	1,157	544	1,344	-	-
1000-410500-330-0	Publicity, Subscriptions & Dues	2,547	3,338	3,124	5,358	4,560
1000-410500-340-0	Utility Services	1,835	1,351	1,789	1,653	1,072
1000-410500-350-0	Professional Services	12,201	11,051	13,312	14,729	8,508
1000-410500-360-0	Repair & Maintenance Services	3,624	3,492	8,534	3,384	600
1000-410500-370-0	Travel & Training	677	1,464	3,252	2,691	1,408
1000-410500-390-0	Other Purchased Services	1,488	2,669	1,301	1,398	780
1000-410500-397-0	Contracted Workers	1,091	830	1,518	400	-
1000-410500-510-0	Insurance	1,346	1,898	1,787	1,848	1,884
1000-410500-530-0	Rent / Lease	335	251	320	170	179
1000-410500-540-0	Special Assessments	518	493	488	466	487
		<b>\$ 33,274</b>	<b>\$ 31,820</b>	<b>\$ 42,634</b>	<b>\$ 36,902</b>	<b>\$ 23,132</b>
<b>Debt Service</b>						
1000-410500-610-0	Principal	38,562	38,562	38,563	38,562	38,563
		<b>\$ 38,562</b>	<b>\$ 38,562</b>	<b>\$ 38,563</b>	<b>\$ 38,562</b>	<b>\$ 38,563</b>
<b>Capital</b>						
1000-410500-940-0	Machinery & Equipment	192,811	7,435	-	-	72,000
		<b>\$ 192,811</b>	<b>\$ 7,435</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,000</b>
	<b>Total Financial Services</b>	<b>\$ 463,283</b>	<b>\$ 295,920</b>	<b>\$ 325,908</b>	<b>\$ 327,068</b>	<b>\$ 238,378</b>

# General Fund - 1000

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Human Resource Administration</b>						
<b>Personnel</b>						
1000-410810-110-0	Salaries and Wages	-	-	-	-	27,068
1000-410810-112-0	Permanent Part Time	-	-	-	-	378
1000-410810-120-0	Overtime	-	-	-	-	50
1000-410810-140-0	Employer Contributions	-	-	-	-	8,818
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,314</b>
<b>Materials and Services</b>						
1000-410810-210-0	Office Supplies & Materials	-	-	-	-	162
1000-410810-220-0	Operating Supplies	-	-	-	-	108
1000-410810-230-0	Repair & Maintenance Supplies	-	-	-	-	54
1000-410810-330-0	Publicity, Subscriptions & Dues	-	-	-	-	1,535
1000-410810-340-0	Utility Services	-	-	-	-	357
1000-410810-350-0	Professional Services	-	-	-	-	4,457
1000-410810-360-0	Repair & Maintenance Services	-	-	-	-	128
1000-410810-370-0	Travel & Training	-	-	-	-	921
1000-410810-397-0	Contracted Workers	-	-	-	-	54
1000-410810-510-0	Insurance	-	-	-	-	138
1000-410810-530-0	Rent / Lease	-	-	-	-	70
1000-410810-540-0	Special Assessments	-	-	-	-	97
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,082</b>
<b>Capital</b>						
1000-410810-920-0	Building Improvements	-	-	-	-	6,300
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,300</b>
<b>Total Human Resource Administration</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,696</b>
<b>Total Admin, Finance, &amp; H.R. Services</b>		<b>\$ 463,283</b>	<b>\$ 295,920</b>	<b>\$ 325,908</b>	<b>\$ 327,068</b>	<b>\$ 405,564</b>

### **Resort Tax Administrative Services**

#### **Purpose**

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

#### **FY 2024 Objectives**

The objective is to provide budget authority to provide for the expenditures described above that assist with administering the resort tax within the City.

### **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 2024 budget continues to provide for in-house prosecution services through the Deputy Attorney position. The Legal Department is also supported by a part-time legal assistant.

#### **FY 2024 Objectives**

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

# General Fund - 1000

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Resort Tax Administrative Services Expenditures</b>						
<b>Materials and Services</b>						
1000-410505-210-0	Office Supplies & Materials	1,321	-	950	-	950
1000-410505-310-0	Communication & Transportation	236	261	250	156	250
1000-410505-350-0	Professional Services	1,651	2,840	6,000	-	6,000
1000-410505-390-0	Other Purchased Services	-	-	-	8	-
		<b>\$ 3,208</b>	<b>\$ 3,101</b>	<b>\$ 7,200</b>	<b>\$ 164</b>	<b>\$ 7,200</b>
	<b>Total Resort Tax Administrative Svcs</b>	<b>\$ 3,208</b>	<b>\$ 3,101</b>	<b>\$ 7,200</b>	<b>\$ 164</b>	<b>\$ 7,200</b>
<b>Legal Services Expenditures</b>						
<b>Personnel</b>						
1000-411100-110-0	Salaries and Wages	57,422	96,703	64,319	62,487	68,221
1000-411100-112-0	Permanent Part Time	2,376	2,377	2,641	2,720	1,889
1000-411100-120-0	Overtime	44	17	44	45	44
1000-411100-140-0	Employer Contributions	18,026	27,466	20,611	18,001	22,108
1000-411100-147-0	Medical Deduction Reimbursement	221	211	-	460	-
		<b>\$ 78,090</b>	<b>\$ 126,774</b>	<b>\$ 87,615</b>	<b>\$ 83,712</b>	<b>\$ 92,262</b>
<b>Materials and Services</b>						
1000-411100-210-0	Office Supplies & Materials	47	263	166	231	217
1000-411100-220-0	Operating Supplies	1,890	605	730	740	715
1000-411100-230-0	Repair & Maintenance Supplies	14	48	88	217	195
1000-411100-310-0	Communication & Transportation	6	6	33	6	11
1000-411100-330-0	Publicity, Subscriptions & Dues	456	744	719	733	812
1000-411100-340-0	Utility Services	502	305	608	695	704
1000-411100-350-0	Professional Services	134	5	166	528	108
1000-411100-360-0	Repair & Maintenance Services	127	251	133	312	179
1000-411100-370-0	Travel & Training	26	354	473	349	464
1000-411100-390-0	Other Purchased Services	24	-	55	324	27
1000-411100-510-0	Insurance	158	191	332	359	233
1000-411100-530-0	Rent / Lease	43	107	108	8	106
1000-411100-540-0	Special Assessments	77	9	9	8	8
		<b>\$ 3,505</b>	<b>\$ 2,888</b>	<b>\$ 3,620</b>	<b>\$ 4,512</b>	<b>\$ 3,778</b>
	<b>Total Legal Services</b>	<b>\$ 81,594</b>	<b>\$ 129,662</b>	<b>\$ 91,235</b>	<b>\$ 88,224</b>	<b>\$ 96,040</b>

### **Parking Facility Maintenance**

#### **Purpose**

The three-story parking facility that opened in May of 2017 in downtown Whitefish requires continued budgeting for operating and maintenance costs. The City's Maintenance Facility Technician along with the help of other staff is responsible for maintaining the parking facility. Leased parking spaces are enforced by the Police Department's Parking Enforcement Officer. The leased parking revenue, also budgeted in the General Fund, offset these operating costs.

#### **FY 2024 Objectives**

The objective of the Parking Facility Maintenance account in the General Fund for this budget year is to provide budget authority for the new parking facility. Overall, the budget includes costs to maintain the parking structure, including salaries and employer contributions, proper repair and maintenance, snow removal, and insurance coverage.

# General Fund - 1000

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Parking Facility Maintenance Expenditures</b>						
<b>Personnel</b>						
1000-411230-110-0	Salaries and Wages	17,867	18,886	23,263	19,787	24,651
1000-411230-120-0	Overtime	20	49	82	146	87
1000-411230-140-0	Employer Contributions	10,298	7,455	7,847	6,670	10,323
		<b>\$ 28,186</b>	<b>\$ 26,390</b>	<b>\$ 31,192</b>	<b>\$ 26,603</b>	<b>\$ 35,061</b>
<b>Materials and Services</b>						
1000-411230-220-0	Operating Supplies	1,677	4,551	5,000	5,410	5,000
1000-411230-230-0	Repair & Maintenance Supplies	1,831	3,028	5,000	4,722	5,000
1000-411230-330-0	Publicity, Subscriptions & Dues	35	630	630	222	630
1000-411230-340-0	Utility Services	7,890	8,502	9,500	9,858	9,500
1000-411230-360-0	Repair & Maintenance Services	5,337	21,282	13,000	15,698	13,000
1000-411230-390-0	Other Purchased Services	12,284	7,646	15,000	11,784	15,000
1000-411230-510-0	Insurance	10,410	11,018	13,450	13,449	15,975
1000-411230-530-0	Rent / Lease	324	324	324	974	325
		<b>\$ 39,786</b>	<b>\$ 56,981</b>	<b>\$ 61,904</b>	<b>\$ 62,117</b>	<b>\$ 64,430</b>
	<b>Total Parking Facility Maintenance</b>	<b>\$ 67,972</b>	<b>\$ 83,371</b>	<b>\$ 93,096</b>	<b>\$ 88,721</b>	<b>\$ 99,491</b>

### Purpose

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

### FY 2024 Objectives

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

Whitefish continues to address the shortage of affordable workforce housing by working on strategies identified in the Whitefish Strategic Housing Plan and enforcement of the code pertaining to short-term rentals.

Significant or changed appropriations during FY 2024 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Aggregate decrease of all Planning budgeted revenues based on estimated year-end figures, prior years, and anticipated reduction in activity in FY 2024</li> </ul>	\$25,000
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increase in personnel costs due to necessary market rate/COLA adjustments and increase in employer contributions</li> </ul>	\$43,382
<ul style="list-style-type: none"> <li>Decrease in consulting services in Community Planning due to the completion of the housing needs assessment and strategic plan updates. Amounts retained in the FY 2024 budget will cover needs for the growth policy update and other priorities</li> </ul>	\$98,000
<ul style="list-style-type: none"> <li>Repair and maintenance services for Community Planning remains about the same to procure a new short-term rental enforcement software not purchased in FY 2023 but supported in revenues from business license fees</li> </ul>	\$50
<ul style="list-style-type: none"> <li>Decrease in travel and training from prior year but total remains higher than historic levels to provide training for additional staff</li> </ul>	\$4,000

# General Fund - 1000

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Community Planning Expenditures</b>						
<b>Personnel</b>						
1000-420540-110-0	Salaries and Wages	401,144	380,553	525,789	451,504	568,504
1000-420540-112-0	Permanent Part Time	13,030	13,302	13,735	16,296	9,825
1000-420540-120-0	Overtime	79	135	466	1,840	1,457
1000-420540-140-0	Employer Contributions	154,845	141,575	222,380	159,955	225,966
1000-420540-147-0	Medical Deduction Reimbursement	516	-	-	10	-
		<b>\$ 569,615</b>	<b>\$ 535,565</b>	<b>\$ 762,370</b>	<b>\$ 629,605</b>	<b>\$ 805,752</b>
<b>Materials and Services</b>						
1000-420540-210-0	Office Supplies & Materials	958	842	2,000	1,366	2,000
1000-420540-220-0	Operating Supplies	11,676	18,911	12,000	13,288	12,000
1000-420540-230-0	Repair & Maintenance Supplies	174	843	1,200	2,837	1,200
1000-420540-310-0	Communication & Transportation	1,068	1,202	1,900	1,295	4,400
1000-420540-320-0	Printing, Duplicating, & Binding	-	-	500	-	3,000
1000-420540-330-0	Publicity, Subscriptions & Dues	5,692	13,239	7,500	11,651	13,700
1000-420540-340-0	Utility Services	6,817	4,232	7,500	9,231	7,500
1000-420540-350-0	Professional Services	5,399	29,323	180,000	65,351	98,000
1000-420540-360-0	Repair & Maintenance Services	1,040	3,410	45,550	20,150	45,600
1000-420540-370-0	Travel & Training	425	7,114	19,000	12,998	15,000
1000-420540-390-0	Other Purchased Services	6,648	8,626	7,400	4,462	6,500
1000-420540-510-0	Insurance	13,059	14,641	18,740	11,954	18,665
1000-420540-530-0	Rent / Lease	1,620	1,620	1,625	2,268	1,985
1000-420540-540-0	Special Assessments	106	106	110	106	110
		<b>\$ 54,681</b>	<b>\$ 104,109</b>	<b>\$ 305,025</b>	<b>\$ 156,956</b>	<b>\$ 229,660</b>
<b>Capital</b>						
1000-420540-940-0	Machinery & Equipment	2,866	-	-	-	-
		<b>\$ 2,866</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Community Planning</b>		<b>\$ 627,162</b>	<b>\$ 639,674</b>	<b>\$ 1,067,395</b>	<b>\$ 786,561</b>	<b>\$ 1,035,412</b>

### Community Agencies Division

#### Purpose

The Community Agencies Division provides budget authority to support various community organizations. These include the Eagle Bus Service, Big Mountain S.N.O.W. (Shuttle Network of Whitefish) Bus, Golden Agers Community Center, O'Shaughnessy Center Insurance, Whitefish Housing Authority, and property insurance for The Wave.

#### FY 2024 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 2024 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 2024 Objectives

The objective of the Cemetery Division this fiscal year is to provide budget authority for the maintenance of the Whitefish Cemetery, including the purchase of a new software program to maintain records digitally. While the City continues to monitor options for a new cemetery, for FY 2024 \$60,000 is budgeted to purchase and install a new columbarium as the current one is expected to be at capacity soon.

# General Fund - 1000

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Community Agencies Expenditures</b>						
<b>Materials and Services</b>						
1000-430400-790-0	Grants & Contributions - S.N.O.W Bus	7,500	7,500	15,000	15,000	15,000
1000-430400-790-0	Grants & Contributions - Eagle Transit	9,300	9,300	9,300	9,300	9,300
1000-450310-790-0	Grants & Contributions - Community Ctr	1,500	-	1,500	-	3,000
1000-470000-790-0	Grants & Contributions - WHA	12,481	-	13,500	-	13,500
1000-460050-510-0	Insurance - O'Shaughnessy	3,172	3,257	4,080	4,080	4,844
1000-460445-510-0	Insurance - Wave	15,470	15,884	19,879	19,879	23,603
		<b>\$ 49,422</b>	<b>\$ 35,941</b>	<b>\$ 63,258</b>	<b>\$ 48,258</b>	<b>\$ 69,247</b>
	<b>Total Community Agencies</b>	<b>\$ 49,422</b>	<b>\$ 35,941</b>	<b>\$ 63,258</b>	<b>\$ 48,258</b>	<b>\$ 69,247</b>
<b>Downtown Improvements</b>						
<b>Materials and Services</b>						
1000-430800-220-0	Operating Supplies	-	-	-	-	26,500
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,500</b>
	<b>Total Downtown Improvements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,500</b>
<b>Cemetery Services Expenditures</b>						
<b>Personnel</b>						
1000-430900-110-0	Salaries and Wages	3,635	3,727	4,826	4,557	4,820
1000-430900-112-0	Permanent Part Time	90	-	-	12	-
1000-430900-120-0	Overtime	5	9	13	-	13
1000-430900-140-0	Employer Contributions	1,139	1,282	1,510	1,395	1,700
		<b>\$ 4,870</b>	<b>\$ 5,018</b>	<b>\$ 6,349</b>	<b>\$ 5,963</b>	<b>\$ 6,533</b>
<b>Materials and Services</b>						
1000-430900-220-0	Operating Supplies	304	1,251	1,000	3,233	3,000
1000-430900-230-0	Repair & Maintenance Supplies	-	-	200	210	200
1000-430900-340-0	Utility Services	883	615	1,100	814	1,100
1000-430900-350-0	Professional Services	-	-	2,000	-	-
1000-430900-360-0	Repair & Maintenance Services	200	825	1,800	-	1,800
1000-430900-390-0	Other Purchased Services	1,900	1,465	2,000	425	2,000
1000-430900-510-0	Insurance	136	144	159	158	205
1000-430900-540-0	Special Assessments	-	-	250	-	250
		<b>\$ 3,424</b>	<b>\$ 4,300</b>	<b>\$ 8,509</b>	<b>\$ 4,841</b>	<b>\$ 8,555</b>
<b>Capital</b>						
1000-430900-930-0	Improvements Other than Buildings	-	-	30,000	-	60,000
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 60,000</b>
	<b>Total Cemetery Services</b>	<b>\$ 8,293</b>	<b>\$ 9,318</b>	<b>\$ 44,858</b>	<b>\$ 10,804</b>	<b>\$ 75,088</b>
<b>Operating Contingency</b>						
<b>Materials and Services</b>						
1000-510900-220-0	Operating Supplies	20,780	-	-	-	-
1000-510900-390-0	Other Purchased Services	137,017	-	-	-	-
1000-510900-790-0	Grants & Contributions	6,229	-	-	-	-
1000-510900-870-0	Operating Contingency	-	-	10,000	-	-
		<b>\$ 164,025</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Operating Contingency</b>	<b>\$ 164,025</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>

# General Fund - 1000

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Transfers</b>						
<b>Other Financing Uses</b>						
1000-521004-820-0	Transfers to Parks & Recreation	883,426	883,426	1,065,266	1,065,266	1,290,266
1000-521005-820-0	Transfers to Law Enforcement	2,657,502	2,657,502	2,879,827	2,879,827	3,079,827
1000-521006-820-0	Transfers to Fire & Ambulance	953,092	953,092	1,051,571	1,051,571	486,135
1000-521031-820-0	Transfers to Library	34,371	34,371	34,371	34,371	34,371
		<b>\$ 4,528,392</b>	<b>\$ 4,528,391</b>	<b>\$ 5,031,035</b>	<b>\$ 5,031,035</b>	<b>\$ 4,890,599</b>
	<b>Total Transfers</b>	<b>\$ 4,528,392</b>	<b>\$ 4,528,391</b>	<b>\$ 5,031,035</b>	<b>\$ 5,031,035</b>	<b>\$ 4,890,599</b>
	<b>Total General Fund Expenditures</b>	<b>\$ 5,845,926</b>	<b>\$ 6,030,440</b>	<b>\$ 7,114,590</b>	<b>\$ 6,406,749</b>	<b>\$ 7,110,842</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 2,841,797</b>		<b>\$ 2,789,954</b>

### Purpose

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

### FY 2024 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 2024 Budget are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Maintaining property tax revenue at the previous year's distribution due to adequate operating fund balance</li> </ul>	\$48
<ul style="list-style-type: none"> <li>Decrease in charges for services based on collections in FY 2023</li> </ul>	\$3,500
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increase in personnel costs due wage adjustment, increase in employer costs, additional part-time staffing, and moving a portion of IT personnel wages to the Library Fund as the Board has decided to utilize the City's IT service instead an external contractor</li> </ul>	\$38,653
<ul style="list-style-type: none"> <li>Overall decrease in operating expenditures</li> </ul>	\$450
<ul style="list-style-type: none"> <li>Elimination of transfer to library depreciation reserve fund based on fund balance not exceeding the State threshold of 50% of annual appropriations</li> </ul>	\$715,000

# Library Fund - 2220

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Taxes</b>						
2220-311010	Real Property Taxes	266,126	317,770	335,799	341,462	335,847
2220-311020	Personal Property Taxes	983	1,814	1,000	1,645	1,000
2220-312000	Penalties & Interest	-	-	-	384	-
		<b>\$ 267,109</b>	<b>\$ 319,584</b>	<b>\$ 336,799</b>	<b>\$ 343,491</b>	<b>\$ 336,847</b>
<b>Intergovernmental</b>						
2220-331110	Federal Disaster Aid - CARES ACT	795	-	-	-	-
2220-334100	Library State Aid	2,343	2,869	2,500	-	2,500
		<b>\$ 3,138</b>	<b>\$ 2,869</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>\$ 2,500</b>
<b>Charges for Services</b>						
2220-346070	Library Collections	5,235	8,139	11,000	7,515	7,500
		<b>\$ 5,235</b>	<b>\$ 8,139</b>	<b>\$ 11,000</b>	<b>\$ 7,515</b>	<b>\$ 7,500</b>
<b>Miscellaneous Revenues</b>						
2220-365000	Contributions and Donations	7,500	-	-	-	-
2220-365010	Private Gifts and Bequests	11,861	643,095	30,000	68,254	30,000
		<b>\$ 19,361</b>	<b>\$ 643,095</b>	<b>\$ 30,000</b>	<b>\$ 68,254</b>	<b>\$ 30,000</b>
<b>Investment Earnings</b>						
2200-371010	Investment Earnings	-	692	1,400	1,208	1,400
		<b>\$ -</b>	<b>\$ 692</b>	<b>\$ 1,400</b>	<b>\$ 1,208</b>	<b>\$ 1,400</b>
<b>Other Financing Sources</b>						
2220-383004	Operating Transfer from General Fund	34,371	34,371	34,371	34,371	34,371
		<b>\$ 34,371</b>	<b>\$ 34,371</b>	<b>\$ 34,371</b>	<b>\$ 34,371</b>	<b>\$ 34,371</b>
	<b>Total Revenues</b>	<b>\$ 329,214</b>	<b>\$ 1,008,750</b>	<b>\$ 416,070</b>	<b>\$ 454,839</b>	<b>\$ 412,618</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 901,200</b>		<b>\$ 220,145</b>
	<b>Total Resources</b>			<b>\$ 1,317,270</b>		<b>\$ 632,763</b>

# Library Fund - 2220

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Expenditures</b>						
<b>Personnel</b>						
2220-460120-110-0	Salaries and Wages	68,871	75,145	83,751	69,752	86,095
2220-460120-112-0	Permanent Part Time	77,529	87,671	113,778	126,137	135,214
2220-460120-120-0	Overtime	5	9	13	12	13
2220-460120-140-0	Employer Contributions	44,810	46,643	56,589	50,826	71,462
		<b>\$ 191,215</b>	<b>\$ 209,468</b>	<b>\$ 254,131</b>	<b>\$ 246,726</b>	<b>\$ 292,784</b>
<b>Materials and Services</b>						
2220-460120-210-0	Office Supplies & Materials	2,622	4,646	3,600	7,577	6,000
2220-460120-220-0	Operating Supplies	5,020	5,175	6,000	6,151	6,000
2220-460120-221-0	Library Materials	11,882	15,435	18,000	13,594	17,000
2220-460120-229-0	Library Materials Processing	927	1,235	2,000	3,259	2,000
2220-460120-230-0	Repair & Maintenance Supplies	-	783	200	71	200
2220-460120-310-0	Communication & Transportation	4,421	4,561	6,000	4,566	6,000
2220-460120-330-0	Publicity, Subscriptions & Dues	9,969	11,602	14,000	14,606	13,650
2220-460120-340-0	Utility Services	13,826	14,798	18,000	16,230	17,000
2220-460120-350-0	Professional Services	-	-	-	205	-
2220-460120-360-0	Repair & Maintenance Services	29,771	13,912	38,000	14,788	35,000
2220-460120-362-0	Office Machinery & Computers	6,188	3,273	7,500	339	7,500
2220-460120-370-0	Travel & Training	455	1,791	2,000	2,462	4,000
2220-460120-390-0	Other Purchased Services	1,686	3,472	3,300	447	3,300
2220-460120-397-0	Contracted Workers	-	-	750	-	-
2220-460120-510-0	Insurance	6,852	8,427	10,025	9,372	11,310
2220-460120-540-0	Special Assessments	478	472	475	460	475
2220-460120-790-0	Grants & Contributions	-	-	-	317,581	-
2220-460120-870-0	Operating Contingency	-	-	10,000	-	10,000
2220-460120-880-0	Administrative Costs	6,292	6,300	8,308	7,460	8,273
		<b>\$ 100,388</b>	<b>\$ 95,881</b>	<b>\$ 148,158</b>	<b>\$ 419,167</b>	<b>\$ 147,708</b>
<b>Other Financing Uses</b>						
2200-460120-820	Transfer to Library Depreciation Reserve	-	-	715,000	470,000	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 715,000</b>	<b>\$ 470,000</b>	<b>\$ -</b>
	<b>Total Expenditures</b>	<b>\$ 291,603</b>	<b>\$ 305,349</b>	<b>\$ 1,117,289</b>	<b>\$ 1,135,893</b>	<b>\$ 440,492</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 199,981</b>		<b>\$ 192,271</b>

### **Purpose**

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

### **FY 2024 Objectives**

The objective of the Library Depreciation Reserve Fund for this fiscal year is to continue to accumulate funds for future equipment and capital improvements for the Whitefish Community Library, as well as replace the roof of the Library for \$79,000 and the foyer tiles for an estimated \$25,000.

# Library Depreciation Reserve Fund - 4022

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Other Financing Sources</b>						
4022-383000	Transfer from Library Fund	-	-	715,000	470,000	-
		\$ -	\$ -	\$ 715,000	\$ 470,000	\$ -
<b>Investment Earnings</b>						
2200-371010	Investment Earnings	-	-	1,400	-	2,000
		\$ -	\$ -	\$ 1,400	\$ -	\$ 2,000
	<b>Total Revenues</b>	\$ -	\$ -	\$ 715,000	\$ 470,000	\$ 2,000
	<b>Beginning Budgetary Fund Balance</b>			\$ -		\$ 470,000
	<b>Total Resources</b>			\$ 715,000		\$ 472,000
<b>Expenditures</b>						
<b>Capital</b>						
4022-460120-920-0	Buildings	-	-	-	-	104,000
		\$ -	\$ -	\$ -	\$ -	\$ 104,000
	<b>Total Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ 104,000
	<b>Ending Budgetary Fund Balance</b>			\$ 715,000		\$ 368,000

### Purpose

The Law Enforcement Fund provides the primary financial support for the City’s Police Department. The Department currently provides policing services through 18 sworn officers (including the Chief of Police) and a parking enforcement officer.

### FY 2024 Objectives

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

Significant or changed appropriations during FY 2024 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Increase in anticipated grant revenue for equipment through Department of Justice (DOJ)</li> </ul>	\$2,000
<ul style="list-style-type: none"> <li>Increase in MDT Overtime Reimbursement through the Selective Traffic Enforcement Program (STEP) due to anticipated increase in participation</li> </ul>	\$8,000
<ul style="list-style-type: none"> <li>Decrease in anticipated revenue for OT reimbursement from NW Drug Task Force (HIDTA) based on amounts remaining in grant</li> </ul>	\$5,500
<ul style="list-style-type: none"> <li>Decrease in Stonegarden grant funds for FY 2024 due to a reduced amount awarded by the DOJ</li> </ul>	\$24,189
<ul style="list-style-type: none"> <li>Increase in reimbursement from the school district for a 50% match toward an additional school resource officer (SRO)</li> </ul>	\$38,426
<ul style="list-style-type: none"> <li>Increased transfer from General Fund (property tax support) to support new officer position, wage adjustments, and other rising costs due to inflation</li> </ul>	\$200,000
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increase in personnel costs due to proposed wage adjustment and increased cost of certain benefits and employer contributions. Also includes an additional SRO position.</li> </ul>	\$200,941
<ul style="list-style-type: none"> <li>Increase operating supplies due to inflationary factors and the purchase of two computers</li> </ul>	\$18,800

<ul style="list-style-type: none"> <li>• Increase in repair and maintenance supplies based on year-end actuals, as well as the shift from services to supplies with assistance from the City's mechanic</li> </ul>	\$11,000
<ul style="list-style-type: none"> <li>• Increase in publicity, subscriptions, and dues due to moving software expenditures to reflect accurate accounting</li> </ul>	\$12,500
<ul style="list-style-type: none"> <li>• Increase in repair and maintenance services to pay for a portion of the exterior paint needed at the Emergency Services Center and other needed repairs</li> </ul>	\$23,221
<ul style="list-style-type: none"> <li>• Decrease in other purchased services to reflect needs for FY 2024</li> </ul>	\$11,000
<ul style="list-style-type: none"> <li>• Decrease in contracted services as the City's match is accounted for in accordance with grant revenue received for the Northwest Drug Task Force.</li> </ul>	\$42,097
<ul style="list-style-type: none"> <li>• Capital Equipment #1: Replace the 2014 Ford Explorer with a fully equipped patrol vehicle</li> </ul>	\$65,000
<ul style="list-style-type: none"> <li>• Capital Equipment #2: Fully equipped patrol vehicle (carry-over from FY 2023)</li> </ul>	\$60,000
<ul style="list-style-type: none"> <li>• Capital Equipment #3: Replace two mobile radios</li> </ul>	\$14,000
<ul style="list-style-type: none"> <li>• Capital Equipment #4: ESC Fire/Police radio system upgrade phase 1 (total cost of \$30,000 split 50/50 between fire and police)</li> </ul>	\$15,000

# Law Enforcement Fund - 2300

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Intergovernmental</b>						
2300-331000	Federal Grants (Bulletproof Vest Prog)	-	745	3,000	1,221	5,000
2300-331110	Federal Disaster Aid - CARES ACT	524,276	-	-	14,591	-
2300-334091	MDT - Selective Traffic Enforcement Prog	14,655	11,701	16,000	-	24,000
2300-337010	OT Reimb - NW Drug Task Force - HIDTA	-	-	11,500	-	6,000
2300-337014	MBCC - Drug Task Force Grant	92,184	107,032	101,125	92,729	101,272
2300-337018	Dept of Justice Grant - Stonegarden	5,246	23,871	36,789	23,533	12,600
2300-337019	School District 44 Reimbursement SRO	55,118	32,562	59,763	69,101	98,189
		<b>\$ 691,480</b>	<b>\$ 175,911</b>	<b>\$ 228,177</b>	<b>\$ 201,175</b>	<b>\$ 247,061</b>
<b>Miscellaneous</b>						
2300-362000	Other Miscellaneous Revenue	14,350	24,776	12,000	34,783	17,000
2300-365000	Contributions and Donations	1,000	8,600	-	1,200	-
		<b>\$ 15,350</b>	<b>\$ 33,376</b>	<b>\$ 12,000</b>	<b>\$ 35,983</b>	<b>\$ 17,000</b>
<b>Other Financing Sources</b>						
2300-382010	Sale of General Fixed Assets	9,000	-	12,000	18,000	6,000
2300-383004	Operating Transfer from General Fund	2,657,502	2,657,502	2,879,827	2,879,827	3,079,827
		<b>\$ 2,666,502</b>	<b>\$ 2,657,502</b>	<b>\$ 2,891,827</b>	<b>\$ 2,897,827</b>	<b>\$ 3,085,827</b>
	<b>Total Revenues</b>	<b>\$ 3,373,332</b>	<b>\$ 2,866,789</b>	<b>\$ 3,132,004</b>	<b>\$ 3,134,985</b>	<b>\$ 3,349,888</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 890,102</b>		<b>\$ 1,011,056</b>
	<b>Total Resources</b>			<b>\$ 4,022,106</b>		<b>\$ 4,360,943</b>
<b>Expenditures</b>						
<b>Personnel</b>						
2300-420100-110-0	Salaries and Wages	1,425,583	1,557,767	1,734,468	1,712,765	1,827,048
2300-420100-112-0	Permanent Part Time	34,723	30,677	52,502	32,065	55,847
2300-420100-120-0	Overtime	83,428	104,169	94,783	132,820	112,653
2300-420100-140-0	Employer Contributions	665,006	604,942	734,100	706,877	821,246
2300-420100-147-0	Medical Deduction Reimbursement	2,063	1,680	-	1,038	-
		<b>\$ 2,210,803</b>	<b>\$ 2,299,235</b>	<b>\$ 2,615,853</b>	<b>\$ 2,585,565</b>	<b>\$ 2,816,794</b>
<b>Materials and Services</b>						
2300-420100-210-0	Office Supplies & Materials	1,212	1,825	4,000	2,367	4,000
2300-420100-220-0	Operating Supplies	74,888	52,826	64,200	75,251	83,000
2300-420100-230-0	Repair & Maintenance Supplies	43,625	54,765	44,000	64,427	55,000
2300-420100-310-0	Communication & Transportation	1,068	805	1,200	1,082	1,200
2300-420100-330-0	Publicity, Subscriptions & Dues	11,169	15,039	8,500	21,841	21,000
2300-420100-340-0	Utility Services	34,034	33,070	33,440	31,848	32,000
2300-420100-350-0	Professional Services	8,350	13,219	7,500	8,926	8,000
2300-420100-360-0	Repair & Maintenance Services	45,225	42,291	46,592	28,697	69,813
2300-420100-370-0	Travel & Training	20,330	2,476	25,000	17,240	25,000
2300-420100-390-0	Other Purchased Services	169,136	3,472	12,000	5,515	1,000
2300-420100-397-0	Contracted Workers	75,693	89,886	115,739	70,135	73,642
2300-420100-510-0	Insurance	45,751	60,060	61,500	57,713	70,790
2300-420100-540-0	Special Assessments	429	429	500	429	430
2300-420100-880-0	Administrative Costs	66,910	66,968	85,548	76,786	79,597
		<b>\$ 597,820</b>	<b>\$ 437,131</b>	<b>\$ 509,719</b>	<b>\$ 462,257</b>	<b>\$ 524,472</b>
<b>Capital</b>						
2300-420100-920-0	Buildings	18,606	-	-	-	-
2300-420100-940-0	Machinery & Equipment	102,970	104,979	70,000	34,499	154,000
		<b>\$ 121,576</b>	<b>\$ 104,979</b>	<b>\$ 70,000</b>	<b>\$ 34,499</b>	<b>\$ 154,000</b>
	<b>Total Expenditures</b>	<b>\$ 2,930,199</b>	<b>\$ 2,841,345</b>	<b>\$ 3,195,572</b>	<b>\$ 3,082,321</b>	<b>\$ 3,495,266</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 826,534</b>		<b>\$ 865,678</b>

### **Purpose**

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

### **FY 2024 Objectives**

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

# Victim & Witness Assistance Fund - 2017

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Fines and Forfeitures</b>						
2917-351015	Victims and Witness Advocate Surcharge	6,791	7,117	10,000	6,806	10,000
		<u>\$ 6,791</u>	<u>\$ 7,117</u>	<u>\$ 10,000</u>	<u>\$ 6,806</u>	<u>\$ 10,000</u>
	<b>Total Revenues</b>	<b>\$ 6,791</b>	<b>\$ 7,117</b>	<b>\$ 10,000</b>	<b>\$ 6,806</b>	<b>\$ 10,000</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 1,473</b>		<b>\$ 1,473</b>
	<b>Total Resources</b>			<b>\$ 11,473</b>		<b>\$ 11,473</b>
<b>Expenditures</b>						
<b>Materials and Services</b>						
2917-410370-725-0	Crime Victim's Assistance	6,791	7,117	10,000	6,806	10,000
		<u>\$ 6,791</u>	<u>\$ 7,117</u>	<u>\$ 10,000</u>	<u>\$ 6,806</u>	<u>\$ 10,000</u>
	<b>Total Expenditures</b>		<b>\$ 7,117</b>	<b>\$ 10,000</b>	<b>\$ 6,806</b>	<b>\$ 10,000</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 1,473</b>		<b>\$ 1,473</b>

### Purpose

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

### FY 2024 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 2024 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Increase in property tax revenue due to new taxable value and reappraisal (levy remains at the 24 voted mills)</li> </ul>	\$712,458
<ul style="list-style-type: none"> <li>Decrease in Fire Prevention Program Fee revenues to reflect waning building market and estimated year-end figures</li> </ul>	\$10,000
<ul style="list-style-type: none"> <li>Decrease in grant funding since the City was not awarded the SAFER Grant of \$221,028 in FY 2023</li> </ul>	\$221,028
<ul style="list-style-type: none"> <li>Increase in rural fire protection assessments based on contract</li> </ul>	\$13,070
<ul style="list-style-type: none"> <li>Decrease in expected revenues for Rescue Care program based on estimated experience for FY 2023</li> </ul>	\$3,000
<ul style="list-style-type: none"> <li>Decrease in operating transfer from the General Fund due to 60.15% increase in voted tax levy</li> </ul>	\$565,436
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Decrease in personnel services due to the elimination of the additional Assistant Chief position included in FY 2023 offset by wage adjustments and increasing costs of employee benefits</li> </ul>	\$11,330
<ul style="list-style-type: none"> <li>Increase in operating supplies to cover cost of the replacement of 4 computers</li> </ul>	\$5,250
<ul style="list-style-type: none"> <li>Increase in repair and maintenance supplies based on year-to-date actuals and shift from services to supplies due to assistance from City's mechanic</li> </ul>	\$10,500
<ul style="list-style-type: none"> <li>Increase in publicity, subscriptions &amp; dues to cover software program maintenance fees</li> </ul>	\$4,000
<ul style="list-style-type: none"> <li>Increase in repair and maintenance services to cover a portion of the exterior painting of the Emergency Services Center (\$40,500) and other rising costs</li> </ul>	\$55,377
<ul style="list-style-type: none"> <li>Decrease in adjustments such as bad debt expense, Medicare/Medicaid adjustments, and Rescue Care adjustments based on year-to-date actuals</li> </ul>	\$190,000

# Fire and Ambulance Fund

FY 2024

• Capital Project #1 – Type 3 Fire Engine awarded in FY 2023. Funding includes \$100,000 from the Whitefish Fire Service Area and \$595,000 in cash reserves	\$695,000
• Capital Project #2 – ESC Fire/Police Radio System Upgrade Phase 1. Total cost is \$30,000 for first phase split 50/50 between Police and Fire	\$15,000
• Capital Project #3: Air Boat. Replaces 2006 Hovercraft for better suitability in rescue events. Funding includes \$25,000 grant from BNSF and \$10,000 from the Whitefish Community Foundation	\$100,000
• Capital Project #4: Command Vehicle. Replacement of the 18-year-old vehicle assigned to the Assistant Fire Chief	\$50,000
• Capital Project #5: Three portable radios at \$10,000 apiece due to failed grant funding on a county-wide level	\$30,000

# Fire & Ambulance Fund - 2340

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Taxes</b>						
2340-311010	Real Property Taxes	936,517	1,118,251	1,179,216	1,201,631	1,891,674
2340-311020	Personal Property Taxes	3,458	6,385	6,000	5,788	6,500
2340-312000	Penalties & Interest	-	-	-	1,351	-
		<b>\$ 939,975</b>	<b>\$ 1,124,636</b>	<b>\$ 1,185,216</b>	<b>\$ 1,208,770</b>	<b>\$ 1,898,174</b>
<b>Licenses &amp; Permits</b>						
2340-323015	Fire Prevention Program Fee	208,190	188,749	180,000	159,920	170,000
2340-323051	Burning Permit	225	275	200	225	200
		<b>\$ 208,415</b>	<b>\$ 189,024</b>	<b>\$ 180,200</b>	<b>\$ 160,145</b>	<b>\$ 170,200</b>
<b>Intergovernmental</b>						
2340-331000	Federal Grants	16,754	-	-	-	-
2340-331107	SAFER Grant	-	-	221,028	-	-
2340-331110	Federal Disaster Aid - CARES ACT	775,871	-	-	-	-
		<b>\$ 792,625</b>	<b>\$ -</b>	<b>\$ 221,028</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Charges for Services</b>						
2340-338050	Countywide Ambulance Assessment	95,877	73,893	68,000	69,760	68,000
2340-342020	Rural Fire Protection Assessments	302,105	314,189	426,757	328,123	439,827
2340-342050	Ambulance Services	1,447,241	1,795,169	1,775,000	1,562,895	1,775,000
2340-342055	Rescue Care Program	23,744	18,998	23,000	17,443	20,000
		<b>\$ 1,868,967</b>	<b>\$ 2,202,249</b>	<b>\$ 2,292,757</b>	<b>\$ 1,978,221</b>	<b>\$ 2,302,827</b>
<b>Miscellaneous Revenues</b>						
2340-362000	Other Miscellaneous Revenue	77,635	37,313	20,000	28,457	15,000
2340-365000	Contributions and Donations	-	36,000	4,000	57	10,000
		<b>\$ 77,635</b>	<b>\$ 73,313</b>	<b>\$ 24,000</b>	<b>\$ 28,514</b>	<b>\$ 25,000</b>
<b>Other Financing Sources</b>						
2340-382010	Sale of General Fixed Assets	-	-	10,000	40,650	10,000
2340-383004	Operating Transfer from General Fund	953,092	953,092	1,051,571	1,051,571	486,135
		<b>\$ 953,092</b>	<b>\$ 953,092</b>	<b>\$ 1,061,571</b>	<b>\$ 1,092,221</b>	<b>\$ 496,135</b>
	<b>Total Revenues</b>	<b>\$ 4,840,710</b>	<b>\$ 4,542,314</b>	<b>\$ 4,964,771</b>	<b>\$ 4,467,871</b>	<b>\$ 4,892,336</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 1,914,136</b>		<b>\$ 2,389,366</b>
	<b>Total Resources</b>			<b>\$ 6,878,907</b>		<b>\$ 7,281,702</b>

# Fire & Ambulance Fund - 2340

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Expenditures - Fire and Rescue</b>						
<b>Personnel</b>						
2340-420400-110-0	Salaries and Wages	523,184	627,439	737,172	692,801	755,283
2340-420400-112-0	Permanent Part Time	5,625	6,559	1,585	1,971	1,134
2340-420400-120-0	Overtime	36,800	30,437	30,286	22,633	21,300
2340-420400-140-0	Employer Contributions	264,442	273,530	336,096	286,383	339,428
2340-420400-147-0	Medical Deduction Reimbursement	553	621	-	152	-
2340-420400-190-0	Other Personal Services	8,486	640	5,000	2,843	5,000
		<b>\$ 839,090</b>	<b>\$ 939,226</b>	<b>\$ 1,110,139</b>	<b>\$ 1,006,784</b>	<b>\$ 1,122,145</b>
<b>Materials and Services</b>						
2340-420400-210-0	Office Supplies & Materials	464	530	500	183	500
2340-420400-220-0	Operating Supplies	28,844	47,705	38,000	35,980	38,000
2340-420400-230-0	Repair & Maintenance Supplies	13,290	29,688	27,000	28,761	30,000
2340-420400-310-0	Communication & Transportation	299	231	250	497	350
2340-420400-330-0	Publicity, Subscriptions & Dues	8,085	5,677	3,000	7,675	4,000
2340-420400-340-0	Utility Services	15,781	13,023	15,000	14,091	15,000
2340-420400-350-0	Professional Services	9,658	9,260	10,000	1,392	10,000
2340-420400-360-0	Repair & Maintenance Services	21,905	28,281	41,000	24,333	55,513
2340-420400-370-0	Travel & Training	183	5,287	5,000	7,053	5,000
2340-420400-380-0	Training Services	1,690	3,359	2,500	3,344	3,500
2340-420400-390-0	Other Purchased Services	9,535	-	32,000	25,170	200
2340-420400-510-0	Insurance	25,155	33,043	40,000	35,957	60,625
2340-420400-540-0	Special Assessments	219	219	230	219	230
2340-420400-880-0	Administrative Costs	25,461	25,842	36,170	32,456	31,584
		<b>\$ 160,570</b>	<b>\$ 202,147</b>	<b>\$ 250,650</b>	<b>\$ 217,113</b>	<b>\$ 254,502</b>
<b>Debt Service</b>						
2340-420400-610-0	Principal	126,467	79,728	49,410	49,412	49,907
2340-420400-620-0	Interest	7,585	3,038	1,737	1,736	3,750
		<b>\$ 134,052</b>	<b>\$ 82,766</b>	<b>\$ 51,147</b>	<b>\$ 51,148</b>	<b>\$ 53,657</b>
<b>Capital</b>						
2340-420400-920-0	Buildings	9,351	-	-	-	-
2340-420400-940-0	Machinery & Equipment	2,000	5,699	545,000	63,927	753,500
		<b>\$ 11,351</b>	<b>\$ 5,699</b>	<b>\$ 545,000</b>	<b>\$ 63,927</b>	<b>\$ 753,500</b>
	<b>Total Fire and Rescue</b>	<b>\$ 1,145,063</b>	<b>\$ 1,229,837</b>	<b>\$ 1,956,936</b>	<b>\$ 1,338,973</b>	<b>\$ 2,183,804</b>

# Fire & Ambulance Fund - 2340

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Expenditures - Ambulance</b>						
<b>Personnel</b>						
2340-420730-110-0	Salaries and Wages	884,474	983,143	1,195,004	1,069,313	1,211,774
2340-420730-112-0	Permanent Part Time	9,891	10,382	-	-	-
2340-420730-120-0	Overtime	84,373	70,934	71,717	51,880	49,495
2340-420730-140-0	Employer Contributions	425,070	444,250	570,395	459,966	552,511
2340-420730-147-0	Medical Deduction Reimbursement	727	819	-	355	-
2340-420730-190-0	Other Personal Services	16,722	8,464	11,000	2,683	11,000
		<b>\$ 1,421,258</b>	<b>\$ 1,517,992</b>	<b>\$ 1,848,116</b>	<b>\$ 1,584,198</b>	<b>\$ 1,824,780</b>
<b>Materials and Services</b>						
2340-420730-210-0	Office Supplies & Materials	860	794	1,000	469	1,000
2340-420730-220-0	Operating Supplies	72,304	54,101	51,000	53,253	56,250
2340-420730-230-0	Repair & Maintenance Supplies	26,831	23,705	22,500	39,393	30,000
2340-420730-310-0	Communication & Transportation	72	287	500	280	500
2340-420730-330-0	Publicity, Subscriptions & Dues	8,864	7,807	5,000	6,767	8,000
2340-420730-340-0	Utility Services	27,314	30,267	28,000	30,793	28,000
2340-420730-350-0	Professional Services	43,760	40,288	68,000	29,244	68,000
2340-420730-360-0	Repair & Maintenance Services	28,213	33,437	30,000	30,354	70,864
2340-420730-370-0	Travel & Training	1,093	6,305	6,000	14,609	6,000
2340-420730-380-0	Training Services	4,605	425	7,500	1,778	7,500
2340-420730-390-0	Other Purchased Services	19,759	1,382	1,000	543	500
2340-420730-510-0	Insurance	29,008	37,679	44,370	40,422	45,520
2340-420730-540-0	Special Assessments	512	512	600	512	512
2340-420730-880-0	Administrative Costs	39,667	41,963	60,071	53,927	51,261
		<b>\$ 302,862</b>	<b>\$ 278,952</b>	<b>\$ 325,541</b>	<b>\$ 302,343</b>	<b>\$ 373,906</b>
<b>Ambulance Account Adjustments</b>						
2340-420735-810-0	Losses (Bad Debt Expense)	98,428	158,565	175,000	123,521	140,000
2340-420735-811-0	Adjustments (Medicare/Medicaid)	693,928	868,767	900,000	731,716	750,000
2340-420735-812-0	Adjustments (Rescue Care)	5,955	3,144	10,000	6,479	5,000
2340-271500	Restatement Prior Year	(17,750)	-	-	-	-
		<b>\$ 780,561</b>	<b>\$ 1,030,476</b>	<b>\$ 1,085,000</b>	<b>\$ 861,716</b>	<b>\$ 895,000</b>
<b>Debt Service</b>						
2340-420730-610-0	Principal	35,023	35,233	36,115	36,115	-
2340-420730-620-0	Interest	2,257	1,032	420	420	-
		<b>\$ 37,280</b>	<b>\$ 36,265</b>	<b>\$ 36,535</b>	<b>\$ 36,535</b>	<b>\$ -</b>
<b>Capital</b>						
2340-420730-920-0	Buildings	22,390	-	-	-	-
2340-420730-940-0	Machinery & Equipment	53,420	249,686	105,000	3,871	137,500
		<b>\$ 75,810</b>	<b>\$ 249,686</b>	<b>\$ 105,000</b>	<b>\$ 3,871</b>	<b>\$ 137,500</b>
<b>Total Ambulance</b>		<b>\$ 2,617,769</b>	<b>\$ 3,113,371</b>	<b>\$ 3,400,192</b>	<b>\$ 2,788,664</b>	<b>\$ 3,231,186</b>
<b>Total Fire and Ambulance Fund</b>		<b>\$ 3,762,832</b>	<b>\$ 4,343,208</b>	<b>\$ 5,357,127</b>	<b>\$ 4,127,637</b>	<b>\$ 5,414,990</b>
<b>Ending Budgetary Fund Balance</b>				<b>\$ 1,521,780</b>	<b>\$ 1,866,712</b>	

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

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

### **Purpose**

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

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

### **FY 2024 Objectives**

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

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

Significant or changed appropriations during FY 2024 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Decrease in State Grants as the Armory Park Phase III was mostly complete in FY 2023 with only \$89,026 of Land Water Conservation Fund (LWCF) grants funds remaining for disbursement	\$158,893
• Decrease in City Beach Concessions based on year-to-date actuals	\$4,500
• Increase in budgeted After School Program revenues to reflect increased anticipated participation in programming	\$7,000
• Increase in Summer Day Camp revenues based on additional available program capacity	\$17,000
• Decrease in Facility Use Revenue based on historical activity	\$7,000
• Increase in revenue from the WF Trail O&M Grants, Contributions, and WF Trail Operating Endowment to cover increased cost of operations and maintenance of the Whitefish Trail	\$55,876
• Increase in transfer from the General Fund to cover the \$100,000 budgeted for the Riverbend Trail engineering and \$125,000 to cover lost revenues during the pandemic paid for by the State and Local Fiscal Recovery Funds under the American Rescue Plan Act	\$225,000
• Continued transfer from Water Fund to support the Aquatic Invasive Species Boat Inspection Station at State Park	\$49,018
<b>Expenditure Changes</b>	
• Increase personnel services related to higher wage and benefit costs for full-time and seasonal staffing	\$30,576
• Increase in overall operation and maintenance costs of the Whitefish Trail per Whitefish Legacy Partners, including expansion of funding for WLP Trail Coordinator position	\$55,135
• Decrease in Memorial Park Account for payment to Glacier Twins in accordance with the memorandum of understanding	\$27,542
• Increase in operating supplies under parks administration for the purchase of six computers to replace those beyond their useful life	\$11,500
• Overall increase in training across Parks & Recreation departments	\$3,200
• #1 Capital Project: Park Sign Master Plan Pollinator Gardens	\$15,000
• #2 Capital Project: Additional Recreational Shuttle Bus to increase available capacity in programs	\$35,000
• #3 Capital Project: Snow Removal Equipment - Toro and sander attachment	\$76,000
• #4 Capital Project: Riverbend Path Design engineering	\$100,000
• #5 Capital Project: Armory Park Micro Forest Project	\$17,000
• #6 Capital Project: Armory Park Master Plan – Phase III (carry-over from FY 2023)	\$29,387

# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Licenses and Permits</b>						
2210-322015	Alcohol Consumption Permit	1,040	1,329	1,500	995	1,200
		<b>\$ 1,040</b>	<b>\$ 1,329</b>	<b>\$ 1,500</b>	<b>\$ 995</b>	<b>\$ 1,200</b>
<b>Intergovernmental</b>						
2210-331110	Federal Disaster Aid - CARES ACT	10,076	-	-	-	-
2210-334000	State Grants	12,057	5,604	265,425	428,571	106,532
2210-334001	WF Trail O&M Grants	-	-	54,594	61,529	65,750
		<b>\$ 22,133</b>	<b>\$ 5,604</b>	<b>\$ 320,019</b>	<b>\$ 490,100</b>	<b>\$ 172,282</b>
<b>Charges for Services</b>						
2210-346007	After School Program	11,293	60,540	75,000	82,203	82,000
2210-346014	Beach Concessions	4,681	20,548	25,000	17,399	20,500
2210-346015	Beach Gazebo Rental	4,530	7,067	5,000	5,363	5,000
2210-346016	Boat Launch Passes	26,631	26,065	28,000	30,235	28,000
2210-346022	Summer Day Camp	84,197	117,176	90,000	136,501	107,000
2210-346080	Recreation Programs	45,087	48,783	50,000	40,548	51,000
2210-346402	Facility Use Revenue	22,341	13,584	20,000	18,128	13,000
		<b>\$ 198,760</b>	<b>\$ 293,763</b>	<b>\$ 293,000</b>	<b>\$ 330,377</b>	<b>\$ 306,500</b>
<b>Miscellaneous Revenue</b>						
2210-361020	Verizon Cell Tower Lease	22,776	23,687	24,634	24,634	25,619
2210-362000	Other Miscellaneous Revenue	6,183	48,428	6,050	8,373	8,000
2210-362007	Program Guide Proceeds	2,880	3,746	4,000	3,226	4,000
2210-363010	Maintenance Assessments	527,548	522,638	549,538	550,650	558,276
2210-363040	Penalty & Interest Special Assessments	1,895	2,217	1,000	2,369	2,000
2210-365000	Contributions and Donations	21,208	46,017	42,000	78,974	41,500
2210-365001	WF Trail Endowment & WLP Contribution	69,263	73,789	29,780	20,535	65,493
2210-365002	Urban Forestry Contributions	-	4,900	9,000	8,869	19,000
2210-365003	WF Trail Partner Contributions	-	-	-	-	9,007
		<b>\$ 651,753</b>	<b>\$ 725,421</b>	<b>\$ 666,002</b>	<b>\$ 697,629</b>	<b>\$ 723,889</b>
<b>Other Financing Sources</b>						
2210-383004	Operating Transfer from General Fund	883,426	883,426	1,065,266	1,065,266	1,290,266
2210-383010	Transfer from Water Fund	49,302	43,331	48,774	48,774	49,018
		<b>\$ 932,728</b>	<b>\$ 926,757</b>	<b>\$ 1,114,040</b>	<b>\$ 1,114,040</b>	<b>\$ 1,339,284</b>
	<b>Total Fund Revenues</b>	<b>\$ 1,806,414</b>	<b>\$ 1,952,875</b>	<b>\$ 2,394,561</b>	<b>\$ 2,633,141</b>	<b>\$ 2,543,155</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 603,711</b>		<b>\$ 654,302</b>
	<b>Total Resources</b>			<b>\$ 2,998,272</b>		<b>\$ 3,197,456</b>

# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Expenditures</b>						
<b>Bicycle Path Maintenance Program</b>						
<b>Personnel</b>						
2210-430255-110-0	Salaries and Wages	48,740	47,834	69,292	52,211	74,170
2210-430255-111-0	Seasonal / Temporary	4,944	4,925	-	-	-
2210-430255-120-0	Overtime	63	146	214	260	226
2210-430255-140-0	Employer Contributions	24,440	22,804	38,957	22,588	34,403
		<b>\$ 78,188</b>	<b>\$ 75,709</b>	<b>\$ 108,463</b>	<b>\$ 75,059</b>	<b>\$ 108,799</b>
<b>Materials and Services</b>						
2210-430255-220-0	Operating Supplies	1,456	824	1,500	1,056	3,000
2210-430255-230-0	Repair & Maintenance Supplies	2,179	3,555	7,000	6,404	6,000
2210-430255-330-0	Publicity, Subscriptions & Dues	1	1	100	1	-
2210-430255-360-0	Repair & Maintenance Services	17,696	-	12,500	17,823	12,500
2210-430255-510-0	Insurance	1,280	1,717	1,820	1,583	1,890
2210-430255-530-0	Rent / Lease	3,461	3,564	3,400	-	6,656
		<b>\$ 26,073</b>	<b>\$ 9,661</b>	<b>\$ 26,320</b>	<b>\$ 26,866</b>	<b>\$ 30,046</b>
<b>Capital</b>						
2210-430255-930-0	Improvements Other than Buildings	-	-	-	-	100,000
2210-430255-940-0	Machinery & Equipment	-	54,870	-	-	76,000
		<b>\$ -</b>	<b>\$ 54,870</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 176,000</b>
	<b>Total Bicycle Path Maintenance</b>	<b>\$ 104,260</b>	<b>\$ 140,240</b>	<b>\$ 134,783</b>	<b>\$ 101,924</b>	<b>\$ 314,845</b>
<b>Whitefish Trail Maintenance</b>						
<b>Personnel</b>						
2210-430256-110-0	Salaries and Wages	2,987	3,034	3,329	3,262	3,845
2210-430256-120-0	Overtime	-	13	19	103	20
2210-430256-140-0	Employer Contributions	1,570	1,398	1,420	1,489	1,662
		<b>\$ 4,556</b>	<b>\$ 4,445</b>	<b>\$ 4,768</b>	<b>\$ 4,854</b>	<b>\$ 5,527</b>
<b>Materials and Services</b>						
2210-430256-220-0	Operating Supplies	5,830	28,984	17,000	11,077	34,328
2210-430256-360-0	Repair & Maintenance Services	23,688	24,069	42,290	44,040	80,210
2210-430256-510-0	Insurance	375	290	750	356	750
2210-430256-530-0	Rent / Lease	17,463	18,572	20,334	18,585	19,462
		<b>\$ 47,355</b>	<b>\$ 71,915</b>	<b>\$ 80,374</b>	<b>\$ 74,057</b>	<b>\$ 134,750</b>
	<b>Total Whitefish Trail Maintenance</b>	<b>\$ 51,911</b>	<b>\$ 76,360</b>	<b>\$ 85,142</b>	<b>\$ 78,912</b>	<b>\$ 140,277</b>

# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Facilities</b>						
<b>Personnel</b>						
2210-460220-110-0	Salaries and Wages	29,722	30,916	51,138	33,557	55,169
2210-460220-111-0	Seasonal / Temporary	7,153	5,971	-	-	-
2210-460220-120-0	Overtime	67	34	219		231
2210-460220-140-0	Employer Contributions	20,029	18,519	33,162	18,406	28,355
		<b>\$ 56,971</b>	<b>\$ 55,440</b>	<b>\$ 84,519</b>	<b>\$ 51,963</b>	<b>\$ 83,755</b>
<b>Materials and Services</b>						
2210-460220-220-0	Operating Supplies	9,512	7,860	9,000	10,068	11,000
2210-460220-230-0	Repair & Maintenance Supplies	14,706	6,597	10,000	11,348	12,000
2210-460220-340-0	Utility Services	34,120	37,246	29,904	38,835	30,000
2210-460220-360-0	Repair & Maintenance Services	10,380	22,362	14,000	23,599	14,000
2210-460220-370-0	Travel & Training	595	-	1,000	382	2,000
2210-460220-510-0	Insurance	915	1,212	1,284	1,104	1,305
2210-460220-540-0	Special Assessments	842	842	842	842	842
		<b>\$ 71,069</b>	<b>\$ 76,118</b>	<b>\$ 66,030</b>	<b>\$ 86,177</b>	<b>\$ 71,147</b>
<b>Capital</b>						
2210-460220-920-0	Building Improvements	-	-	-	-	6,170
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,170</b>
	<b>Total Facilities</b>	<b>\$ 128,040</b>	<b>\$ 131,558</b>	<b>\$ 150,549</b>	<b>\$ 138,140</b>	<b>\$ 154,902</b>
<b>Parks &amp; Recreation Administration</b>						
<b>Personnel</b>						
2210-460400-110-0	Salaries and Wages	233,360	256,500	288,930	289,351	312,097
2210-460400-112-0	Permanent Part Time	2,872	2,377	2,641	2,720	1,889
2210-460400-120-0	Overtime	236	235	306	1,017	314
2210-460400-140-0	Employer Contributions	104,966	101,630	117,210	102,851	116,660
2210-460400-147-0	Medical Deduction Reimbursement	65	-	-	19	-
		<b>\$ 341,500</b>	<b>\$ 360,742</b>	<b>\$ 409,087</b>	<b>\$ 395,958</b>	<b>\$ 430,960</b>
<b>Materials and Services</b>						
2210-460400-210-0	Office Supplies & Materials	1,408	2,070	2,800	1,735	2,800
2210-460400-220-0	Operating Supplies	21,587	14,718	12,000	15,762	23,500
2210-460400-230-0	Repair & Maintenance Supplies	677	2,361	650	2,609	1,000
2210-460400-310-0	Communication & Transportation	348	683	400	615	600
2210-460400-320-0	Printing, Duplicating, & Binding	-	366	100	-	100
2210-460400-330-0	Publicity, Subscriptions & Dues	7,433	8,976	5,000	8,889	8,000
2210-460400-340-0	Utility Services	9,096	5,323	11,200	10,538	6,000
2210-460400-350-0	Professional Services	1,881	2,664	3,100	2,236	4,300
2210-460400-360-0	Repair & Maintenance Services	1,556	2,995	2,500	3,524	3,250
2210-460400-370-0	Travel & Training	2,188	5,931	4,000	11,678	4,500
2210-460400-390-0	Other Purchased Services	7,430	10,097	8,000	14,656	7,000
2210-460400-397-0	Contracted Workers	375	-	-	-	-
2210-460400-510-0	Insurance	6,430	8,377	8,222	10,914	10,020
2210-460400-530-0	Rent / Lease	2,299	1,945	2,275	1,946	2,000
2210-460400-796-0	Memorial Park Account	-	-	47,525	60,582	19,983
2210-460400-880-0	Administrative Costs	35,507	32,813	47,205	42,366	41,673
		<b>\$ 98,214</b>	<b>\$ 99,319</b>	<b>\$ 154,977</b>	<b>\$ 188,050</b>	<b>\$ 134,726</b>
	<b>Total Parks &amp; Recreation Admin</b>	<b>\$ 439,714</b>	<b>\$ 460,061</b>	<b>\$ 564,064</b>	<b>\$ 584,008</b>	<b>\$ 565,686</b>

# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>City Parks &amp; Properties</b>						
<b>Personnel</b>						
2210-460434-110-0	Salaries and Wages	94,966	88,838	104,743	113,219	109,682
2210-460434-111-0	Seasonal / Temporary	21,521	22,647	53,992	17,675	57,515
2210-460434-120-0	Overtime	409	615	731	196	798
2210-460434-140-0	Employer Contributions	37,896	31,803	43,806	35,913	47,301
		<b>\$ 154,791</b>	<b>\$ 143,903</b>	<b>\$ 203,272</b>	<b>\$ 167,003</b>	<b>\$ 215,296</b>
<b>Materials and Services</b>						
2210-460434-210-0	Office Supplies & Materials	458	25	2,200	121	500
2210-460434-220-0	Operating Supplies	22,101	18,712	31,000	24,416	31,000
2210-460434-230-0	Repair & Maintenance Supplies	37,981	43,985	38,000	45,723	38,000
2210-460434-310-0	Communication & Transportation	16	-	-	-	-
2210-460434-330-0	Publicity, Subscriptions & Dues	196	25	200	-	100
2210-460434-340-0	Utility Services	51,012	36,271	58,000	49,070	58,000
2210-460434-360-0	Repair & Maintenance Services	18,456	13,626	24,500	20,644	24,500
2210-460434-370-0	Travel & Training	249	1,412	2,000	2,190	6,000
2210-460434-390-0	Other Purchased Services	7,235	1,499	3,000	5,380	3,000
2210-460434-510-0	Insurance	12,344	14,044	18,354	18,445	26,505
2210-460434-530-0	Rent / Lease	1,613	2,183	2,600	9,250	2,600
2210-460434-540-0	Special Assessments	1,106	1,106	1,270	1,096	1,350
		<b>\$ 152,767</b>	<b>\$ 132,888</b>	<b>\$ 181,124</b>	<b>\$ 176,334</b>	<b>\$ 191,555</b>
<b>Capital</b>						
2210-460434-931-0	Park Improvements	-	4,106	363,000	607,762	44,387
2210-460434-940-0	Machinery & Equipment	48,285	-	20,000	18,162	-
		<b>\$ 48,285</b>	<b>\$ 4,106</b>	<b>\$ 383,000</b>	<b>\$ 625,924</b>	<b>\$ 44,387</b>
	<b>Total City Parks &amp; Properties</b>	<b>\$ 355,843</b>	<b>\$ 280,897</b>	<b>\$ 767,396</b>	<b>\$ 969,261</b>	<b>\$ 451,238</b>
<b>Urban Forestry Program</b>						
<b>Personnel</b>						
2210-460437-110-0	Salaries and Wages	80,692	81,546	87,017	87,710	91,051
2210-460437-111-0	Seasonal / Temporary	32,059	25,540	43,868	38,379	46,519
2210-460437-120-0	Overtime	218	148	984	1,197	1,056
2210-460437-140-0	Employer Contributions	55,692	50,192	56,089	54,859	59,842
2210-460437-147-0	Medical Deduction Reimbursement	314	-	-	-	-
		<b>\$ 168,975</b>	<b>\$ 157,426</b>	<b>\$ 187,958</b>	<b>\$ 182,144</b>	<b>\$ 198,468</b>
<b>Materials and Services</b>						
2210-460437-220-0	Operating Supplies	10,055	20,174	8,000	11,149	8,000
2210-460437-230-0	Repair & Maintenance Supplies	5,395	13,077	17,400	25,575	17,400
2210-46047-310-0	Communication & Transportation	11	74	-	-	-
2210-460437-330-0	Publicity, Subscriptions & Dues	100	487	250	-	250
2210-460437-340-0	Utility Services	1,448	1,563	1,600	1,972	1,600
2210-460437-360-0	Repair & Maintenance Services	8,233	4,445	4,000	14,087	15,000
2210-460437-370-0	Travel & Training	1,734	3,199	4,000	5,809	6,000
2210-460437-510-0	Insurance	2,394	3,769	3,701	3,208	4,605
		<b>\$ 29,370</b>	<b>\$ 46,788</b>	<b>\$ 38,951</b>	<b>\$ 61,800</b>	<b>\$ 52,855</b>
<b>Capital</b>						
2210-460437-930-0	Improvements Other than Buildings	-	-	-	-	17,000
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,000</b>
	<b>Total Urban Forestry Program</b>	<b>\$ 198,345</b>	<b>\$ 204,214</b>	<b>\$ 226,909</b>	<b>\$ 243,944</b>	<b>\$ 268,323</b>

# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Recreation Programs</b>						
<b>Personnel</b>						
2210-460440-110-0	Salaries and Wages	9,570	7,545	9,571	7,333	9,822
2210-460440-111-0	Seasonal / Temporary	4,250	4,302	8,099	6,615	5,921
2210-460440-120-0	Overtime	13	27	90	7	75
2210-460440-140-0	Employer Contributions	6,689	4,994	7,054	2,481	2,413
2210-460440-147-0	Medical Deduction Reimbursement	480	-	-	-	-
		<b>\$ 21,002</b>	<b>\$ 16,868</b>	<b>\$ 24,814</b>	<b>\$ 16,436</b>	<b>\$ 18,231</b>
<b>Materials and Services</b>						
2210-460440-220-0	Operating Supplies	6,007	6,379	10,000	7,925	16,000
2210-460440-340-0	Utility Services	865	42	1,200	-	600
2210-460440-370-0	Travel & Training	-	-	1,000	107	3,100
2210-460440-390-0	Other Purchased Services	4,375	9,433	11,000	9,700	11,000
2210-460440-510-0	Insurance	643	578	400	355	415
		<b>\$ 11,890</b>	<b>\$ 16,431</b>	<b>\$ 23,600</b>	<b>\$ 18,087</b>	<b>\$ 31,115</b>
	<b>Total Recreation Programs</b>	<b>\$ 32,891</b>	<b>\$ 33,300</b>	<b>\$ 48,414</b>	<b>\$ 34,523</b>	<b>\$ 49,346</b>
<b>After School Program</b>						
<b>Personnel</b>						
2210-460505-110-0	Salaries and Wages	39,156	37,742	42,597	39,456	44,280
2210-460505-111-0	Seasonal / Temporary	4,435	11,876	27,840	30,630	29,603
2210-460505-120-0	Overtime	247	81	264	364	290
2210-460505-140-0	Employer Contributions	25,474	23,312	28,571	21,142	23,171
		<b>\$ 69,312</b>	<b>\$ 73,011</b>	<b>\$ 99,272</b>	<b>\$ 91,592</b>	<b>\$ 97,344</b>
<b>Materials and Services</b>						
2210-460505-220-0	Operating Supplies	6,290	5,070	10,000	8,232	8,000
2210-460505-230-0	Repair & Maintenance Supplies	102	-	-	-	-
2210-460505-340-0	Utility Services	-	938	-	1,465	1,000
2210-460505-370-0	Travel & Training	1,555	169	2,100	1,101	3,000
2210-460505-390-0	Other Purchased Services	-	824	12,000	15,035	14,000
2210-460505-510-0	Insurance	1,366	1,977	1,509	1,487	2,345
		<b>\$ 9,314</b>	<b>\$ 8,979</b>	<b>\$ 25,609</b>	<b>\$ 27,320</b>	<b>\$ 28,345</b>
<b>Capital</b>						
2210-460592-940-0	Machinery & Equipment	-	-	-	-	35,000
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>
	<b>Total After School Program</b>	<b>\$ 78,626</b>	<b>\$ 81,990</b>	<b>\$ 124,881</b>	<b>\$ 118,912</b>	<b>\$ 160,689</b>

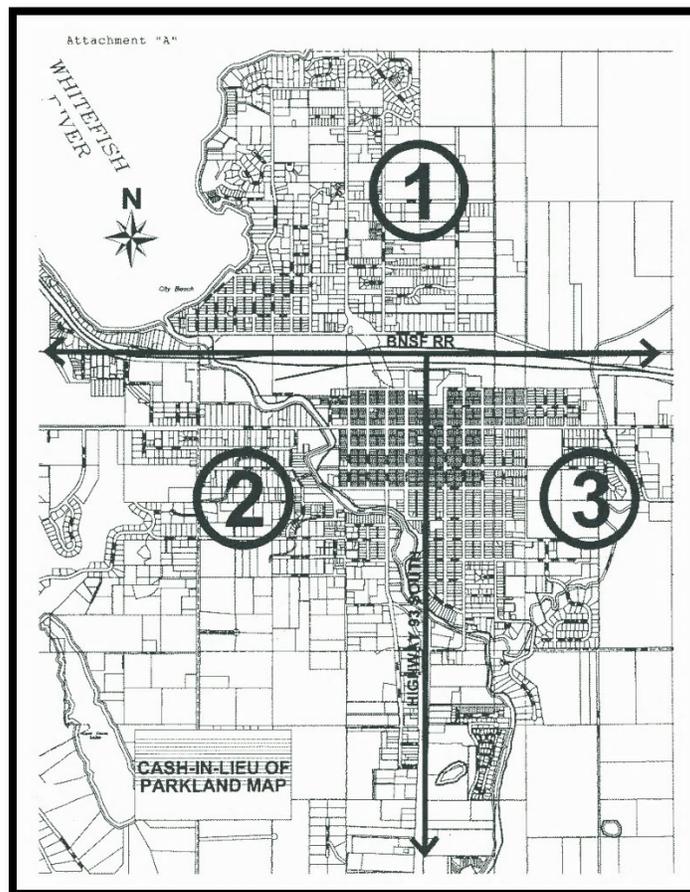
# Parks, Recreation, & Community Service - 2210

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>City Beach</b>						
<b>Personnel</b>						
2210-460514-110-0	Salaries and Wages	34,133	34,687	38,045	37,152	39,775
2210-460514-111-0	Seasonal / Temporary	69,157	40,712	68,336	44,821	58,165
2210-460514-113-0	Part Time / City Beach Ranger	13,351	20,231	19,557	19,169	20,535
2210-460514-114-0	Part Time / State Park AIS	36,145	28,965	48,774	27,227	49,018
2210-460514-120-0	Overtime	3,308	2,285	1,602	4,436	1,603
2210-460514-140-0	Employer Contributions	34,336	26,703	29,024	27,344	28,925
		<b>\$ 190,430</b>	<b>\$ 153,583</b>	<b>\$ 205,338</b>	<b>\$ 160,149</b>	<b>\$ 198,020</b>
<b>Materials and Services</b>						
2210-460514-210-0	Office Supplies & Materials	142	66	500	61	500
2210-460514-220-0	Operating Supplies	6,614	6,617	7,000	8,594	7,000
2210-460514-230-0	Repair & Maintenance Supplies	365	997	2,000	2,276	2,000
2210-460514-320-0	Printing, Duplicating, & Binding	303	183	-	-	400
2210-460514-340-0	Utility Services	4,538	2,506	12,000	1,070	13,000
2210-460514-350-0	Professional Services	-	-	5,000	1,597	-
2210-460514-360-0	Repair & Maintenance Services	1,687	2,971	3,000	781	3,000
2210-460514-370-0	Travel & Training	1,576	739	7,500	1,795	3,000
2210-460514-390-0	Other Purchased Services	-	-	1,000	-	-
2210-460514-510-0	Insurance	3,219	4,162	4,523	4,360	5,400
2210-460514-540-0	Special Assessments	81	81	85	81	85
		<b>\$ 18,524</b>	<b>\$ 18,321</b>	<b>\$ 42,608</b>	<b>\$ 20,614</b>	<b>\$ 34,385</b>
	<b>Total City Beach</b>	<b>\$ 208,954</b>	<b>\$ 171,904</b>	<b>\$ 247,946</b>	<b>\$ 180,763</b>	<b>\$ 232,405</b>
<b>Community Ice Rink</b>						
<b>Materials and Services</b>						
2210-460533-360-0	Repair & Maintenance Services	-	-	8,000	-	10,000
2210-460533-510-0	Insurance	3,774	3,750	4,588	4,587	5,258
		<b>\$ 3,774</b>	<b>\$ 3,750</b>	<b>\$ 12,588</b>	<b>\$ 4,587</b>	<b>\$ 15,258</b>
	<b>Total Community Ice Rink</b>	<b>\$ 3,774</b>	<b>\$ 3,750</b>	<b>\$ 12,588</b>	<b>\$ 4,587</b>	<b>\$ 15,258</b>
<b>Summer Camp</b>						
<b>Personnel</b>						
2210-460592-110-0	Salaries and Wages	22,961	23,400	26,515	24,407	27,550
2210-460592-111-0	Seasonal / Temporary	14,926	26,858	66,984	60,531	71,048
2210-460592-120-0	Overtime	329	164	574	251	637
2210-460592-140-0	Employer Contributions	16,519	16,516	22,479	17,137	18,984
		<b>\$ 54,736</b>	<b>\$ 66,938</b>	<b>\$ 116,552</b>	<b>\$ 102,327</b>	<b>\$ 118,219</b>
<b>Materials and Services</b>						
2210-460592-220-0	Operating Supplies	3,399	3,751	5,700	6,269	5,700
2210-460592-230-0	Repair & Maintenance Supplies	1,537	144	-	159	-
2210-460592-330-0	Publicity, Subscriptions & Dues	30	-	-	-	-
2210-460514-340-0	Utility Services	167	94	-	41	100
2210-460592-360-0	Repair & Maintenance Services	-	-	-	-	1,000
2210-460592-370-0	Travel & Training	-	1,034	3,000	1,849	200
2210-460592-390-0	Other Purchased Services	-	-	12,400	15,762	16,000
2210-460592-510-0	Insurance	499	1,834	1,736	1,508	2,445
		<b>\$ 5,632</b>	<b>\$ 6,857</b>	<b>\$ 22,836</b>	<b>\$ 25,590</b>	<b>\$ 25,445</b>
<b>Capital</b>						
2210-460592-940-0	Machinery & Equipment	10,000	-	-	-	-
		<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Summer Camp</b>	<b>\$ 70,367</b>	<b>\$ 73,795</b>	<b>\$ 139,388</b>	<b>\$ 127,916</b>	<b>\$ 143,664</b>
	<b>Total Expenditures</b>	<b>\$ 1,672,728</b>	<b>\$ 1,658,069</b>	<b>\$ 2,502,060</b>	<b>\$ 2,582,892</b>	<b>\$ 2,496,633</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 496,212</b>		<b>\$ 700,823</b>

### Purpose

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

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



### FY 2024 Objectives

The objective of this fund for FY 2024 is to collect contributions and cash in lieu of parkland. Expenditures include completion of the park sign mast plan, as well as the procurement of swim lines for City Beach.

# Parkland Acquisition & Development Fund - 2990

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Investment Earnings</b>						
2990-371010-0	Investment Earnings - East	269	160	117	438	780
2990-371010-1	Investment Earnings - West	47	91	124	789	1,560
2990-371010-2	Investment Earnings - North	488	421	410	1,773	3,300
		<b>\$ 803</b>	<b>\$ 671</b>	<b>\$ 650</b>	<b>\$ 3,000</b>	<b>\$ 5,640</b>
<b>Other Financing Sources</b>						
2990-381060	Proceeds From Cash In-lieu / District E	25,202	-	-	-	-
2990-381061	Proceeds From Cash In-lieu / District W	-	32,175	-	11,016	-
2990-381062	Proceeds From Cash In-lieu / District N	57,108	2,250	-	21,157	-
		<b>\$ 82,310</b>	<b>\$ 34,425</b>	<b>\$ -</b>	<b>\$ 32,173</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 83,113</b>	<b>\$ 35,096</b>	<b>\$ 650</b>	<b>\$ 35,172</b>	<b>\$ 5,640</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 170,347</b>		<b>\$ 164,586</b>
	District East			\$ 23,030		\$ 23,178
	District West			\$ 32,822		\$ 44,390
	District North			\$ 114,494		\$ 97,019
	<b>Total Resources</b>			<b>\$ 170,997</b>		<b>\$ 170,226</b>
<b>Expenditures</b>						
<b>Capital</b>						
2990-430434-931-0	Park Improvements - East	1,608	45,014	5,000	-	5,000
2990-430434-931-1	Park Improvements - West	1,000	8,752	15,000	-	14,000
2990-430434-931-2	Park Improvements - North	1,000	10,000	68,850	40,933	24,220
		<b>\$ 3,608</b>	<b>\$ 63,766</b>	<b>\$ 88,850</b>	<b>\$ 40,933</b>	<b>\$ 43,220</b>
	<b>Total Expenditures</b>	<b>\$ 3,608</b>	<b>\$ 63,766</b>	<b>\$ 88,850</b>	<b>\$ 40,933</b>	<b>\$ 43,220</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 82,147</b>		<b>\$ 127,006</b>
	District East			\$ 18,147		\$ 18,958
	District West			\$ 17,946		\$ 31,950
	District North			\$ 46,054		\$ 76,099

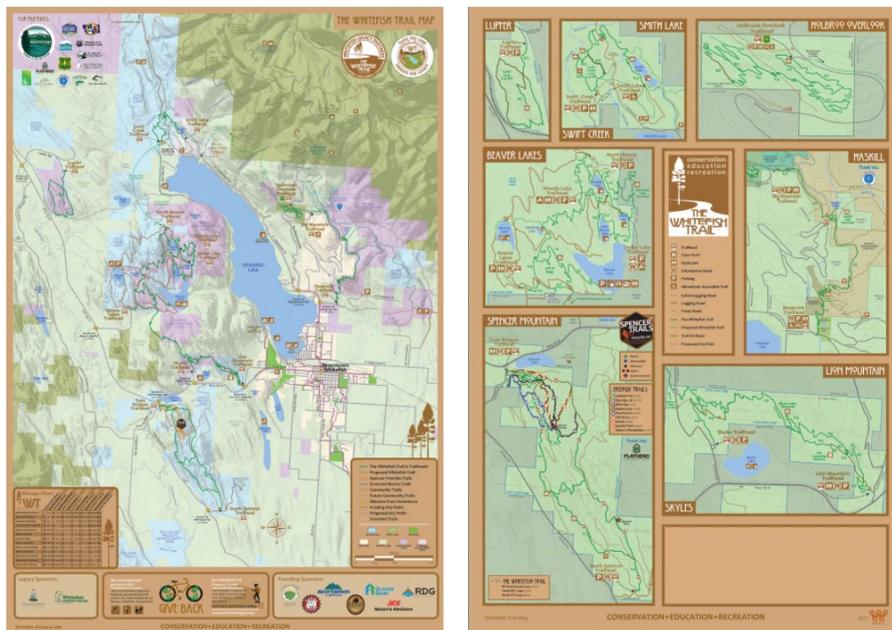
## Purpose

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

The Whitefish Trail Operations and Maintenance is budgeted in the Parks & Recreation Fund to address existing portions of the Whitefish Trail, including trail and trailhead maintenance, weeds management, DNRC licenses, and the WT Coordinator personnel costs. It is primarily funded by the Whitefish Trail Endowment Fund disbursements managed by the Whitefish Community Foundation and Whitefish. Legacy Partners and is also supported by community partners including Flathead Area Mountain Bikers, Glacier Nordic Club, Flathead National Forest, Montana Fish, Wildlife & Parks, corporate sponsors, Adopt-A-Trail crews and sponsors, and grants.

## FY 2024 Objectives

The Whitefish Trail Construction Fund this fiscal year will expand and improve the trails and amenities of the Whitefish Trail. Projects include completion of phase one of improvements at Smith Lake, ongoing retread projects at Spencer Mountain, kiosk, and guardrail carpentry work at Lupfer and Beaver Lakes trailheads, respectively, and planning for possible Lion Mountain expansion.



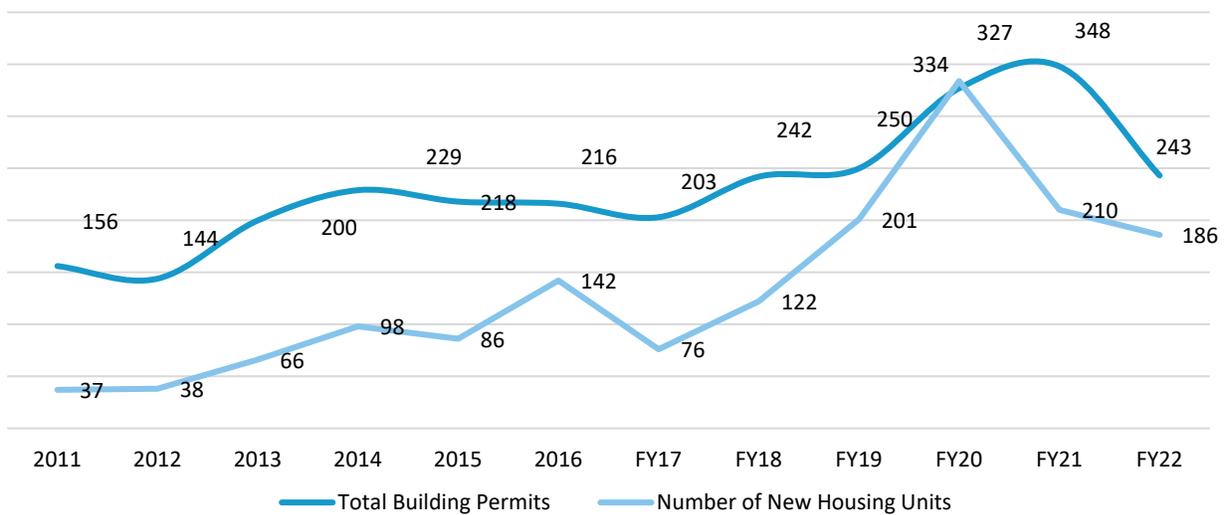
# Whitefish Trail Construction Fund - 4540

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Intergovernmental</b>						
4540-331000	Federal Grants	-	-	78,000	83,000	-
4540-334000	State Grants	-	-	-	8,377	93,750
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,000</u>	<u>\$ 91,377</u>	<u>\$ 93,750</u>
<b>Miscellaneous Revenues</b>						
4540-365000	Contributions and Donations	4,107	140,420	197,011	216,615	115,750
		<u>\$ 4,107</u>	<u>\$ 140,420</u>	<u>\$ 197,011</u>	<u>\$ 216,615</u>	<u>\$ 115,750</u>
<b>Interest</b>						
4540-371010	Investment Earnings	-	1	-	1	-
		<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>
	<b>Total Revenues</b>	<b>\$ 4,107</b>	<b>\$ 140,421</b>	<b>\$ 275,011</b>	<b>\$ 307,993</b>	<b>\$ 209,500</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ 11,207</b>
	<b>Total Resources</b>			<b>\$ 275,011</b>		<b>\$ 220,707</b>
<b>Expenditures</b>						
<b>Capital</b>						
4540-430255-938-0	Trail Improvements	2,915	143,478	275,011	274,550	209,500
		<u>\$ 2,915</u>	<u>\$ 143,478</u>	<u>\$ 275,011</u>	<u>\$ 274,550</u>	<u>\$ 209,500</u>
	<b>Total Expenditures</b>	<b>\$ 2,915</b>	<b>\$ 143,478</b>	<b>\$ 275,011</b>	<b>\$ 274,550</b>	<b>\$ 209,500</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ 11,207</b>

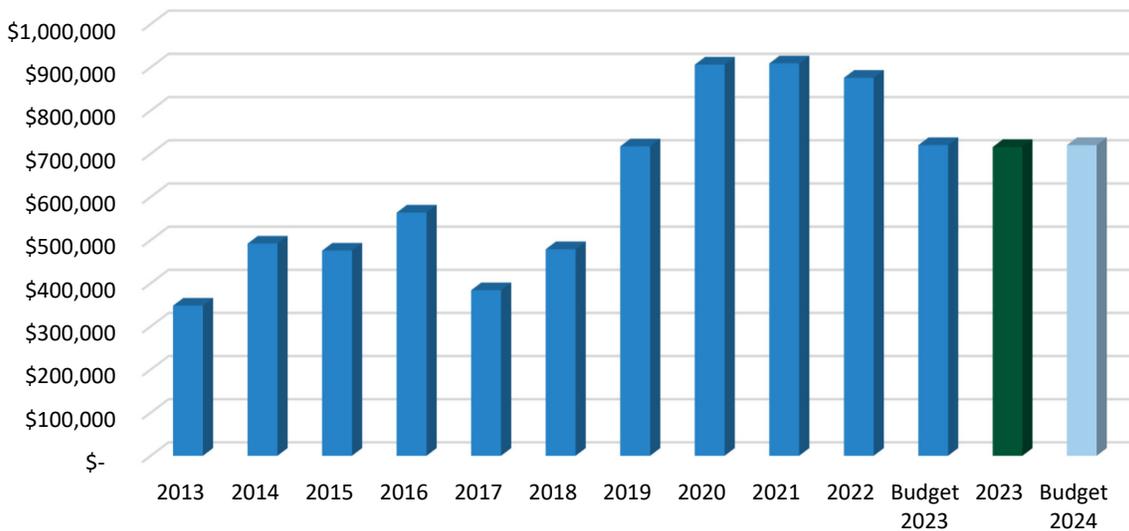
## Purpose

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

### Building Permits Issued by Fiscal Year



### Building Permit Revenues by Fiscal Year



### FY 2024 Objectives

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

Significant or changed appropriations during FY 2024 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Decrease in inspection services for Columbia Falls revenues based on year-to-date actuals and taking into consideration uncertainties in the market with rising interest rates and inflation</li> </ul>	\$10,000
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increases in personnel costs due to higher wages, and benefits</li> </ul>	\$66,463
<ul style="list-style-type: none"> <li>Decrease in operating supplies due to the one-time purchase of a new server to support software needs and fully furnishing office for new position in FY 2023</li> </ul>	\$50,700
<ul style="list-style-type: none"> <li>Increase in publicity, subscriptions &amp; dues to account for the purchase of a more expansive and user-friendly online software program</li> </ul>	\$4,000
<ul style="list-style-type: none"> <li>Decrease in professional services due to no longer need migration services for previously proposed software change</li> </ul>	\$60,000
<ul style="list-style-type: none"> <li>Decrease in repair &amp; maintenance services due to completion of the office reconfiguration to support additional staffing in FY 2023</li> </ul>	\$23,600
<ul style="list-style-type: none"> <li>Increase in travel and training due to additional staffing</li> </ul>	\$5,000
<ul style="list-style-type: none"> <li>Decrease in contracted workers as the performance of scanning all building records to move fully electronic and reduce paper storage needs is being done in-house</li> </ul>	\$40,000
<ul style="list-style-type: none"> <li>Capital Project #1: Building Inspector Vehicle Replacement</li> </ul>	\$55,000
<ul style="list-style-type: none"> <li>Capital Project #2: Completion of storage facility project started in FY 2023</li> </ul>	\$30,000

# Building Codes Fund - 2394

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Licenses &amp; Permits</b>						
2394-323010	Building Plan Review	284,981	271,976	245,000	256,724	245,000
2394-323011	Building Permit	436,444	431,773	350,000	334,472	350,000
2394-323012	Electrical Permit	73,184	64,008	45,000	41,928	45,000
2394-323013	Plumbing	52,449	48,127	40,000	26,863	40,000
2394-323017	Mechanical Permits	62,022	59,790	40,000	55,486	40,000
		<b>\$ 909,079</b>	<b>\$ 875,674</b>	<b>\$ 720,000</b>	<b>\$ 715,473</b>	<b>\$ 720,000</b>
<b>Intergovernmental</b>						
2394-331110	Federal Disaster Aid - CARES ACT	480	-	-	-	-
		<b>\$ 480</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Charges for Services</b>						
2394-342041	Columbia Falls Interlocal Contract	114,046	99,686	100,000	63,063	90,000
2394-362000	Other Miscellaneous Revenue	1,250	3,319	500	6,119	500
		<b>\$ 115,296</b>	<b>\$ 103,005</b>	<b>\$ 100,500</b>	<b>\$ 69,182</b>	<b>\$ 90,500</b>
	<b>Total Revenues</b>	<b>\$ 1,024,856</b>	<b>\$ 978,679</b>	<b>\$ 820,500</b>	<b>\$ 784,655</b>	<b>\$ 810,500</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 1,670,420</b>		<b>\$ 1,507,827</b>
	<b>Total Resources</b>			<b>\$ 2,490,920</b>		<b>\$ 2,318,327</b>

# Building Codes Fund - 2394

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Expenditures - Whitefish Building Codes</b>						
<b>Personnel</b>						
2394-420530-110-0	Salaries and Wages	249,185	278,744	406,364	364,926	444,602
2394-420530-112-0	Permanent Part Time	2,660	1,902	2,113	2,176	1,512
2394-420530-120-0	Overtime	91	68	190	2,438	7,058
2394-420530-140-0	Employer Contributions	112,209	118,062	194,253	146,405	198,791
2394-420530-147-0	Medical Deduction Reimbursement	283	480	-	13	-
		<b>\$ 364,428</b>	<b>\$ 399,256</b>	<b>\$ 602,920</b>	<b>\$ 515,958</b>	<b>\$ 651,963</b>
<b>Materials and Services</b>						
2394-420530-210-0	Office Supplies & Materials	1,062	2,322	3,000	1,945	3,000
2394-420530-220-0	Operating Supplies	18,191	32,518	75,700	63,499	25,000
2394-420530-230-0	Repair & Maintenance Supplies	5,242	8,528	6,000	14,263	9,000
2394-420530-310-0	Communication & Transportation	1	3	250	100	250
2394-420530-330-0	Publicity, Subscriptions & Dues	7,323	16,281	12,000	14,358	16,000
2394-420530-340-0	Utility Services	9,240	6,663	10,500	12,467	10,500
2394-420530-350-0	Professional Services	5,366	6,263	80,000	21,762	20,000
2394-420530-360-0	Repair & Maintenance Services	21,486	10,972	47,350	25,604	23,750
2394-420530-370-0	Travel & Training	2,344	4,623	12,000	11,452	17,000
2394-420530-390-0	Other Purchased Services	645	519	650	189	650
2394-420530-397-0	Contracted Workers	-	-	50,000	5,760	10,000
2394-420530-510-0	Insurance	7,402	9,828	11,947	9,066	14,405
2394-420530-530-0	Rent / Lease	3,241	2,593	3,386	1,298	3,746
2394-420530-540-0	Special Assessments	106	106	645	106	645
2394-420530-880-0	Administrative Costs	14,193	14,974	24,625	22,097	23,156
		<b>\$ 95,842</b>	<b>\$ 116,193</b>	<b>\$ 338,053</b>	<b>\$ 203,967</b>	<b>\$ 177,102</b>
<b>Capital</b>						
2394-420530-920-0	Buildings	-	77,533	50,000	-	30,000
2394-420530-940-0	Machinery & Equipment	115,570	-	100,000	107,909	55,000
		<b>\$ 115,570</b>	<b>\$ 77,533</b>	<b>\$ 150,000</b>	<b>\$ 107,909</b>	<b>\$ 85,000</b>
	<b>Total Whitefish Building Codes</b>	<b>\$ 575,840</b>	<b>\$ 592,982</b>	<b>\$ 1,090,973</b>	<b>\$ 827,834</b>	<b>\$ 914,065</b>
<b>Expenditures - Columbia Falls Building Codes</b>						
<b>Personnel</b>						
2394-510700-110-0	Salaries and Wages	43,960	55,415	101,775	80,576	115,368
2394-510700-120-0	Overtime	-	-	-	-	1,965
2394-510700-140-0	Employer Contributions	20,179	24,993	48,076	33,248	49,938
		<b>\$ 64,139</b>	<b>\$ 80,408</b>	<b>\$ 149,851</b>	<b>\$ 113,824</b>	<b>\$ 167,271</b>
<b>Materials and Services</b>						
2394-510700-220-0	Operating Supplies	-	61	400	50	400
2394-510700-230-0	Repair & Maintenance Supplies	1,406	1,909	3,000	1,243	3,000
2394-510700-350-0	Professional Services	80	1,600	750	1,600	3,000
2394-510700-397-0	Contracted Workers	-	-	-	1,040	-
2394-510700-510-0	Insurance	996	1,812	2,208	1,658	2,875
		<b>\$ 2,482</b>	<b>\$ 5,382</b>	<b>\$ 6,358</b>	<b>\$ 5,590</b>	<b>\$ 9,275</b>
	<b>Total Columbia Falls Building Codes</b>	<b>\$ 66,622</b>	<b>\$ 85,790</b>	<b>\$ 156,209</b>	<b>\$ 119,414</b>	<b>\$ 176,546</b>
	<b>Total Building Codes Expenditures</b>	<b>\$ 642,462</b>	<b>\$ 678,772</b>	<b>\$ 1,247,182</b>	<b>\$ 947,247</b>	<b>\$ 1,090,611</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 1,243,737</b>		<b>\$ 1,227,716</b>

### Purpose

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

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

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

In November 2021, voters overwhelmingly approved a 20-year extension of the Resort Tax to 2045 with an 89% approval rate. Voters also approved a new allocation or uses for Resort Tax collection, with an effective date of February 1, 2025, after the Haskill Basin Conservation Easement bond is paid in full. In August 2023, the Whitefish City Council adopted a resolution to present to the voters of Whitefish a proposed re-allocation of the Resort Tax to include community housing as a use starting February 1, 2023. The vote is scheduled for the municipal election in November 2023.

### FY 2024 Objectives

Specific projects appropriated during FY 2024 are shown below:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Increase in resort tax collections due to the increase in collections during FY 2023</li> </ul>	\$363,706
<ul style="list-style-type: none"> <li>Increase in investment earnings are expected to be much higher than in FY 2023.</li> </ul>	\$89,496
<b>Expenditures</b>	
<ul style="list-style-type: none"> <li>Street Capital Project #1: Karrow (W 7<sup>th</sup> to W 2<sup>nd</sup>).</li> </ul>	\$2,000,000
<ul style="list-style-type: none"> <li>Parks Capital Project #1: River Trail Improvements including docks at Riverside, Skye Park, and Kay Beller Parks (\$30,000), Baker Park River Access (\$20,000), Riverside Trailside Restoration Project Southside of Bridge (\$60,000), and hardened access under the footbridge on north side (\$60,000).</li> </ul>	\$170,000
<ul style="list-style-type: none"> <li>Parks Capital Project #2: Armory Park Master Plan Improvements Project – Phase IV of the Master Plan</li> </ul>	\$150,000
<ul style="list-style-type: none"> <li>Transfer of debt service portion of resort tax for the Haskill Basin Conservation Easement loan (debt payments budgeted in Water Fund).</li> </ul>	\$1,640,694
<ul style="list-style-type: none"> <li>Property tax relief is \$1,946,390 for FY 2024. The decrease of \$473,279 is due to amounts collected in FY 2023 coming in closer to the budgeted revenue. Additional property tax relief is also accounted for in the Water Fund.</li> </ul>	\$1,946,390

## Resort Tax Projects Funded Since 1996:

### STREETS:

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

### FY 2024 and Future Street Projects:

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

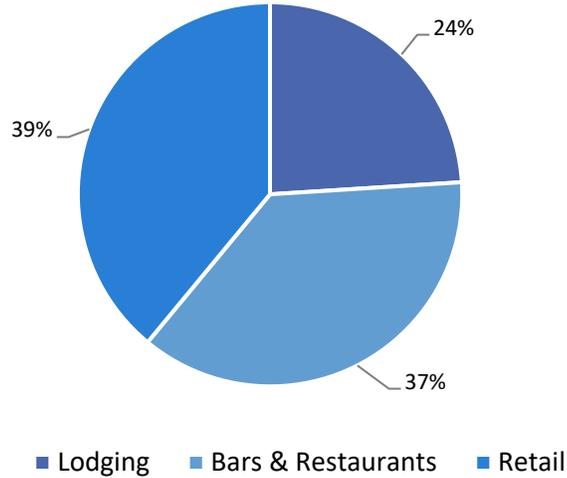
### PARKS:

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

### FY 2024 and Future Parks Projects:

River Trail Improvements  
 Armory Park Improvements – Phase IV  
 Bike Path Connections – Riverbend  
 Memorial Park Irrigation and Field  
 Bike Path Connections and Maintenance

## Resort Tax Collections by Category for Fiscal Year 2023



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

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

# Resort Tax Fund - 2100

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Taxes</b>						
2100-315101	Lodging	1,115,267	1,614,695	1,614,695	1,612,181	1,736,891
2100-315102	Bars and Restaurants	1,693,681	2,187,923	2,187,923	2,433,313	2,271,319
2100-315103	Retail	1,978,778	2,514,024	2,514,024	2,575,289	2,672,140
		<b>\$ 4,787,725</b>	<b>\$ 6,316,643</b>	<b>\$ 6,316,643</b>	<b>\$ 6,620,783</b>	<b>\$ 6,680,349</b>
<b>Interest Earnings</b>						
2100-371010	Investment Earnings	8,916	10,504	10,504	59,566	100,000
		<b>\$ 8,916</b>	<b>\$ 10,504</b>	<b>\$ 10,504</b>	<b>\$ 59,566</b>	<b>\$ 100,000</b>
	<b>Total Revenues</b>	<b>\$ 4,796,641</b>	<b>\$ 6,327,147</b>	<b>\$ 6,327,147</b>	<b>\$ 6,680,349</b>	<b>\$ 6,780,349</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 3,187,581</b>		<b>\$ 2,428,719</b>
	Property Tax Rebate			\$ 2,419,669		\$ 1,946,390
	Streets			\$ 455,196		\$ 80,284
	Parks			\$ 312,715		\$ 402,045
	<b>Total Resources</b>			<b>\$ 9,514,728</b>		<b>\$ 9,209,068</b>
<b>Expenditures</b>						
<b>Capital</b>						
2100-430230-932-0	Street Improvements	1,838,593	2,242,139	3,010,000	2,876,111	2,000,000
2100-460430-931-0	Park Improvements	87,312	110,515	330,000	132,753	320,000
		<b>\$ 1,925,905</b>	<b>\$ 2,352,654</b>	<b>\$ 3,340,000</b>	<b>\$ 3,008,863</b>	<b>\$ 2,320,000</b>
<b>Other Financing Uses</b>						
2100-521002-820-0	Transfers (Prop. Tax Relief)	1,124,310	1,534,066	2,419,669	2,419,669	1,946,390
2100-521032-820-0	Transfers (Haskill Basin C.E. Debt)	1,175,865	1,551,368	1,553,947	1,626,064	1,640,694
		<b>\$ 2,300,175</b>	<b>\$ 3,085,434</b>	<b>\$ 3,973,616</b>	<b>\$ 4,045,733</b>	<b>\$ 3,587,084</b>
	<b>Total Expenditures</b>	<b>\$ 4,226,080</b>	<b>\$ 5,438,088</b>	<b>\$ 7,313,616</b>	<b>\$ 7,054,597</b>	<b>\$ 5,907,084</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 2,201,112</b>		<b>\$ 3,301,984</b>
	Property Tax Rebate			\$ 1,665,305		\$ 1,858,268
	Streets			\$ 331,008		\$ 1,127,191
	Parks			\$ 204,798		\$ 316,525
	<b>Total</b>			<b>\$ 9,514,728</b>		<b>\$ 9,209,068</b>

### **Purpose**

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

The City has established an Impact Fee Advisory Committee to help monitor the impact fees and advise the City on appropriate expenditures. A five-year review of the impact fees took place in FY 2023 and was funded through other City funds. The City Council will review the results of the impact fee study and the recommendation of the Impact Fee Advisory Committee to implement a new fee structure using the new methodology for the calculation of impact fees. Revenue changes are only indicative of estimated collections for FY 2024 based on current impact fee rates and prior year collections.

### **FY 2024 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. There are two stormwater projects budgeted for FY 2024 including the stormwater project for Monegan Road (\$50,000) and the carry-over of the Whitefish Avenue stormwater project (\$87,500).

# Impact Fee Fund - 2399

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Charges for Services</b>						
2399-341072	Impact Fee - Paved Trails	93,305	55,649	65,000	36,292	40,000
2399-341073	Impact Fee - Park Maint Building	21,681	14,519	15,000	8,545	10,000
2399-341074	Impact Fee - ESC	95,413	89,520	87,000	56,236	65,000
2399-341075	Impact Fee - City Hall	9,713	8,764	9,000	5,396	6,000
2399-341076	Impact Fee - Stormwater	35,854	31,403	32,000	20,220	28,000
		<b>\$ 255,966</b>	<b>\$ 199,855</b>	<b>\$ 208,000</b>	<b>\$ 126,690</b>	<b>\$ 149,000</b>
<b>Interest</b>						
2399-371010	Investment Earnings - Paved Trails	884	820	820	614	900
2399-371010	Investment Earnings - Parks Maint. Bldg	196	198	200	1,240	2,400
2399-371010	Investment Earnings - ESC	1,503	1,510	1,510	9,229	16,800
2399-371010	Investment Earnings - City Hall	399	360	360	2,026	3,600
2399-371010	Investment Earnings - Stormwater	742	810	810	4,539	8,000
		<b>\$ 3,724</b>	<b>\$ 3,699</b>	<b>\$ 3,700</b>	<b>\$ 17,648</b>	<b>\$ 31,700</b>
<b>Total Revenues</b>		<b>\$ 259,690</b>	<b>\$ 203,554</b>	<b>\$ 211,700</b>	<b>\$ 144,339</b>	<b>\$ 180,700</b>
<b>Beginning Budgetary Fund Balance</b>				<b>\$ 1,068,055</b>		
Paved Trails				\$ 236,518		
Parks Maint. Bldg				\$ 58,240		
Emergency Services Center				\$ 439,838		
City Hall				\$ 101,745		
Stormwater				\$ 231,714		
<b>Total Resources</b>				<b>\$ 1,279,755</b>		
<b>Expenditures</b>						
<b>Capital</b>						
2399-430235-930-0	Stormwater Improvements	-	-	87,500	-	137,500
2399-460434-938-0	Paved Trail Improvements	55,676	-	239,500	236,358	-
		<b>\$ 55,676</b>	<b>\$ -</b>	<b>\$ 327,000</b>	<b>\$ 236,358</b>	<b>\$ 137,500</b>
<b>Total Expenditures</b>		<b>\$ 55,676</b>	<b>\$ -</b>	<b>\$ 327,000</b>	<b>\$ 236,358</b>	<b>\$ 137,500</b>
<b>Ending Budgetary Fund Balance</b>				<b>\$ 952,755</b>		
Paved Trails				\$ 62,838		
Parks Maint. Bldg				\$ 73,440		
Emergency Services Center				\$ 528,348		
City Hall				\$ 111,105		
Stormwater				\$ 177,024		

## **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 should the grant be applied for and awarded. The Community Development Block Grant (CDBG) Program pays grant funds to the City of Whitefish, which are then paid to the Whitefish Housing Authority. The Housing Authority administers the program.

### **FY 2024 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 if a grant is awarded.

## **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 2024 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 affordable housing cash-in-lieu program and other affordable housing programs.

### **FY 2024 Objectives**

The objective of the Affordable Housing Fund for this fiscal year is to accumulate funds from the affordable housing cash-in-lieu program and the 4.0 mill property tax levy, which will provide funding for new affordable housing programs. City Council will determine the distribution of funds as programs are adopted and created, such as fee reimbursements for deed-restricted affordable housing and/or other incentive programs.

# CDBG/HOME Homebuyers Assistance - 2945

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
	<b>Intergovernmental</b>					
2945-331008	CDBG Community Development Grant	-	-	-	-	-
2945-331009	CDBG Housing Grant	-	-	400,000	-	400,000
				<b>\$ 400,000</b>		<b>\$ 400,000</b>
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ -</b>
	<b>Total Resources</b>			<b>\$ 400,000</b>		<b>\$ 400,000</b>
<b>Expenditures</b>						
	<b>Other Financing Uses</b>					
2945-470600-794-0	Homebuyers Assistance	-	-	380,000	-	380,000
2945-470600-880-0	Administrative Costs	-	-	20,000	-	20,000
				<b>\$ 400,000</b>		<b>\$ 400,000</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ 400,000</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ -</b>

# Housing Rehabilitation Fund - 2987

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Other Financing Sources</b>						
2987-373030	Home Program Loan Repayments	-	666	2,500	-	2,500
2987-373070	USDA Program Loan Repayments	350	160	5,000	160	5,000
		<b>\$ 350</b>	<b>\$ 826</b>	<b>\$ 7,500</b>	<b>\$ 160</b>	<b>\$ 7,500</b>
	<b>Total Revenues</b>	<b>\$ 350</b>	<b>\$ 826</b>	<b>\$ 7,500</b>	<b>\$ 160</b>	<b>\$ 7,500</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 2,245</b>		<b>\$ 2,405</b>
	<b>Total Resources</b>			<b>\$ 9,745</b>		<b>\$ 9,905</b>
<b>Expenditures</b>						
<b>Other Financing Uses</b>						
2987-470440-852-0	Other Programs Project Activity Cost	-	-	7,500	-	7,500
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ 7,500</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ 7,500</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 2,245</b>		<b>\$ 2,405</b>

# Affordable Housing Fund - 2989

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Taxes</b>						
2989-311010	Real Property Taxes	-	-	196,836	182,732	315,662
2989-311020	Personal Property Taxes	-	-	700	11	700
2989-312000	Penalties & Interest	-	-	-	225	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 197,536</b>	<b>\$ 182,969</b>	<b>\$ 316,362</b>
<b>Other Financing Sources</b>						
2989-362000	Other Miscellaneous Revenue	-	-	-	-	-
2989-362004	Cash in Lieu of Affordable Housing	254,571	-	-	-	-
		<b>\$ 254,571</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 254,571</b>	<b>\$ -</b>	<b>\$ 197,536</b>	<b>\$ 182,969</b>	<b>\$ 316,362</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 5,571</b>		<b>\$ 188,348</b>
	<b>Total Resources</b>			<b>\$ 203,107</b>		<b>\$ 504,710</b>
<b>Expenditures</b>						
<b>Other Financing Uses</b>						
2989-470450-790-0	Affordable Housing Projects	-	-	203,107	192	504,710
2989-470000-790-0	Contribution & Donations to WHA	-	509,000	-	-	-
		<b>\$ -</b>	<b>\$ 509,000</b>	<b>\$ 203,107</b>	<b>\$ -</b>	<b>\$ 504,710</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 509,000</b>	<b>\$ 203,107</b>	<b>\$ -</b>	<b>\$ 504,710</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ -</b>

### **Purpose**

The American Rescue Plan Allocation (ARPA) – COVID-19 Fund was established to account for the State and Local Fiscal Recovery Funds (SLFRF) under the Federal American Rescue Plan Act that was allocated to the City. This fund accounts for the receipt and expenditure of the funds in accordance with federal and state regulations.

### **FY 2024 Objectives**

To account for the expenditure of the SLFRF as provided by the American Rescue Plan to cities and towns. In FY 2024, \$131,200 is budgeted as a transfer to the General Fund to account for lost revenue during the pandemic with a portion transferred to the Parks & Recreation Fund to ensure continued operations. The remaining \$2,000,000 will also be used to replace lost revenue, which will free up other funds to provide for the \$2,000,000 commitment for the Depot Park Townhomes Project of Whitefish Housing Authority to develop affordable housing.

# ARPA COVID-19 - 2994

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Interest</b>						
2994-371010	Investment Earnings	38	1,150	1,200	2,270	2,500
		<u>\$ 38</u>	<u>\$ 1,150</u>	<u>\$ 1,200</u>	<u>\$ 2,270</u>	<u>\$ 2,500</u>
<b>Other Financing Sources</b>						
2994-331110	Federal Disaster Aid - CARES Act	-	1,065,807	-	-	-
		<u>\$ -</u>	<u>\$ 1,065,807</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>Total Revenues</b>	<b>\$ 38</b>	<b>\$ 1,066,957</b>	<b>\$ 1,200</b>	<b>\$ 2,270</b>	<b>\$ 2,500</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 2,126,430</b>		<b>\$ 2,128,700</b>
	<b>Total Resources</b>			<b>\$ 2,127,630</b>		<b>\$ 2,131,200</b>
<b>Expenditures</b>						
<b>Materials and Services</b>						
2994-510900-220-0	Operating Supplies	-	-	127,630	-	-
2994-470000-790-0	Grants & Contributions	-	-	2,000,000	-	2,000,000
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,127,630</u>	<u>\$ -</u>	<u>\$ 2,000,000</u>
<b>Other Financing Uses</b>						
2994-521000-820-0	Transfers to General Fund	-	-	-	-	131,200
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,200</u>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,127,630</b>	<b>\$ -</b>	<b>\$ 2,131,200</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ -</b>

### **Purpose**

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

### **FY 2024 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. All funds for each sidewalk improvement district are budgeted should the need to use the funds arise during FY 2024.

# Sidewalks District (Cash in Lieu) Fund - 2992

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Interest</b>						
2992-371010-0	Investment Earnings - East Dist.				1,303	2,382
2992-371010-1	Investment Earnings - West Dist.				2,737	5,053
2992-371010-2	Investment Earnings -North Dist	1,300	1,009	1,000	1,967	3,565
		<b>\$ 1,300</b>	<b>\$ 1,009</b>	<b>\$ 1,000</b>	<b>\$ 6,007</b>	<b>\$ 11,000</b>
<b>Other Financing Sources</b>						
2992-381060	Proceeds From Cash In-lieu / District E	-	5,100	-	13,675	-
2992-381061	Proceeds From Cash In-lieu / District W	3,000	8,048	-	15,840	-
2992-381062	Proceeds From Cash In-lieu / District N	3,744	-	-	-	-
		<b>\$ 6,744</b>	<b>\$ 13,148</b>	<b>\$ -</b>	<b>\$ 29,515</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 8,044</b>	<b>\$ 14,157</b>	<b>\$ 1,000</b>	<b>\$ 35,521</b>	<b>\$ 11,000</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 287,484</b>		<b>\$ 323,006</b>
	<b>Total Resources</b>			<b>\$ 288,484</b>		<b>\$ 334,006</b>
<b>Expenditures</b>						
<b>Materials and Services</b>						
2992-430267-939-0	Sidewalk Improvement District E	-	-	55,217	-	72,337
2992-430268-939-0	Sidewalk Improvement District W	-	-	130,178	-	153,428
2992-430269-939-0	Sidewalk Improvement District N	6,506	-	103,089	-	108,241
		<b>\$ 6,506</b>	<b>\$ -</b>	<b>\$ 288,484</b>	<b>\$ -</b>	<b>\$ 334,006</b>
	<b>Total Expenditures</b>	<b>\$ 6,506</b>	<b>\$ -</b>	<b>\$ 288,484</b>	<b>\$ -</b>	<b>\$ 334,006</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ -</b>		<b>\$ -</b>

### **Purpose**

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

### **FY 2024 Objectives**

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

# Subdivision Street Trees (Cash in Lieu) - 2993

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Interest</b>						
2993-371010	Investment Earnings	-	-	45	-	100
		\$ -	\$ -	\$ 45	\$ -	\$ 100
<b>Other Financing Sources</b>						
2993-343301	Cash-in-lieu of Subdivision Street Trees	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Revenues</b>		\$ -	\$ 45	\$ -	\$ 100
	<b>Beginning Budgetary Fund Balance</b>			\$ 24,980		\$ 24,980
	<b>Total Resources</b>			\$ 25,025		\$ 25,080
<b>Expenditures</b>						
<b>Materials and Services</b>						
2993-460439-230-0	Repair & Maintenance Supplies	4,330	11,850	25,025	491	25,080
		\$ 4,330	\$ 11,850	\$ 25,025	\$ 491	\$ 25,080
	<b>Total Expenditures</b>		\$ 11,850	\$ 25,025	\$ 491	\$ 25,080
	<b>Ending Budgetary Fund Balance</b>			\$ -		\$ -

### Purpose

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

### FY 2024 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 streetlights located in the Residential & Commercial Lighting Districts and to support capital improvement and replacement of system components. In FY 2018, the City decided to move forward with replacing and retrofitting all lights with LED bulbs to help reduce energy consumption and extend the useful lives of each light.

Significant changes to appropriations or notable items for FY 2024 include:

Item/Project	Cost
<b>Revenue Changes</b>	
• Decrease in commercial lighting maintenance assessment revenue because of the proposed reduction in assessment rate of 25% due to adequate fund balance	\$27,435
• Increase in residential lighting maintenance assessment revenue only due to growth since no rate adjustment is proposed for FY 2024	\$860
<b>Expenditure Changes</b>	
• Small increase in personnel costs to cover wage increases and employer contribution costs in both the residential and commercial lighting district funds	\$6,286
• Decrease in repair and maintenance supplies in the residential lighting based on actual requirements of the fund	\$3,000
• Increase in repair and maintenance services in residential lighting due to anticipated cost increases for the light pole painting project that did not get completed in FY 2023	\$3,800
• Decrease in utility services in commercial lighting based on savings from LED lights	\$6,000
• Decrease in utility services in the residential lighting based on savings from LED lights	\$10,000

# Residential Lighting District Fund - 2400

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Miscellaneous Revenues</b>						
2400-362000	Other Miscellaneous Revenue	20	-	-	3,598	-
2400-363010	Maintenance Assessments	109,403	106,245	104,934	105,510	105,794
2400-363040	Penalty & Interest Special Assessments	424	443	350	450	350
		<b>\$ 109,847</b>	<b>\$ 106,688</b>	<b>\$ 105,284</b>	<b>\$ 109,557</b>	<b>\$ 106,144</b>
<b>Total Revenues</b>		<b>\$ 109,847</b>	<b>\$ 106,688</b>	<b>\$ 105,284</b>	<b>\$ 109,557</b>	<b>\$ 106,144</b>
<b>Beginning Budgetary Fund Balance</b>				<b>\$ 121,931</b>		<b>\$ 177,373</b>
<b>Total Resources</b>				<b>\$ 227,216</b>		<b>\$ 283,517</b>
<b>Expenditures</b>						
<b>Personnel</b>						
2400-430263-110-0	Salaries and Wages	19,726	19,378	20,784	20,968	21,817
2400-430263-120-0	Overtime	84	9	177	-	177
2400-430263-140-0	Employer Contributions	9,596	8,351	9,252	9,394	11,362
		<b>\$ 29,406</b>	<b>\$ 27,738</b>	<b>\$ 30,213</b>	<b>\$ 30,362</b>	<b>\$ 33,356</b>
<b>Materials and Services</b>						
2400-430263-220-0	Operating Supplies	32	51	-	67	100
2400-430263-230-0	Repair & Maintenance Supplies	7,550	14,821	15,000	2,133	12,000
2400-430263-340-0	Utility Services	34,866	22,009	30,000	19,457	20,000
2400-430263-360-0	Repair & Maintenance Services	-	-	38,000	477	41,800
2400-430263-370-0	Travel & Training	-	-	-	80	100
2400-430263-510-0	Insurance	495	637	773	653	851
2400-430263-880-0	Administrative Costs	757	751	980	887	928
		<b>\$ 43,699</b>	<b>\$ 38,269</b>	<b>\$ 84,753</b>	<b>\$ 23,754</b>	<b>\$ 75,779</b>
<b>Total Expenditures</b>		<b>\$ 73,105</b>	<b>\$ 66,007</b>	<b>\$ 114,966</b>	<b>\$ 54,116</b>	<b>\$ 109,135</b>
<b>Ending Budgetary Fund Balance</b>				<b>\$ 112,250</b>		<b>\$ 174,382</b>

# Commercial Lighting District Fund - 2410

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Miscellaneous Revenues</b>						
2410-363010	Maintenance Assessments	107,098	104,514	118,034	115,746	90,599
2410-363040	Penalty & Interest - Assessments	390	403	350	5,450	350
		<b>\$ 107,488</b>	<b>\$ 104,917</b>	<b>\$ 118,384</b>	<b>\$ 121,195</b>	<b>\$ 90,949</b>
	<b>Total Revenues</b>	<b>\$ 107,488</b>	<b>\$ 104,917</b>	<b>\$ 118,384</b>	<b>\$ 121,195</b>	<b>\$ 90,949</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 229,584</b>		<b>\$ 307,256</b>
	<b>Total Resources</b>			<b>\$ 347,968</b>		<b>\$ 398,205</b>
<b>Expenditures</b>						
<b>Personnel</b>						
2410-430263-110-0	Salaries and Wages	19,726	19,378	20,784	20,968	21,817
2410-430263-120-0	Overtime	84	9	177	-	177
2410-430263-140-0	Employer Contributions	9,596	8,351	9,252	9,394	11,362
		<b>\$ 29,406</b>	<b>\$ 27,738</b>	<b>\$ 30,213</b>	<b>\$ 30,362</b>	<b>\$ 33,356</b>
<b>Materials and Services</b>						
2410-430263-220-0	Operating Supplies	127	196	500	20	550
2410-430263-230-0	Repair & Maintenance Supplies	3,331	8,416	10,000	1,000	10,000
2410-430263-340-0	Utility Services	12,631	9,490	16,000	8,833	10,000
2410-430263-360-0	Repair & Maintenance Services	-	-	5,000	1,690	5,000
2410-430263-370-0	Travel & Training	-	-	-	80	100
2410-430263-510-0	Insurance	495	637	773	653	851
2410-430263-880-0	Administrative Costs	757	751	980	887	928
		<b>\$ 17,340</b>	<b>\$ 19,490</b>	<b>\$ 33,253</b>	<b>\$ 13,162</b>	<b>\$ 27,429</b>
	<b>Total Expenditures</b>	<b>\$ 46,746</b>	<b>\$ 47,228</b>	<b>\$ 63,466</b>	<b>\$ 43,524</b>	<b>\$ 60,785</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 284,502</b>		<b>\$ 337,420</b>

## Purpose

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

## FY 2024 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 2024 are:

### Item/Project

#### Revenue Changes

- Increase in Intergovernmental revenues as the City was awarded the Safe Streets Grant through the Federal Highway Administration, the Railroad Crossing Elimination Grant, and a one-time distribution from the State for local government road maintenance (Senate Bill 536) \$1,612,338
- Water Utility Right-of-Way fees are anticipated to increase based on increases in water service collections \$12,232

#### Expenditure Changes

- Increase in personnel services is due to the addition of a new assistant maintenance operator and increase wage and benefit costs \$72,560
- Increase in repair and maintenance supplies due to rising costs of fuel, asphalt, gravel, paint, etc. \$21,070
- Increase in communication and transportation for fleet tracking \$ 2,400
- Increase in publicity, subscription, and dues as software subscriptions have been moved to this account line from professional services \$7,287
- Increase in professional services to reflect costs associated with the Safe Streets Grant of \$160,000, Railroad Crossing Elimination Grant of \$500,000, and consultant to help determine overlay plan use of the State’s one-time distribution (\$75,000) \$755,860
- Increase in repair and maintenance services to budget expenditure of the full one-time State distribution of funds, as well as additional fuel tax allocation. Anticipate a significant number of streets and alleys overlaid in FY 2024 \$1,005,231
- Increase in contracted workers for snow and ice removal due to anticipated hauling from the snow lot to the City Shop and other contracted snow removal. \$9,000
- #1 Capital Improvement – Sidewalk extension project \$25,000

• #2 Capital Improvement – Viaduct Improvements	\$300,000
• #3 Capital Improvement – Construct a quiet zone at Birch Point	\$300,000
• #4 Capital Improvement – Glenwood Repairs	\$40,000
• #5 Capital Improvement – River Lakes Parkway Repairs	\$50,000
• #1 Capital Equipment – RTK base station for CPS tracking city assets & data collection (split Street/Water/Wastewater)	\$4,130
• #2 Capital Equipment – Hydraulic press	\$5,000
• #3 Capital Equipment – Broom. Replacement for unit #189	\$12,000
• #4 Capital Equipment – Retro reflectometer carried over from FY 2023	\$15,000
• #5 Capital Equipment – Asphalt recycling machine carried over from FY 2023	\$35,000
• #6 Capital Equipment – EV charging stations carried over from FY 2023	\$6,000

# Street and Alley Fund - 2110

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Licenses and Permits</b>						
2110-322031	Cable T.V. Franchise Fee	127,364	115,628	118,000	117,175	118,000
2110-322035	Water Utility ROW Fee	189,896	213,519	195,000	210,556	210,750
2110-322036	Wastewater Utility ROW Fee	199,498	208,679	214,768	211,132	211,250
2110-323022	Street Excavation Permit	3,645	1,975	4,500	1,875	4,500
		<b>\$ 520,403</b>	<b>\$ 539,801</b>	<b>\$ 532,268</b>	<b>\$ 540,739</b>	<b>\$ 544,500</b>
<b>Intergovernmental</b>						
2110-331000	Federal Grant - Railroad	-	-	-	-	400,000
2110-331110	Federal Disaster Aid - CARES ACT	260	-	-	-	-
2110-331100	Safe Streets Grant	-	-	-	-	160,000
2110-335040	Gasoline Tax Apportionment	161,565	163,951	163,951	160,139	403,066
2110-335042	Local Govt Road Maintenance (SB 536)	-	-	-	-	813,223
		<b>\$ 161,824</b>	<b>\$ 163,951</b>	<b>\$ 163,951</b>	<b>\$ 160,139</b>	<b>\$ 1,776,289</b>
<b>Charges for Services</b>						
2110-343370	Plan Review / Construction Oversight	16	3,617	1,400	5,550	4,000
		<b>\$ 16</b>	<b>\$ 3,617</b>	<b>\$ 1,400</b>	<b>\$ 5,550</b>	<b>\$ 4,000</b>
<b>Miscellaneous Revenues</b>						
2110-362000	Other Miscellaneous Revenue	20,496	51,013	15,000	100,570	91,500
2110-363010	Maintenance Assessments	1,109,579	1,094,361	1,120,294	1,124,940	1,134,613
2110-363040	Penalty & Interest Special Assessments	3,963	4,568	3,500	4,892	4,500
2110-363050	Latecomer Fee	4,151	-	-	3,887	-
		<b>\$ 1,138,189</b>	<b>\$ 1,149,942</b>	<b>\$ 1,138,794</b>	<b>\$ 1,234,290</b>	<b>\$ 1,230,613</b>
<b>Other Financing Sources</b>						
2110-382010	Sale of General Fixed Assets	6,300	-	-	-	-
		<b>\$ 6,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 1,826,733</b>	<b>\$ 1,857,311</b>	<b>\$ 1,836,414</b>	<b>\$ 1,940,717</b>	<b>\$ 3,555,402</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 3,272,767</b>		<b>\$ 3,478,255</b>
	<b>Total Resources</b>			<b>\$ 5,109,181</b>		<b>\$ 7,033,657</b>

# Street and Alley Fund - 2110

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Expenditures - Street and Alley</b>						
<b>Personnel</b>						
2110-430200-110-0	Salaries and Wages	371,023	373,092	385,287	419,516	430,012
2110-430200-111-0	Seasonal / Temporary	237	-	2,970	-	2,970
2110-430200-112-0	Permanent Part Time	7,512	6,941	13,961	5,441	12,336
2110-430200-120-0	Overtime	6,591	4,952	6,603	3,729	6,813
2110-430200-140-0	Employer Contributions	184,349	164,469	182,240	186,930	207,267
2110-430200-147-0	Medical Deduction Reimbursement	634	672	-	283	-
		<b>\$ 570,346</b>	<b>\$ 550,126</b>	<b>\$ 591,061</b>	<b>\$ 615,898</b>	<b>\$ 659,398</b>
<b>Materials and Services</b>						
2110-430200-210-0	Office Supplies & Materials	834	1,428	2,200	528	2,420
2110-430200-220-0	Operating Supplies	27,203	14,709	15,490	38,686	17,039
2110-430200-230-0	Repair & Maintenance Supplies	110,537	114,121	185,700	171,412	206,770
2110-430200-310-0	Communication & Transportation	93	305	600	338	3,000
2110-430200-320-0	Printing, Duplicating, & Binding	72	18	1,200	-	1,200
2110-430200-330-0	Publicity, Subscriptions & Dues	13,788	19,621	23,972	21,424	31,259
2110-430200-340-0	Utility Services	13,723	14,334	15,545	19,459	17,100
2110-430200-350-0	Professional Services	89,764	156,398	68,600	102,731	824,460
2110-430200-360-0	Repair & Maintenance Services	27,268	39,029	409,745	252,587	1,414,976
2110-430200-370-0	Travel & Training	(324)	1,631	11,550	4,903	10,470
2110-430200-390-0	Other Purchased Services	140	425	1,000	9,202	2,500
2110-430200-510-0	Insurance	24,268	24,264	21,459	18,414	26,800
2110-430200-530-0	Rent / Lease	408	3,208	1,300	408	1,300
2110-430200-540-0	Special Assessments	29,262	29,222	29,500	29,235	29,500
2110-430200-880-0	Administrative Costs	18,924	16,668	21,387	19,200	20,527
		<b>\$ 355,960</b>	<b>\$ 435,381</b>	<b>\$ 809,247</b>	<b>\$ 688,526</b>	<b>\$ 2,609,321</b>
<b>Capital</b>						
2110-430200-932-0	Street Improvements	-	85,663	715,000	66,221	917,975
2110-430200-940-0	Machinery & Equipment	62,490	124,332	337,130	296,671	77,130
		<b>\$ 62,490</b>	<b>\$ 209,995</b>	<b>\$ 1,052,130</b>	<b>\$ 362,892</b>	<b>\$ 995,105</b>
<b>Other Financing Sources</b>						
2110-430200-820-0	Transfers to Other Funds	9,275	9,275	20,530	-	-
		<b>\$ 9,275</b>	<b>\$ 9,275</b>	<b>\$ 20,530</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Street and Alley Expenditures</b>	<b>\$ 998,071</b>	<b>\$ 1,204,777</b>	<b>\$ 2,472,969</b>	<b>\$ 1,667,316</b>	<b>\$ 4,263,824</b>

# Street and Alley Fund - 2110

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Expenditures - Snow and Ice Removal</b>						
<b>Personnel</b>						
2110-430251-110-0	Salaries and Wages	141	5,697	42,857	403	45,000
2110-430251-120-0	Overtime	1,517	2,223	5,282	-	5,547
2110-430251-140-0	Employer Contributions	767	4,431	20,176	249	21,992
		<b>\$ 2,424</b>	<b>\$ 12,351</b>	<b>\$ 68,315</b>	<b>\$ 653</b>	<b>\$ 72,538</b>
<b>Materials and Services</b>						
2110-430251-220-0	Operating Supplies	-	8,502	-	3,820	-
2110-430251-230-0	Repair & Maintenance Supplies	46,918	30,672	28,000	3,436	30,800
2110-430251-234-0	De-Icing Supplies	-	-	55,000	42,647	60,500
2110-430251-360-0	Repair & Maintenance Services	621	9,049	20,000	-	22,000
2110-430251-396-0	Alley Plowing Contracted	-	-	-	26,415	-
2110-430251-397-0	Contracted Workers	27,170	35,813	90,000	29,540	99,000
2110-430251-510-0	Insurance	518	2,731	3,328	237	200
		<b>\$ 75,227</b>	<b>\$ 86,767</b>	<b>\$ 196,328</b>	<b>\$ 106,094</b>	<b>\$ 212,500</b>
<b>Capital</b>						
2110-430251-940-0	Machinery & Equipment	-	55,902	15,000	-	-
		<b>\$ -</b>	<b>\$ 55,902</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Ice &amp; Snow Expenditures</b>	<b>\$ 77,651</b>	<b>\$ 155,020</b>	<b>\$ 279,644</b>	<b>\$ 106,747</b>	<b>\$ 285,038</b>
	<b>Total Street Fund Expenditures</b>	<b>\$ 1,075,723</b>	<b>\$ 1,359,797</b>	<b>\$ 2,752,612</b>	<b>\$ 1,774,063</b>	<b>\$ 4,548,862</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 2,356,569</b>		<b>\$ 2,484,795</b>

### **Purpose**

The Bridge and Road Safety and Accountability Act (BaRSAA) Program was established by House Bill 473 during the 2017 Legislature that is funded by an increase in the gas tax for the State of Montana. The BaRSAA program funds are allocated to each city, town, and county in Montana using the same allocation formula as the originally allocated gas tax. The Montana Department of Transportation allocated these funds by March 1st of each year and the Local governments were required to match the program funds requested in a ratio of 20:1 and to identify and report on projects for which funds were requested. In the 2023 Montana Legislative Session passed House Bill 76 which establishes that the funds collected under BaRSAA will no longer require a match to be used or specific reporting by project on the use of the funds.

### **FY 2024 Objectives**

The objective of the BaRSAA Gas Tax Fund for this fiscal year is to expend accumulated funds on the previously prescribed Monegan Road Project that will pave the roadway from the Parks Shop to J.P. Road. Once funds are expended, this revenue will be consolidated and recorded with the Fuel Tax allocations in the Street and Alleys Budget going forward due to changes adopted during the 2023 State Legislative Session.

# BaRSAA Gas Tax Fund - 2821

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Intergovernmental</b>						
2821-335040	Gasoline Tax Apportionment	185,491	185,491	410,608	210,608	340,363
		<b>\$ 185,491</b>	<b>\$ 185,491</b>	<b>\$ 410,608</b>	<b>\$ 210,608</b>	<b>\$ 340,363</b>
<b>Miscellaneous Revenues</b>						
2821-365000	Contributions and Donations	-	-	-	-	-
		<b>\$ -</b>				
<b>Other Financing Sources</b>						
2821-383000	Interfund Operating Transfer In	9,275	9,275	20,530	-	-
		<b>\$ 9,275</b>	<b>\$ 9,275</b>	<b>\$ 20,530</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Revenues</b>	<b>\$ 194,765</b>	<b>\$ 194,765</b>	<b>\$ 431,138</b>	<b>\$ 210,608</b>	<b>\$ 340,363</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 327,050</b>		<b>\$ 495,214</b>
	<b>Total Resources</b>			<b>\$ 758,189</b>		<b>\$ 835,577</b>
<b>Expenditures</b>						
<b>Capital</b>						
2821-430200-932-0	Street Improvements	-	-	700,000	42,444	835,577
2821-430230-930-0	Improvements Other than Buildings	-	-	-	-	-
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ 42,444</b>	<b>\$ 835,577</b>
	<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>	<b>\$ 42,444</b>	<b>\$ 835,577</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 58,189</b>		<b>\$ -</b>

### Purpose

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

### FY 2024 Objectives

The objectives of the Stormwater Fund for this fiscal year are to provide continuing maintenance and improvements for the City’s stormwater system, as well as contract services necessary to implement environmental regulations. The Fund is supported by a stormwater utility assessment on all properties within the City. In FY 2011 the assessment was reduced from \$72 per parcel to \$12.53 to provide relief to taxpayers during the recession. The assessment remained at \$12.53 through FY 2018. The FY 2019 budget and FY 2020 budget increased the assessment up to \$77.53 to cover the actual costs of maintenance and capital improvements needed for the stormwater system. Assessments were held flat for FY 2021, FY 2022, and FY 2023. The FY 2024 budget assumes no rate changes as reserves are adequate to fund current operations and future projects.

Significant or changed appropriations during FY 2024 are:

Item/Project	Amount
<b>Expenditure Changes</b>	
• Increase in salaries and wages	\$17,532
• Decrease in professional services as the Impact Fee Study was mostly complete by year-end FY 2023	\$8,000
• #1 Capital Improvement Project – Sump Pump Collection for Creekwood, Texas Avenue, and Crestwood Avenue	\$50,000
• #2 Capital Improvement Project – Riverside Stormwater Treatment Pond BMP Improvements	\$200,000
• #3 Capital Improvement Project – Stormwater improvements for the Monegan Road Reconstruction Project	\$50,000
• #4 Capital Improvement Project – Stormwater improvements for Whitefish Avenue (carry-over from FY 2023)	\$100,000

# Stormwater Fund - 2525

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Charges for Services</b>						
2525-343370	Plan Review / Construction Oversight	19,850	13,400	15,000	8,500	15,000
		<b>\$ 19,850</b>	<b>\$ 13,400</b>	<b>\$ 15,000</b>	<b>\$ 8,500</b>	<b>\$ 15,000</b>
<b>Miscellaneous</b>						
2525-363010	Maintenance Assessments	454,968	451,883	458,202	459,792	466,886
2525-363040	Penalty & Interest Special Assessments	1,657	1,929	1,300	2,016	1,300
		<b>\$ 456,625</b>	<b>\$ 453,812</b>	<b>\$ 459,502</b>	<b>\$ 461,808</b>	<b>\$ 468,186</b>
	<b>Total Revenues</b>	<b>\$ 476,475</b>	<b>\$ 467,212</b>	<b>\$ 474,502</b>	<b>\$ 470,308</b>	<b>\$ 483,186</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 1,515,638</b>		<b>\$ 1,621,828</b>
	<b>Total Resources</b>			<b>\$ 1,990,140</b>		<b>\$ 2,105,014</b>
<b>Expenditures</b>						
<b>Personnel</b>						
2525-430235-110-0	Salaries and Wages	87,813	95,991	107,830	97,569	118,843
2525-430235-120-0	Overtime	1,118	1,061	2,163	716	2,207
2525-430235-140-0	Employer Contributions	45,612	42,976	52,283	44,679	58,758
2525-430235-147-0	Medical Deduction Reimbursement	31	48	-	2	-
		<b>\$ 134,574</b>	<b>\$ 140,076</b>	<b>\$ 162,276</b>	<b>\$ 142,966</b>	<b>\$ 179,808</b>
<b>Materials and Services</b>						
2525-430235-220-0	Operating Supplies	-	-	4,000	1,718	4,400
2525-430235-230-0	Repair & Maintenance Supplies	-	655	8,000	-	8,800
2525-430235-310-0	Communication & Transportation	-	-	1,000	-	1,100
2525-430235-330-0	Publicity, Subscriptions & Dues	300	-	1,000	425	1,100
2525-430235-350-0	Professional Services	-	-	10,000	11,059	2,000
2525-430235-360-0	Repair & Maintenance Services	-	-	23,000	-	10,000
2525-430235-370-0	Travel & Training	-	-	2,500	-	3,300
2525-430235-390-0	Other Purchased Services	42	-	-	-	2,200
2525-430235-510-0	Insurance	2,657	3,391	3,132	6,653	3,620
2525-430235-540-0	Special Assessments	384	-	-	-	-
2525-430235-730-0	Grants to other Institutions	-	6,667	6,667	6,667	6,667
2525-430235-880-0	Administrative Costs	4,450	4,153	5,368	4,759	5,064
		<b>\$ 7,833</b>	<b>\$ 14,866</b>	<b>\$ 64,667</b>	<b>\$ 31,280</b>	<b>\$ 48,251</b>
<b>Capital</b>						
2525-430235-930	Improvements Other than Buildings	96,495	15,202	643,100	16,333	400,000
2525-430235-940	Machinery and Equipment	-	-	169,000	173,539	-
		<b>\$ 96,495</b>	<b>\$ 15,202</b>	<b>\$ 812,100</b>	<b>\$ 189,871</b>	<b>\$ 400,000</b>
	<b>Total Expenditures</b>	<b>\$ 238,902</b>	<b>\$ 170,144</b>	<b>\$ 1,039,043</b>	<b>\$ 364,118</b>	<b>\$ 628,059</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 951,097</b>		<b>\$ 1,476,954</b>

## Purpose

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

## FY 2024 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 2024 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Decrease in grant revenue since the City completed the Spokane Avenue Cast Iron Water Main Replacement Project in FY 2023 which utilized federal funding related to the pandemic</li> </ul>	\$1,454,142
<ul style="list-style-type: none"> <li>Metered water sales are budgeted to increase based on year-end actuals. Increase is due to growth in the City as rates have been held flat since FY 2021 with no proposed rate increase for FY 2024</li> </ul>	\$315,000
<ul style="list-style-type: none"> <li>Water impact fees reflect no changes based on year-end actuals. The impact fee update changes have not been accounted for in the FY 2024 budget, but an increase is likely to be recommended</li> </ul>	-
<ul style="list-style-type: none"> <li>Increase in investment earnings based on year-end actuals and anticipated rate of return for FY 2024</li> </ul>	\$236,000
<ul style="list-style-type: none"> <li>Increase in the Transfer from Resort Tax due to anticipated higher collections based on year-to-date actuals. This transfer is 70% of 1% of the resort tax collections for the Haskill Basin Conservation Easement debt service.</li> </ul>	\$86,747
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increase in personnel services related to higher wages and benefit costs</li> </ul>	\$109,261
<ul style="list-style-type: none"> <li>Increases in repair and maintenance supplies and services due to increasing procurement costs for meters, fuel, and parts</li> </ul>	\$25,385
<ul style="list-style-type: none"> <li>Increase in Subscriptions, Dues as we have shifted all software subscriptions to this account line.</li> </ul>	\$10,134
<ul style="list-style-type: none"> <li>Increase in Utility services due to year-end actuals and the shift of the Hydro Plan credit being utilized on the City's highest use meters, including the wastewater treatment plant, instead of just water meters</li> </ul>	\$44,065
<ul style="list-style-type: none"> <li>Increase in professional services to account for the water utility plan update which will assist with the growth policy update</li> </ul>	\$93,715
<ul style="list-style-type: none"> <li>Increase in legal service fees for defense attorneys for the Impact Fee Civil Complaint</li> </ul>	\$50,000

• Estimated budget authority needed for the refund of wastewater impact fees based on internal audit	\$125,000
• Increase in property tax relief transfer to General Fund for amounts received over the required debt payments (total transfer is \$478,089)	\$10,034
• Contribution to AIS Inspection Station at State Park for FY 2024 for personnel costs	\$49,018
• Continued contribution to Whitefish Lake Institute	\$6,667
• #1 Capital Building – New Roofing for Upper and Lower Grouse Water Tanks	\$30,000
• #1 Capital Improvement – Fencing at Intakes carried over from FY 2023	\$25,000
• #2 Capital Improvement – Water Plant Remote Telemetry (remote gate control) carried over from FY 2023	\$100,000
• #3 Capital Improvement – Lower Grouse Pump carried over from FY 2023	\$20,000
• #4 Capital Improvement – Reinstate First Creek Supply (37.2 % Impact Fees)	\$100,000
• #5 Capital Improvement – Cast Iron Water Main Replacement – O’Brien Avenue	\$500,000
• #6 Capital Improvement – South Water Storage and Production (42.9% Impact Fees)	\$1,000,000
• #1 Capital Equipment – Handheld Meter Reader replacement (split with Wastewater)	\$3,100
• #2 Capital Equipment – RTK Base Station (split Streets/Water/Wastewater)	\$4,130
• #3 Capital Equipment – Turbidity Meter	\$23,000
• #4 Capital Equipment – Automatic Reading System (split Water/Wastewater)	\$75,000
• #5 Capital Equipment – Asphalt Recycling Machine carried over from FY 2023 (split Streets/Water/Wastewater)	\$35,000

# Water Fund - 5210

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Intergovernmental</b>						
5210-331110	Federal Disaster Aid - CARES ACT	636	-	1,454,142	1,454,142	-
5210-334121	DNRC Grants	31,886	-	-	-	-
		<b>\$ 32,522</b>	<b>\$ -</b>	<b>\$ 1,454,142</b>	<b>\$ 1,454,142</b>	<b>\$ -</b>
<b>Charges for Services</b>						
5210-341077	5% Admin Fee for Impact Fees	37,905	27,638	22,500	17,295	20,000
5210-343021	Metered Water Sales	3,797,914	3,983,228	3,900,000	4,212,185	4,215,000
5211-343025	Water Impact Fees/Permits	754,738	531,436	450,000	355,385	450,000
5210-343026	Water Installation Charges	98,939	76,325	80,000	57,578	70,000
5210-343027	Miscellaneous Water Revenue	33,213	2,612	5,000	58,047	5,000
5210-343029	Late Fee	16,490	33,278	35,000	16,050	45,000
5210-343370	Plan Review / Construction Oversight	125	1,367	2,500	750	1,500
		<b>\$ 4,739,325</b>	<b>\$ 4,655,884</b>	<b>\$ 4,495,000</b>	<b>\$ 4,717,289</b>	<b>\$ 4,806,500</b>
<b>Miscellaneous</b>						
5210-363050	Latecomer Fee	2,671	-	3,000	2,472	3,000
		<b>\$ 2,671</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 2,472</b>	<b>\$ 3,000</b>
<b>Investment Earnings</b>						
5210-371010	Investment Earnings	47,002	39,995	40,000	128,588	216,000
5210-371010	Investment Earnings - Impact Fees	9,584	7,397	-	37,535	60,000
		<b>\$ 56,586</b>	<b>\$ 47,392</b>	<b>\$ 40,000</b>	<b>\$ 166,124</b>	<b>\$ 276,000</b>
<b>Other Financing Sources</b>						
5210-381020	Revenue Bonds	7,829,620	1,041,152	-	-	-
5210-382010	Sale of General Fixed Assets	3,000	-	-	-	-
5210-383029	Resort Tax Transfer (Haskill Basin Bond)	1,175,865	1,551,368	1,553,947	1,626,064	1,640,694
		<b>\$ 9,008,485</b>	<b>\$ 2,592,520</b>	<b>\$ 1,553,947</b>	<b>\$ 1,626,064</b>	<b>\$ 1,640,694</b>
	<b>Total Revenues</b>	<b>\$ 13,839,589</b>	<b>\$ 7,288,399</b>	<b>\$ 7,546,089</b>	<b>\$ 7,966,092</b>	<b>\$ 6,726,194</b>
	<b>Beginning Total Water Balance</b>			<b>\$ 10,680,342</b>		<b>\$ 10,698,409</b>
	Beginning Water Impact Fee Balance			\$ 1,712,585		\$ 2,154,973
	Debt Service Reserves and Haskill Surplus			\$ 1,574,777		\$ 1,584,811
	Unrestricted Working Capital			\$ 7,392,979		\$ 6,958,625

# Water Fund - 5210

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Expenses</b>						
<b>Personnel</b>						
5210-430500-110	Salaries and Wages	750,123	754,742	828,893	825,376	898,736
5210-430500-111	Seasonal / Temporary	462	-	2,970	-	2,970
5210-430500-112	Permanent Part Time	15,494	12,931	24,695	9,793	21,777
5210-430500-120	Overtime	27,419	22,891	19,488	24,539	19,683
5210-430500-140	Employer Contributions	365,929	335,512	384,274	360,512	426,415
5210-430500-147	Medical Deduction Reimbursement	1,258	744	-	400	-
		<b>\$ 1,160,685</b>	<b>\$ 1,126,820</b>	<b>\$ 1,260,320</b>	<b>\$ 1,220,620</b>	<b>\$ 1,369,581</b>
<b>Materials and Services</b>						
5210-430500-210	Office Supplies & Materials	2,075	2,863	3,850	2,284	3,850
5210-430500-220	Operating Supplies	62,937	71,906	63,640	111,706	70,004
5210-430500-230	Repair & Maintenance Supplies	128,413	159,595	253,858	133,900	279,243
5210-430500-310	Communication & Transportation	16,990	14,660	15,500	14,935	17,050
5210-430500-320	Printing, Duplicating, & Binding	730	381	2,100	-	2,100
5210-430500-330	Publicity, Subscriptions & Dues	22,320	37,436	34,342	37,799	44,476
5210-430500-340	Utility Services	70,808	98,415	50,935	102,305	95,000
5210-430500-350	Professional Services	57,174	32,629	55,150	41,725	148,865
5210-430500-352	Legal Services (Impact Fee Complaint)	-	-	50,000	105,829	100,000
5210-430500-360	Repair & Maintenance Services	27,032	35,742	58,150	42,810	40,315
5210-430500-370	Travel & Training	920	9,548	16,170	13,165	17,787
5210-430500-390	Other Purchased Services	20,441	20,660	23,500	23,418	25,850
5210-430500-397	Contracted Workers	1,395	4,500	-	-	-
5210-430500-510	Insurance	39,043	45,475	64,891	59,504	78,615
5210-430500-530	Rent / Lease	1,391	13,653	13,296	13,923	14,496
5210-430500-540	Special Assessments	14,056	6,392	19,055	14,749	19,055
5210-430500-545	Utility ROW Fee	189,896	213,519	195,000	210,556	210,750
5210-430500-730	Grants to other Institutions	7,000	14,167	6,667	14,667	6,667
5210-430500-800	Impact Fee Refunds	-	-	100,000	-	125,000
5210-430500-880	Administrative Costs	35,345	32,363	41,198	36,996	38,697
		<b>\$ 697,965</b>	<b>\$ 813,903</b>	<b>\$ 1,067,301</b>	<b>\$ 980,270</b>	<b>\$ 1,337,819</b>
<b>Capital</b>						
5210-430500-920	Buildings	-	-	30,000	-	30,000
5210-430500-930	Improvements Other than Buildings	9,104,973	2,275,657	3,786,760	3,235,895	1,745,000
5210-430500-940	Machinery & Equipment	67,166	117,092	134,230	14,340	140,230
		<b>\$ 9,172,140</b>	<b>\$ 2,392,749</b>	<b>\$ 3,950,990</b>	<b>\$ 3,250,235</b>	<b>\$ 1,915,230</b>
<b>Debt Service</b>						
5210-490500-610	Principal	442,000	452,000	554,000	474,772	482,000
5210-490500-611	Principal - Haskill Basin C.E. Bond	927,000	991,000	1,081,000	1,081,000	1,197,000
5210-490500-620	Interest	90,987	190,603	276,016	211,347	220,769
5210-490500-621	Interest - Haskill Basin C.E. Bond	115,913	92,313	66,975	66,975	39,313
		<b>\$ 1,575,900</b>	<b>\$ 1,725,916</b>	<b>\$ 1,977,992</b>	<b>\$ 1,834,094</b>	<b>\$ 1,939,082</b>
<b>Other Financing Uses</b>						
5210-521000-822	Transfer to Parks and Recreation Fund	49,302	43,331	53,773	48,774	49,018
5210-521002-820	Transfers to Other Funds	60,168	132,953	468,055	468,055	478,089
		<b>\$ 109,470</b>	<b>\$ 176,284</b>	<b>\$ 521,828</b>	<b>\$ 516,829</b>	<b>\$ 527,107</b>
<b>Total Expenditures</b>		<b>\$ 12,716,160</b>	<b>\$ 6,235,672</b>	<b>\$ 8,778,431</b>	<b>\$ 7,802,049</b>	<b>\$ 7,088,819</b>
<b>Ending Total Water Balance</b>				<b>\$ 9,453,000</b>	<b>\$ 10,335,784</b>	
Ending Water Impact Fee Balance				\$ 1,287,585	\$ 2,013,773	
Debt Service Reserves and Haskill Surplus				\$ 1,574,777	\$ 1,511,103	
Unrestricted Working Capital				\$ 6,590,637	\$ 6,810,908	

### Purpose

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

### FY 2024 Objectives

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

Significant or changed appropriations during FY 2024 are:

Item/Project	Amount
<b>Revenue Changes</b>	
• Decrease in sewer service charges based on year-end actuals and no anticipated rate increase for FY 2024	\$70,370
• Decrease in wastewater impact fees based on year-end figures and possible economic changes	\$100,000
• Increase in investment earnings based on year-end actuals and projected rate adjustments for FY 2024	\$198,600
• Loan proceeds for FY 2024 will cover most of the completion of the WWTP Upgrade Project including decommissioning and sludge removal of the existing lagoons	\$1,200,000
<b>Expenditure Changes</b>	
• Increase in personnel services due to higher wages and benefit costs	\$13,142
• Increase in repair and maintenance supplies dues to supply chain availability and increase in cost of supplies, meters and fuel	\$11,063
• Increase in Publicity, Subscriptions, & Dues as all software subscription costs have been shifted to this account line	\$7,356
• Increase in professional services primarily due to the increase in testing fees and the need for an updated wastewater utility plan to support the growth policy update	\$123,910
• Increase in legal services fees for defense attorneys for the Impact Fee Civil Complaint	\$50,000
• Increase in repair and maintenance services due to anticipated upgrades at the Resthaven lift station	\$34,289
• Continued contribution to Whitefish Lake Institute	\$6,667
• Estimated budget authority needed for the refund of wastewater impact fees based on internal audit	\$125,000
• #1 Capital Improvement – WWTP Upgrade (Decommissioning of Lagoons)	\$1,200,000

# Wastewater Fund

FY 2024

• #2 Capital Improvement – Manhole & Pipe Rehab – Lining Downtown Sewers	\$500,000
• #3 Capital Improvement – Piping – Future Capacity Enhancements	\$100,000
• #1 Capital Equipment – Handheld Meter Reader (split Streets/Water/Wastewater)	\$3,100
• #2 Capital Equipment – RTK Base Station (split Streets/Water/Wastewater)	\$4,130
• #3 Capital Equipment – Automatic Reading System (split Water/Wastewater)	\$75,000
• #4 Capital Equipment – Asphalt Recycling Machine carried over from FY 2023 (split Streets/Water/Wastewater)	\$35,000
• #5 Capital Equipment – Jet-Away Sewer Cleaner for smaller easement areas carried over from FY 2023	\$75,000

# Wastewater Fund - 5310

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Intergovernmental</b>						
5310-334120	Treasure State Endowment Program	-	12,500	-	-	-
5310-334121	DNRC Grants	-	12,500	-	-	-
		<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Charges for Services</b>						
5310-341077	5% Admin Fee for Impact Fees	44,477	36,978	25,000	21,087	20,000
5310-343031	Sewer Service Charges	3,989,963	4,174,292	4,295,370	4,220,126	4,225,000
5310-343032	Sewer Inspection Fee	6,158	6,255	2,000	5,586	4,000
5310-343033	Wastewater Impact Fees/Permits	907,985	745,346	500,000	421,698	400,000
5310-343034	Big Mtn Sewer Permits / PIF	194,485	169,312	50,000	51,559	50,000
5310-343036	Miscellaneous Sewer Revenue	2,392	939	3,000	250,861	9,000
5310-343370	Plan Review / Construction Oversight	228	1,266	2,000	750	1,500
		<b>\$ 5,145,688</b>	<b>\$ 5,134,388</b>	<b>\$ 4,877,370</b>	<b>\$ 4,971,667</b>	<b>\$ 4,709,500</b>
<b>Miscellaneous</b>						
5310-363050	Latecomer Fee	1,302	100	-	1,224	-
		<b>\$ 1,302</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 1,224</b>	<b>\$ -</b>
<b>Investment Earnings</b>						
5310-371010	Investment Earnings	18,198	18,928	23,400	97,354	168,000
5310-371011	Investment Earnings - Impact Fees	6,956	4,516	-	29,127	54,000
		<b>\$ 25,155</b>	<b>\$ 23,444</b>	<b>\$ 23,400</b>	<b>\$ 126,481</b>	<b>\$ 222,000</b>
<b>Other Financing Sources</b>						
5310-381070	Proceeds from Notes	14,494,630	823,522	1,739,000	959,607	1,200,000
5310-382010	Sale of General Fixed Assets	3,000	-	-	-	-
		<b>\$ 14,497,630</b>	<b>\$ 823,522</b>	<b>\$ 1,739,000</b>	<b>\$ 959,607</b>	<b>\$ 1,200,000</b>
	<b>Total Revenues</b>	<b>\$ 19,669,775</b>	<b>\$ 6,006,454</b>	<b>\$ 6,639,770</b>	<b>\$ 6,058,979</b>	<b>\$ 6,131,500</b>
	<b>Beginning Total Wastewater Balance</b>			<b>\$ 6,153,956</b>		<b>\$ 7,602,458</b>
	Beginning Wastewater Impact Fee Balance			\$ 1,235,026		\$ 1,685,851
	Debt Service Reserves			\$ 824,913		\$ 860,159
	Unrestricted Working Capital			\$ 4,094,017		\$ 5,056,448

# Wastewater Fund - 5310

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Expenses</b>						
<b>Personnel</b>						
5310-430600-110	Salaries and Wages	755,538	819,055	911,236	825,193	906,202
5310-430600-111	Seasonal / Temporary	429	-	3,060	-	3,060
5310-430600-112	Permanent Part Time	15,099	12,456	24,167	9,249	21,399
5310-430600-120	Overtime	12,981	9,760	9,922	9,303	9,934
5310-430600-140	Employer Contributions	349,494	357,920	412,322	342,554	433,254
5310-430600-147	Medical Deduction Reimbursement	1,378	450	-	562	-
		<b>\$ 1,134,918</b>	<b>\$ 1,199,642</b>	<b>\$ 1,360,707</b>	<b>\$ 1,186,861</b>	<b>\$ 1,373,849</b>
<b>Materials and Services</b>						
5310-430600-210	Office Supplies & Materials	1,986	2,388	3,300	3,377	3,300
5310-430600-220	Operating Supplies	168,870	89,357	98,900	175,950	99,845
5310-430600-230	Repair & Maintenance Supplies	137,033	192,792	217,333	203,259	228,396
5310-430600-310	Communication & Transportation	15,742	14,216	15,500	14,990	15,500
5310-430600-320	Printing, Duplicating, & Binding	722	378	1,200	-	1,200
5310-430600-330	Publicity, Subscriptions & Dues	24,877	29,081	33,942	40,266	41,298
5310-430600-340	Utility Services	91,328	106,700	102,175	108,830	106,493
5310-430600-350	Professional Services	56,822	63,516	99,100	63,600	223,010
5310-430600-352	Legal Services (Impact fee complaint)	-	-	50,000	105,829	100,000
5310-430600-360	Repair & Maintenance Services	79,031	76,552	37,000	163,086	71,289
5310-430600-370	Travel & Training	399	8,133	16,170	13,858	17,787
5310-430600-390	Other Purchased Services	13,436	13,285	22,500	15,666	24,750
5310-430600-397	Contracted Workers	-	1,500	-	-	-
5310-430600-510	Insurance	35,608	39,853	74,350	69,484	84,400
5310-430600-530	Rent / Lease	1,332	1,338	2,506	1,285	2,506
5310-430600-540	Special Assessments	315	411	500	392	500
5310-430600-541	State Assessments & Fees	-	-	7,000	1,800	7,700
5310-430600-545	Utility ROW Fee	199,498	208,679	214,768	211,132	211,250
5310-430600-730	Grants to other Institutions	-	6,667	6,666	6,667	6,667
5310-430600-800	Impact Fee Refund	-	-	125,000	-	125,000
5310-430600-880	Administrative Costs	33,906	33,264	44,478	39,942	38,813
		<b>\$ 860,904</b>	<b>\$ 888,109</b>	<b>\$ 1,172,387</b>	<b>\$ 1,239,414</b>	<b>\$ 1,409,704</b>
<b>Capital</b>						
5310-430600-930	Improvements Other than Buildings	11,525,230	1,511,292	2,419,000	785,707	1,800,000
5310-430600-940	Machinery & Equipment	95,378	198,000	209,230	34,946	192,230
		<b>\$ 11,620,609</b>	<b>\$ 1,709,292</b>	<b>\$ 2,628,230</b>	<b>\$ 820,654</b>	<b>\$ 1,992,230</b>
<b>Debt Service</b>						
5310-490500-610	Principal	1,028,000	1,151,000	1,057,000	1,066,000	1,092,000
5310-490500-620	Interest	319,035	483,670	506,004	438,222	474,500
		<b>\$ 1,347,035</b>	<b>\$ 1,634,670</b>	<b>\$ 1,563,004</b>	<b>\$ 1,504,222</b>	<b>\$ 1,566,500</b>
<b>Total Expenditures</b>		<b>\$ 14,963,466</b>	<b>\$ 5,431,713</b>	<b>\$ 6,724,328</b>	<b>\$ 4,751,150</b>	<b>\$ 6,342,283</b>
<b>Ending Total Wastewater Balance</b>				<b>\$ 6,069,397</b>	<b>\$ 7,391,676</b>	
Ending Wastewater Impact Fee Balance				\$ 1,460,026	\$ 1,960,851	
Debt Service Reserves				\$ 890,995	\$ 905,759	
Unrestricted Working Capital				\$ 3,718,376	\$ 4,525,065	

### Purpose

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

### FY 2024 Objectives

The objective of the Solid Waste Fund for this budget year is to administer the City’s solid waste collection contract with Republic Services. The recently approved contract requires Republic Services to provide collection services for refuse, with the City assuming certain customer assistance services, monthly billing, and general administrative support services for the solid waste collection program.

Significant or changed appropriations during FY 2024 are:

Item/Project	Amount
<b>Revenue Changes</b>	
<ul style="list-style-type: none"> <li>Charges for services revenue is budgeted to increase due to the continued transition to bear-resistant containers, and a 3.25% rate increase to cover increasing costs from the contractor and costs associated with the City’s administration.</li> </ul>	\$168,748
<b>Expenditure Changes</b>	
<ul style="list-style-type: none"> <li>Increase in personnel services is due to the appropriate allocation of employee salaries based on the needs of the program, as well as increasing wages and benefit costs.</li> </ul>	\$34,822
<ul style="list-style-type: none"> <li>Increase in other purchased services is based on the increasing contract amount to be paid to Republic Services (3.25%). Figures continue to be estimates as the bear-resistant container roll-out is still underway.</li> </ul>	\$100,798

# Solid Waste Fund - 5410

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Charges for Services</b>						
5410-343041	Garbage Collection Charges	-	1,212,852	1,496,252	1,365,190	1,665,000
		<b>\$ -</b>	<b>\$ 1,212,852</b>	<b>\$ 1,496,252</b>	<b>\$ 1,365,190</b>	<b>\$ 1,665,000</b>
<b>Interest</b>						
5410-371010	Investment Earnings	203	349	350	1,672	1,200
		<b>\$ 203</b>	<b>\$ 349</b>	<b>\$ 350</b>	<b>\$ 1,672</b>	<b>\$ 1,200</b>
	<b>Total Revenues</b>	<b>\$ 203</b>	<b>\$ 1,213,201</b>	<b>\$ 1,496,602</b>	<b>\$ 1,366,862</b>	<b>\$ 1,666,200</b>
	<b>Beginning Budgetary Working Capital</b>			<b>\$ 115,652</b>		<b>\$ 123,376</b>
	<b>Total Resources</b>			<b>\$ 1,612,254</b>		<b>\$ 1,789,576</b>
<b>Expenses</b>						
<b>Personnel</b>						
5410-430800-110	Salaries and Wages	29,167	30,473	77,510	36,826	103,200
5410-430800-112	Permanent Part Time	1,185	-	-	-	-
5410-430800-120	Overtime	705	131	109	614	128
5410-430800-140	Employer Contributions	11,332	13,078	32,642	14,243	41,755
		<b>\$ 42,388</b>	<b>\$ 43,682</b>	<b>\$ 110,261</b>	<b>\$ 51,683</b>	<b>\$ 145,083</b>
<b>Materials and Services</b>						
5410-430800-210	Office Supplies & Materials	-	480	500	426	550
5410-430800-220	Operating Supplies	303	2,771	500	2,159	1,200
5410-430800-230	Repair & Maintenance Supplies	-	620	1,000	140	500
5410-430800-310	Communication & Transportation	2,805	13,259	15,000	14,370	15,000
5410-430800-330	Publicity, Subscriptions & Dues	292	861	2,100	5,699	2,000
5410-430800-350	Professional Services	-	-	-	2,000	-
5410-430800-360	Repair & Maintenance Services	-	1,843	2,500	1,600	4,000
5410-430800-370	Travel & Training	-	297	500	8	500
5410-430800-390	Other Purchased Services	249,764	1,116,839	1,359,603	1,307,008	1,460,400
5410-430800-510	Insurance	250	996	934	930	1,260
5410-430800-530	Rents/Leases	-	-	-	108	324
5410-430800-880	Administrative Costs	1,288	1,276	3,621	3,237	4,098
		<b>\$ 254,701</b>	<b>\$ 1,139,242</b>	<b>\$ 1,386,258</b>	<b>\$ 1,337,686</b>	<b>\$ 1,489,832</b>
	<b>Total Expenses</b>	<b>\$ 297,090</b>	<b>\$ 1,182,924</b>	<b>\$ 1,496,519</b>	<b>\$ 1,389,369</b>	<b>\$ 1,634,915</b>
	<b>Ending Working Capital</b>			<b>\$ 115,735</b>		<b>\$ 154,661</b>

### **Purpose**

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

### **FY 2024 Objectives**

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

# SID Revolving Fund - 3400

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
	<b>Interest</b>					
3400-371010	Investment Earnings	821	637	400	4,466	7,800
		<u>\$ 821</u>	<u>\$ 637</u>	<u>\$ 400</u>	<u>\$ 4,466</u>	<u>\$ 7,800</u>
	<b>Total Revenues</b>	<b>\$ 821</b>	<b>\$ 637</b>	<b>\$ 400</b>	<b>\$ 4,466</b>	<b>\$ 7,800</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 234,832</b>		<b>\$ 239,299</b>
	<b>Total Resources</b>			<b>\$ 235,232</b>		<b>\$ 247,099</b>
<b>Expenditures</b>						
	<b>Other Financing Uses</b>					
3400-521002-820	Transfers to SID Funds	-	-	-	-	-
		<u>\$ -</u>				
	<b>Total Expenditures</b>	<b>\$ -</b>				
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 235,232</b>		<b>\$ 247,099</b>

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

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Miscellaneous Revenues</b>						
3545-363020	Bond Principal and Interest Assessments	106,374	105,840	105,284	107,771	105,284
3545-363040	Penalty & Interest Special Assessments	182	283	250	289	250
		<b>\$ 106,555</b>	<b>\$ 106,123</b>	<b>\$ 105,534</b>	<b>\$ 108,060</b>	<b>\$ 105,534</b>
<b>Interest</b>						
3545-371010	Investment Earnings	528	525	300	2,379	4,200
		<b>\$ 528</b>	<b>\$ 525</b>	<b>\$ 300</b>	<b>\$ 2,379</b>	<b>\$ 4,200</b>
	<b>Total Revenues</b>	<b>\$ 107,083</b>	<b>\$ 106,648</b>	<b>\$ 105,834</b>	<b>\$ 110,439</b>	<b>\$ 109,734</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 67,774</b>		<b>\$ 100,605</b>
	<b>Total Resources</b>			<b>\$ 173,608</b>		<b>\$ 210,339</b>
<b>Expenditures</b>						
<b>Debt Service</b>						
3545-490300-610	Principal	65,000	7,631	65,000	65,000	65,000
3545-490300-620	Interest	18,285	72,631	12,208	12,208	9,120
3545-490300-630	Paying Agent Fees	350	350	400	400	400
		<b>\$ 83,635</b>	<b>\$ 80,612</b>	<b>\$ 77,608</b>	<b>\$ 77,608</b>	<b>\$ 74,520</b>
	<b>Total Expenditures</b>	<b>\$ 83,635</b>	<b>\$ 80,612</b>	<b>\$ 77,608</b>	<b>\$ 77,608</b>	<b>\$ 74,520</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 96,000</b>		<b>\$ 135,819</b>

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

Account ID	Description	Actual FY 2021	Actual FY 2022	Budget FY 2023	Actual FY 2023	Budget FY 2024
<b>Revenues</b>						
<b>Miscellaneous Revenues</b>						
3550-363020	Bond Principal and Interest Assessments	68,083	64,414	63,272	61,802	63,113
3550-363040	Penalty & Interest Special Assessments	209	243	200	209	200
		<b>\$ 68,292</b>	<b>\$ 64,657</b>	<b>\$ 63,472</b>	<b>\$ 62,011</b>	<b>\$ 63,313</b>
<b>Interest</b>						
3550-371010	Investment Earnings	220	195	100	1,146	2,100
		<b>\$ 220</b>	<b>\$ 195</b>	<b>\$ 100</b>	<b>\$ 1,146</b>	<b>\$ 2,100</b>
	<b>Total Revenues</b>	<b>\$ 68,512</b>	<b>\$ 64,852</b>	<b>\$ 63,572</b>	<b>\$ 63,157</b>	<b>\$ 65,413</b>
	<b>Beginning Budgetary Fund Balance</b>			<b>\$ 47,262</b>		<b>\$ 50,425</b>
	<b>Total Resources</b>			<b>\$ 110,834</b>		<b>\$ 115,838</b>
<b>Expenditures</b>						
<b>Debt Service</b>						
3550-490300-610-0	Principal	29,132	29,767	31,757	31,757	33,157
3550-490300-620-0	Interest	30,859	30,227	28,238	28,237	26,837
		<b>\$ 59,991</b>	<b>\$ 59,994</b>	<b>\$ 59,995</b>	<b>\$ 59,994</b>	<b>\$ 59,994</b>
	<b>Total Expenditures</b>	<b>\$ 59,991</b>	<b>\$ 59,994</b>	<b>\$ 59,995</b>	<b>\$ 59,994</b>	<b>\$ 59,994</b>
	<b>Ending Budgetary Fund Balance</b>			<b>\$ 50,839</b>		<b>\$ 55,844</b>