

CITY OF WHITEFISH FLATHEAD COUNTY, MONTANA



FISCAL YEAR 2026 ADOPTED BUDGET

City of Whitefish

Mayor

John Muhlfeld

City Council

Frank Sweeney

Andy Feury

Steve Qunell

Rebecca Norton

Ben Davis

Giuseppe Caltabiano

City Manager

Dana Smith

Finance Director

Lanie Gospodarek

City Clerk/Administrative Services Director

Michelle Howke

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BUDGET CERTIFICATION

THIS IS TO CERTIFY that the Annual Budget for Fiscal Year 2026, was prepared according to law and adopted by the City Council on August 18, 2025; 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

City of Whitefish Fiscal Year 2026 Goals

RESOLUTION NO. 25-15

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 July 7, 2025, to establish goals for the City; 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:

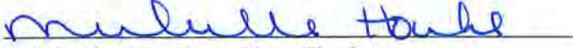
Section 1: The Whitefish City Council hereby approves the list of goals as provided in Exhibit A.

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 21ST DAY OF JULY 2025.


Francis J. Sweeney, Deputy Mayor

ATTEST:


Michelle Howke, City Clerk



CITY OF WHITEFISH FISCAL YEAR 2026 GOALS

Administration

| | <u>Est. Completion</u> | |
|---|------------------------|-------------|
| 1. Finalize Social Media Policy | October | 2025 |
| 2. Resort Tax: Property Tax Relief for Residents vs. Property Taxpayers | June | 2026 |
| 3. Garbage Service Analysis | June | 2026 |
| 4. Big Mountain Annexation Analysis | January | 2027 |
| 5. Technology Improvements in Public Meeting Spaces at City Hall | June | 2027 |
| 6. Cemetery Optimization Analysis | December | 2026 |

Fire Department

| | | |
|---|-----------------|-------------|
| 1. Develop a new Whitefish Community Wildfire Protection Plan | April | 2026 |
| 2. Prepare for Voted Levy for Fire Capital Replacement in 2026 | November | 2026 |
| 3. Implementation of the Whitefish Fire Department Strategic Plan | Ongoing | |

Parks and Recreation

| | | |
|---|-----------------|-------------|
| 1. River Trail Improvement Project | October | 2025 |
| 2. Armory Park Redevelopment Project - Phase IV | June | 2026 |
| 3. Park Sign Plan Implementation | October | 2026 |
| 4. City Beach Boat Ramp Extension | November | 2025 |
| 5. Highway 93 Landscape Maintenance Evaluation and Review | June | 2026 |
| 6. Ice Den Roof Replacement Plan | June | 2026 |

Planning Department

| | | |
|--|------------------|-------------|
| 1. Implement 2025 Legislative Session Zoning Updates | December | 2025 |
| 2. Landscape Code Updates | December | 2025 |
| 3. Update City's Growth Policy - Vision Whitefish 2045 | February | 2026 |
| 4. Downtown Character Overlay | September | 2026 |
| 5. Update Floodplain Ordinance | November | 2025 |
| 6. Create a Best Practice Guide for Whitefish Lake | December | 2026 |
| 7. Community Housing Roadmap Implementation | Ongoing | |
| 8. Implement and Update Parking Plan for Downtown | Ongoing | |

Police Department

| | | |
|---|----------------|-------------|
| 1. Explore Creation of a Deer Management Plan | June | 2026 |
| 2. Plan for Proactive Policing and Adequate Staffing Levels | Ongoing | |

Public Works

| | | |
|--|-----------------|-------------|
| 1. Birch Point Quiet Zone Project | July | 2026 |
| 2. Armory and E. 6 th Street Resort Tax Reconstruction Projects | November | 2026 |
| 3. Climate Action Initiatives | December | 2025 |
| 4. Increase Water Capacity through Production and Conservation Projects | Ongoing | |
| 5. Implement Strategies of the 2022 Whitefish Transportation Plan | Ongoing | |

Goals are not in order of priority

BUDGET TRANSMITTAL LETTER



August 18, 2025

Mayor Muhlfeld and City Council,

The Fiscal Year 2026 (FY 2026) budget was developed with the goals and priorities of the City taken into consideration, as well as the service level expectations of our community. The budget provides spending authority to accomplish projects and provide services during the fiscal year that runs from July 1, 2025, to June 30, 2026.

The City’s budget contains a total of 35 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). There is one new fund this year, the Whitefish Trail Maintenance Fund, which accounts for the operations and maintenance of the Whitefish Trail. In the past, these activities were accounted for within the Parks & Recreation Fund as a separate account. The new fund provides increased transparency, especially with Resort Tax dollars now available to support the ongoing operations and maintenance of the Whitefish Trail.

SIGNIFICANT AREAS OF INTEREST

2025 Montana Legislative Session Budget Impacts

The 2025 Montana Legislative Session adjourned on April 30, 2025. Many bills passed the Legislature, two of which significantly changed the property tax system (SB 542 and HB 231) for FY 2026 and will again change in FY 2027. For residential properties in FY 2026, the previous 1.35% standard tax rate is now shifting to a graduated scale based on market value as noted below:

| Market Value* | Tax Rate |
|--------------------------|----------|
| <\$400,000 | 0.76% |
| \$400,000 to \$1,500,000 | 1.1% |
| >\$1,500,000 | 2.2% |

*Determined by the Montana Department of Revenue.

Additionally, commercial and industrial tax rates are reduced for the first \$400,000 of market value from 1.89% to 1.4%. In FY 2027, more tax rate changes will be in effect, including a primary residence tax rate and further reduction in commercial tax rates.

Also required by SB 542 and HB 231, the City's only voted levy dedicated to the fire department must be set at the amount actually assessed in the prior year. The City had the option of keeping this voted levy as a fixed 24-mill levy or transitioning to a dollar-based levy. Given the changes at the state level, the City has elected to convert the voted levy to a dollar-based levy totaling \$1,944,370 for FY 2026. Future years the dollar amount levied will be adjusted by the full rate of inflation up to 4% as determined by the State. The property tax system is not the only change for local government finances.

Beginning October 1, 2025, impact fees will be allowed for only certain public facilities, which will eliminate the City's impact fees for parks, paved trails, and city hall. Additionally, the City will no longer be allowed to collect the 5% administrative fee on impact fees that will remain in effect (fire, police, water, and wastewater). Record request fees, while a small portion of the General Fund budget, will also be impacted by State legislation. The rates local governments can charge will be capped at \$25 per hour with the first hour free. Therefore, the City will no longer be able to recoup the actual cost of an employee's time required to compile the records in response to a request.

City Property Taxes and Assessments

The Montana Department of Revenue continues to reappraise taxable property on a two-year cycle and is responsible for determining the taxable value of each local taxing jurisdiction. FY 2026 is a reappraisal year, so the City's taxable value was adjusted to account for newly taxable property, the market value of taxable property as of December 31, 2024, and the newly enacted graduated tax rates. The Montana Department of Revenue provided the City with its certified taxable value on Monday, August 4th. The City's total taxable value for FY 2026 is \$104,157,808 compared to \$81,046,924 in Fiscal Year 2025, representing a 28.5% increase. The resulting value of one mill is \$104,157.808 for FY 2026.

Before diving into property taxes for FY 2026, it is important to recognize that the City has provided relief to property taxpayers in the form of reduced levies and assessments over the past six years with the exception of last year. However, even with the property tax increase in FY 2025, many property taxpayers are still paying less to the City than they did in FY 2020. The ability to provide such significant reductions in property taxes and assessments over the past six years was due to the considerable increases in additional property tax relief from resort tax collections, the sunset of the City's Tax Increment Financing District in FY 2021, growth in investment earnings, and an increase in the City's taxable value due to newly developed property.

The FY 2026 budget has proven challenging to balance as collective bargaining agreements address lagging wages compared to the market, health insurance premiums increased 14.5%, investment earnings are projected to see a slight decrease, and departments continue to see rising costs for supplies, materials, and software subscriptions. New costs were also added in FY 2026, including compensation for the Mayor and City Council, as well as contributions to support the efforts of community partners related to the maintenance of Smith Fields, the Whitefish Community Center, and the Snow Bus. To balance the FY 2026 budget, a levy providing \$982,870 of new property tax revenue was necessary. However, with the increase in the City's taxable

value, the totals number of mills levied decreased by 3.07 mills. Overall, the City’s general levy under MCA 15-10-420 decreased by 0.31 mill, the City’s permissive medical levy for group health benefits decreased by 2.0 mills, the City’s only voted levy decreased by 5.332 mills in accordance with SB 542 and HB 231, and the number of mills offset by property tax relief from Resort Tax decreased 4.57 mills.

In FY 2024 and FY 2025, with the continued success in the City’s investment strategy and working with our local banking partners, we secured a significant amount of additional revenues through projected investment earnings. However, just as interest rates increased rapidly over the past few years, in the future the City may not see such a windfall. Any significant decrease in the rate of return will require property tax increases in future years. To ensure the City is prepared and does not have to impose a significant tax increase in one year, the FY 2026 budget reduces anticipated investment earnings roughly \$175,000, which represents 1.68 mills.

With changes to the property tax rate structure, it is no longer an easy task to show the impacts on our property taxpayers. However, the chart below depicts an estimated impact of the 3.07 mill decrease for residential properties at various market values and tax rates, but it does not account for the reappraisal impacts as those differ by property:

| Market Value | \$100,000 | \$800,000 | \$1,000,000 | \$1,850,000 | \$5,360,000 |
|------------------------|------------------|-------------------|--------------------|--------------------|--------------------|
| FY 2025 | | | | | |
| Taxable Value | \$1,350 | \$10,800 | \$13,500 | \$24,975 | \$78,417 |
| Taxable Value Per Mill | \$1.35 | \$10.80 | \$13.50 | \$24.78 | \$78.42 |
| Total Mills Levied | 56.380 | 56.380 | 56.380 | 56.380 | 56.38 |
| FY 2025 Taxes | \$76.11 | \$608.90 | \$761.13 | \$1,412.37 | \$4,421.32 |
| FY 2026 | | | | | |
| Taxable Value | \$760 | \$7,440 | \$9,640 | \$22,840 | \$100,060 |
| Taxable Value Per Mill | \$0.76 | \$7.44 | \$9.640 | \$22.84 | \$100.06 |
| Total Mills | 53.307 | 53.307 | 53.307 | 53.307 | 53.307 |
| FY 2026 Taxes | \$40.51 | \$396.60 | \$513.88 | \$1,217.53 | \$5,333.90 |
| Annual Change | (\$35.60) | (\$212.30) | (\$247.25) | (\$194.84) | +\$912.58 |
| Monthly Change | (\$2.97) | (\$17.69) | (\$20.60) | (\$16.24) | +\$76.05 |

As shown above, the tax rate changes enacted by the Montana State Legislature have significantly shifted the distribution of taxes among the type of homes in our community. Generally, homes with an approximate market value over \$2 million will see an increase in taxes, but at a lower rate than those over \$5 million. Homes valued less than \$2 million will generally see a decrease in property taxes owed to the City. The reappraisal cycle also further impacts property values. For example, a home valued at \$800,000 in FY 2025 may now be valued at \$1,000,000 for FY

2026, which means the savings are likely closer to \$95 per year compared to the \$212 shown above.

While the decision to increase property taxes is never taken lightly, the increase in property tax revenue ensures the spending-down of reserves is reasonable and will not result in a significant increase in property taxes in future years. Additionally, many properties will still be paying less in City taxes and assessments than in FY 2020, even though the City has grown substantially since then and service demands have continued to rise.

In a typical year, maintenance assessments are recommended to increase by the Consumer Price Index (CPI) to account for the increase in the cost of providing services. The CPI utilized consistently by the City is 2.5% for FY 2026. However, careful consideration was taken into account when determining changes to maintenance assessments based on the financial position of each fund and the property tax increase. The FY 2026 budget maintains the Residential Lighting Maintenance District, Commercial Lighting Maintenance District, Stormwater Maintenance District, Street Maintenance District, and Parks and Greenway Maintenance District assessments at the same rates as FY 2024 and FY 2025. Any budgeted increase in revenue is due only to newly assessed properties. Therefore, the increase in taxes for residential properties described above details the full impact of City taxes for existing taxable properties.

Resort Tax

Resort tax collections for FY 2025 were higher than originally budgeted. With property tax relief for FY 2026 based on FY 2025 collections, the City will provide \$174,386 more in tax relief than the prior year. Based on the City's taxable value for FY 2026, the total property tax relief of \$2,454,222 equals a reduction in mills levied of 23.563 compared to the 28.130 mills in FY 2025.

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 2026 totals \$6,152,209 and represents 35.91% of total budgeted expenditures. The \$2,098,516 spend-down of cash reserves is primarily for cash-funded capital improvements and equipment purchases of \$1,123,500 and the City's remaining \$983,320 contribution to the Depot Park Townhomes project. Spend-down for capital items not only eliminates an increased burden on taxpayers but also reduces financing costs for the City. The budget does spend-down cash reserves for increasing operational costs of about \$292,000 as a means to further minimize the impact on taxpayers in FY 2026. However, it is important to note that future years will require tax increases to keep operations at current levels once reserves are spent down. Overall, the total fund balance of property tax supported funds remains strong even with the spend-down from 40.41% in FY 2025 to 35.91% in FY 2026.

Capital Improvements

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

Amounts spent on capital projects fluctuate annually as projects change and needs are adjusted to meet demand. Overall capital spending in FY 2026 is projected to increase \$4,961,792 compared to the prior year. The increase in capital spending is mostly due to the South Water Storage & Production project moving into the construction phase and the significant resort tax funded street projects. In property tax supported funds, capital spending is set to decrease by \$258,400 from the prior year due to a reduction in equipment purchases in the Fire & Ambulance Fund. In FY 2025, a fire engine was purchased, among other capital equipment, and in FY 2026 only an ambulance and EMS monitors are budgeted. Spending on park improvement projects and related equipment remains steady, as well as capital projects in the General Fund, which includes the final phase of the replacement of the City's camera system and upgrades to the City Council's conference room for improved remote meetings.

City Personnel

The FY 2026 budget provides most City employees with a pay increase of 4.0%, comprised of a 2.0% cost of living adjustment (capped at 2.0%) plus a 2% STEP (similar to longevity) on the City's pay matrix. The formula used to determine the annual wage adjustment, which is detailed in two collective bargaining agreements (FOP and IAFF) for FY 2026, is:

An amount equal to the lesser of: 1) one STEP on the wage matrix and the change in the consumer price index published by the Federal Bureau of Labor Statistics for "all Urban Consumers" (CPI-U) West Region up to the ceiling of four (4.0%) percent and a floor of zero (0) percent; or 2) the percent increase in the City's tax base as measured by the Montana Department of Revenue Certified Taxable Valuation information rendered to the City on or before the first Monday in August each year plus the change in the consumer price index published by the Federal Bureau of Labor Statistics for "all Urban Consumers" (CPI-U) West Region up to the ceiling of four (4.0) percent and a floor of zero (0) percent.

The collective bargaining agreement with AFSCME also requires a 2% cost of living adjustment and a 2% STEP regardless of taxable valuation changes.

Additional wage adjustments are included in the three collective bargaining agreements to bring positions closer to market rates and/or provide a career laddering system for recruitment and retention purposes. The City Council also directed non-union wages to be adjusted to 95% of the market in FY 2026. In FY 2025 non-union wages were adjusted to 90% of the market. The market rate adjustments are in addition to the annual wage adjustment of 4.0%.

The cost of health insurance premiums, including medical, dental, and vision, increased by 14.5% in FY 2026. The City pays roughly 8.5% of the average premium increase based on the City's established formula and a CPI rate of 2.5%. Employees will cover the remaining 6% increase in total costs. For the employee only plan this is an additional \$77.12 per month for the City and \$53.88 per month for the employee. For the family plan this is an additional \$207.26 per month for the City and \$143.74 per month for the employee.

Before proposing new full-time or part-time positions, factors are taken into consideration such as cost, value, productivity, and possible outsourcing options. As the City works to address wages of current positions, the FY 2026 budget adds two regular part-time positions detailed below.

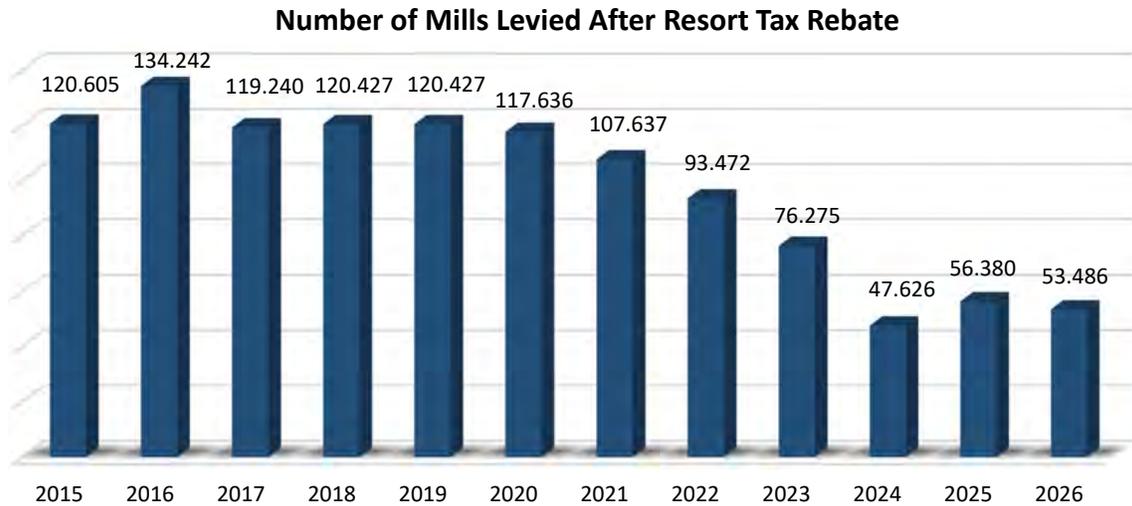
- A Parks & Recreation Department year-round seasonal part-time position is converting to a regular part-time position as the Recreation Assistant. This change will improve employee retention for a critical position in our recreation programming at a minimal cost. The current seasonal position is terminated for one week each year but would now be paid year-round. This position will continue to be funded by the Parks & Recreation Fund and moves the expenditure from seasonal salaries to regular part-time salaries.
- For the past few years, the IT Division of the Finance Department has requested additional staffing. In FY 2025, \$20,000 was included in the budget to allow for contracted support services, which provided 10 hours of support each month for six months. The FY 2026 budget increases the \$20,000 to roughly \$36,000, with the intent of hiring a part-time IT Support Specialist. For an additional \$16,000 per year, the City is anticipating 1,040 hours dedicated to IT support compared to the 60 hours in the prior year. A full-year contract for services was recently quoted at around \$80,000 for 120 hours. Thus, adding this part-time position makes financial sense, will improve the response time of our IT Division immensely, and will ensure the City has adequate staff to ensure IT security of our critical infrastructure.

Although it is not included in the FY 2026 budget, the City Council should be aware that a request was made to add an additional mechanic to help maintain the City's fleet across all departments. This request has come forward each year for the past few years, but with the rising costs of current personnel, as well as the ability to use local vendors at a more reasonable cost than IT support services, the recommendation is to consider this new position in future years.

FY 2026 BUDGET GENERAL OVERVIEW

As previously described, the number of property tax mills levied is set to decrease by 3.07 mills, but the City will still generate more property tax revenue to address budgetary impacts such as the projected decline in investment earnings, increasing costs for employee wages and employer contributions, new expenditures to support community facilities, and rising overall operating cost. The following chart shows the trend of the City's property tax mills levied over recent years, but keep in mind that the value of a mill has increased all years, except for FY 2016 when the

State changed the method of determining taxable value and moved reappraisals to a two-year cycle.



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

In FY 2026 budgeted revenues and other financing sources for all funds total \$41,434,663 which is \$6,118,556, or 17.33%, more than the FY 2025 budget of \$35,316,107. The increase in revenue for FY 2026 is mostly attributed to proceeds from a \$300,000 loan for a new ambulance, proceeds from a \$5,000,000 loan for the South Water Storage & Production project, an increase in resort tax collections, and an increase in property tax revenue, which are offset by a decline in investment earnings, decreased projected planning and building related fees, and reduced grant revenue.

The FY 2026 budget includes \$51,599,829 in expenditures and \$8,005,894 in interfund transfers for a total appropriated budget of \$59,605,722. Compared to the prior fiscal year, expenditures are set to increase \$6,441,568, or about 14.3%, while interfund transfers are decreasing \$378,676, or about -4.52%. The increase in expenditures is mostly due to a significant increase in capital expenditures (~\$5M) and an increase in personnel services (~\$1.7M), which are offset by a reduction in debt service costs. The decrease in transfers is mostly due to the final transfer from the Resort Tax Fund to the Water Fund for the Haskill Basin Conservation Easement Bond in FY 2025 and a reduction in the transfer to the Parks & Recreation Fund. These decreases are offset by increases in transfers to the Law Enforcement Fund and Fire & Ambulance Fund to support ongoing operations.

Total appropriations for property tax supported funds are increasing \$1,301,034 in FY 2026 because of new contributions to local partners to help maintain and operate Smith Fields, the Whitefish Community Center, and the Snow Bus, as well as the new Mayor and City Council compensation package and increase in personnel costs described above.

The FY 2026 budget, while challenging, is a balanced budget with specifically planned reductions in fund balance and working capital by year-end. The City continues to make significant progress in addressing the three financial areas that are often referenced when discussing the City's financial position. Those financial areas include: 1) maintaining cash reserves and fund balance, 2) improving funding of capital projects (i.e., less debt), and 3) addressing unfunded personnel liabilities. All of these items are addressed within the budget as follows:

1. Fund balance for property tax supported funds as a percentage of budget remains above the 20%-25% recommended level. Fund balance is projected to be 35.91% at the end of FY 2026. This is largely due to the CARES Act reimbursements for police and firefighter wages collected in FY 2022, continued prudent spending by departments, and strong investment earnings.
2. In FY 2026 most capital projects continue to be funded with cash or grants instead of incurring financing costs. The City has also been able to plan and effectively fund most projects in the annual CIP, minimizing deferrals to future years.
3. When necessary, personnel services are increased to pay the final accrued leave payouts for known retirements. Additionally, the budget includes continued authority to pay for the annual holiday accruals in excess of the instituted caps and optional annual payouts of compensatory time and personal time for those positions covered by the police and fire unions.

FY 2026 BUDGET CONCLUSION

The FY 2026 budget, as presented, will continue to support the City's endeavor to provide exceptional services to our community, retain our excellent staff, adjust to growth and demand, and improve our facilities all while considering the impacts on property taxpayers.

I would like to express my sincere gratitude to department directors and staff for their assistance in the preparation of this year's budget. Finance Director Gospodarek's is an invaluable member of our team and greatly assisted in the preparation of this year's budget. She did an exceptional job! Finally, many thanks to the Mayor and City Council for your thoughtful review, direction and consideration of the FY 2026 budget.

Respectfully,



Dana Smith, City Manager

**City of Whitefish
FY 2026 Budget Summary**

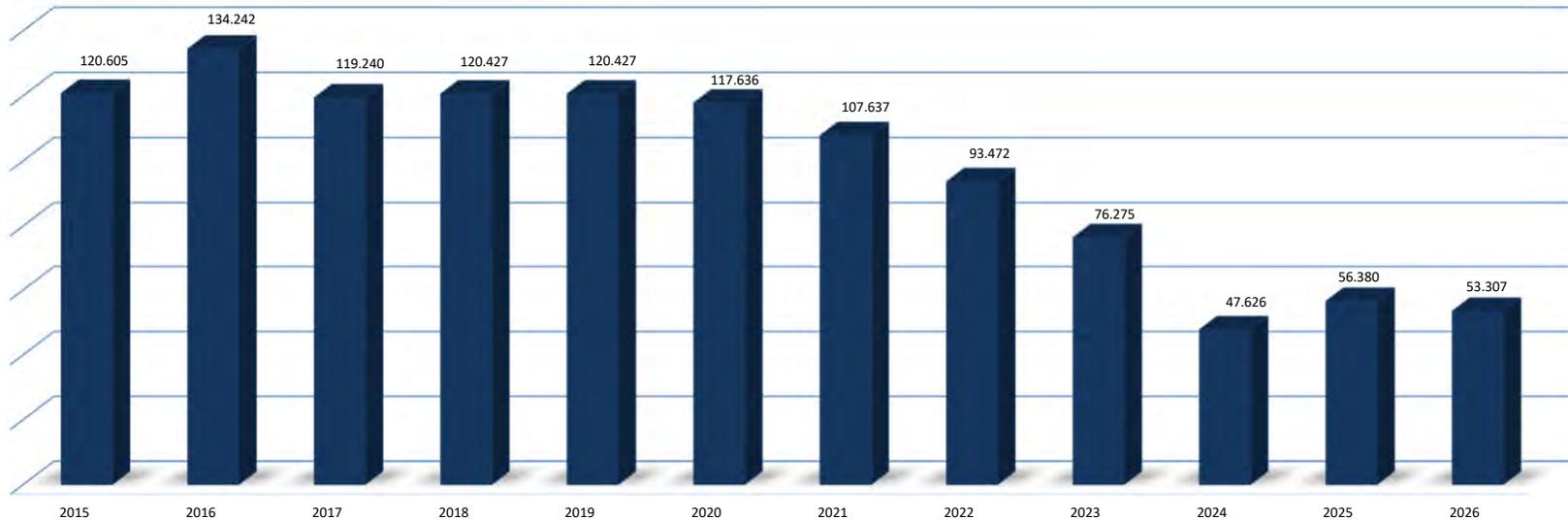
| Resources | | | | Requirements | | | | | | | | | | | |
|---|------------------------|---------------------------|---------------------|--------------------------|----------------------|----------------------|----------------------|---------------------|---------------------|-----------------------------|---------------------|--|-------------------------------|-----------------------------|------------------------|
| Fund | Beginning Fund Balance | Revenue & Other Financing | Interfund Transfers | Total Budgeted Resources | Personnel Services | Materials & Services | Capital Outlay | Debt Service | Conting. | Total Budgeted Expenditures | Interfund Transfers | Total Appropriated Budget | Ending Budgetary Fund Balance | Total Budgeted Requirements | Change in Fund Balance |
| Property Tax Supported Funds: | | | | | | | | | | | | | | | |
| General | \$ 4,135,433 | \$ 5,879,714 | \$ 2,454,222 | \$ 12,469,369 | \$ 2,002,646 | \$ 2,042,580 | \$ 98,500 | \$ - | \$ - | \$ 4,143,726 | \$ 5,489,037 | \$ 9,632,763 | \$ 2,836,606 | \$ 12,469,369 | \$ (1,298,827) |
| Library | 250,208 | 478,608 | 34,371 | 763,187 | 385,744 | 126,760 | - | - | - | 512,504 | - | 512,504 | 250,683 | 763,187 | 475 |
| Law Enforcement | 1,056,422 | 255,167 | 3,480,900 | 4,792,488 | 3,328,253 | 475,522 | 124,000 | - | - | 3,927,775 | - | 3,927,775 | 864,713 | 4,792,488 | (191,709) |
| Fire & Ambulance | 1,779,716 | 4,826,227 | 593,500 | 7,199,443 | 3,521,931 | 1,542,910 | 467,000 | 68,555 | - | 5,600,396 | - | 5,600,396 | 1,599,047 | 7,199,443 | (180,669) |
| Parks & Recreation | 1,028,947 | 1,076,534 | 1,442,901 | 3,548,382 | 1,803,156 | 710,066 | 434,000 | - | - | 2,947,222 | - | 2,947,222 | 601,160 | 3,548,382 | (427,787) |
| Total | \$ 8,250,725 | \$ 12,516,249 | \$ 8,005,894 | \$ 28,772,869 | \$ 11,041,730 | \$ 4,897,838 | \$ 1,123,500 | \$ 68,555 | \$ - | \$ 17,131,623 | \$ 5,489,037 | \$ 22,620,660 | \$ 6,152,209 | \$ 28,772,869 | \$ (2,098,516) |
| | | | | | | | | | | | | Change in Fund Balance | | \$ (2,098,516) | |
| | | | | | | | | | | | | Fund Balance as a % of Budgeted Expenditures | | 35.91% | |
| Other Tax, Fee & Assessment Supported Funds: | | | | | | | | | | | | | | | |
| Resort Tax | \$ 5,297,746 | \$ 7,168,786 | \$ - | \$ 12,466,532 | \$ - | \$ 1,176,615 | \$ 6,126,683 | \$ - | \$ - | \$ 7,303,298 | \$ 1,930,972 | \$ 9,234,270 | \$ 3,232,262 | \$ 12,466,532 | \$ (2,065,484) |
| Bldg Codes | 855,208 | 658,500 | - | 1,513,708 | 903,873 | 209,758 | - | - | - | 1,113,631 | - | 1,113,631 | 400,077 | 1,513,708 | (455,131) |
| Street Fund | 3,458,554 | 2,476,990 | - | 5,935,544 | 816,753 | 2,239,359 | 788,000 | - | - | 3,844,112 | - | 3,844,112 | 2,091,431 | 5,935,544 | (1,367,122) |
| Gas Tax - BaRSAA | 838,723 | - | - | 838,723 | - | - | 838,723 | - | - | 838,723 | - | 838,723 | - | 838,723 | (838,723) |
| Street Lighting #1 | 177,962 | 110,500 | - | 288,462 | 38,080 | 99,025 | - | - | - | 137,105 | - | 137,105 | 151,357 | 288,462 | (26,605) |
| Street Lighting #4 | 340,420 | 92,400 | - | 432,820 | 38,080 | 117,732 | - | - | - | 155,812 | - | 155,812 | 277,008 | 432,820 | (63,412) |
| Impact Fees (Old) | 1,028,328 | 31,300 | - | 1,059,628 | - | - | 130,638 | - | - | 130,638 | - | 130,638 | 928,990 | 1,059,628 | (99,338) |
| City Hall Impact Fee | 115,445 | 50,969 | - | 166,415 | - | - | - | - | - | - | - | - | 166,415 | 166,415 | 50,969 |
| Paved Trail Impact Fee | 78,882 | 34,060 | - | 112,942 | - | - | - | - | - | - | - | - | 112,942 | 112,942 | 34,060 |
| Parks Impact Fee | 35,958 | 15,523 | - | 51,481 | - | - | - | - | - | - | - | - | 51,481 | 51,481 | 15,523 |
| Fire Impact Fee | 67,852 | 40,500 | - | 108,352 | - | - | - | - | - | - | - | - | 108,352 | 108,352 | 40,500 |
| Police Impact Fee | 50,746 | 30,500 | - | 81,246 | - | - | - | - | - | - | - | - | 81,246 | 81,246 | 30,500 |
| Subdivision Street Trees | 29,444 | 1,000 | - | 30,444 | - | 30,444 | - | - | - | 30,444 | - | 30,444 | - | 30,444 | (29,444) |
| Sidewalk | 354,677 | 10,900 | - | 365,577 | - | - | 365,577 | - | - | 365,577 | - | 365,577 | - | 365,577 | (354,677) |
| Stormwater | 1,578,983 | 480,400 | - | 2,059,383 | 203,122 | 61,168 | 755,638 | - | - | 1,019,928 | - | 1,019,928 | 1,039,455 | 2,059,383 | (539,528) |
| Total | \$ 14,308,927 | \$ 11,202,328 | \$ - | \$ 25,511,255 | \$ 1,999,908 | \$ 3,934,101 | \$ 9,005,259 | \$ - | \$ - | \$ 14,939,268 | \$ 1,930,972 | \$ 16,870,240 | \$ 8,641,016 | \$ 25,511,255 | \$ (5,667,911) |
| | | | | | | | | | | | | Total Operating Budget = | | 5,934,009 | |
| Enterprise Funds: | | | | | | | | | | | | | | | |
| Water | \$ 11,249,597 | \$ 10,081,375 | \$ - | \$ 21,330,972 | \$ 1,554,616 | \$ 1,055,839 | \$ 6,695,000 | \$ 872,974 | \$ - | \$ 10,178,429 | \$ 585,885 | \$ 10,764,313 | \$ 10,566,659 | \$ 21,330,972 | \$ (682,938) |
| Water Impact Fee | 2,397,767 | 225,000 | - | 2,622,767 | - | - | 1,000,000 | - | - | 1,000,000 | - | 1,000,000 | 1,622,767 | 2,622,767 | (775,000) |
| Wastewater | 6,239,124 | 4,462,600 | - | 10,701,724 | 1,542,162 | 1,125,616 | 776,000 | 353,675 | 1,408,675 | 5,206,128 | - | 5,206,128 | 5,495,596 | 10,701,724 | (743,528) |
| Wastewater Impact Fee | 1,876,796 | 236,000 | - | 2,112,796 | - | - | 44,000 | - | - | 44,000 | - | 44,000 | 2,068,796 | 2,112,796 | 192,000 |
| Solid Waste | - | 1,855,543 | - | 1,855,543 | 168,040 | 1,686,671 | - | - | - | 1,854,711 | - | 1,854,711 | 832 | 1,855,543 | 832 |
| Total | \$ 21,763,284 | \$ 16,860,518 | \$ - | \$ 38,623,802 | \$ 3,264,818 | \$ 3,868,126 | \$ 8,515,000 | \$ 1,226,649 | \$ 1,408,675 | \$ 18,283,268 | \$ 585,885 | \$ 18,869,152 | \$ 19,754,650 | \$ 38,623,802 | \$ (2,008,634) |
| | | | | | | | | | | | | Total Operating Budget = | | 7,132,944 | |
| Other Special Revenue, Capital, and Debt Funds: | | | | | | | | | | | | | | | |
| Housing Rehabilitation | \$ 7,645 | \$ 7,500 | \$ - | \$ 15,145 | \$ - | \$ 7,500 | \$ - | \$ - | \$ - | \$ 7,500 | \$ - | \$ 7,500 | \$ 7,645 | \$ 15,145 | \$ - |
| Affordable Housing | 204,601 | 365,052 | - | 569,654 | - | 569,654 | - | - | - | 569,654 | - | 569,654 | - | 569,654 | (204,601) |
| Library Depreciation Reserve | 333,159 | 2,000 | - | 335,159 | - | - | 199,243 | - | - | 199,243 | - | 199,243 | 135,916 | 335,159 | (197,243) |
| WF Trail Maintenance | - | 227,000 | - | 227,000 | 5,500 | 221,500 | - | - | - | 227,000 | - | 227,000 | - | 227,000 | - |
| WF Trail Construct | - | 72,000 | - | 72,000 | - | - | 72,000 | - | - | 72,000 | - | 72,000 | - | 72,000 | - |
| Park Acq & Dev | 110,659 | 4,800 | - | 115,459 | - | - | 37,000 | - | - | 37,000 | - | 37,000 | 78,459 | 115,459 | (32,200) |
| Victim/Wit | 1,473 | 10,000 | - | 11,473 | - | 10,000 | - | - | - | 10,000 | - | 10,000 | 1,473 | 11,473 | - |
| Misc. S.I.D. | 493,669 | 167,215 | - | 660,884 | - | - | - | 123,274 | - | 123,274 | - | 123,274 | 537,610 | 660,884 | 43,941 |
| Total | 1,151,207 | 855,567 | - | 2,006,775 | 5,500 | 808,654 | 308,243 | 123,274 | - | 1,245,671 | - | 1,245,671 | 761,104 | 2,006,775 | (390,103) |
| All Funds Total | \$ 45,474,144 | \$ 41,434,663 | \$ 8,005,894 | \$ 94,914,701 | \$ 16,311,956 | \$ 13,508,718 | \$ 18,952,002 | \$ 1,418,478 | \$ 1,408,675 | \$ 51,599,829 | \$ 8,005,894 | \$ 59,605,722 | \$ 35,308,978 | \$ 94,914,701 | \$ (10,165,165) |

Mill Value and Tax Levy History

| Fiscal Year | a | b | c | d | e | f | g | h (f+g) | i | j (h+i) | k | l (j+k) | m | | | | | n | o | p | q (dxl) | | | | |
|-----------------------|--------------------|---------------------|---------------------|---------------------|----------|----------------------|--------------------|--------------------|-------------------|------------------|-----------------|--------------------|--------------|------------|--------------|--------------|--------------------|----------------------------|-------|------------|-----------|------|----------|-----------|------------|
| | Total Market Value | Total Taxable Value | Newly Taxable Value | Mill Value Less TIF | % Change | General Mills Levied | Health Insur Mills | Gross Mills Levied | Resort Tax Relief | Net Mills Levied | Fire/Amb Mills* | Total Mills Levied | General | Library | Fire Pension | Fire/Amb* | Affordable Housing | Total Property Tax Revenue | | | | | | | |
| 2008 | \$ 755,263,708 | \$ 23,026,914 | \$ 1,812,408 | \$ 18,512.556 | 11.47% | 105.680 | 5.53 | 111.210 | -23.336 | 87.874 | 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 | \$ 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 | \$ 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 | \$ 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 | \$ 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 | \$ 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 | \$ 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 | \$ 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 | \$ 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 | \$ 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 | \$ 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 | \$ 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 | \$ 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 | \$ 1,076,337 | \$ 3,089,533 | \$ 274,296 | \$ - | \$ 965,265 | \$ - | \$ 4,329,095 | | | | | | | |
| 2022 | \$ 3,176,707,092 | \$ 47,253,584 | \$ 2,105,719 | \$ 47,253.584 | 17.49% | 86.750 | 18.00 | 104.750 | -35.278 | 69.472 | 24.00 | \$ 93,472 | \$ 2,960,532 | \$ 322,269 | \$ - | \$ 1,134,086 | \$ - | \$ 4,416,887 | | | | | | | |
| 2023 | \$ 3,319,945,316 | \$ 49,384,000 | \$ 1,844,144 | \$ 49,384.000 | 4.51% | 93.000 | 17.75 | 110.750 | -58.475 | 52.275 | 24.00 | \$ 76,275 | \$ 2,047,214 | \$ 336,799 | \$ - | \$ 1,185,216 | \$ 197,536 | \$ 3,766,765 | | | | | | | |
| 2024 | \$ 5,345,697,467 | \$ 79,090,582 | \$ 2,552,047 | \$ 79,090.582 | 60.15% | 41.280 | 13.00 | 54.280 | -30.654 | 23.626 | 24.00 | \$ 47,626 | \$ 1,215,385 | \$ 336,847 | \$ - | \$ 1,898,174 | \$ 316,362 | \$ 3,766,765 | | | | | | | |
| 2025 | \$ 5,494,141,064 | \$ 81,046,924 | \$ 2,624,481 | \$ 81,046.924 | 2.47% | 47.510 | 13.00 | 60.510 | -28.130 | 32.380 | 24.00 | \$ 56,380 | \$ 1,954,933 | \$ 345,179 | \$ - | \$ 1,945,126 | \$ 324,188 | \$ 4,569,423 | | | | | | | |
| 2026 | \$ 7,664,517,204 | \$ 104,157,808 | \$ 1,699,572 | \$ 104,157.808 | 28.52% | 47.202 | 11.00 | 58.202 | -23.563 | 34.639 | 18.668 | \$ 53,307 | \$ 2,799,762 | \$ 443,608 | \$ - | \$ 1,944,370 | \$ 364,552 | \$ 5,552,292 | | | | | | | |
| change from last year | | | | | | | | | | | | | -0.31 | -2.00 | -2.31 | 4.57 | 2.26 | -5.332 | -3.07 | \$ 844,829 | \$ 98,429 | \$ - | \$ (756) | \$ 40,365 | \$ 982,870 |
| | | | | | | | | | | | | | 43.22% | 28.52% | 0.00% | -0.04% | 12.45% | 21.51% | | | | | | | |

*SB 542 and HB 231 require any voted mill levies in FY 2026 to be based on the actual amount assessed in FY 2025 with the option to convert to a dollar based levy or fixed mill levy. The City elected to change to a dollar based levy subject to 15-10-420(1)(a).

Number of Mills Levied After Resort Tax Rebate





2025 Certified Taxable Valuation Information

(15-10-202, MCA)

Flathead County

CITY OF WHITEFISH

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

| | | |
|--|----|---------------|
| 1. 2025 Total Market Value ¹ | \$ | 7,664,517,204 |
| 2. 2025 Total Taxable Value ² | \$ | 104,157,808 |
| 3. 2025 Taxable Value of Newly Taxable Property..... | \$ | 1,699,572 |
| 4. 2025 Taxable Value less Incremental Taxable Value ³ | \$ | 104,157,808 |
| 5. 2025 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2)..... | \$ | - |
| 6. 2025 Tax Loss from HB212..... | \$ | - |

7. TIF Districts

| Tax Increment District Name | Current Taxable Value ² | Base Taxable Value | Incremental Value |
|--------------------------------|---------------------------------------|-----------------------|----------------------|
| | | | |
| | | | |

Total Incremental Value \$ -

Preparer Holly Dale

Date 7/31/2025

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

²Taxable value is calculated after abatements have been applied

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

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

For Information Purposes Only

2025 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

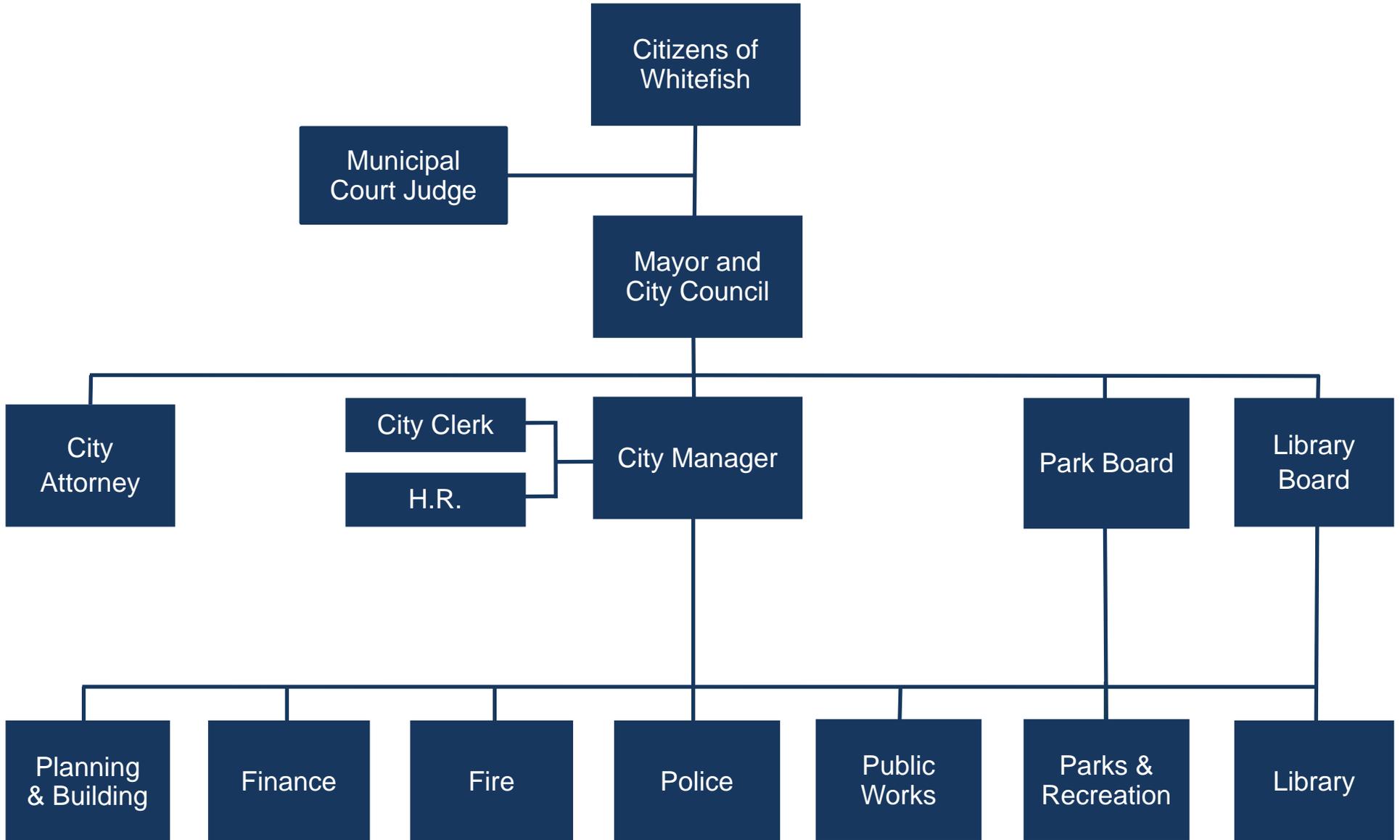
| | | |
|---|----|---|
| I. Value Included in "newly taxable" property | \$ | - |
| II. Total value exclusive of "newly taxable" property | \$ | - |

Note

Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/04/2025, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.

The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/08/2025, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

Organizational Chart



The FY 2026 budget funds 122.2 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 2026, are set to increase \$1,715,779, or 11.75%, from FY 2025 for a total cost of \$16.3 million in FY 2026. Significant changes in personnel services include the following:

- In general, wages are increasing 4.0% for most employees in FY 2026. This includes a 2% cost-of-living adjustment (COLA) and, like longevity, a 2% STEP on the pay matrix. This wage increase is based on the City's standard formula that considers tax base growth.
- In addition to the 4% wage increase, collective bargaining agreements are in place that continue to move union positions to 95%-100% of market in FY 2026. Non-union positions will also move to 95% of the market.
- Health insurance premium costs, including medical, dental, and vision, are increasing by 14.5% in FY 2026 with the City paying roughly 8.5% of the average premium increase based on the City's established formula and a CPI rate of 2.5%. Employees will cover the remaining 6% increase in total costs. For the employee only plan this is an additional \$77.12 per month for the City and \$53.88 per month for the employee. For the family plan this is an additional \$207.26 per month for the City and \$143.74 per month for the employee.

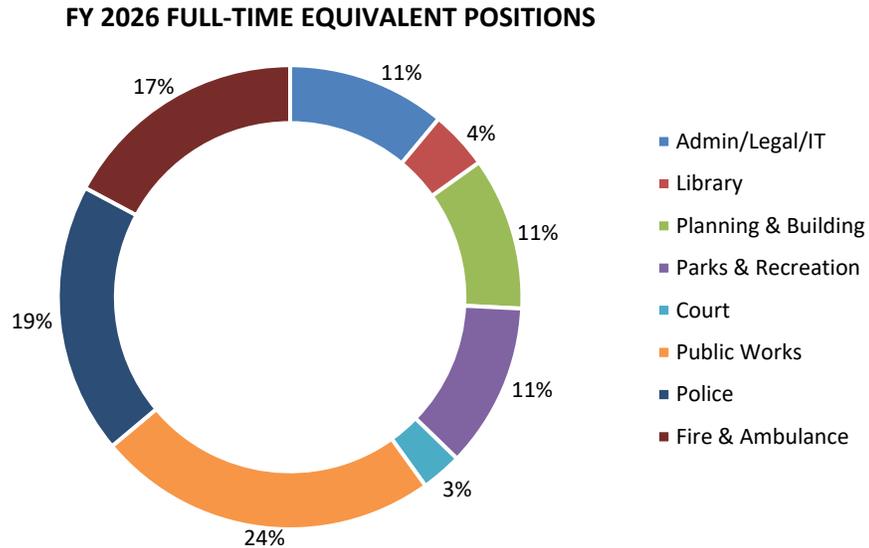
Careful consideration is taken when adding new positions and the resulting increased burden on taxpayers. Two new positions are proposed for FY 2026 as follows:

- A Parks & Recreation Department year-round seasonal position will be converted to a regular part-time position as a Recreation Assistant. While only having the seasonal position unemployed for one week per year, the cost increase is minimal and will be funded by the Parks & Recreation Fund.
- For the past few years, the IT Division of the Finance Department has requested additional staffing. In FY 2025, \$20,000 was included in the budget to allow for contracted support services, which only resulted in 10 hours of support each month for six months. The FY2026 budget increases the \$20,000 to roughly \$36,000, with the intent of hiring a part-time IT Support Specialist. For the additional \$16,000 per year, we receive 1,040 hours instead of 60 hours of IT support. This makes financial sense and will improve the response time of our IT Division immensely.

Budget Overview: Staffing

FY 2026

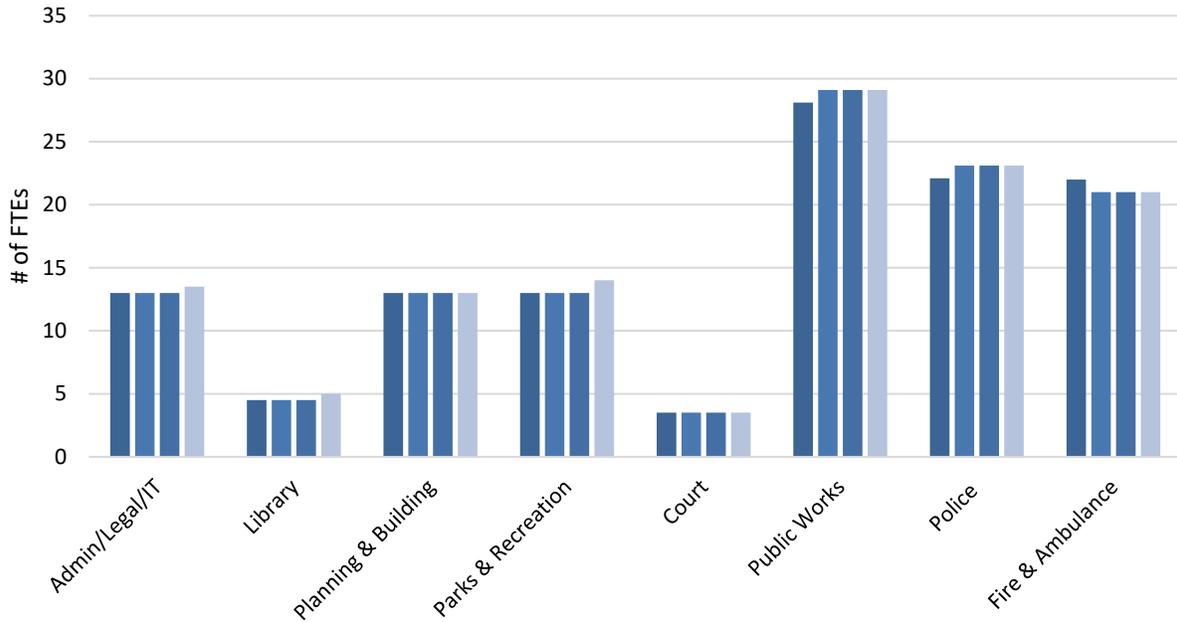
The following graph details the total FTEs for FY 2026 by Department (excluding seasonal positions):



The following is a summary of the FTE analysis including budgeted full-time and part-time employees for FY 2022 - FY 2026:

| City of Whitefish FTE Staffing History | | | | | | | | | | | | | | | |
|--|------------|------------|------------|------------|------------|------------|------------|------------|--------------|------------|------------|------------|------------|------------|------------|
| Department | FY2022 | | | FY2023 | | | FY2024 | | | FY2025 | | | FY2026 | | |
| | 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 | 12 | 0 | 12 | 13 | 0 | 13 | 13 | 0 | 13 | 13 | 0 | 13 | 13 | 0.5 | 13.5 |
| Library | 1 | 3.4 | 4.4 | 1 | 3.5 | 4.5 | 1 | 4 | 5 | 1 | 4 | 5 | 1 | 4 | 5 |
| Planning & Building | 11 | 0 | 11 | 13 | 0 | 13 | 13 | 0 | 13 | 13 | 0 | 13 | 13 | 0 | 13 |
| Parks & Recreation | 12 | 0 | 12 | 13 | 0 | 13 | 13 | 0 | 13 | 13 | 0 | 13 | 14 | 0 | 14 |
| Court | 3 | 0.5 | 3.5 | 3 | 0.5 | 3.5 | 3 | 0.5 | 3.5 | 3 | 0.5 | 3.5 | 3 | 0.5 | 3.5 |
| Public Works | 27 | 1.1 | 28.1 | 27 | 1.1 | 28.1 | 28 | 1.1 | 29.1 | 28 | 1.1 | 29.1 | 28 | 1.1 | 29.1 |
| Police | 20 | 1.1 | 21.1 | 21 | 1.1 | 22.1 | 22 | 1.1 | 23.1 | 22 | 1.1 | 23.1 | 22 | 1.1 | 23.1 |
| Fire & Ambulance | 20 | 0 | 20 | 22 | 0 | 22 | 21 | 0 | 21 | 21 | 0 | 21 | 21 | 0 | 21 |
| Total | 106 | 6.1 | 112 | 113 | 6.2 | 119 | 114 | 6.7 | 120.7 | 114 | 6.7 | 121 | 115 | 7.2 | 122 |

**BUDGETED FULL-TIME EQUIVALENTS BY DEPARTMENT
FY 2022 - FY 2026**



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

The City has debt outstanding from revenue bonds, loans from the State of Montana's Revolving Fund (SRF), and short-term loans from the State of Montana INTERCAP Program. Revenue bonds are backed by the underlying revenue applicable to the financing, such as water and sewer charges for service. The City has no general obligation debt outstanding. This budget includes appropriations for all debt service obligations due in FY 2026.

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

The SID 166 Bond that was issued for the JP Road construction project continues to be assessed on properties within that District. The final payment on this debt will be made in FY 2026.

The water and wastewater loans currently outstanding were provided by the State Revolving Loan Fund (SRF) for construction and upgrades to the water and wastewater systems. These loans are backed by and paid for by user fees generated from the water and wastewater systems. In 2020, the City entered into a loan agreement with the State of Montana's SRF loan program for the Wastewater Treatment Plant that included two series of loans; one for \$10,000,000 and a \$350,000 forgivable loan which were finalized on May 6, 2020. The City issued a third loan for the project in the amount of \$9,575,000 on November 19, 2020. The final drawdowns for each of these loans have been made and the \$350,000 forgivable loan has been applied. 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. An application has been made for the South Water Storage & Production project with anticipated debt financing covering a portion of the project cost in FY 2026.

Final payment for the INTERCAP loan on the Type 1 Fire Pumper Truck was made in FY 2025. The FY 2026 budget anticipates making application to INTERCAP to obtain a loan to purchase a new ambulance.

Budget Overview: Debt

FY 2026

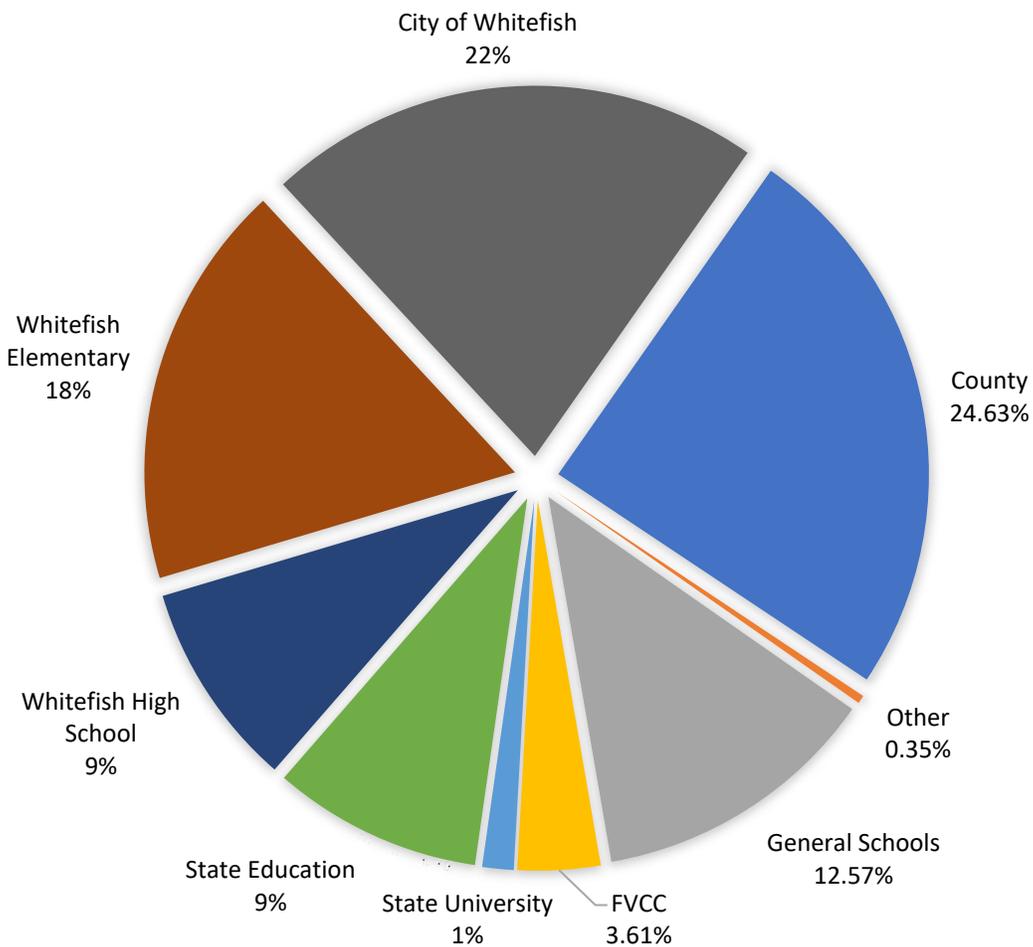
The following is a summary of the budgeted outstanding debt obligations for the City as of June 30, 2025:

| <u>Description</u> | <u>Balance as of June 30, 2025</u> |
|---------------------------|--|
| Water Revenue Bonds* | \$ 7,234,000 |
| SID 166 Bond* | \$ 60,000 |
| SID 167 Bond* | \$ 555,962 |
| Wastewater Revenue Bonds* | <u>\$ 15,205,768</u> |
| TOTAL | <u>\$ 23,055,730</u> |

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

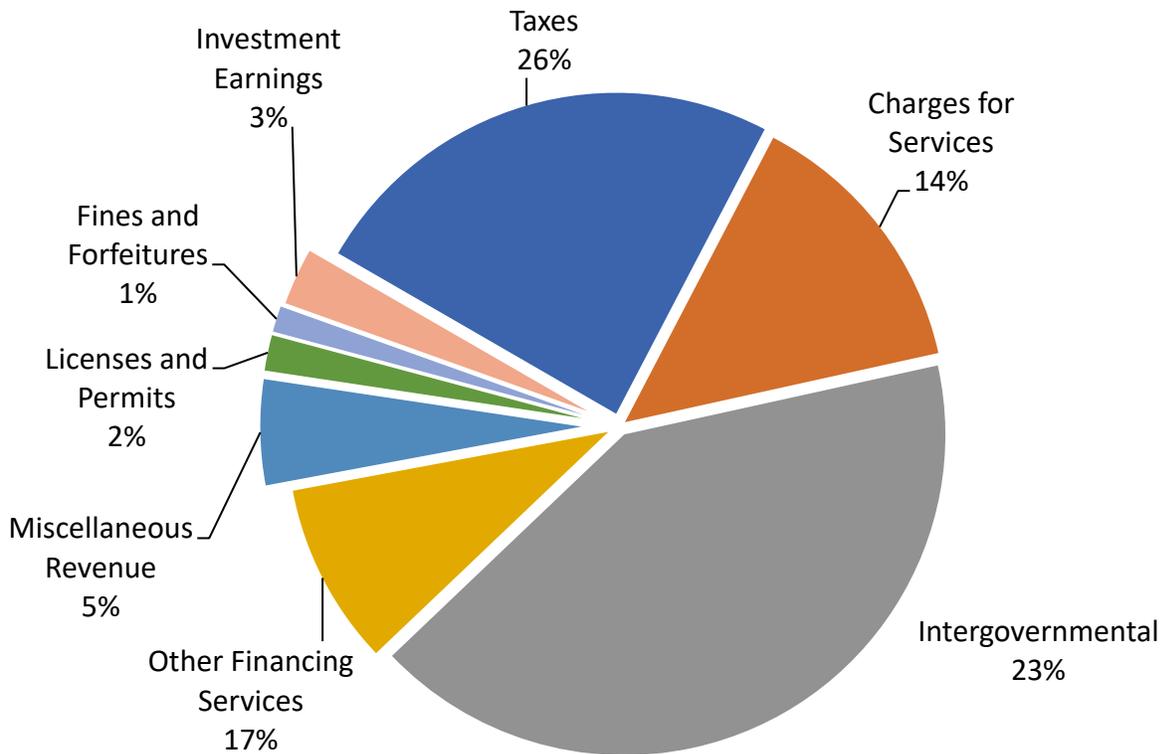
The City of Whitefish has various types of revenue streams. Revenues include, but are not limited to, charges for services, grants, resort tax, maintenance assessments, and property tax revenue. Other than charges for water, sewer, and garbage services, the revenue often of most interest is property 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 21.62%. Approximately 53.4% of a city resident's property tax bill goes to education.

2024 PROPERTY TAX BILL BREAKDOWN BY TAXING JURISDICTION

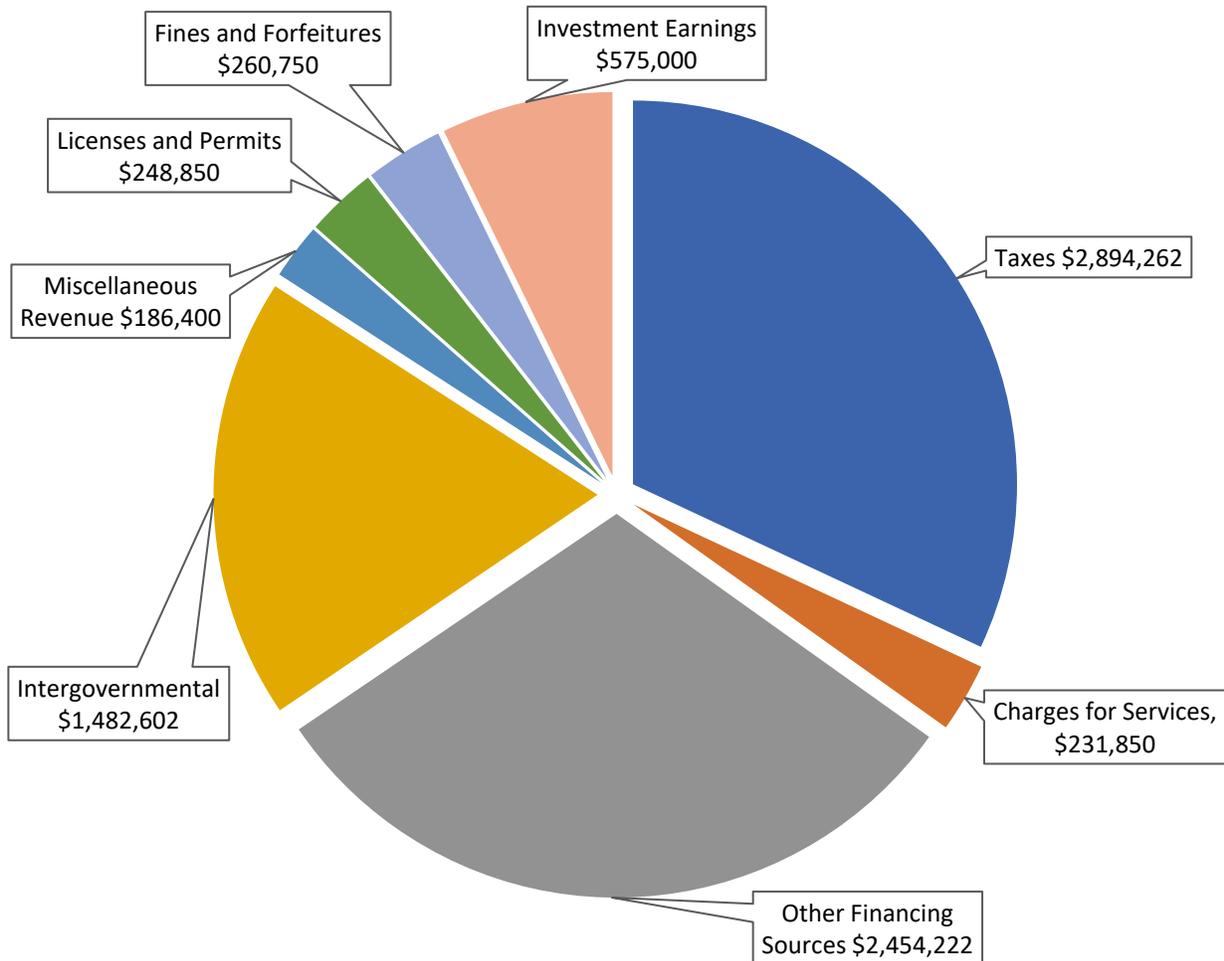


For FY 2026 (2025 tax levies for collection in FY 2026), the budget decreases total mills levied by 3.07 mills. Of the net mills decreased, 4.57 mills in property tax relief are due to the fluctuation in resort tax, significant taxable value increase, and related increase in property tax relief. The total taxable value of property increased substantially thereby increasing the value of the mill which then decreases the number of mills necessary to fund increased operating costs, wage adjustments, and employer contributions, such as rising healthcare costs. The FY 2026 budget reflects an increase in the total amount of property tax revenue of \$982,870 over the prior year and totals \$5,552,292 which represents a 21.51% increase from the prior year. Investment earnings continue to do well, however they are budgeted conservatively in FY 2026 to stay the same or decrease from the prior year budget based on economic uncertainty. Maintenance assessments are budgeted to remain at the same rates as the prior year.

REVENUE BY SOURCE – ALL PROPERTY TAX SUPPORTED FUNDS



REVENUES BY SOURCE – GENERAL FUND

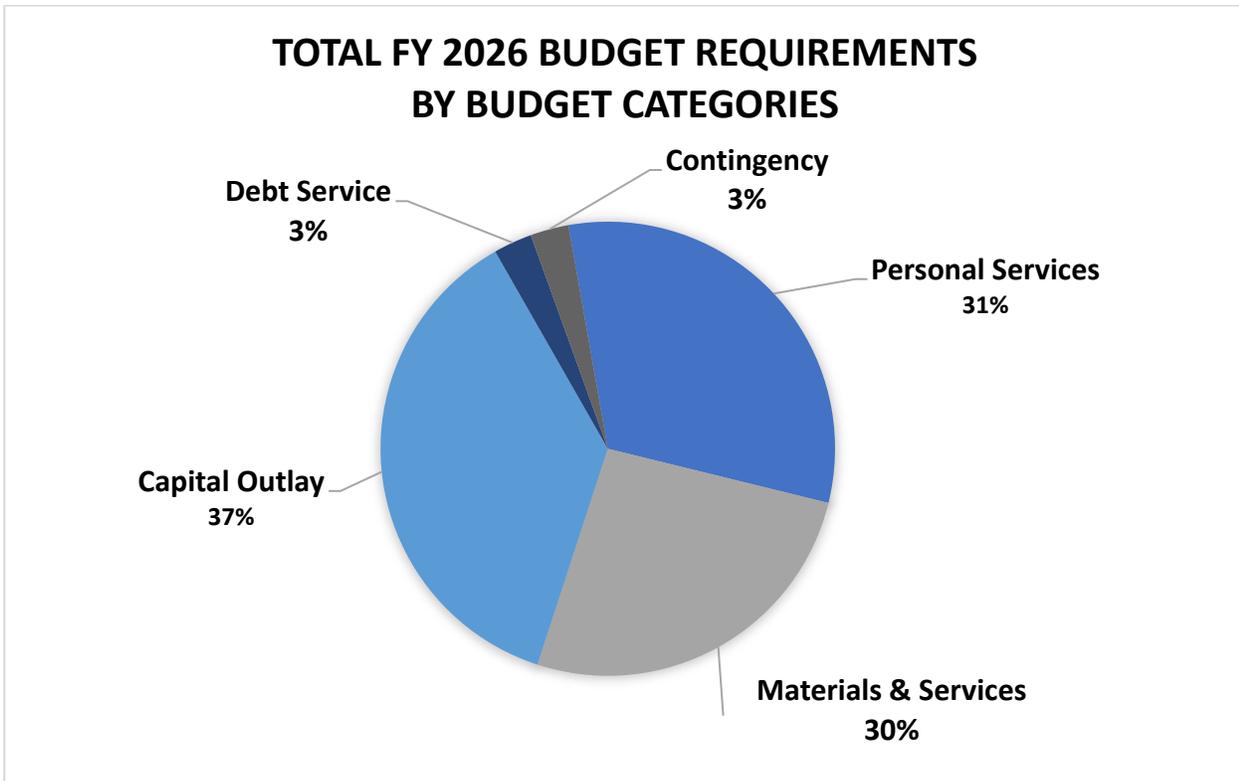


Other Financing Sources, which are roughly equivalent to Taxes and Assessments in the General Fund, include the transfers from the Resort Tax Fund and Water Fund for property tax relief.

For Enterprise Funds including Water, Wastewater, and Solid Waste, the FY 2026 budget only assumes the approved rate increase for garbage service in the Solid Waste Fund, which is due to annual rate adjustments approved in the contract with Republic Services of 3.25%. Water and Wastewater rates are currently expected to remain the same as FY 2025 unless necessary capital investments require an increase to cover related debt service.

The proposed FY 2026 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, across all funds, are proposed to increase by 14.26% from FY 2025, which totals an increase of \$6,441,568. Increases are anticipated for capital outlays (\$4.96M increase), personnel costs (\$1.71M increase) and a small increase in operating materials (\$61K), which are offset by a decrease in debt service (\$1.7M decrease). In addition to expenditures, interfund transfers out account for \$8M of the total appropriated budget. The majority of interfund transfers out are from the General Fund to other property tax supported funds for operations and the Resort Tax fund transfer to the General Fund for property tax relief.

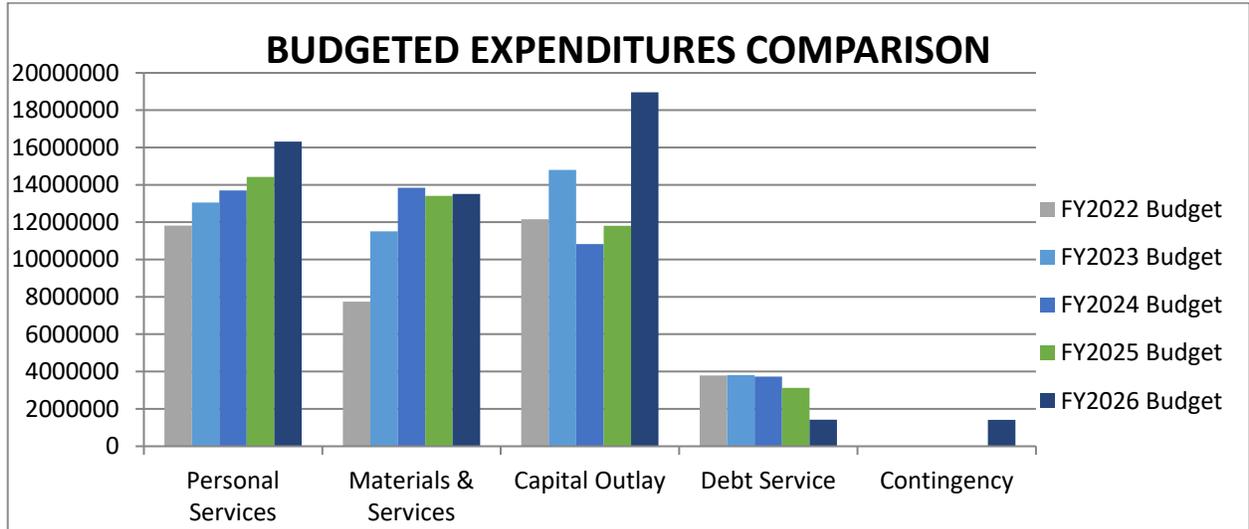
Personnel costs continue to trend higher due to increases in wages and employer contributions in the City's pursuit of reaching 95% of market competitive wages. Overall, personnel costs represent 31% of budgeted expenditures, materials and services represent 30% of the proposed FY 2026 budgeted expenditures, and capital outlay is budgeted at \$18.95 million, representing 37% of total budgeted expenditures.



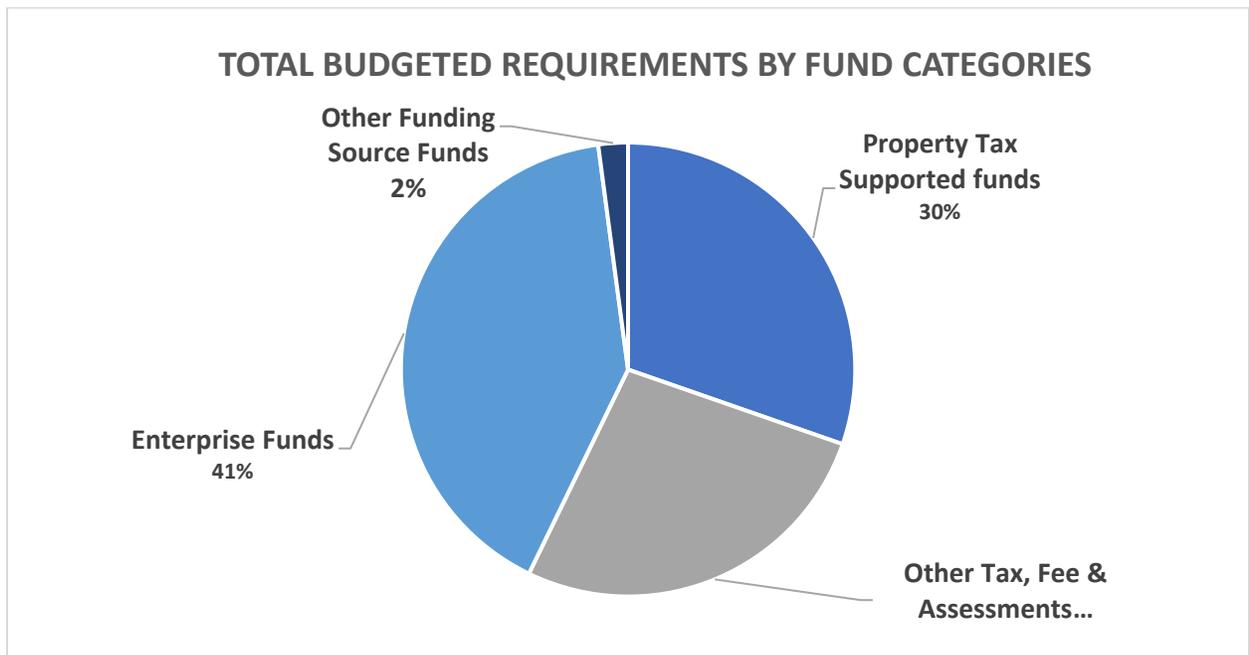
Budget Overview: Expenditures

FY 2026

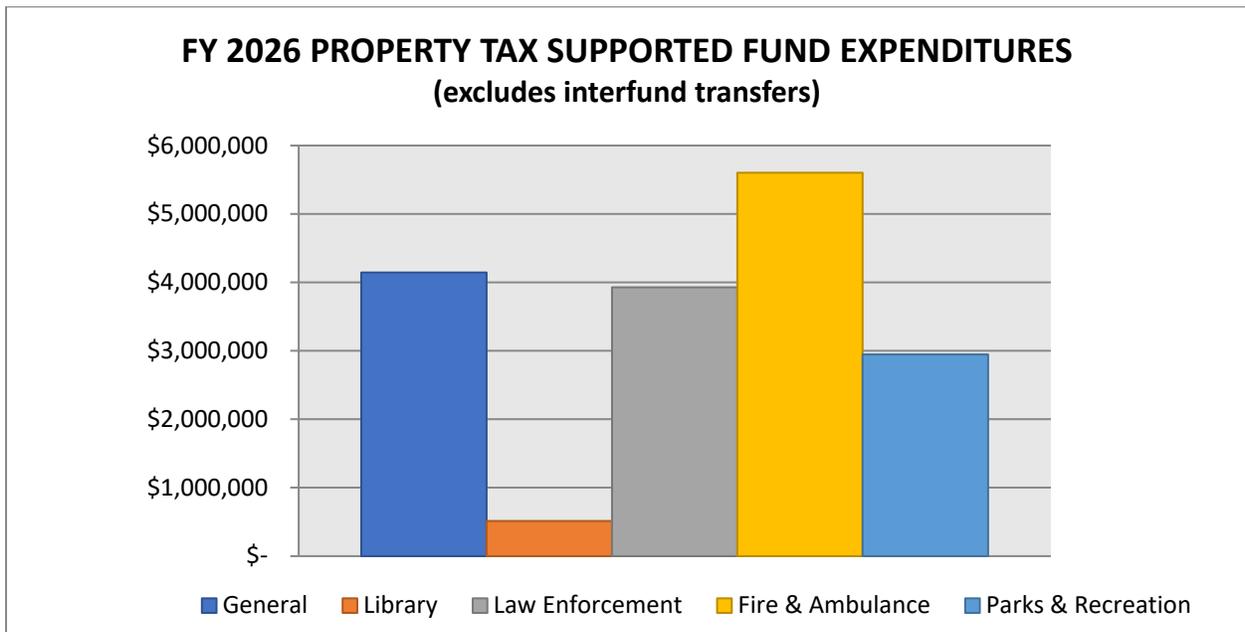
As depicted below, expenditures for debt service and contingency are minor categories of allocated resources. In FY 2026, capital outlay includes the South Water Storage & Production project reflecting a significant spike in the expenditures.



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



There is often more interest in property tax supported funds and where tax dollars are used. Below is a breakdown of the property tax supported funds and the FY 2026 budgeted expenditures. As depicted below, emergency services are generally higher cost services. The General Fund, while relatively equal to the Law Enforcement Fund, contains many various services including, but not limited to Planning, Legislative, Cemetery, Finance, Human Resources, and Administration.



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 and other revenue are also made from the General Fund to support the Law Enforcement Fund, Fire & 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 2026 Objectives

The objective of the General Fund for FY 2026 is to provide budget authority to provide the above-listed services within the City.

Significant or changed appropriations during FY 2026 are:

| Item/Project | Amount |
|--|-----------|
| Revenue Changes | |
| <ul style="list-style-type: none"> Increase in property tax revenue due to the increased taxable value as determined by the State to fund increased operational costs, as well as decreased charges for services revenues, and investment earnings due to anticipated market changes | \$844,829 |
| <ul style="list-style-type: none"> Decrease in anticipated revenue from Alcohol Beverage Licenses and Permits | 10,900 |
| <ul style="list-style-type: none"> New grant award through the HUD ProHousing Grant Program to support the City’s Growth Policy update | \$391,270 |
| <ul style="list-style-type: none"> Increase in annual Entitlement Distribution from the State of Montana | \$10,065 |
| <ul style="list-style-type: none"> Decrease in total Planning Fees and Zoning Plan Review Fees based on prior year’s actuals and potential market changes in FY 2026 | \$27,750 |
| <ul style="list-style-type: none"> Decrease in investment earnings based on potential for reduced interest rates in FY 2026. Still \$200,000 higher than FY 2023. | \$175,000 |
| <ul style="list-style-type: none"> Increase in property tax relief from resort tax based on estimated FY 2025 collection | \$44,680 |
| <ul style="list-style-type: none"> Increase in excess resort tax collected for the Haskill Basin Bonds due to collections exceeding debt service requirements more than prior year. Bond paid in full in FY 2025 | \$129,706 |
| Expenditure Changes | |
| <ul style="list-style-type: none"> Increases in personnel costs across all General Fund departments to fund increasing wages and employer contributions, as well as personnel costs re-allocated to the General Fund from the Building Fund due to actual time worked on building permits | \$367,316 |
| <ul style="list-style-type: none"> Increase in overall Legislative Services budget primarily due to City Council compensation package approved in June of 2025 and continued capital upgrades to | \$98,502 |

Council chambers and conference room. This is offset by reduced anticipated costs for the Local Government Review and no lobbyist contract for FY 2026, which are offset by municipal election costs and IT upgrades in the City Council Conference Room

| | |
|---|-----------|
| <ul style="list-style-type: none"> Decrease in Resort Tax Administrative Services professional services for contracted resort tax audit back to one year instead of two years | \$5,968 |
| <ul style="list-style-type: none"> Increase in professional services in Community Planning based on needs for the Growth Policy Update, including the Community Wildfire Protection Plan. Added expenditures are offset by new grant revenue described above | \$391,350 |
| <ul style="list-style-type: none"> Decrease in Community Housing to account for amounts contributed to the Depot Park Town Homes project in FY 2025 | \$400,402 |
| <ul style="list-style-type: none"> Increases in contributions to Community Agencies: \$100K to Project Whitefish Kids to support increasing costs of upkeep at Smith Fields; \$15K to Whitefish Community Center offset by a reduction in mills levied for affordable housing down to 3.5 mills from 4 mills; \$5,000 to the S.N.O.W Bus | \$120,000 |
| <ul style="list-style-type: none"> Increases in transfers out of the General Fund to the Law Enforcement Fund and Fire & Ambulance Fund are primarily due to increasing wages and employer contributions. These increased transfers are offset by a decrease in the Parks & Recreation Fund transfers | \$411,000 |
| <ul style="list-style-type: none"> Capital Project #1 – IT Upgrades to the City Council Conference Room for improved remote meetings | \$20,000 |
| <ul style="list-style-type: none"> Capital Project #2 – Security Camera Replacement (final phase of a three-year replacement program) | \$78,500 |

General Fund - 1000

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | |
| Taxes | | | | | | |
| 1000-311010 | Real Property Taxes | 2,168,623 | 1,256,948 | 1,929,933 | 1,915,989 | 2,774,762 |
| 1000-311020 | Personal Property Taxes | 15,051 | 23,324 | 25,000 | 9,217 | 25,000 |
| 1000-312000 | P & I on Delinquent Taxes | 12,945 | 4,051 | 9,000 | 5,292 | 6,000 |
| 1000-314125 | PILT Payment from Housing Authority | - | - | 13,500 | - | 13,500 |
| 1000-314150 | Marijuana Excise Tax | - | 54,578 | 42,000 | 75,707 | 75,000 |
| | | \$ 2,196,620 | \$ 1,338,900 | \$ 2,019,433 | \$ 2,006,204 | \$ 2,894,262 |
| Licenses and Permits | | | | | | |
| 1000-322010 | Alcohol Beverage Licenses and Permits | 16,463 | 4,500 | 16,500 | 5,600 | 5,600 |
| 1000-322014 | Catering License | 70 | - | 300 | - | - |
| 1000-322020 | General Business Registration | 266,382 | 238,671 | 240,000 | 241,104 | 240,000 |
| 1000-322022 | Security Alarm Fees | 300 | 200 | 250 | 500 | 250 |
| 1000-323021 | Special Events Permit | 4,145 | 2,860 | 4,000 | 3,310 | 3,000 |
| | | \$ 287,360 | \$ 246,231 | \$ 261,050 | \$ 250,514 | \$ 248,850 |
| Intergovernmental | | | | | | |
| 1000-331000 | HUD ProHousing Grant | - | - | - | - | 391,270 |
| 1000-334000 | State Grants | 70 | - | - | - | - |
| 1000-335110 | Live Card Game Table Permit | 2,650 | 1,100 | 2,000 | 700 | 1,500 |
| 1000-335120 | Gambling Machine Permits | 18,750 | 18,675 | 20,000 | 18,125 | 20,000 |
| 1000-335230 | State Entitlement Share | 974,641 | 1,019,352 | 1,059,767 | 1,060,482 | 1,069,832 |
| | | \$ 996,041 | \$ 1,039,127 | \$ 1,081,767 | \$ 1,079,307 | \$ 1,482,602 |
| Charges for Services | | | | | | |
| 1000-341010 | Copies, Maps & Misc. Collections | 1,060 | 672 | 1,000 | 922 | 500 |
| 1000-341013 | Misc. Court Fees: Copies, Marriage | 436 | 724 | - | 1,279 | 500 |
| 1000-341015 | Bad Check Service Charge | 25 | 25 | 100 | 75 | 100 |
| 1000-341061 | Temporary Use/Vendor Fees | 1,450 | 1,150 | 1,000 | 563 | \$ 750 |
| 1000-341062 | Variance Fee | 8,636 | 3,675 | 6,000 | 5,730 | \$ 6,000 |
| 1000-341063 | Conditional Use Fee | 9,573 | 23,218 | 20,000 | 12,220 | \$ 17,000 |
| 1000-341064 | Sign Fee | 12,004 | 8,755 | 8,000 | 6,298 | \$ 8,000 |
| 1000-341065 | Architectural Review Fee | 19,730 | 15,800 | 20,000 | 14,170 | \$ 20,000 |
| 1000-341066 | Lakeshore Fee | 8,305 | 5,485 | 8,000 | 10,645 | \$ 8,000 |
| 1000-341067 | Floodplain Fee | 550 | 825 | 500 | 2,880 | \$ 1,000 |
| 1000-341068 | Critical Area Fee - Inside City | 500 | 1,560 | 500 | 1,200 | \$ 500 |
| 1000-341070 | Planning Fees | 79,494 | 50,968 | 65,000 | 39,949 | \$ 40,000 |
| 1000-341071 | Zoning Plan Review Fees | 165,433 | 114,157 | 120,000 | 140,818 | \$ 120,000 |
| 1000-341077 | 5% Admin Fee for Impact Fees | 6,338 | 4,509 | 7,450 | 15,666 | - |
| 1000-343321 | Sale of Cemetery Cremain Niches | 3,835 | 3,094 | 3,000 | 11,550 | 5,000 |
| 1000-343340 | Cemetery Burial Fees | 4,050 | 3,050 | 2,500 | 1,150 | 2,500 |
| 1000-343360 | Weed / Property Cleanup Assessment | 846 | 13,060 | 1,242 | 1,856 | 2,000 |
| | | \$ 322,264 | \$ 250,726 | \$ 264,292 | \$ 266,970 | \$ 231,850 |
| Fines and Forfeitures | | | | | | |
| 1000-351012 | Civil Fees | - | 40 | - | - | - |
| 1000-351030 | Municipal Court Fines | 172,729 | 199,615 | 200,000 | 207,729 | 210,000 |
| 1000-351031 | Parking Fines | 49,242 | 36,191 | 48,000 | 52,605 | 50,000 |
| 1000-351040 | Dog Fines | 650 | 650 | 1,000 | 500 | 750 |
| | | \$ 222,621 | \$ 236,496 | \$ 249,000 | \$ 260,834 | \$ 260,750 |
| Miscellaneous Revenue | | | | | | |
| 1000-361000 | Parking Leases | 65,599 | 52,581 | 55,000 | 56,156 | 55,000 |
| 1000-361010 | Golf Course Lease | 38,940 | 54,740 | 35,000 | 36,783 | 40,000 |
| 1000-361025 | Parking Structure Retail Space Rental | 70,608 | 71,400 | 71,400 | 77,350 | 71,400 |
| 1000-362000 | Other Miscellaneous Revenue | 18,404 | 25,374 | 20,000 | 57,732 | 20,000 |
| 1000-362001 | over/short | 43 | 5 | - | - | - |
| 1000-363040 | Penalty & Interest Special Assessments | - | 147 | - | 33 | - |
| 1000-363041 | Annexation Surcharges | - | 27,500 | - | - | - |
| | | \$ 193,594 | \$ 231,747 | \$ 181,400 | \$ 228,054 | \$ 186,400 |
| Investment Earnings | | | | | | |
| 1000-371010 | Investment Earnings | 375,786 | 835,611 | 750,000 | 762,362 | 575,000 |
| | | \$ 375,786 | \$ 835,611 | \$ 750,000 | \$ 762,362 | \$ 575,000 |

General Fund - 1000

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--------------------------------|---|---------------------|---------------------|----------------------|---------------------|----------------------|
| Other Financing Sources | | | | | | |
| 1000-383000 | Transfer from ARPA Fund | - | 2,130,628 | - | - | - |
| 1000-383002 | Transfer from Resort Tax Fund | 2,419,669 | 1,946,390 | 1,886,292 | 1,886,292 | 1,930,972 |
| 1000-383010 | Transfer from Water Fund | 468,055 | 478,089 | 393,544 | 393,544 | 523,250 |
| | | \$ 2,887,724 | \$ 4,555,107 | \$ 2,279,836 | \$ 2,279,836 | \$ 2,454,222 |
| | Total Fund Revenues | \$ 7,482,011 | \$ 8,733,945 | \$ 7,086,778 | \$ 7,134,082 | \$ 8,333,936 |
| | Beginning Budgetary Fund Balance | | | \$ 4,698,596 | | \$ 4,135,433 |
| | Total Resources | | | \$ 11,785,374 | | \$ 12,469,369 |

Purpose

The Legislative Services budget in the General Fund accounts for City Council expenditures to hold meetings, attend training, and other operational costs to provide community leadership. The City Council includes the mayor and six councilors. Additional funds were budgeted in FY 2025 and FY 2026 to account for the budget of the Local Government Review Commission.

FY 2026 Objectives

The objective of the Legislative Services budget for FY 2026 is to provide budget authority for the above-listed services within the City.

A final decision to approve City Council compensation packages was adopted with Resolution 25-11 at the June 17, 2025, council meeting. The FY 2026 budget reflects this addition to the Legislative budget.

Significant changes in the FY 2026 Budget are:

| Item/Project | Amount |
|--|-----------|
| Expenditure Changes | |
| <ul style="list-style-type: none"> Increase in Salaries & Wages, and Employer Contributions to reflect newly adopted City Council compensation package | \$114,193 |
| <ul style="list-style-type: none"> Decrease in Operating Supplies for the voter approved Local Government Review | \$10,500 |
| <ul style="list-style-type: none"> Decrease in Utility Services to properly account for cell phones and other utility services | \$3,500 |
| <ul style="list-style-type: none"> Decrease in Professional Services due to no lobbying services required in FY 2026 | \$26,000 |
| <ul style="list-style-type: none"> Decrease in Travel and Training due to completed training for the Local Government Review Commissioners and based on average use by City Council | \$8,500 |
| <ul style="list-style-type: none"> Increase in Other Purchased Services due to municipal election in FY 2026 and moving carryover amounts for the Local Government Review Commission to a more relevant object code | \$21,500 |
| <ul style="list-style-type: none"> Capital Improvement – Council Conference Room IT upgrades | \$20,000 |

General Fund - 1000

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Legislative Services Expenditures | | | | | | |
| Personnel | | | | | | |
| 1000-410100-110-0 | Salaries and Wages | - | - | - | - | 105,397 |
| 1000-410100-140-0 | Employer Contributions | - | - | - | 12 | 8,796 |
| | | \$ - | \$ - | \$ - | \$ 12 | \$ 114,193 |
| Materials and Services | | | | | | |
| 1000-410100-216-0 | Computers & Computer Hardware | - | 4,776 | - | 630 | - |
| 1000-410100-220-0 | Operating Supplies | 3,652 | 4,062 | 19,000 | 3,129 | 8,500 |
| 1000-410100-330-0 | Publicity, Subscriptions & Dues | - | 501 | 6,000 | 22,421 | 7,000 |
| 1000-410100-333-0 | Subscriptions for Software | - | 245 | - | 2,654 | 2,271 |
| 1000-410100-340-0 | Utility Services | 664 | 1,407 | 5,640 | 2,170 | 2,140 |
| 1000-410360-350-0 | Professional Services | 21,729 | 18,919 | 37,840 | 38,041 | 11,840 |
| 1000-410100-360-0 | Repair & Maintenance Services | - | - | 12,000 | - | - |
| 1000-410100-370-0 | Travel & Training | 535 | 753 | 13,500 | 6047 | 5,000 |
| 1000-410100-390-0 | Other Purchased Services | 8,970 | 28,629 | 1,000 | 8,982 | 22,500 |
| 1000-410100-510-0 | Insurance | 53 | 53 | 15 | 15 | 53 |
| | | \$ 35,602 | \$ 59,345 | \$ 94,995 | \$ 84,089 | \$ 59,304 |
| Capital | | | | | | |
| 1000-410360-920-0 | Building Improvements | - | - | - | 56,295 | 20,000 |
| | | \$ - | \$ - | \$ - | \$ - | \$ 20,000 |
| | Total Legislative Svcs Expenditures | \$ 35,602 | \$ 59,345 | \$ 94,995 | \$ 140,396 | \$ 193,497 |

Purpose

The Municipal Court budget in the General Fund provides for the administration of the Whitefish Municipal Court. The Court also shares in the upkeep costs of the Emergency Services Center (ESC) in which it resides with the Police Department and Fire Department.

FY 2026 Objectives

The objective of the Municipal Court Division budget for FY 2026 is to provide budget authority to operate the Whitefish Municipal Court. Two full-time and one part-time clerks assist the Municipal Judge in operating the Municipal Court. Personnel costs, including wages and employer contributions, are set to increase approximately \$31,522 in FY 2026. In general, operational expenses have remained flat with only a nominal increase of \$1,117. There are no significant expenditures planned for the ESC in FY 2026.

General Fund - 1000

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-------------------------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Municipal Court Expenditures | | | | | | |
| Personnel | | | | | | |
| 1000-410360-110-0 | Salaries and Wages | 203,605 | 218,875 | 248,637 | 253,318 | 271,072 |
| 1000-410360-112-0 | Permanent Part Time | 23,389 | 23,999 | 30,036 | 27,244 | 31,526 |
| 1000-410360-120-0 | Overtime | 16 | 256 | 1,953 | 619 | 2,222 |
| 1000-410360-140-0 | Employer Contributions | 48,864 | 53,502 | 70,579 | 69,297 | 77,907 |
| | | \$ 275,873 | \$ 296,632 | \$ 351,205 | \$ 350,478 | \$ 382,727 |
| Materials and Services | | | | | | |
| 1000-410360-210-0 | Office Supplies & Materials | 1279.73 | 2,797 | 3,500 | 2,360 | 3,500 |
| 1000-410360-216-0 | Computers & Computer Hardware | - | 1,565 | 1,500 | 1,002 | 5,400 |
| 1000-410360-220-0 | Operating Supplies | 3,793 | 1,868 | 6,797 | 1,960 | 6,797 |
| 1000-410360-230-0 | Repair & Maintenance Supplies | 1,814 | 915 | 1,500 | 852 | 1,500 |
| 1000-410360-310-0 | Communication & Transportation | 1,790 | 3,476 | 3,675 | 3,455 | 3,675 |
| 1000-410360-330-0 | Publicity, Subscriptions & Dues | 4,226 | 2,273 | 4,000 | 1,616 | 4,000 |
| 1000-410360-333-0 | Subscriptions for Software | - | 1,790 | 3,000 | 2,378 | 2,555 |
| 1000-410360-340-0 | Utility Services | 6,148 | 5,278 | 6,000 | 4,745 | 3,500 |
| 1000-410360-350-0 | Professional Services | 103 | 856 | 1,000 | 387 | 1,000 |
| 1000-410360-360-0 | Repair & Maintenance Services | 4,470 | 14,644 | 13,500 | 4,902 | 13,500 |
| 1000-410360-370-0 | Travel & Training | 3,112 | 4,011 | 4,500 | 2,379 | 4,500 |
| 1000-410360-390-0 | Other Purchased Services | 7,577 | 3,266 | 8,000 | 4,033 | 8,000 |
| 1000-410360-510-0 | Insurance | 7,091 | 7,044 | 6,550 | 6,550 | 6,697 |
| 1000-410360-540-0 | Special Assessments | 101 | 101 | 105 | 116 | 120 |
| | | \$ 41,506 | \$ 49,884 | \$ 63,627 | \$ 36,735 | \$ 64,744 |
| Capital | | | | | | |
| 1000-410360-940-0 | Machinery & Equipment | - | - | - | - | - |
| | | \$ - |
| | Total Municipal Court | \$ 317,379 | \$ 346,516 | \$ 414,832 | \$ 387,212 | \$ 447,471 |

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, IT Services, 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 2026 Objectives

The City Council establishes short-term and long-term goals for the City, which guide the operations and objectives during each fiscal year. The objective of the Administrative Services Division in the General Fund for FY 2026 is to provide budget authority to provide the above-listed services within the City. To increase transparency in FY 2024, this division was split out into three main areas: Administration (City Manager/City Clerk), Human Resources, and Finance & Information Technology. In FY 2026 an additional split was made to separate out Information and Technology from Finance to more efficiently track city-wide software and IT-related services.

The FY 2026 Budget provides professional services for the City's external audit and financial reporting needs, the crisis communication contract (\$15,000), and assistance with the classification of positions related to the new wage study and classification system (\$16,000). Other costs include software licensing, general repairs and maintenance, and utility costs. The IT budget includes the final phase of the City's security camera replacement project as a capital project, which will be paid in full by the General Fund.

Admin & Legal Cost Allocation

FY 2026

The Administrative Services Division for FY 2026 is divided into four separate accounts for more transparency and budget control including Administrative Services (City Manager and City Clerk), Financial Services (Finance), Information and Technology (IT), and Human Resources Administration. General Fund expenditures from these accounts, except for debt service and capital projects, are allocated to any fund that has personnel services costs. The expenditures allocated to other funds is based on the salaries and benefits paid by each of the other funds as a percentage of the total salaries and benefits for the City. For example, in FY 2026, 11.65% of the total City payroll is budgeted in the General Fund. Therefore 11.65% of any administrative services expenditure remains in the General Fund, and 88.35% 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, IT, and Human Resources. In Office Supplies for Administrative Services, under the Budget FY 2026 column, the total budget is \$500, however, of that \$500, only \$58 or 11.65% will stay in the General Fund—as depicted in the Allocation FY 2026 column below.

| General Fund Allocation Rate | | | | | | | | | | 0.1165 |
|---|-------------------|-------------------|-----------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|-----------------------|--------|
| Expenditures | Actual FY 2023 | Budget FY 2024 | Allocation FY 2024 | Actual FY 2024 | Budget FY 2025 | Allocation FY 2025 | Actual FY 2025 | Budget FY 2026 | Allocation FY 2026 | |
| 410400 - Administrative Services | | | | | | | | | | |
| Materials and Services | | | | | | | | | | |
| 210 Office Supplies/Materials | - | 500 | 54 | 73 | 1,000 | 112 | 3 | 500 | 58 | |
| 216 Computers & Computer Hardware | - | - | - | 847 | 3,270 | 366 | 55 | 800 | 93 | |
| 220 Operating Supplies/Materials | - | 12,370 | 1,340 | 272 | 7,900 | 885 | 140 | 1,300 | 151 | |
| 230 Repair/Maintenance Supplies | - | 500 | 54 | 244 | 3,000 | 336 | 20 | 1,000 | 117 | |
| 310 Postage & Freight | - | - | - | 29 | 100 | 11 | 7 | 100 | 12 | |
| 330 Publicity/Subscriptions/Dues | - | 16,560 | 1,793 | 281 | 17,602 | 1,971 | 1,998 | 19,235 | 2,241 | |
| 333 Computer Software | - | - | - | 1,175 | 13,900 | 1,557 | 1,368 | 5,040 | 587 | |
| 340 Utility Services | - | 3,300 | 357 | 421 | 4,000 | 448 | 306 | 4,000 | 466 | |
| 350 Professional Services | - | 15,000 | 1,625 | 2,762 | 30,000 | 3,360 | 1,715 | 30,000 | 3,495 | |
| 360 Repair & Maintenance | - | 1,180 | 128 | 181 | 1,200 | 134 | 397 | 2,300 | 268 | |
| 370 Travel & Training | - | 8,500 | 921 | 442 | 4,500 | 504 | 298 | 4,500 | 524 | |
| 390 Other Purchased Services | - | 2,750 | 298 | 539 | 1,000 | 112 | 460 | 7,500 | 874 | |
| 510 Insurance | - | 1,270 | 138 | 138 | 2,365 | 265 | 252 | 1,986 | 231 | |
| 530 Rent / Lease | - | 650 | 70 | - | 650 | 73 | 73 | 650 | 76 | |
| 540 Special Assessments | - | 900 | 97 | 51 | 500 | 56 | 61 | 520 | 61 | |
| Total | \$ - | \$ 63,480 | \$ 6,875 | \$ 7,455 | \$ 90,987 | \$ 10,191 | \$ 7,153 | \$ 79,431 | \$ 9,254 | |

Admin & Legal Cost Allocation

FY 2026

| General Fund Allocation Rate | | | | | | | | | | 0.1165 |
|------------------------------------|-------------------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|-----------------------|
| Expenditures | | Actual FY 2023 | Budget FY 2024 | Allocation FY 2024 | Actual FY 2024 | Budget FY 2025 | Allocation FY 2025 | Actual FY 2025 | Budget FY 2026 | Allocation FY 2026 |
| 410500 - Financial Services | | | | | | | | | | |
| Materials and Services | | | | | | | | | | |
| 210 | Office Supplies/Materials | 303 | 4,800 | 520 | 207 | 3,000 | 336 | 725 | 2,500 | 291 |
| 216 | Computers & Computer Hardware | - | - | - | 2,006 | 7,810 | 875 | 562 | 1,000 | 117 |
| 220 | Operating Supplies/Materials | 1,887 | 23,430 | 2,537 | 1,301 | 10,300 | 1,154 | 383 | 5,600 | 652 |
| 230 | Repair/Maintenance Supplies | 143 | 1,500 | 162 | 318 | 1,500 | 168 | 41 | 1,000 | 117 |
| 310 | Postage & Freight | 253 | 4,000 | 433 | 908 | 3,500 | 392 | 267 | 3,000 | 350 |
| 330 | Publicity/Subscriptions/Dues | 2,459 | 42,103 | 4,560 | 658 | 14,230 | 1,594 | 195 | 2,680 | 312 |
| 333 | Software subscriptions | - | - | - | 4,312 | 50,860 | 5,696 | 5,652 | 37,158 | 4,329 |
| 340 | Utility Services | 688 | 9,900 | 1,072 | 945 | 9,200 | 1,030 | 1,066 | 2,000 | 233 |
| 350 | Professional Services | 8,344 | 78,560 | 8,508 | 6,141 | 84,800 | 9,498 | 11,161 | 70,760 | 8,244 |
| 360 | Repair & Maintenance | 135 | 5,540 | 600 | 442 | 3,500 | 392 | 1,116 | 3,947 | 460 |
| 370 | Travel & Training | 935 | 13,000 | 1,408 | 1,062 | 13,700 | 1,534 | 1,506 | 7,990 | 931 |
| 390 | Other Purchased Services | 1,236 | 7,200 | 780 | 931 | 2,500 | 280 | 424 | 5,430 | 633 |
| 397 | Contracted Workers | 400 | - | - | - | - | - | - | - | - |
| 510 | Insurance | 1,848 | 17,400 | 1,884 | 1,885 | 17,565 | 1,967 | 1,979 | 17,799 | 2,074 |
| 530 | Rent / Lease | 141 | 1,656 | 179 | 396 | 1,500 | 168 | 328 | 1,300 | 151 |
| 540 | Special Assessments | 466 | 4,500 | 487 | 408 | 4,000 | 448 | 418 | 4,000 | 466 |
| Total | | \$ 19,238 | \$ 213,589 | \$ 23,132 | \$ 21,920 | \$ 227,965 | \$ 25,532 | \$ 25,823 | \$ 166,164 | \$ 19,358 |

| General Fund Allocation Rate | | | | | | | | | | 0.1165 |
|-------------------------------|-------------------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|-----------------------|
| Expenditures | | Actual FY 2023 | Budget FY 2024 | Allocation FY 2024 | Actual FY 2024 | Budget FY 2025 | Allocation FY 2025 | Actual FY 2025 | Budget FY 2026 | Allocation FY 2026 |
| 410580 - IT Services | | | | | | | | | | |
| Materials and Services | | | | | | | | | | |
| 210 | Office Supplies/Materials | - | - | - | - | - | - | - | 1,500 | 175 |
| 216 | Computers & Computer Hardware | - | - | - | - | - | - | - | 25,940 | 3,022 |
| 220 | Operating Supplies/Materials | - | - | - | - | - | - | - | 2,500 | 291 |
| 230 | Repair/Maintenance Supplies | - | - | - | - | - | - | - | 1,600 | 186 |
| 330 | Publicity/Subscriptions/Dues | - | - | - | - | - | - | - | 4,745 | 553 |
| 333 | Software subscriptions | - | - | - | - | - | - | - | 71,909 | 8,377 |
| 340 | Utility Services | - | - | - | - | - | - | - | 52,550 | 6,122 |
| 350 | Professional Services | - | - | - | - | - | - | - | 5,000 | 583 |
| 370 | Travel & Training | - | - | - | - | - | - | - | 8,000 | 932 |
| 390 | Other Purchased Services | - | - | - | - | - | - | - | 35,430 | 4,128 |
| 510 | Insurance | - | - | - | - | - | - | - | 723 | 84 |
| 530 | Rent / Lease | - | - | - | - | - | - | - | 1,950 | 227 |
| Total | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 211,847 | \$ 24,680 |

Admin & Legal Cost Allocation

FY 2026

| General Fund Allocation Rate | | | | | | | | | | 0.1165 |
|--|-------------------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|-----------------------|
| Expenditures | | Actual FY 2023 | Budget FY 2024 | Allocation FY 2024 | Actual FY 2024 | Budget FY 2025 | Allocation FY 2025 | Actual FY 2025 | Budget FY 2026 | Allocation FY 2026 |
| 410810 - Human Resources Administration | | | | | | | | | | |
| Materials and Services | | | | | | | | | | |
| 210 | Office Supplies/Materials | - | 1,500 | 162 | 175 | 2,500 | 280 | 189 | 2,500 | 291 |
| 216 | Computers & Computer Hardware | - | - | - | 150 | 770 | 86 | 41 | 500 | 58 |
| 220 | Operating Supplies/Materials | - | 1,000 | 108 | 73 | 1,600 | 179 | 154 | 1,600 | 186 |
| 230 | Repair/Maintenance Supplies | - | 500 | 54 | 244 | 2,000 | 224 | 57 | 700 | 82 |
| 310 | Postage & Freight | - | - | - | 13 | 150 | 17 | 0 | 150 | 17 |
| 320 | Printing | - | - | - | - | 1,000 | 112 | - | 100 | 12 |
| 330 | Publicity/Subscriptions/Dues | - | 14,173 | 1,535 | 134 | 1,290 | 144 | 121 | 1,200 | 140 |
| 333 | Computer Software | - | - | - | 2,463 | 15,975 | 1,789 | 578 | 17,382 | 2,025 |
| 340 | Utility Services | - | 3,300 | 357 | 327 | 3,300 | 370 | 392 | 1,980 | 231 |
| 350 | Professional Services | - | 41,155 | 4,457 | 5,924 | 12,200 | 1,366 | 3,472 | 16,000 | 1,864 |
| 360 | Repair & Maintenance | - | 1,180 | 128 | 181 | 2,000 | 224 | 397 | 2,082 | 243 |
| 370 | Travel & Training | - | 8,500 | 921 | 574 | 13,500 | 1,512 | 609 | 12,700 | 1,480 |
| 390 | Other Purchased Services | - | - | - | 5 | 50 | 6 | 5 | 100 | 12 |
| 397 | Contracted Workers | - | 500 | 54 | - | 500 | 56 | - | 500 | 58 |
| 510 | Insurance | - | 1,270 | 138 | 138 | 740 | 83 | 83 | 901 | 105 |
| 530 | Rent / Lease | - | 650 | 70 | 35 | 650 | 73 | 109 | 975 | 114 |
| Total | | \$ - | \$ 74,628 | \$ 8,082 | \$ 10,436 | \$ 58,225 | \$ 6,521 | \$ 6,207 | \$ 59,370 | \$ 6,917 |

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 | | | | | | | | | | 0.1165 |
|--------------------------------|--------------------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|-----------------------|
| Expenditures | | Actual FY 2023 | Budget FY 2024 | Allocation FY 2024 | Actual FY 2024 | Budget FY 2025 | Allocation FY 2025 | Actual FY 2025 | Budget FY 2026 | Allocation FY 2026 |
| 411100 - Legal Services | | | | | | | | | | |
| Materials and Services | | | | | | | | | | |
| 210 | Office Supplies/Materials | 231 | 2,000 | 217 | 253 | 2,400 | 269 | 64 | 2,000 | 233 |
| 216 | Computers & Computer Hardware | - | - | - | 460 | 3,175 | 356 | 98 | 1,000 | 117 |
| 220 | Operating Supplies/Materials | 740 | 6,600 | 715 | 183 | 3,100 | 347 | 148 | 3,100 | 361 |
| 230 | Repair & Maintenance Supplies | 217 | 1,800 | 195 | 286 | 1,800 | 202 | 28 | 800 | 93 |
| 310 | Communication & Transportation | 6 | 100 | 11 | 24 | 125 | 14 | 6 | 100 | 12 |
| 330 | Publicity/Subscriptions/Dues | 423 | 7,500 | 812 | 403 | 5,000 | 560 | 451 | 5,650 | 658 |
| 333 | Computer Software | - | - | - | 1,330 | 6,500 | 728 | 590 | 4,185 | 488 |
| 340 | Utility Services | 217 | 6,500 | 704 | 696 | 6,500 | 728 | 487 | 1,187 | 138 |
| 350 | Professional Services | - | 1,000 | 108 | 10 | 1,500 | 168 | 142 | 3,100 | 361 |
| 360 | Repair & Maintenance | 77 | 1,650 | 179 | 403 | 2,000 | 224 | 635 | 4,000 | 466 |
| 370 | Travel & Training | 173 | 4,280 | 464 | 557 | 6,300 | 706 | 149 | 6,000 | 699 |
| 390 | Other Purchased Services | 354 | 250 | 27 | 10 | 100 | 11 | 72 | 300 | 35 |
| 510 | Insurance | 324 | 2,150 | 233 | 233 | 2,085 | 234 | 233 | 2,150 | 250 |
| 530 | Rent / Lease | - | 975 | 106 | 325 | 975 | 109 | 109 | 2,086 | 243 |
| 540 | Special Assessments | 8 | 78 | 8 | 8 | 78 | 9 | 10 | 85 | 10 |
| Total | | \$ 2,771 | \$ 34,883 | \$ 3,778 | \$ 5,179 | \$ 41,638 | \$ 4,663 | \$ 3,223 | \$ 35,743 | \$ 4,164 |

General Fund - 1000

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Administrative Services - City Manager and City Clerk | | | | | | |
| Personnel | | | | | | |
| 1000-410400-110-0 | Salaries and Wages | - | 85,108 | 86,881 | 82,860 | 85,886 |
| 1000-410400-112-0 | Permanent Part Time | - | 1,737 | 2,013 | 2,167 | 2,623 |
| 1000-410400-120-0 | Overtime | - | 86 | 57 | 13 | 141 |
| 1000-410400-140-0 | Employer Contributions | - | 22,912 | 26,566 | 24,581 | 26,833 |
| 1000-410400-147-0 | Medical Deductin Reimbursement | - | 19 | - | - | - |
| | | \$ - | \$ 109,862 | \$ 115,517 | \$ 109,621 | \$ 115,483 |
| Materials and Services | | | | | | |
| 1000-410400-210-0 | Office Supplies & Materials | - | 73 | 112 | 3 | 58 |
| 1000-410400-216-0 | Computers & Computer Hardware | - | 847 | 366 | 55 | 93 |
| 1000-410400-220-0 | Operating Supplies | - | 272 | 885 | 140 | 151 |
| 1000-410400-230-0 | Repair & Maintenance Supplies | - | 244 | 336 | 20 | 117 |
| 1000-410400-310-0 | Communication & Transportation | - | 29 | 11 | 7 | 12 |
| 1000-410400-330-0 | Publicity, Subscriptions & Dues | - | 281 | 1,971 | 1,998 | 2,241 |
| 1000-410400-333-0 | Subscriptions for Software | - | 1,175 | 1,557 | 1,368 | 587 |
| 1000-410400-340-0 | Utility Services | - | 421 | 448 | 306 | 466 |
| 1000-410400-350-0 | Professional Services | - | 2,762 | 3,360 | 1,715 | 3,495 |
| 1000-410400-360-0 | Repair & Maintenance Services | - | 181 | 134 | 397 | 268 |
| 1000-410400-370-0 | Travel & Training | - | 442 | 504 | 298 | 524 |
| 1000-410400-390-0 | Other Purchased Services | - | 539 | 112 | 460 | 874 |
| 1000-410400-510-0 | Insurance | - | 138 | 265 | 252 | 231 |
| 1000-410400-530-0 | Rent / Lease | - | - | 73 | 73 | 76 |
| 1000-410400-540-0 | Special Assessments | - | 51 | 56 | 61 | 61 |
| | | \$ - | \$ 7,455 | \$ 10,191 | \$ 7,153 | \$ 9,254 |
| | | \$ - | \$ 117,317 | \$ 125,708 | \$ 116,774 | \$ 124,737 |

General Fund - 1000

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-------------------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Financial Services | | | | | | |
| Personnel | | | | | | |
| 1000-410500-110-0 | Salaries and Wages | 187,312 | 78,464 | 82,284 | 72,661 | 83,501 |
| 1000-410500-112-0 | Permanent Part Time | 7,882 | 986 | 1,208 | 1,548 | 2,971 |
| 1000-410500-120-0 | Overtime | 228 | 466 | 100 | 69 | 544 |
| 1000-410500-140-0 | Employer Contributions | 55,062 | 26,381 | 29,437 | 25,716 | 30,612 |
| 1000-410500-147-0 | Medical Deduction Reimbursement | 1,120 | 1,464 | - | 720 | - |
| | | \$ 251,604 | \$ 107,761 | \$ 113,029 | \$ 100,714 | \$ 117,628 |
| Materials and Services | | | | | | |
| 1000-410500-210-0 | Office Supplies & Materials | 353 | 207 | 336 | 725 | 291 |
| 1000-410500-216-0 | Computers & Computer Hardware | - | 2,006 | 875 | 562 | 117 |
| 1000-410500-220-0 | Operating Supplies | 3,701 | 1,301 | 1,154 | 383 | 652 |
| 1000-410500-230-0 | Repair & Maintenance Supplies | 331 | 318 | 168 | 41 | 117 |
| 1000-410500-310-0 | Communication & Transportation | 421 | 908 | 392 | 267 | 350 |
| 1000-410500-330-0 | Publicity, Subscriptions & Dues | 5,358 | 658 | 1,594 | 195 | 312 |
| 1000-410500-333-0 | Subscriptions for Software | - | 4,312 | 5,696 | 5,652 | 4,329 |
| 1000-410500-340-0 | Utility Services | 1,653 | 945 | 1,030 | 1,066 | 233 |
| 1000-410500-350-0 | Professional Services | 14,729 | 6,141 | 9,498 | 11,161 | 8,244 |
| 1000-410500-360-0 | Repair & Maintenance Services | 3,384 | 442 | 392 | 1,116 | 460 |
| 1000-410500-370-0 | Travel & Training | 2,691 | 1,062 | 1,534 | 1,506 | 931 |
| 1000-410500-390-0 | Other Purchased Services | 1,398 | 931 | 280 | 424 | 633 |
| 1000-410500-397-0 | Contracted Workers | 400 | - | - | - | - |
| 1000-410500-510-0 | Insurance | 1,848 | 1,885 | 1,967 | 1,979 | 2,074 |
| 1000-410500-530-0 | Rent / Lease | 170 | 396 | 168 | 328 | 151 |
| 1000-410500-540-0 | Special Assessments | 466 | 408 | 448 | 418 | 466 |
| | | \$ 36,902 | \$ 21,920 | \$ 25,532 | \$ 25,823 | \$ 19,358 |
| Debt Service | | | | | | |
| 1000-410500-610-0 | Principal | 38,562 | 38,562 | 38,563 | 38,562 | - |
| | | \$ 38,562 | \$ 129,681 | \$ 38,563 | \$ 38,562 | \$ - |
| Capital | | | | | | |
| 1000-410500-940-0 | Machinery & Equipment | - | 48,540 | 143,400 | 140,724 | - |
| | | \$ - | \$ 48,540 | \$ 143,400 | \$ 140,724 | \$ - |
| | Total Financial Services | \$ 327,068 | \$ 216,783 | \$ 320,524 | \$ 305,824 | \$ 136,986 |

General Fund - 1000

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|---|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| IT Services (NEW - Previously in Financial Services) | | | | | | |
| Personnel | | | | | | |
| 1000-410580-110-0 | Salaries and Wages | - | - | - | - | 28,451 |
| 1000-410580-112-0 | Permanent Part Time | - | - | - | - | 1,905 |
| 1000-410580-120-0 | Overtime | - | - | - | - | 537 |
| 1000-410580-140-0 | Employer Contributions | - | - | - | - | 11,100 |
| 1000-410580-147-0 | Medical Deduction Reimbursement | - | - | - | - | - |
| | | \$ - | \$ - | \$ - | \$ - | \$ 41,993 |
| Materials and Services | | | | | | |
| 1000-410580-210-0 | Office Supplies & Materials | - | - | - | - | 175 |
| 1000-410580-216-0 | Computers & Computer Hardware | - | - | - | - | 3,022 |
| 1000-410580-220-0 | Operating Supplies | - | - | - | - | 291 |
| 1000-410580-230-0 | Repair & Maintenance Supplies | - | - | - | - | 186 |
| 1000-410580-330-0 | Publicity, Subscriptions & Dues | - | - | - | - | 553 |
| 1000-410580-333-0 | Subscriptions for Software | - | - | - | - | 8,377 |
| 1000-410580-340-0 | Utility Services | - | - | - | - | 6,122 |
| 1000-410580-350-0 | Professional Services | - | - | - | - | 583 |
| 1000-410580-370-0 | Travel & Training | - | - | - | - | 932 |
| 1000-410580-390-0 | Other Purchased Services | - | - | - | - | 4,128 |
| 1000-410580-510-0 | Insurance | - | - | - | - | 84 |
| 1000-410580-530-0 | Rent / Lease | - | - | - | - | 227 |
| | | \$ - | \$ - | \$ - | \$ - | \$ 24,680 |
| Capital | | | | | | |
| 1000-410580-940-0 | Machinery & Equipment | - | - | - | - | 78,500 |
| | | \$ - | \$ - | \$ - | \$ - | \$ 78,500 |
| | Total IT Services | \$ - | \$ - | \$ - | \$ - | \$ 145,173 |

General Fund - 1000

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--------------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Human Resource Administration | | | | | | |
| Personnel | | | | | | |
| 1000-410810-110-0 | Salaries and Wages | - | 24,685 | 28,277 | 23,771 | 37,606 |
| 1000-410810-112-0 | Permanent Part Time | - | 3,524 | 403 | 802 | 779 |
| 1000-410810-120-0 | Overtime | - | 85 | 31 | 6 | 129 |
| 1000-410810-140-0 | Employer Contributions | - | 7,627 | 9,272 | 7,672 | 12,651 |
| 1000-410810-147-0 | Medical Deduction Reimbursement | - | 259 | - | - | - |
| | | \$ - | \$ 36,181 | \$ 37,983 | \$ 32,251 | \$ 51,165 |
| Materials and Services | | | | | | |
| 1000-410810-210-0 | Office Supplies & Materials | - | 175 | 280 | 189 | 291 |
| 1000-410810-216-0 | Computers & Computer Hardware | - | 150 | 86 | 41 | 58 |
| 1000-410810-220-0 | Operating Supplies | - | 73 | 179 | 154 | 186 |
| 1000-410810-230-0 | Repair & Maintenance Supplies | - | 244 | 224 | 57 | 82 |
| 1000-410810-310-0 | Communication & Transportation | - | 13 | 112 | 0 | 17 |
| 1000-410810-320-0 | Printing, Duplicating, & Binding | - | - | 17 | - | 12 |
| 1000-410810-330-0 | Publicity, Subscriptions & Dues | - | 134 | 144 | 121 | 140 |
| 1000-410810-333-0 | Subscriptions for Software | - | 2,463 | 1,789 | 578 | 2,025 |
| 1000-410810-340-0 | Utility Services | - | 327 | 370 | 392 | 231 |
| 1000-410810-350-0 | Professional Services | - | 5,924 | 1,366 | 3,472 | 1,864 |
| 1000-410810-360-0 | Repair & Maintenance Services | - | 181 | 224 | 397 | 243 |
| 1000-410810-370-0 | Travel & Training | - | 574 | 1,512 | 609 | 1,480 |
| 1000-410810-390-0 | Other Purchased Services | - | 5 | 6 | 5 | 12 |
| 1000-410810-397-0 | Contracted Workers | - | - | 56 | - | 58 |
| 1000-410810-510-0 | Insurance | - | 138 | 83 | 83 | 105 |
| 1000-410810-530-0 | Rent / Lease | - | 35 | 73 | 109 | 114 |
| | | \$ - | \$ 10,435 | \$ 6,521 | \$ 6,207 | \$ 6,917 |
| Capital | | | | | | |
| 1000-410810-920-0 | Building Improvements | - | 6,569 | - | - | - |
| | | \$ - | \$ 6,569 | \$ - | \$ - | \$ - |
| | Total Human Resource Administration | \$ - | \$ 53,184 | \$ 44,504 | \$ 38,458 | \$ 58,082 |
| | Total Admin, Finance, IT & H.R. Services | \$ 327,068 | \$ 387,285 | \$ 490,736 | \$ 461,056 | \$ 464,978 |

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 2026 Objectives

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

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 2026 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 2026 Objectives

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

General Fund - 1000

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--|---|-------------------|-------------------|-------------------|-------------------|---------------------|
| Resort Tax Administrative Services Expenditures | | | | | | |
| Materials and Services | | | | | | |
| 1000-410505-210-0 | Office Supplies & Materials | - | 806 | 950 | - | 500 |
| 1000-410505-310-0 | Communication & Transportation | 156 | 307 | 250 | 940 | 250 |
| 1000-410505-333-0 | Subscriptions for Software | - | 2,005 | - | 2,165 | 2,382 |
| 1000-410505-350-0 | Professional Services | - | - | 19,800 | 19,800 | 11,900 |
| 1000-410505-390-0 | Other Purchased Services | 8 | - | - | - | - |
| | | \$ 164 | \$ 3,118 | \$ 21,000 | \$ 22,905 | \$ 15,032 |
| | Total Resort Tax Administrative Svcs | \$ 164 | \$ 3,118 | \$ 21,000 | \$ 22,905 | \$ 15,032.00 |
| Legal Services Expenditures | | | | | | |
| Personnel | | | | | | |
| 1000-411100-110-0 | Salaries and Wages | 62,487 | 70,289 | 78,225 | 71,496 | 82,986 |
| 1000-411100-112-0 | Permanent Part Time | 2,720 | 1,737 | 2,013 | 2,040 | 2,940 |
| 1000-411100-120-0 | Overtime | 45 | 321 | 52 | 33 | 227 |
| 1000-411100-140-0 | Employer Contributions | 18,001 | 22,866 | 27,615 | 24,035 | 30,174 |
| 1000-411100-147-0 | Medical Deduction Reimbursement | 460 | 14 | - | - | - |
| | | \$ 83,712 | \$ 95,227 | \$ 107,905 | \$ 97,603 | \$ 116,327 |
| Materials and Services | | | | | | |
| 1000-411100-210-0 | Office Supplies & Materials | 231 | 253 | 269 | 64 | 233 |
| 1000-411100-216-0 | Computers & Computer Hardware | - | 460 | 356 | 98 | 117 |
| 1000-411100-220-0 | Operating Supplies | 740 | 183 | 347 | 148 | 361 |
| 1000-411100-230-0 | Repair & Maintenance Supplies | 217 | 286 | 202 | 28 | 93 |
| 1000-411100-310-0 | Communication & Transportation | 6 | 24 | 14 | 6 | 12 |
| 1000-411100-330-0 | Publicity, Subscriptions & Dues | 733 | 403 | 560 | 451 | 658 |
| 1000-411100-333-0 | Subscriptions for Software | - | 1,330 | 728 | 590 | 488 |
| 1000-411100-340-0 | Utility Services | 695 | 696 | 728 | 487 | 138 |
| 1000-411100-350-0 | Professional Services | 528 | 10 | 168 | 142 | 361 |
| 1000-411100-360-0 | Repair & Maintenance Services | 312 | 403 | 224 | 635 | 466 |
| 1000-411100-370-0 | Travel & Training | 349 | 557 | 706 | 149 | 699 |
| 1000-411100-390-0 | Other Purchased Services | 324 | 10 | 11 | 72 | 35 |
| 1000-411100-510-0 | Insurance | 359 | 233 | 234 | 233 | 250 |
| 1000-411100-530-0 | Rent / Lease | 8 | 325 | 109 | 109 | 243 |
| 1000-411100-540-0 | Special Assessments | 8 | 8 | 9 | 10 | 10 |
| | | \$ 4,512 | \$ 5,179 | \$ 4,663 | \$ 3,223 | \$ 4,164 |
| | Total Legal Services | \$ 88,224 | \$ 100,406 | \$ 112,568 | \$ 100,827 | \$ 120,491 |

Parking Facility Maintenance

Purpose

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

FY 2026 Objectives

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

General Fund - 1000

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Parking Facility Maintenance Expenditures | | | | | | |
| Personnel | | | | | | |
| 1000-411230-110-0 | Salaries and Wages | 19,787 | 17,514 | 24,413 | 5,030 | 27,303 |
| 1000-411230-120-0 | Overtime | 146 | 31 | 93 | - | 96 |
| 1000-411230-140-0 | Employer Contributions | 6,670 | 7,056 | 10,741 | 1,886 | 11,464 |
| 1000-411230-147-0 | Medical Deduction Reimbursement | - | 24 | - | 298 | - |
| | | \$ 26,603 | \$ 24,624 | \$ 35,247 | \$ 7,214 | \$ 38,863 |
| Materials and Services | | | | | | |
| 1000-411230-210-0 | Office Supplies & Materials | - | 20 | - | - | - |
| 1000-411230-220-0 | Operating Supplies | 5,410 | 1,486 | 2,500 | 373 | 2,000 |
| 1000-411230-230-0 | Repair & Maintenance Supplies | 4,722 | 8,875 | 12,500 | 2,843 | 10,000 |
| 1000-411230-330-0 | Publicity, Subscriptions & Dues | 222 | 247 | 250 | - | 250 |
| 1000-411230-333-0 | Subscriptions for Software | - | 3,744 | 6,064 | 7,251 | 7,500 |
| 1000-411230-340-0 | Utility Services | 9,858 | 9,870 | 10,000 | 10,383 | 10,000 |
| 1000-411230-360-0 | Repair & Maintenance Services | 15,698 | 9,074 | 12,000 | 11,465 | 12,000 |
| 1000-411230-390-0 | Other Purchased Services | 11,784 | 9,748 | 14,000 | 2,164 | 14,000 |
| 1000-411230-510-0 | Insurance | 13,449 | 15,971 | 18,250 | 18,250 | 18,700 |
| 1000-411230-530-0 | Rent / Lease | 974 | - | 325 | 325 | 325 |
| | | \$ 62,117 | \$ 59,036 | \$ 75,889 | \$ 53,054 | \$ 74,775 |
| | Total Parking Facility Maintenance | \$ 88,721 | \$ 83,660 | \$ 111,136 | \$ 60,268 | \$ 113,638 |

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 Department.

FY 2026 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 Whitefish 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. Vision 2045 work, an update of the City’s Growth Policy, will continue into FY 2026 with new substantial grant funding to help complete the project.

Significant or changed appropriations during FY 2026 are:

| Item/Project | Amount |
|--|-----------|
| Revenue Changes | |
| <ul style="list-style-type: none"> Aggregate decrease in standard Planning budgeted revenues based on year-end figures and potential slow-down in FY 2026 | \$27,750 |
| <ul style="list-style-type: none"> Award of a HUD ProHousing Grant to use towards the completion of the Growth Policy, including the Community Wildland Fire Protection Plan | \$391,270 |
| Expenditure Changes | |
| <ul style="list-style-type: none"> Increase in Personnel Costs due to wage adjustments and increase in employer contributions, as well as a re-distribution of staff salaries previously in the Building Codes Fund. | \$149,302 |
| <ul style="list-style-type: none"> Decrease in Operating Supplies commensurate with current purchasing practices | \$5,000 |
| <ul style="list-style-type: none"> Decrease in Subscriptions for Software based on current software distribution with an offsetting increase in consolidated programs now under IT | \$14,000 |
| <ul style="list-style-type: none"> Increase in Professional Services based on the inclusion of costs for hiring an economic development consultant and other needs for Growth Policy update, including the Community Wildland Fire Protection Plan update. These expenditures are offset by the HUD ProHousing Grant. | \$391,350 |

General Fund - 1000

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--|----------------------------------|-------------------|-------------------|---------------------|-------------------|---------------------|
| Community Planning Expenditures | | | | | | |
| Personnel | | | | | | |
| 1000-420540-110-0 | Salaries and Wages | 451,504 | 520,177 | 630,589 | 588,382 | 719,765 |
| 1000-420540-112-0 | Permanent Part Time | 16,296 | 9,034 | 10,466 | 11,456 | 13,576 |
| 1000-420540-120-0 | Overtime | 1,840 | 1,558 | 845 | 207 | 1,163 |
| 1000-420540-140-0 | Employer Contributions | 159,955 | 183,988 | 226,198 | 200,204 | 282,896 |
| 1000-420540-147-0 | Medical Deduction Reimbursement | 10 | 79 | - | - | - |
| | | \$ 629,605 | \$ 714,836 | \$ 868,098 | \$ 800,250 | \$ 1,017,400 |
| Materials and Services | | | | | | |
| 1000-420540-210-0 | Office Supplies & Materials | 1,366 | 2,484 | 2,000 | 1,712 | 2,000 |
| 1000-420540-216-0 | Computers & Computer Hardware | - | 6,079 | 4,900 | 2,988 | 5,270 |
| 1000-420540-220-0 | Operating Supplies | 13,288 | 3,335 | 10,000 | 3,007 | 5,000 |
| 1000-420540-230-0 | Repair & Maintenance Supplies | 2,837 | 1,801 | 1,500 | 1,289 | 1,500 |
| 1000-420540-310-0 | Communication & Transportation | 1,295 | 1,674 | 3,000 | 1,144 | 2,000 |
| 1000-420540-320-0 | Printing, Duplicating, & Binding | - | 237 | 1,500 | 206 | 1,500 |
| 1000-420540-330-0 | Publicity, Subscriptions & Dues | 11,651 | 8,346 | 12,700 | 4,172 | 12,000 |
| 1000-420540-333-0 | Subscriptions for Software | - | 67,201 | 58,000 | 43,458 | 44,000 |
| 1000-420540-340-0 | Utility Services | 9,231 | 10,307 | 11,000 | 10,066 | 7,495 |
| 1000-420540-350-0 | Professional Services | 65,351 | 62,576 | 54,920 | 17,877 | 446,270 |
| 1000-420540-360-0 | Repair & Maintenance Services | 20,150 | 4,961 | 10,000 | 6,922 | 6,000 |
| 1000-420540-370-0 | Travel & Training | 12,998 | 10,095 | 17,000 | 12,515 | 17,000 |
| 1000-420540-390-0 | Other Purchased Services | 4,462 | 1,236 | 1,700 | 218 | 1,700 |
| 1000-420540-510-0 | Insurance | 11,954 | 16,160 | 16,767 | 16,767 | 19,855 |
| 1000-420540-530-0 | Rent / Lease | 2,268 | - | 2,345 | 2,112 | 2,345 |
| 1000-420540-540-0 | Special Assessments | 106 | 106 | 110 | 122 | 122 |
| | | \$ 156,956 | \$ 196,597 | \$ 207,442 | \$ 124,574 | \$ 574,057 |
| | Total Community Planning | \$ 786,561 | \$ 911,432 | \$ 1,075,540 | \$ 924,824 | \$ 1,591,457 |

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

FY 2026 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.

The City Council, in a budget work session for the FY 2026 budget, approved additional appropriations for Project Whitefish Kids in the amount of \$100,000 annually. Also beginning with FY 2026 the Council approved increased appropriations for the Big Mountain S.N.O.W Bus by \$5,000 for a total annual amount of \$20,000 and to the Whitefish Community Center by \$15,000 for a total annual amount of \$16,500

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 2026 Objectives

The objective of the Cemetery Division this fiscal year is to provide budget authority for the maintenance of the Whitefish Cemetery.

General Fund - 1000

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|---|--|-------------------|-------------------|---------------------|-------------------|-------------------|
| Community Agencies Expenditures | | | | | | |
| Materials and Services | | | | | | |
| 1000-430400-790-0 | Grants & Contributions - S.N.O.W Bus | 15,000 | 24,300 | 15,000 | 24,300 | 20,000 |
| 1000-430400-790-0 | Grants & Contributions - Eagle Transit | 9,300 | - | 9,300 | - | 9,300 |
| 1000-450310-790-0 | Grants & Contributions - Community Ctr | - | - | 3,000 | 6,000 | 18,000 |
| 1000-460220-790-0 | Grants & Contributions - Smith Fields | - | - | - | - | 100,000 |
| 1000-470000-790-0 | Grants & Contributions - WHA | - | - | 13,500 | - | 13,500 |
| 1000-460050-510-0 | Insurance - O'Shaughnessy | 4,080 | 4,844 | 5,570 | 5,567 | 5,714 |
| 1000-460445-510-0 | Insurance - Wave | 19,879 | 23,602 | 27,105 | 27,102 | 27,811 |
| | | \$ 48,258 | \$ 52,746 | \$ 73,475 | \$ 62,969 | \$ 194,325 |
| | Total Community Agencies | \$ 48,258 | \$ 52,746 | \$ 73,475 | \$ 62,969 | \$ 194,325 |
| Community Housing - Depot Park Townhomes | | | | | | |
| Materials and Services | | | | | | |
| 1000-470000-790-0 | Grants & Contributions - WHA | - | 616,278 | 1,383,722 | 400,402 | 983,320 |
| | | \$ - | \$ 616,278 | \$ 1,383,722 | \$ 400,402 | \$ 983,320 |
| | Total Community Housing | \$ - | \$ 616,278 | \$ 1,383,722 | \$ 400,402 | \$ 983,320 |
| Downtown Improvements | | | | | | |
| Materials and Services | | | | | | |
| 1000-430800-220-0 | Operating Supplies | - | 25,892 | - | - | - |
| | | \$ - | \$ 25,892 | \$ - | \$ - | \$ - |
| | Total Downtown Improvements | \$ - | \$ 25,892 | \$ - | \$ - | \$ - |

General Fund - 1000

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|---------------------------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Cemetery Services Expenditures | | | | | | |
| Personnel | | | | | | |
| 1000-430900-110-0 | Salaries and Wages | 4,557 | 4,549 | 4,683 | 4,643 | 5,047 |
| 1000-430900-112-0 | Permanent Part Time | 12 | 9 | - | - | - |
| 1000-430900-120-0 | Overtime | - | 1,410 | 5 | 8 | 9 |
| 1000-430900-140-0 | Employer Contributions | 1,395 | - | 1,658 | 1,567 | 1,811 |
| | | \$ 5,963 | \$ 5,968 | \$ 6,346 | \$ 6,218 | \$ 6,867 |
| Materials and Services | | | | | | |
| 1000-430900-220-0 | Operating Supplies | 3,233 | 1,412 | 3,000 | - | 3,000 |
| 1000-430900-230-0 | Repair & Maintenance Supplies | 210 | - | 200 | - | 200 |
| 1000-430900-333-0 | Subscriptions for Software | - | - | 3,415 | 6,534 | 4,057 |
| 1000-430900-340-0 | Utility Services | 814 | 940 | 1,100 | 705 | 1,100 |
| 1000-430900-360-0 | Repair & Maintenance Services | - | - | 1,800 | - | 1,800 |
| 1000-430900-390-0 | Other Purchased Services | 425 | - | 2,000 | 3,690 | 2,000 |
| 1000-430900-510-0 | Insurance | 158 | 202 | 185 | 185 | 244 |
| 1000-430900-540-0 | Special Assessments | - | - | 250 | - | 250 |
| | | \$ 4,841 | \$ 2,554 | \$ 11,950 | \$ 11,114 | \$ 12,651 |
| Capital | | | | | | |
| 1000-430900-930-0 | Improvements Other than Buildings | - | 39,625 | - | - | - |
| | | \$ - | \$ 39,625 | \$ - | \$ - | \$ - |
| | Total Cemetery Services | \$ 10,804 | \$ 48,147 | \$ 18,296 | \$ 17,331 | \$ 19,518 |

General Fund - 1000

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-----------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Transfers | | | | | | |
| Other Financing Uses | | | | | | |
| 1000-521004-820-0 | Transfers to Parks & Recreation | 1,065,266 | 1,290,266 | 1,580,266 | 1,580,266 | 1,380,266 |
| 1000-521005-820-0 | Transfers to Law Enforcement | 2,879,827 | 3,079,827 | 3,174,900 | 3,174,900 | 3,480,900 |
| 1000-521006-820-0 | Transfers to Fire & Ambulance | 1,051,571 | 486,135 | 288,500 | 288,500 | 593,500 |
| 1000-521031-820-0 | Transfers to Library | 34,371 | 34,371 | 34,371 | 34,371 | 34,371 |
| | | \$ 5,031,035 | \$ 4,890,599 | \$ 5,078,037 | \$ 5,078,037 | \$ 5,489,037 |
| | Total Transfers | \$ 5,031,035 | \$ 4,890,599 | \$ 5,078,037 | \$ 5,078,037 | \$ 5,489,037 |
| | Total General Fund Expenditures | \$ 6,406,749 | \$ 7,525,425 | \$ 8,874,337 | \$ 7,656,227 | \$ 9,632,763 |
| | Ending Budgetary Fund Balance | | | \$ 2,911,036 | | \$ 2,836,606 |

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 2026 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 2026 Budget are:

Item/Project

Revenue Changes

- Increase in property tax revenue due mill levy increase to support rising operational costs \$98,429

Expenditure Changes

- Increase in Personnel Costs due to wage adjustments and increase in employer contributions \$42,185
- Increase in Library Materials \$3,000
- Decrease in Publicity, Subscriptions & Dues from moving software subscriptions to different account line \$12,500
- Increase in Subscriptions for Software – switch from Publicity, Subscriptions & Dues \$8,185
- Decrease in Repair Maintenance Services as the HVAC repair is complete \$5,000
- Increase in Other Purchased Services for janitorial services (new provider expected) \$16,000
- Increase in Administrative Costs as city-wide IT software will be part of the cost allocation in FY 2026 \$3,309

Library Fund - 2220

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Taxes | | | | | | |
| 2220-311010 | Real Property Taxes | 341,462 | 328,993 | 342,179 | 346,408 | 440,608 |
| 2220-311020 | Personal Property Taxes | 1,645 | 3,035 | 3,000 | 1,310 | 3,000 |
| 2220-312000 | Penalties & Interest | 384 | 1,123 | - | 1,112 | - |
| | | \$ 343,491 | \$ 333,151 | \$ 345,179 | \$ 348,829 | \$ 443,608 |
| Intergovernmental | | | | | | |
| 2220-334100 | Library State Aid | - | - | 3,500 | 7,727 | 3,500 |
| | | \$ - | \$ - | \$ 3,500 | \$ 7,727 | \$ 3,500 |
| Charges for Services | | | | | | |
| 2220-346070 | Library Collections | 7,515 | 8,179 | 7,500 | 7,620 | 6,000 |
| | | \$ 7,515 | \$ 8,179 | \$ 7,500 | \$ 7,620 | \$ 6,000 |
| Miscellaneous Revenues | | | | | | |
| 2220-365003 | Donor Restricted Donations | - | 15,461 | - | 1,075 | - |
| 2220-365010 | Private Gifts and Bequests | 68,254 | 29,159 | 25,000 | 23,827 | 25,000 |
| | | \$ 68,254 | \$ 44,620 | \$ 25,000 | \$ 24,902 | \$ 25,000 |
| Investment Earnings | | | | | | |
| 2200-371010 | Investment Earnings | 1,208 | 4,107 | 1,000 | - | 500 |
| | | \$ 1,208 | \$ 4,107 | \$ 1,000 | \$ - | \$ 500 |
| Other Financing Sources | | | | | | |
| 2220-383004 | Operating Transfer from General Fund | 34,371 | 34,371 | 34,371 | 34,371 | 34,371 |
| | | \$ 34,371 |
| | Total Revenues | \$ 454,839 | \$ 424,428 | \$ 416,550 | \$ 423,450 | \$ 512,979 |
| | Beginning Budgetary Fund Balance | | | \$ 266,205 | | \$ 250,208 |
| | Total Resources | | | \$ 682,755 | | \$ 763,187 |

Library Fund - 2220

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-------------------------------|--|---------------------|-------------------|-------------------|-------------------|-------------------|
| Expenditures | | | | | | |
| Personnel | | | | | | |
| 2220-460120-110-0 | Salaries and Wages | 69,752 | 85,838 | 98,995 | 92,072 | 114,614 |
| 2220-460120-112-0 | Permanent Part Time | 126,137 | 109,689 | 168,473 | 126,858 | 185,387 |
| 2220-460120-120-0 | Overtime | 12 | 385 | 5 | 38 | 444 |
| 2220-460120-140-0 | Employer Contributions | 50,826 | 57,641 | 76,086 | 63,790 | 85,299 |
| | | \$ 246,726 | \$ 253,552 | \$ 343,559 | \$ 282,758 | \$ 385,744 |
| Materials and Services | | | | | | |
| 2220-460120-210-0 | Office Supplies & Materials | 7,577 | 6,161 | 5,500 | 3,948 | 4,500 |
| 2220-460120-216-0 | Computers & Computer Hardware | - | 1,974 | 1,500 | 96 | 500 |
| 2220-460120-217-0 | Children's Programming Supplies | - | - | 2,000 | 1,737 | 2,000 |
| 2220-460120-218-0 | Adult Programming Supplies | - | - | 1,000 | 61 | 500 |
| 2220-460120-220-0 | Operating Supplies | 6,151 | 6,152 | 6,000 | 9,137 | 6,000 |
| 2220-460120-221-0 | Library Materials | 13,594 | 18,744 | 15,000 | 14,912 | 18,000 |
| 2220-460120-229-0 | Library Materials Processing | 3,259 | 2,216 | 2,500 | 1,870 | 2,000 |
| 2220-460120-230-0 | Repair & Maintenance Supplies | 71 | 106 | 200 | 157 | 200 |
| 2220-460120-310-0 | Communication & Transportation | 4,566 | 4,658 | 5,000 | 3,644 | 5,000 |
| 2220-460120-330-0 | Publicity, Subscriptions & Dues | 14,606 | 15,223 | 15,500 | 14,743 | 3,000 |
| 2220-460120-333-0 | Subscriptions for Software | - | 1,557 | 1,400 | 9,575 | 9,585 |
| 2220-460120-340-0 | Utility Services | 16,230 | 15,739 | 16,500 | 16,374 | 16,000 |
| 2220-460120-350-0 | Professional Services | 205 | 73 | - | 580 | - |
| 2220-460120-360-0 | Repair & Maintenance Services | 14,788 | 16,808 | 15,000 | 9,201 | 10,000 |
| 2220-460120-362-0 | Office Machinery & Computer Services | 339 | 12,127 | 2,000 | 144 | 1,000 |
| 2220-460120-370-0 | Travel & Training | 2,462 | 3,213 | 6,000 | 3,005 | 6,000 |
| 2220-460120-390-0 | Other Purchased Services | 447 | 300 | - | 6,309 | 16,000 |
| 2220-460120-510-0 | Insurance | 9,372 | 11,309 | 11,500 | 12,278 | 12,824 |
| 2220-460120-540-0 | Special Assessments | 460 | 455 | 475 | 471 | 500 |
| 2220-460120-790-0 | Grants & Contributions | 317,581 | - | - | 1,002 | - |
| 2220-460120-880-0 | Administrative Costs | 7,460 | 8,007 | 9,842 | 8,650 | 13,151 |
| | | \$ 419,167 | \$ 124,822 | \$ 116,917 | \$ 117,892 | \$ 126,760 |
| Other Financing Uses | | | | | | |
| 2200-460120-820 | Transfer to Library Depreciation Reserve | 470,000 | - | - | - | - |
| | | \$ 470,000 | \$ - | \$ - | \$ - | \$ - |
| | Total Expenditures | \$ 1,135,893 | \$ 378,374 | \$ 460,476 | \$ 400,650 | \$ 512,504 |
| | Ending Budgetary Fund Balance | | | \$ 222,278 | | \$ 250,683 |

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 2026 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 and to fund needed capital projects in the current fiscal year.

Projects for FY 2026 include:

Item/Project

Expenditure Changes

| | |
|---|----------|
| • Capital project #1: Lighting upgrade | \$76,243 |
| • Capital project #2: Children’s area upgrade Phase 2 | \$13,000 |
| • Capital project #3: Fire Suppression | \$20,000 |
| • Capital project #4: HVAC system | \$90,000 |

Library Depreciation Reserve Fund - 4022

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Other Financing Sources | | | | | | |
| 4022-383000 | Transfer from Library Fund | 470,000 | - | - | - | - |
| | | \$ 470,000 | \$ - | \$ - | \$ - | \$ - |
| Investment Earnings | | | | | | |
| 4022-371010 | Investment Earnings | - | - | 2,000 | 1,396 | 2,000 |
| | | \$ - | \$ - | \$ 2,000 | \$ 1,396 | \$ 2,000 |
| | Total Revenues | \$ 470,000 | \$ - | \$ 2,000 | \$ 1,396 | \$ 2,000 |
| | Beginning Budgetary Fund Balance | | | \$ 362,362 | | \$ 333,159 |
| | Total Resources | | | \$ 364,362 | | \$ 335,159 |
| Expenditures | | | | | | |
| Capital | | | | | | |
| 4022-460120-920-0 | Buildings | - | 107,638 | 116,500 | 30,599 | 199,243 |
| | | \$ - | \$ 107,638 | \$ 116,500 | \$ 30,599 | \$ 199,243 |
| | Total Expenditures | \$ - | \$ 107,638 | \$ 116,500 | \$ 30,599 | \$ 199,243 |
| | Ending Budgetary Fund Balance | | | \$ 247,862 | | \$ 135,916 |

Purpose

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

FY 2026 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 2026 are:

| Item/Project | Amount |
|--|-----------|
| Revenue Changes | |
| <ul style="list-style-type: none"> Increase in anticipated grant revenue of the MDT Selective Traffic Enforcement for which the grant application has been approved | \$6,000 |
| <ul style="list-style-type: none"> Decrease in the HIDTA Overtime Reimbursement | \$5,000 |
| <ul style="list-style-type: none"> Increase in anticipated grant revenue from the COPS Hiring Grant (full year of SRO on staff) | \$14,681 |
| <ul style="list-style-type: none"> Decrease in MBCC – Drug Task Force Grant which we are no longer receiving as a result of no longer having an officer participate on the NW Drug Task Force (loss of revenue offset by reduction in expenditures) | \$108,392 |
| <ul style="list-style-type: none"> Increase in School District 44 Reimbursement for SRO to cover increased personnel costs (wages and employer contributions) and provide for the COPS Hiring Grant match | \$6,771 |
| <ul style="list-style-type: none"> Increased transfer from General Fund (property tax support) to support wage adjustments and increasing employer contributions, and other rising costs due to inflation | \$306,000 |
| Expenditure Changes | |
| <ul style="list-style-type: none"> Increase in Personnel Costs due to wage adjustments and increase in employer contributions per the Collective Bargaining Agreement | \$401,264 |
| <ul style="list-style-type: none"> Decrease in Computers and Computer Hardware as significant purchases in FY 2025 are not required in FY 2026 | \$27,873 |
| <ul style="list-style-type: none"> Increase in Operating Supplies based on year-to-date actuals and needs of the department | \$10,000 |

| | |
|--|----------|
| • Decrease in Subscriptions for Software due primarily to Axon lease agreements being moved to Other Purchased Services | \$16,400 |
| • Decrease in Repair & Maintenance Services as some items have been moved to Operating Supplies | \$6,813 |
| • Decrease in Other Purchased Services for body cameras and video storage now that cameras are installed this is just the annual support portion of the lease agreement. Also includes new cameras for the department's interview room | \$8,459 |
| • Decrease in Contracted Workers. Drug Task Force match has historically been budgeted here and we are no longer participating | \$75,874 |
| • Increase in Administrative Costs as more software has been consolidated under IT which creates an increase in the cost allocation from the General Fund | \$29,468 |
| • Capital Equipment – Replace the 2015 Ford Explorer with a fully equipped patrol vehicle | \$75,000 |
| • Capital Equipment – Two (2) Motorola APX 8500 VHF Mobile Radios | \$14,000 |
| • Capital Equipment –Water Tank Radio Repeater for improved communications | \$18,000 |
| • Capital Equipment – Two portable radios | \$17,000 |

Law Enforcement Fund - 2300

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | |
| Intergovernmental | | | | | | |
| 2300-331000 | Federal Grants (ex. Bulletproof Vest) | 1,221 | 2,511 | 1,666 | 2,904 | 2,500 |
| 2300-334091 | MDT - Selective Traffic Enforcement | 10,572 | 24,064 | 24,000 | 27,612 | 30,000 |
| 2300-337010 | OT Reimb - HIDTA | - | - | 5,000 | 421 | - |
| 2300-337014 | MBCC - Drug Task Force Grant | 111,008 | 82,992 | 108,392 | - | - |
| 2300-337015 | COPS Hiring Grant | - | - | 67,319 | 67,501 | 82,000 |
| 2300-337018 | Dept of Justice Grant - Stonegarden | 36,297 | 20,386 | 26,450 | 33,245 | 26,450 |
| 2300-337019 | School District 44 Reimbursement SRO | 69,101 | 33,178 | 82,296 | 165,805 | 89,067 |
| | | \$ 228,198 | \$ 163,131 | \$ 315,123 | \$ 297,487 | \$ 230,017 |
| Miscellaneous | | | | | | |
| 2300-362000 | Other Miscellaneous Revenue | 33,500 | 53,310 | 15,000 | 33,088 | 15,000 |
| 2300-365000 | Contributions and Donations | 1,200 | 250 | - | 150 | 150 |
| | | \$ 34,700 | \$ 53,560 | \$ 15,000 | \$ 33,238 | \$ 15,150 |
| Other Financing Sources | | | | | | |
| 2300-382010 | Sale of General Fixed Assets | 18,000 | 7,858 | 10,000 | 10,100 | 10,000 |
| 2300-383004 | Operating Transfer from General Fund | 2,879,827 | 3,079,827 | 3,174,900 | 3,174,900 | 3,480,900 |
| | | \$ 2,897,827 | \$ 3,087,685 | \$ 3,184,900 | \$ 3,185,000 | \$ 3,490,900 |
| | Total Revenues | \$ 3,160,724 | \$ 3,304,376 | \$ 3,515,023 | \$ 3,515,726 | \$ 3,736,067 |
| | Beginning Budgetary Fund Balance | | | \$ 1,092,485 | | \$ 1,056,422 |
| | Total Resources | | | \$ 4,607,508 | | \$ 4,792,488 |
| Expenditures | | | | | | |
| Personnel | | | | | | |
| 2300-420100-110-0 | Salaries and Wages | 1,712,765 | 1,746,416 | 1,966,079 | 2,010,920 | 2,243,368 |
| 2300-420100-112-0 | Permanent Part Time | 32,065 | 28,160 | 59,623 | 38,473 | 51,814 |
| 2300-420100-120-0 | Overtime | 132,820 | 123,651 | 121,660 | 119,309 | 135,072 |
| 2300-420100-140-0 | Employer Contributions | 706,877 | 713,092 | 779,627 | 783,661 | 897,999 |
| 2300-420100-147-0 | Medical Deduction Reimbursement | 1,038 | 2,048 | - | 2,563 | - |
| | | \$ 2,585,565 | \$ 2,613,366 | \$ 2,926,989 | \$ 2,954,927 | \$ 3,328,253 |
| Materials and Services | | | | | | |
| 2300-420100-210-0 | Office Supplies & Materials | 2,367 | 4,356 | 4,000 | 2,830 | 4,000 |
| 2300-420100-216-0 | Computers & Computer Hardware | - | 17,975 | 54,000 | 27,393 | 26,127 |
| 2300-420100-220-0 | Operating Supplies | 75,251 | 43,865 | 30,000 | 41,878 | 40,000 |
| 2300-420100-230-0 | Repair & Maintenance Supplies | 64,427 | 54,021 | 55,000 | 54,551 | 54,000 |
| 2300-420100-310-0 | Communication & Transportation | 1,082 | 1,057 | 1,200 | 713 | 1,200 |
| 2300-420100-320-0 | Printing, Duplicating, & Binding | - | 2,801 | 3,000 | 1,485 | 2,000 |
| 2300-420100-330-0 | Publicity, Subscriptions & Dues | 21,841 | 4,228 | 4,000 | 9,326 | 3,500 |
| 2300-420100-333-0 | Subscriptions for Software | - | 28,213 | 45,500 | 48,261 | 29,100 |
| 2300-420100-340-0 | Utility Services | 31,848 | 34,164 | 35,000 | 34,016 | 35,000 |
| 2300-420100-350-0 | Professional Services | 8,926 | 11,812 | 9,500 | 7,676 | 9,500 |
| 2300-420100-360-0 | Repair & Maintenance Services | 28,697 | 81,249 | 44,813 | 37,824 | 38,000 |
| 2300-420100-370-0 | Travel & Training | 17,240 | 29,531 | 27,000 | 23,666 | 27,000 |
| 2300-420100-390-0 | Other Purchased Services | 5,515 | 4,241 | 38,000 | 35,093 | 29,541 |
| 2300-420100-397-0 | Contracted Workers | 70,135 | 47,460 | 75,874 | - | - |
| 2300-420100-510-0 | Insurance | 57,713 | 68,288 | 70,790 | 59,221 | 62,623 |
| 2300-420100-540-0 | Special Assessments | 429 | 429 | 429 | 492 | 492 |
| 2300-420100-880-0 | Administrative Costs | 76,786 | 76,998 | 83,972 | 73,693 | 113,440 |
| | | \$ 462,257 | \$ 510,687 | \$ 582,079 | \$ 458,118 | \$ 475,522 |
| Capital | | | | | | |
| 2300-420100-940-0 | Machinery & Equipment | 34,499 | 155,408 | 86,000 | 107,599 | 124,000 |
| | | \$ 34,499 | \$ 155,408 | \$ 86,000 | \$ 107,599 | \$ 124,000 |
| | Total Expenditures | \$ 3,082,321 | \$ 3,279,461 | \$ 3,595,068 | \$ 3,520,644 | \$ 3,927,775 |
| | Ending Budgetary Fund Balance | | | \$ 1,012,441 | | \$ 864,713 |

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 2026 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 - 2917

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|---------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| | Fines and Forfeitures | | | | | |
| 2917-351015 | Victims and Witness Advocate Surcharge | 6,806 | 6,993 | 10,000 | 7,207 | 10,000 |
| | | \$ 6,806 | \$ 6,993 | \$ 10,000 | \$ 7,207 | \$ 10,000 |
| | Total Revenues | \$ 6,806 | \$ 6,993 | \$ 10,000 | \$ 7,207 | \$ 10,000 |
| | Beginning Budgetary Fund Balance | | | \$ 1,473 | | \$ 1,473 |
| | Total Resources | | | \$ 11,473 | | \$ 11,473 |
| Expenditures | | | | | | |
| | Materials and Services | | | | | |
| 2917-410370-725-0 | Crime Victim's Assistance | 6,806 | 6,993 | 10,000 | 7,207 | 10,000 |
| | | \$ 6,806 | \$ 6,993 | \$ 10,000 | \$ 7,207 | \$ 10,000 |
| | Total Expenditures | \$ 6,806 | \$ 6,993 | \$ 10,000 | \$ 7,207 | \$ 10,000 |
| | Ending Budgetary Fund Balance | | | \$ 1,473 | | \$ 1,473 |

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 2026 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 2026 are:

Item/Project

Revenue Changes

| | |
|---|-----------|
| • Decrease in property tax revenue due to new taxable value and reappraisal (levy remains at the 24 voted mills) | \$756 |
| • Decrease in Fire Prevention Program Fee revenues to reflect another year of waning building market and estimated year-end figures | \$10,000 |
| • Increase in Rural Fire Protection Assessments based on updated Interlocal Agreement | \$14,137 |
| • Increase in Miscellaneous Revenues due to anticipated reimbursement for the Whitefish contribution of personnel and fire engine to the California fires | \$150,000 |
| • Increase in Proceeds from Notes for anticipated loan on a new ambulance | \$300,000 |
| • Increase in Operating Transfer from the General Fund | \$305,000 |

Expenditure Changes

| | |
|--|-----------|
| • Increase in Personnel Services in Fire and Ambulance due to wage adjustments and increasing costs of employee benefits under new collective bargaining agreement | \$345,662 |
| • Decrease in overall Computers and Computer Hardware as no computers will be replaced this fiscal year | \$23,000 |
| • Increase in overall Operating Supplies for the purchase of new mobile radios | \$4,740 |
| • Decrease in overall Repair & Maintenance Supplies as newer equipment is expected to reduce need | \$18,000 |
| • Decrease in Utility Services in Fire based on year-to-date actuals | \$3,000 |
| • Decrease in Professional Services as rate study is anticipated to be completed by the end of FY 2025 | \$14,500 |

Fire and Ambulance Fund

FY 2026

Fire & Ambulance Fund - 2340

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | |
| Taxes | | | | | | |
| 2340-311010 | Real Property Taxes | 1,201,631 | 1,794,040 | 1,934,426 | 1,952,183 | 1,938,812 |
| 2340-311020 | Personal Property Taxes | 5,788 | 10,684 | 10,700 | 5,880 | 5,557 |
| 2340-312000 | Penalties & Interest | 1,351 | 6,326 | - | 6,272 | 4,000 |
| | | \$ 1,208,770 | \$ 1,811,050 | \$ 1,945,126 | \$ 1,964,334 | \$ 1,948,370 |
| Licenses & Permits | | | | | | |
| 2340-323015 | Fire Prevention Program Fee | 159,920 | 110,188 | 130,000 | 133,061 | 120,000 |
| 2340-323051 | Burning Permit | 225 | 525 | 300 | 450 | 300 |
| | | \$ 160,145 | \$ 110,713 | \$ 130,300 | \$ 133,511 | \$ 120,300 |
| Intergovernmental | | | | | | |
| 2340-337000 | Local Grants | - | 8,496 | - | - | - |
| 2340-338050 | Countywide Ambulance Assessment | 69,760 | 120,822 | 120,000 | 113,073 | 120,000 |
| | | \$ 69,760 | \$ 129,319 | \$ 120,000 | \$ 113,073 | \$ 120,000 |
| Charges for Services | | | | | | |
| 2340-342020 | Rural Fire Protection Assessments | 328,123 | 339,827 | 353,420 | 346,623 | 367,557 |
| 2340-342050 | Ambulance Services | 1,562,895 | 1,621,875 | 1,775,000 | 1,605,013 | 1,775,000 |
| 2340-342055 | Rescue Care Program | 17,443 | 14,889 | 20,000 | 18,054 | 20,000 |
| | | \$ 1,908,460 | \$ 1,976,591 | \$ 2,148,420 | \$ 1,969,690 | \$ 2,162,557 |
| Miscellaneous Revenues | | | | | | |
| 2340-362000 | Other Miscellaneous Revenue | 28,457 | 163,263 | 25,000 | 46,128 | 175,000 |
| 2340-365020 | Private Grants | 57 | - | 10,000 | 7,001 | - |
| | | \$ 28,514 | \$ 163,263 | \$ 35,000 | \$ 53,129 | \$ 175,000 |
| Other Financing Sources | | | | | | |
| 2340-381070 | Proceeds from Notes | - | - | - | - | 300,000 |
| 2340-382010 | Sale of General Fixed Assets | 40,650 | - | 15,000 | 29,950 | - |
| 2340-383004 | Operating Transfer from General Fund | 1,051,571 | 486,135 | 288,500 | 288,500 | 593,500 |
| | | \$ 1,092,221 | \$ 486,135 | \$ 303,500 | \$ 318,450 | \$ 893,500 |
| | Total Revenues | \$ 4,467,871 | \$ 4,677,071 | \$ 4,682,346 | \$ 4,552,187 | \$ 5,419,727 |
| | Beginning Budgetary Fund Balance | | | \$ 2,311,984 | | \$ 1,779,716 |
| | Total Resources | | | \$ 6,994,330 | | \$ 7,199,443 |

Fire & Ambulance Fund - 2340

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|---------------------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures - Fire and Rescue | | | | | | |
| Personnel | | | | | | |
| 2340-420400-110-0 | Salaries and Wages | 692,801 | 737,868 | 833,513 | 680,470 | 948,383 |
| 2340-420400-111-0 | Seasonal | - | - | - | - | 2,404 |
| 2340-420400-112-0 | Permanent Part Time | 1,971 | 2,660 | 1,208 | 1,498 | 2,971 |
| 2340-420400-120-0 | Overtime | 22,633 | 28,566 | 25,680 | 40,366 | 31,140 |
| 2340-420400-140-0 | Employer Contributions | 286,383 | 282,618 | 343,436 | 277,655 | 342,951 |
| 2340-420400-147-0 | Medical Deduction Reimbursement | 152 | 624 | - | 92 | - |
| 2340-420400-190-0 | Other Personal Services | 2,843 | - | 5,000 | 856 | 5,000 |
| | | \$ 1,006,784 | \$ 1,052,336 | \$ 1,208,837 | \$ 1,000,938 | \$ 1,332,849 |
| Materials and Services | | | | | | |
| 2340-420400-210-0 | Office Supplies & Materials | 183 | 862 | 1,000 | 377 | 1,000 |
| 2340-420400-216-0 | Computers & Computer Hardware | - | 4,555 | 7,500 | 5,575 | 1,000 |
| 2340-420400-220-0 | Operating Supplies | 35,980 | 23,885 | 34,700 | 22,488 | 27,210 |
| 2340-420400-230-0 | Repair & Maintenance Supplies | 28,761 | 30,645 | 30,000 | 19,293 | 17,000 |
| 2340-420400-310-0 | Communication & Transportation | 497 | 509 | 350 | 321 | 350 |
| 2340-420400-330-0 | Publicity, Subscriptions & Dues | 7,675 | 1,519 | 1,300 | 506 | 1,000 |
| 2340-420400-333-0 | Software Subscriptions | - | 10,132 | 10,248 | 9,325 | 9,433 |
| 2340-420400-340-0 | Utility Services | 14,091 | 13,826 | 15,000 | 12,703 | 12,000 |
| 2340-420400-350-0 | Professional Services | 1,392 | 8,674 | 15,250 | 15,597 | 12,000 |
| 2340-420400-360-0 | Repair & Maintenance Services | 24,333 | 80,101 | 45,000 | 25,814 | 30,000 |
| 2340-420400-370-0 | Travel & Training | 7,053 | 8,284 | 8,500 | 7,587 | 6,600 |
| 2340-420400-380-0 | Training Services | 3,344 | 4,057 | - | - | - |
| 2340-420400-390-0 | Other Purchased Services | 25,170 | 312 | 300 | 382 | 400 |
| 2340-420400-510-0 | Insurance | 35,957 | 58,122 | 60,625 | 49,410 | 58,079 |
| 2340-420400-540-0 | Special Assessments | 219 | 219 | 230 | 252 | 275 |
| 2340-420400-880-0 | Administrative Costs | 32,456 | 30,548 | 34,552 | 30,309 | 45,365 |
| | | \$ 217,113 | \$ 276,249 | \$ 264,555 | \$ 199,939 | \$ 221,712 |
| Debt Service | | | | | | |
| 2340-420400-610-0 | Principal | 49,412 | 49,907 | 26,458 | 25,138 | - |
| 2340-420400-620-0 | Interest | 1,736 | 3,750 | - | 781 | - |
| | | \$ 51,148 | \$ 53,657 | \$ 26,458 | \$ 25,920 | \$ - |
| Capital | | | | | | |
| 2340-420400-940-0 | Machinery & Equipment | 63,927 | 78,299 | 703,250 | 704,230 | - |
| | | \$ 63,927 | \$ 78,299 | \$ 703,250 | \$ 704,230 | \$ - |
| | Total Fire and Rescue | \$ 1,338,973 | \$ 1,460,541 | \$ 2,203,100 | \$ 1,931,027 | \$ 1,554,561 |

Fire & Ambulance Fund - 2340

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--------------------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures - Ambulance | | | | | | |
| Personnel | | | | | | |
| 2340-420730-110-0 | Salaries and Wages | 1,069,313 | 1,202,609 | 1,344,685 | 1,265,379 | 1,551,282 |
| 2340-420730-112-0 | Permanent Part Time | - | 3,774 | - | 901 | - |
| 2340-420730-120-0 | Overtime | 51,880 | 66,437 | 59,775 | 94,143 | 72,304 |
| 2340-420730-140-0 | Employer Contributions | 459,966 | 514,178 | 551,972 | 513,313 | 560,496 |
| 2340-420730-147-0 | Medical Deduction Reimbursement | 355 | 336 | - | 215 | - |
| 2340-420730-190-0 | Other Personal Services | 2,683 | - | 11,000 | 1,736 | 5,000 |
| | | \$ 1,584,198 | \$ 1,787,334 | \$ 1,967,432 | \$ 1,875,687 | \$ 2,189,082 |
| Materials and Services | | | | | | |
| 2340-420730-210-0 | Office Supplies & Materials | 469 | 1,452 | 1,400 | 880 | 1,400 |
| 2340-420730-216-0 | Computers & Computer Hardware | - | 11,472 | 17,500 | 12,994 | 1,000 |
| 2340-420730-220-0 | Operating Supplies | 53,253 | 63,104 | 50,000 | 52,478 | 62,230 |
| 2340-420730-230-0 | Repair & Maintenance Supplies | 39,393 | 30,136 | 30,000 | 29,732 | 35,000 |
| 2340-420730-310-0 | Communication & Transportation | 280 | 518 | 500 | 510 | 500 |
| 2340-420730-330-0 | Publicity, Subscriptions & Dues | 6,767 | 1,093 | 1,000 | 1,065 | 1,300 |
| 2340-420730-333-0 | Software Subscriptions | - | 16,340 | 23,912 | 18,462 | 14,218 |
| 2340-420730-340-0 | Utility Services | 30,793 | 31,582 | 33,000 | 28,966 | 33,000 |
| 2340-420730-350-0 | Professional Services | 29,244 | 42,685 | 61,250 | 61,546 | 50,000 |
| 2340-420730-360-0 | Repair & Maintenance Services | 30,354 | 67,446 | 33,000 | 39,778 | 42,000 |
| 2340-420730-370-0 | Travel & Training | 14,609 | 9,610 | 13,500 | 13,920 | 15,400 |
| 2340-420730-380-0 | Training Services | 1,778 | 4,532 | - | - | - |
| 2340-420730-390-0 | Other Purchased Services | 543 | 684 | 700 | 515 | 700 |
| 2340-420730-510-0 | Insurance | 40,422 | 43,017 | 56,735 | 57,383 | 58,810 |
| 2340-420730-540-0 | Special Assessments | 512 | 512 | 512 | 589 | 600 |
| 2340-420730-880-0 | Administrative Costs | 53,927 | 49,601 | 56,121 | 49,257 | 74,540 |
| | | \$ 302,343 | \$ 373,785 | \$ 367,915 | \$ 368,075 | \$ 390,698 |
| Ambulance Account Adjustments | | | | | | |
| 2340-420735-810-0 | Losses (Bad Debt Expense) | 123,521 | 190,529 | 130,000 | 151,063 | 175,000 |
| 2340-420735-811-0 | Adjustments (Medicare/Medicaid) | 731,716 | 745,295 | 730,000 | 796,474 | 750,000 |
| 2340-420735-812-0 | Adjustments (Rescue Care) | 6,479 | 9,112 | 5,500 | 3,939 | 5,500 |
| | | \$ 861,716 | \$ 944,936 | \$ 865,500 | \$ 951,476 | \$ 930,500 |
| Debt Service | | | | | | |
| 2340-420730-610-0 | Principal | 36,115 | - | - | - | 53,206 |
| 2340-420730-620-0 | Interest | 420 | - | - | - | 15,349 |
| | | \$ 36,535 | \$ - | \$ - | \$ - | \$ 68,555 |
| Capital | | | | | | |
| 2340-420730-940-0 | Machinery & Equipment | 3,871 | 74,243 | 19,250 | 34,305 | 467,000 |
| | | \$ 3,871 | \$ 74,243 | \$ 19,250 | \$ 34,305 | \$ 467,000 |
| Total Ambulance | | \$ 2,788,664 | \$ 3,180,298 | \$ 3,220,097 | \$ 3,229,543 | \$ 4,045,835 |
| Total Fire and Ambulance Fund | | \$ 4,127,637 | \$ 4,640,839 | \$ 5,423,197 | \$ 5,160,570 | \$ 5,600,396 |
| Ending Budgetary Fund Balance | | | | \$ 1,571,133 | \$ 1,599,047 | |

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 overseen by the Parks & Recreation Department 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. Funds for maintenance of the Whitefish Trail were previously administered within the fund but beginning in FY 2026 will be tracked in their own special revenue fund (2215).

FY 2026 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 a series of recreation programs and special events.
- (3) provide maintenance for boulevard trees and pre-planting administration.
- (4) maintain the Highway 93 right-of-way landscape and provide weed spraying services on City property and rights-of-way as needed.
- (5) provide other general beautification and community services as needed.

Significant or changed appropriations during FY 2026 are:

| Item/Project | Amount |
|---|-----------|
| Revenue Changes | |
| • Decrease in State Grants as the DNRC grant was received in FY 2025 | \$4,500 |
| • Decrease in WF Trail O&M Grants, WF Trail Endowment & WLP Contributions and WF Trail Partner Contributions as these are now recorded in a new special revenue fund (2215) for improved tracking of operations and maintenance of the Whitefish Trails | \$166,800 |
| • Increase in budgeted After School Program revenues to reflect recently approved rate increase | \$13,000 |
| • Increase in Summer Day Camp revenues based on recently approved rate increase | \$35,000 |
| • Increase in Recreation Program revenues based on recently approved rate increase and new program offerings | \$30,000 |
| • Decrease in Program Guide revenues as the Guide will no longer be printed. Revenues generated from advertising are considered Contributions and Donations that will be used for scholarships | \$3,000 |
| • Increase in Contributions and Donations as a new fundraising program (SeeMyLegacy) has been established to assist in raising funds with a goal of \$10,000 for a new boat ramp and \$5,000 for scholarships to the various recreation programs | \$13,000 |
| • Increase in Urban Forestry Contributions to include Adopt-a-Tree revenue and tree removal by developer fees | \$10,000 |
| • Decrease in transfer from the General Fund which was increased in FY2025 to cover the \$100,000 budgeted for the Riverbend Trail engineering and the \$150,000 for engineering the trail from the Whitefish Yards property to Skye Park Bridge | \$200,000 |
| • Continued transfer from Water Fund to support the Aquatic Invasive Species Boat Inspection Station at State Park (\$62,635) with an increase to cover increased wages and employer contributions | \$9,798 |
| Expenditure Changes | |
| • Increase in Personnel Services related to wage adjustments and increased employer contributions for both full-time and seasonal employees | \$144,781 |
| • Elimination of operation and maintenance costs of the Whitefish Trail, which are now accounted for in the Whitefish Trail Maintenance Fund (2215) | \$169,419 |
| • Increase in subscriptions for software to account for software not accounted for previously in FY 2025 | \$26,138 |
| • Decrease in utility services primarily due to the well installed for WAG Dog Park and year-to-date actuals | \$30,945 |
| • #1 Capital Project: Riverbend Path Design engineering (carry-over from FY 2025). Construction costs of \$150,000 are budgeted in the Resort Tax fund. | \$31,000 |

| | |
|--|-----------|
| • #2 Capital Project: Trail additions from Whitefish Yards to Skye Park Bridge (carry-over from FY 2025) | \$150,000 |
| • #3 Capital Project: Water Truck Replacement | \$60,000 |
| • #4 Capital Project: City Beach Boat Ramp Extension | \$120,000 |
| • #5 Capital Project: City Beach AIS Inspection Station Improvements | \$73,000 |
| • #6 Capital Project: Sign Plan Implementation (carry over project from FY 2025) | \$30,000 |

Parks, Recreation, & Community Service - 2210

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | |
| Licenses and Permits | | | | | | |
| 2210-322015 | Alcohol Consumption Permit | 995 | 1,656 | 1,200 | 1,120 | 1,200 |
| | | \$ 995 | \$ 1,656 | \$ 1,200 | \$ 1,120 | \$ 1,200 |
| Intergovernmental | | | | | | |
| 2210-334000 | State Grants | 428,571 | 53,331 | 12,550 | 6,570 | 8,050 |
| 2210-334001 | WF Trail O&M Grants | 61,529 | 83,177 | 59,500 | 52,343 | - |
| | | \$ 490,100 | \$ 136,507 | \$ 72,050 | \$ 58,913 | \$ 8,050 |
| Charges for Services | | | | | | |
| 2210-346007 | After School Program | 82,203 | 89,871 | 95,000 | 90,398 | 108,000 |
| 2210-346014 | Beach Concessions | 17,399 | 16,699 | 17,500 | 21,215 | 18,000 |
| 2210-346015 | Beach Gazebo Rental | 5,363 | 6,434 | 5,000 | 6,441 | 5,000 |
| 2210-346016 | Boat Launch Passes | 30,235 | 29,466 | 28,000 | 33,921 | 29,000 |
| 2210-346019 | Commercial Boat Launch Permits | - | 2,225 | 2,500 | 1,950 | 2,500 |
| 2210-346022 | Summer Day Camp | 136,501 | 127,352 | 125,000 | 166,302 | 160,000 |
| 2210-346080 | Recreation Programs | 40,548 | 48,270 | 50,000 | 50,240 | 80,000 |
| 2210-346088 | Bike Path Improvement | - | - | - | 60,000 | - |
| 2210-346402 | Facility Use Revenue | 18,128 | 23,731 | 17,000 | 23,197 | 22,000 |
| | | \$ 330,377 | \$ 344,047 | \$ 340,000 | \$ 453,664 | \$ 402,500 |
| Miscellaneous Revenue | | | | | | |
| 2210-361020 | Verizon Cell Tower Lease | 24,634 | 25,620 | 26,644 | - | 27,710 |
| 2210-362000 | Other Miscellaneous Revenue | 8,373 | 5,695 | 6,000 | 61,766 | 7,000 |
| 2210-362007 | Program Guide Proceeds | 3,226 | 2,935 | 3,000 | 2,035 | - |
| 2210-363010 | Maintenance Assessments | 550,650 | 550,913 | 561,262 | 561,834 | 566,874 |
| 2210-363040 | Penalty & Interest Special Assessments | 2,369 | 2,108 | 2,000 | 1,992 | 2,200 |
| 2210-365000 | Contributions and Donations | 78,974 | 104,410 | 29,000 | 38,984 | 42,000 |
| 2210-365001 | WF Trail Endowment & WLP Contribution | 20,535 | 78,402 | 96,043 | 73,034 | - |
| 2210-365002 | Urban Forestry Contributions | 8,869 | 12,539 | 9,000 | 27,844 | 19,000 |
| 2210-365003 | WF Trail Partner Contributions | - | 10,059 | 11,257 | 16,026 | - |
| | | \$ 697,629 | \$ 792,681 | \$ 744,206 | \$ 783,516 | \$ 664,784 |
| Other Financing Sources | | | | | | |
| 2210-382010 | Sale of General Fixed Assets | - | - | - | 5,150 | - |
| 2210-383004 | Operating Transfer from General Fund | 1,065,266 | 1,290,266 | 1,580,266 | 1,580,266 | 1,380,266 |
| 2210-383010 | Transfer from Water Fund | 48,774 | 49,018 | 52,837 | 52,837 | 62,635 |
| | | \$ 1,114,040 | \$ 1,339,284 | \$ 1,633,103 | \$ 1,638,253 | \$ 1,442,901 |
| | Total Fund Revenues | \$ 2,633,141 | \$ 2,614,174 | \$ 2,790,558 | \$ 2,935,466 | \$ 2,519,435 |
| | Beginning Budgetary Fund Balance | | | \$ 977,907 | | \$ 1,028,947 |
| | Total Resources | | | \$ 3,768,465 | | \$ 3,548,382 |

Parks, Recreation, & Community Service - 2210

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|------------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Expenditures | | | | | | |
| Bicycle Path Program | | | | | | |
| Personnel | | | | | | |
| 2210-430255-110-0 | Salaries and Wages | 52,211 | 73,126 | 85,764 | 81,221 | 92,986 |
| 2210-430255-120-0 | Overtime | 260 | 772 | 267 | 122 | 623 |
| 2210-430255-140-0 | Employer Contributions | 22,588 | 36,662 | 42,837 | 41,457 | 45,220 |
| | | \$ 75,059 | \$ 110,560 | \$ 128,868 | \$ 122,801 | \$ 138,829 |
| Materials and Services | | | | | | |
| 2210-430255-220-0 | Operating Supplies | 1,056 | 3,858 | 3,000 | 2,717 | 3,000 |
| 2210-430255-230-0 | Repair & Maintenance Supplies | 6,404 | 3,398 | 7,000 | 1,371 | 7,000 |
| 2210-430255-330-0 | Publicity, Subscriptions & Dues | 1 | 1 | - | - | - |
| 2210-430255-360-0 | Repair & Maintenance Services | 17,823 | 9,751 | 12,500 | 508 | 12,500 |
| 2210-430255-510-0 | Insurance | 1,583 | 1,887 | 2,555 | 2,556 | 2,430 |
| 2210-430255-530-0 | Rent / Lease | - | - | 6,922 | 19,674 | 20,264 |
| | | \$ 26,866 | \$ 18,895 | \$ 31,977 | \$ 26,825 | \$ 45,194 |
| Capital | | | | | | |
| 2210-430255-930-0 | Improvements Other than Buildings | - | - | 250,000 | 14,371 | 181,000 |
| 2210-430255-940-0 | Machinery & Equipment | - | 59,613 | - | 60,134 | - |
| | | \$ - | \$ 59,613 | \$ 250,000 | \$ 74,505 | \$ 181,000 |
| | Total Bicycle Path Maintenance | \$ 101,924 | \$ 189,068 | \$ 410,845 | \$ 224,131 | \$ 365,023 |
| Whitefish Trail Maintenance | | | | | | |
| Personnel | | | | | | |
| 2210-430256-110-0 | Salaries and Wages | 3,262 | 4,047 | 4,168 | 4,176 | - |
| 2210-430256-120-0 | Overtime | 103 | 104 | 21 | 107 | - |
| 2210-430256-140-0 | Employer Contributions | 1,489 | 1,888 | 1,780 | 1,916 | - |
| | | \$ 4,854 | \$ 6,039 | \$ 5,969 | \$ 6,200 | \$ - |
| Materials and Services | | | | | | |
| 2210-430256-220-0 | Operating Supplies | 11,077 | 45,974 | 13,500 | 115,764 | - |
| 2210-430256-360-0 | Repair & Maintenance Services | 44,040 | 80,867 | 123,087 | 37,191 | - |
| 2210-430256-510-0 | Insurance | 356 | 519 | 2,900 | 2,899 | - |
| 2210-430256-530-0 | Rent / Lease | 18,585 | 24,188 | 23,963 | 24,163 | - |
| | | \$ 74,057 | \$ 151,548 | \$ 163,450 | \$ 180,017 | \$ - |
| | Total Whitefish Trail Maintenance | \$ 78,912 | \$ 157,587 | \$ 169,419 | \$ 186,217 | \$ - |
| Facilities | | | | | | |
| Personnel | | | | | | |
| 2210-460220-110-0 | Salaries and Wages | 33,557 | 54,344 | 48,305 | 62,228 | 71,607 |
| 2210-460220-120-0 | Overtime | - | 243 | 283 | - | 226 |
| 2210-460220-140-0 | Employer Contributions | 18,406 | 33,959 | 37,887 | 37,604 | 38,131 |
| | | \$ 51,963 | \$ 88,546 | \$ 86,475 | \$ 99,831 | \$ 109,964 |
| Materials and Services | | | | | | |
| 2210-460220-216-0 | Computers & Computer Hardware | | 475.03 | | 1,620 | 3,000 |
| 2210-460220-220-0 | Operating Supplies | 10,068 | 12,600 | 12,000 | 15,619 | 12,000 |
| 2210-460220-230-0 | Repair & Maintenance Supplies | 11,348 | 4,562 | 10,000 | 3,593 | 7,000 |
| 2210-460220-340-0 | Utility Services | 38,835 | 29,869 | 32,000 | 31,343 | 28,700 |
| 2210-460220-360-0 | Repair & Maintenance Services | 23,599 | 7,712 | 39,250 | 28,042 | 22,000 |
| 2210-460220-370-0 | Travel & Training | 382 | - | - | - | 3,000 |
| 2210-460220-510-0 | Insurance | 1,104 | 1,302 | 1,920 | 1,917 | 1,989 |
| 2210-460220-540-0 | Special Assessments | 842 | 842 | 842 | 968 | 1,000 |
| | | \$ 86,177 | \$ 57,362 | \$ 96,012 | \$ 83,101 | \$ 78,689 |
| Capital | | | | | | |
| 2210-460220-920-0 | Building Improvements | - | 6,170 | 15,000 | 8,171 | - |
| | | \$ - | \$ 6,170 | \$ 15,000 | \$ 8,171 | \$ - |
| | Total Facilities | \$ 138,140 | \$ 152,079 | \$ 197,487 | \$ 191,103 | \$ 188,653 |

Parks, Recreation, & Community Service - 2210

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Parks & Recreation Administration | | | | | | |
| Personnel | | | | | | |
| 2210-460400-110-0 | Salaries and Wages | 289,351 | 315,279 | 364,866 | 336,087 | 389,905 |
| 2210-460400-112-0 | Permanent Part Time | 2,720 | 2,082 | 2,013 | 2,365 | 2,305 |
| 2210-460400-120-0 | Overtime | 1,017 | 1,293 | 352 | 713 | 1,415 |
| 2210-460400-140-0 | Employer Contributions | 102,851 | 113,161 | 128,989 | 116,654 | 139,538 |
| 2210-460400-147-0 | Medical Deduction Reimbursement | 19 | 269 | - | 240 | 240 |
| | | \$ 395,958 | \$ 432,083 | \$ 496,220 | \$ 456,059 | \$ 533,403 |
| Materials and Services | | | | | | |
| 2210-460400-210-0 | Office Supplies & Materials | 1,735 | 3,120 | 2,800 | 899 | 1,000 |
| 2210-460400-216-0 | Computers & Computer Hardware | - | 8,287 | 11,125 | 2,204 | 7,740 |
| 2210-460400-220-0 | Operating Supplies | 15,762 | 7,997 | 13,000 | 2,725 | 3,000 |
| 2210-460400-230-0 | Repair & Maintenance Supplies | 2,609 | 1,521 | 2,500 | 307 | 1,000 |
| 2210-460400-310-0 | Communication & Transportation | 615 | 575 | 600 | 297 | 600 |
| 2210-460400-320-0 | Printing, Duplicating, & Binding | - | - | 100 | - | - |
| 2210-460400-330-0 | Publicity, Subscriptions & Dues | 8,889 | 2,992 | 1,200 | 2,522 | 2,000 |
| 2210-460400-333-0 | Subscriptions for Software | - | 13,871 | 18,000 | 36,243 | 40,059 |
| 2210-460400-340-0 | Utility Services | 10,538 | 11,942 | 13,000 | 10,272 | 8,300 |
| 2210-460400-350-0 | Professional Services | 2,236 | 5,245 | 4,500 | 2,408 | 1,500 |
| 2210-460400-360-0 | Repair & Maintenance Services | 3,524 | 6,037 | 3,200 | 6,148 | 4,000 |
| 2210-460400-370-0 | Travel & Training | 11,678 | 8,111 | 7,500 | 16,969 | 6,500 |
| 2210-460400-390-0 | Other Purchased Services | 14,656 | 8,995 | 4,000 | 4,861 | 4,400 |
| 2210-460400-510-0 | Insurance | 10,914 | 10,019 | 10,500 | 9,265 | 9,091 |
| 2210-460400-530-0 | Rent / Lease | 1,946 | 680 | 2,000 | 2,599 | 2,000 |
| 2210-460400-796-0 | Memorial Park Account | 60,582 | 19,983 | 20,782 | 20,782 | 21,614 |
| 2210-460400-880-0 | Administrative Costs | 42,366 | 40,316 | 48,122 | 42,245 | 61,941 |
| | | \$ 188,050 | \$ 149,691 | \$ 162,929 | \$ 160,747 | \$ 174,745 |
| | Total Parks & Recreation Admin | \$ 584,008 | \$ 581,775 | \$ 659,149 | \$ 616,806 | \$ 708,148 |
| City Parks & Properties | | | | | | |
| Personnel | | | | | | |
| 2210-460434-110-0 | Salaries and Wages | 113,219 | 99,993 | 126,305 | 186,251 | 133,563 |
| 2210-460434-111-0 | Seasonal / Temporary | 17,675 | 19,040 | 65,524 | 34,496 | 85,300 |
| 2210-460434-120-0 | Overtime | 196 | 90 | 912 | 569 | 514 |
| 2210-460434-140-0 | Employer Contributions | 35,913 | 32,504 | 52,215 | 74,235 | 56,496 |
| | | \$ 167,003 | \$ 151,626 | \$ 244,956 | \$ 295,552 | \$ 275,873 |
| Materials and Services | | | | | | |
| 2210-460434-210-0 | Office Supplies & Materials | 121 | 29 | 500 | 364 | 500 |
| 2210-460434-220-0 | Operating Supplies | 24,416 | 44,971 | 31,000 | 17,556 | 6,000 |
| 2210-460434-230-0 | Repair & Maintenance Supplies | 45,723 | 45,007 | 30,000 | 59,528 | 45,000 |
| 2210-460434-330-0 | Publicity, Subscriptions & Dues | - | - | 100 | - | - |
| 2210-460434-340-0 | Utility Services | 49,070 | 58,382 | 60,000 | 55,974 | 45,955 |
| 2210-460434-360-0 | Repair & Maintenance Services | 20,644 | 43,800 | 32,500 | 42,290 | 35,000 |
| 2210-460434-370-0 | Travel & Training | 2,190 | 5,341 | 6,000 | 6,012 | 6,000 |
| 2210-460434-390-0 | Other Purchased Services | 5,380 | 4,661 | 3,000 | 27,259 | 20,000 |
| 2210-460434-510-0 | Insurance | 18,445 | 26,503 | 34,720 | 34,719 | 35,522 |
| 2210-460434-530-0 | Rent / Lease | 9,250 | 8,403 | 2,600 | 2,973 | 2,600 |
| 2210-460434-540-0 | Special Assessments | 1,096 | 1,096 | 1,100 | 1,248 | 1,400 |
| | | \$ 176,334 | \$ 238,193 | \$ 201,520 | \$ 247,924 | \$ 197,977 |
| Capital | | | | | | |
| 2210-460434-931-0 | Park Improvements | 607,762 | 15,375 | - | 16 | - |
| 2210-460434-940-0 | Machinery & Equipment | 18,162 | - | 40,000 | 32,612 | - |
| | | \$ 625,924 | \$ 15,375 | \$ 40,000 | \$ 32,628 | \$ - |
| | Total City Parks & Properties | \$ 969,261 | \$ 405,194 | \$ 486,476 | \$ 576,104 | \$ 473,850 |

Parks, Recreation, & Community Service - 2210

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-------------------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Urban Forestry Program | | | | | | |
| Personnel | | | | | | |
| 2210-460437-110-0 | Salaries and Wages | 87,710 | 89,937 | 103,863 | 99,483 | 116,177 |
| 2210-460437-111-0 | Seasonal / Temporary | 38,379 | 34,139 | 52,997 | 30,486 | 48,601 |
| 2210-460437-120-0 | Overtime | 1,197 | 2,696 | 1,227 | 471 | 2,386 |
| 2210-460437-140-0 | Employer Contributions | 54,859 | 49,181 | 52,509 | 42,524 | 57,893 |
| | | \$ 182,144 | \$ 175,953 | \$ 210,596 | \$ 172,964 | \$ 225,057 |
| Materials and Services | | | | | | |
| 2210-460437-216-0 | Computers & Computer Hardware | | 1,997 | - | - | 5,380 |
| 2210-460437-220-0 | Operating Supplies | 11,149 | 7,720 | 9,500 | 26,596 | 9,500 |
| 2210-460437-230-0 | Repair & Maintenance Supplies | 25,575 | 29,347 | 16,500 | 9,870 | 16,500 |
| 2210-460437-330-0 | Publicity, Subscriptions & Dues | - | - | 250 | 725 | 725 |
| 2210-460437-340-0 | Utility Services | 1,972 | 1,813 | 1,900 | 2,208 | 1,900 |
| 2210-460437-360-0 | Repair & Maintenance Services | 14,087 | 10,118 | 10,000 | 11,566 | 11,000 |
| 2210-460437-370-0 | Travel & Training | 5,809 | 3,772 | 4,300 | 2,819 | 4,300 |
| 2210-460437-510-0 | Insurance | 3,208 | 4,602 | 4,155 | 4,153 | 3,769 |
| | | \$ 61,800 | \$ 59,367 | \$ 46,605 | \$ 57,937 | \$ 53,074 |
| Capital | | | | | | |
| 2210-460437-940-0 | Machinery & Equipment | - | - | 75,000 | 76,201 | 60,000 |
| | | \$ - | \$ - | \$ 75,000 | \$ 76,201 | \$ 60,000 |
| | Total Urban Forestry Program | \$ 243,944 | \$ 235,320 | \$ 332,201 | \$ 307,102 | \$ 338,131 |
| Community Services | | | | | | |
| Personnel | | | | | | |
| 2210-460438-110 | Salaries and Wages | - | - | - | - | 14,899 |
| 2210-460438-120 | Overtime | - | - | - | - | 350 |
| 2210-460438-140 | Employer Contributions | - | - | - | - | 6,471 |
| | | - | - | - | - | \$ 15,249 |
| Materials and Services | | | | | | |
| 2210-460438-220 | Operating Supplies | - | - | - | - | 500 |
| 2210-460438-230 | Repair & Maintenance Supplies | - | - | - | - | 500 |
| 2210-460438-330 | Publicity, Subscriptions & Dues | - | - | - | - | 250 |
| 2210-460438-333 | Software Subscriptions | - | - | - | - | 2,499 |
| 2210-460438-510 | Insurance | - | - | - | - | 378 |
| | | \$ - | \$ - | \$ - | \$ - | \$ 4,127 |
| | Total Community Services | \$ - | \$ - | \$ - | \$ - | \$ 19,376 |

Parks, Recreation, & Community Service - 2210

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-------------------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Recreation Programs | | | | | | |
| Personnel | | | | | | |
| 2210-460440-110-0 | Salaries and Wages | 7,333 | 9,859 | 11,195 | 10,793 | 40,819 |
| 2210-460440-111-0 | Seasonal / Temporary | 6,615 | 15,071 | 6,745 | 12,490 | - |
| 2210-460440-120-0 | Overtime | 7 | 7 | 85 | - | 52 |
| 2210-460440-140-0 | Employer Contributions | 2,481 | 3,406 | 2,673 | 3,013 | 7,899 |
| | | \$ 16,436 | \$ 28,342 | \$ 20,698 | \$ 26,297 | \$ 48,770 |
| Materials and Services | | | | | | |
| 2210-460440-220-0 | Operating Supplies | 7,925 | 12,877 | 16,000 | 14,192 | 20,000 |
| 2210-460440-333-0 | Subscriptions for Software | - | 2,135 | 2,300 | 3,070 | 3,205 |
| 2210-460440-360-0 | Repair & Maintenance Services | - | 1,316 | - | 389 | 1,000 |
| 2210-460440-370-0 | Travel & Training | 107 | - | 100 | 21 | 100 |
| 2210-460440-390-0 | Other Purchased Services | 9,700 | 7,300 | 17,700 | 6,701 | 10,400 |
| 2210-460440-397-0 | Contracted Workers | - | 720 | - | - | - |
| 2210-460440-510-0 | Insurance | 355 | 413 | 450 | 319 | 840 |
| | | \$ 18,087 | \$ 24,761 | \$ 36,550 | \$ 24,692 | \$ 35,545 |
| | Total Recreation Programs | \$ 34,523 | \$ 53,103 | \$ 57,248 | \$ 50,989 | \$ 84,315 |
| After School Program | | | | | | |
| Personnel | | | | | | |
| 2210-460505-110-0 | Salaries and Wages | 39,456 | 44,525 | 50,488 | 48,628 | 53,360 |
| 2210-460505-111-0 | Seasonal / Temporary | 30,630 | 34,890 | 33,725 | 42,338 | 26,780 |
| 2210-460505-120-0 | Overtime | 364 | 437 | 332 | 259 | 390 |
| 2210-460505-140-0 | Employer Contributions | 21,142 | 23,387 | 24,987 | 25,404 | 25,197 |
| | | \$ 91,592 | \$ 103,239 | \$ 109,532 | \$ 116,629 | \$ 105,727 |
| Materials and Services | | | | | | |
| 2210-460505-220-0 | Operating Supplies | 8,232 | 8,942 | 12,000 | 11,322 | 12,000 |
| 2210-460505-230-0 | Repair & Maintenance Supplies | - | 170 | 1,000 | 186 | 150 |
| 2210-460505-333-0 | Subscriptions for Software | - | 2,669 | 2,800 | 4,298 | 4,271 |
| 2210-460505-340-0 | Utility Services | 1,465 | 1,492 | 1,600 | 1,764 | 1,700 |
| 2210-460505-360-0 | Repair & Maintenance Services | - | - | 1,000 | 250 | 2,000 |
| 2210-460505-370-0 | Travel & Training | 1,101 | 7,370 | 3,500 | 3,743 | 3,500 |
| 2210-460505-390-0 | Other Purchased Services | 15,035 | 4,382 | 14,000 | 6,830 | 9,000 |
| 2210-460505-510-0 | Insurance | 1,487 | 2,341 | 2,500 | 2,236 | 1,832 |
| | | \$ 27,320 | \$ 27,366 | \$ 38,400 | \$ 30,629 | \$ 34,453 |
| Capital | | | | | | |
| 2210-460592-940-0 | Machinery & Equipment | - | 39,800 | - | - | - |
| | | \$ - | \$ 39,800 | \$ - | \$ - | \$ - |
| | Total After School Program | \$ 118,912 | \$ 170,405 | \$ 147,932 | \$ 147,258 | \$ 140,180 |

Parks, Recreation, & Community Service - 2210

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-------------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| City Beach | | | | | | |
| Personnel | | | | | | |
| 2210-460514-110-0 | Salaries and Wages | 37,152 | 38,854 | 43,120 | 42,850 | 29,389 |
| 2210-460514-111-0 | Seasonal / Temporary | 44,821 | 50,718 | 68,376 | 54,982 | 65,775 |
| 2210-460514-113-0 | Part Time / City Beach Ranger | 19,169 | 16,926 | 24,288 | 14,223 | 26,576 |
| 2210-460514-114-0 | Part Time / State Park AIS | 27,227 | 41,646 | 52,837 | 48,346 | 56,428 |
| 2210-460514-120-0 | Overtime | 4,436 | 4,282 | 1,799 | 5,085 | 2,860 |
| 2210-460514-140-0 | Employer Contributions | 27,344 | 30,981 | 31,078 | 33,989 | 26,456 |
| | | \$ 160,149 | \$ 183,407 | \$ 221,498 | \$ 199,475 | \$ 207,484 |
| Materials and Services | | | | | | |
| 2210-460514-210-0 | Office Supplies & Materials | 61 | 57 | 500 | 176 | 160 |
| 2210-460514-216-00 | Computers & Computer Hardware | | 485 | | 1,275 | 2,000 |
| 2210-460514-220-0 | Operating Supplies | 8,594 | 8,202 | 7,000 | 13,599 | 8,000 |
| 2210-460514-230-0 | Repair & Maintenance Supplies | 2,276 | 2,291 | 2,000 | 2,287 | 1,800 |
| 2210-460514-320-0 | Printing, Duplicating, & Binding | - | - | 400 | - | - |
| 2210-460514-333-0 | Subscriptions for Software | - | 1,068 | 1,200 | 1,719 | 1,602 |
| 2210-460514-340-0 | Utility Services | 1,070 | 9,054 | 13,000 | 4,513 | 4,000 |
| 2210-460514-350-0 | Professional Services | 1,597 | - | - | - | - |
| 2210-460514-360-0 | Repair & Maintenance Services | 781 | 2,997 | 6,500 | 3,610 | 4,700 |
| 2210-460514-370-0 | Travel & Training | 1,795 | 3,900 | 7,000 | 5,206 | 4,000 |
| 2210-460514-510-0 | Insurance | 4,360 | 5,392 | 5,905 | 5,905 | 5,410 |
| 2210-460514-540-0 | Special Assessments | 81 | 81 | 85 | 93 | 105 |
| | | \$ 20,614 | \$ 33,526 | \$ 43,590 | \$ 38,382 | \$ 31,777 |
| Capital | | | | | | |
| 2210-460514-931-0 | Park Improvements | - | - | - | - | 193,000 |
| | | \$ - | \$ - | \$ - | \$ - | \$ 193,000 |
| | Total City Beach | \$ 180,763 | \$ 216,933 | \$ 265,088 | \$ 237,857 | \$ 432,261 |
| Community Ice Rink | | | | | | |
| Materials and Services | | | | | | |
| 2210-460533-360-0 | Repair & Maintenance Services | - | - | 8,000 | 17 | 8,000 |
| 2210-460533-510-0 | Insurance | 4,587 | 5,258 | 10,540 | 14,288 | 11,252 |
| | | \$ 4,587 | \$ 5,258 | \$ 18,540 | \$ 14,305 | \$ 19,252 |
| Capital | | | | | | |
| 2210-460533-920-0 | Building Improvements | - | - | 50,000 | 10,282 | - |
| | | \$ - | \$ - | \$ 50,000 | \$ 10,282 | \$ - |
| | Total Community Ice Rink | \$ 4,587 | \$ 5,258 | \$ 68,540 | \$ 24,587 | \$ 19,252 |

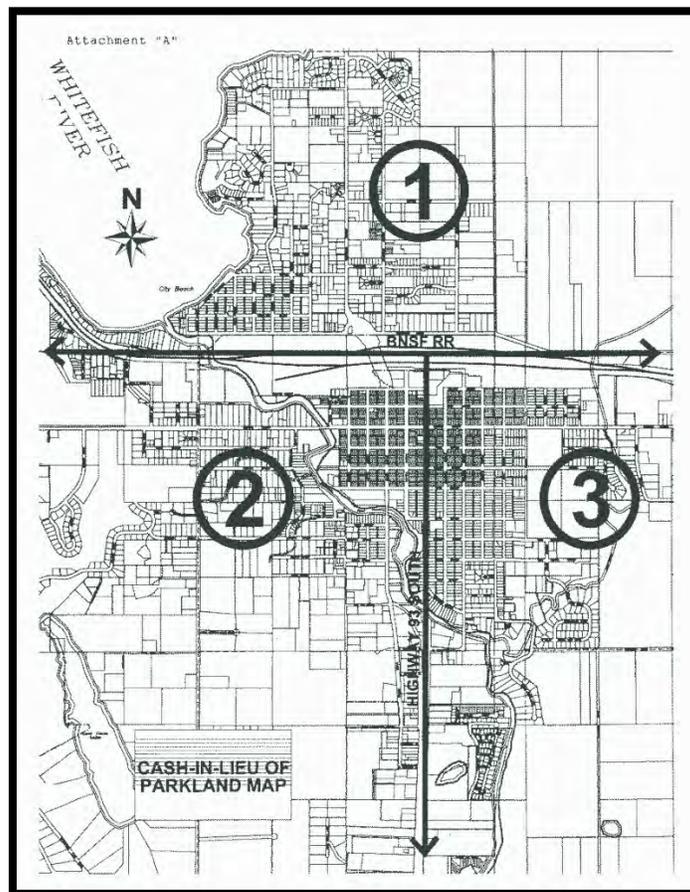
Parks, Recreation, & Community Service - 2210

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-------------------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Summer Camp | | | | | | |
| Personnel | | | | | | |
| 2210-460592-110-0 | Salaries and Wages | 24,407 | 27,701 | 31,413 | 30,256 | 33,238 |
| 2210-460592-111-0 | Seasonal / Temporary | 60,531 | 65,306 | 80,941 | 89,277 | 87,283 |
| 2210-460592-120-0 | Overtime | 251 | 263 | 725 | 155 | 375 |
| 2210-460592-140-0 | Employer Contributions | 17,137 | 17,826 | 20,484 | 20,808 | 21,904 |
| | | \$ 102,327 | \$ 111,096 | \$ 133,563 | \$ 140,496 | \$ 142,800 |
| Materials and Services | | | | | | |
| 2210-460592-220-0 | Operating Supplies | 6,269 | 5,291 | 9,000 | 11,393 | 11,000 |
| 2210-460592-230-0 | Repair & Maintenance Supplies | 159 | - | 2,000 | 159 | 600 |
| 2210-460592-333-0 | Subscriptions for Software | - | 2,669 | 2,800 | 3,684 | 1,602 |
| 2210-460592-340-0 | Utility Services | 41 | - | - | - | - |
| 2210-460592-360-0 | Repair & Maintenance Services | - | 715 | 2,000 | 1,015 | 2,000 |
| 2210-460592-370-0 | Travel & Training | 1,849 | 622 | 4,200 | 5,275 | 4,330 |
| 2210-460592-390-0 | Other Purchased Services | 15,762 | 12,693 | 16,000 | 11,441 | 13,300 |
| 2210-460592-510-0 | Insurance | 1,508 | 2,441 | 2,600 | 2,556 | 2,401 |
| | | \$ 25,590 | \$ 24,432 | \$ 38,600 | \$ 35,522 | \$ 35,233 |
| | Total Summer Camp | \$ 127,916 | \$ 135,528 | \$ 172,163 | \$ 176,018 | \$ 178,033 |
| | Total Expenditures | \$ 2,582,892 | \$ 2,302,250 | \$ 2,966,548 | \$ 2,738,171 | \$ 2,947,222 |
| | Ending Budgetary Fund Balance | | | \$ 801,917 | | \$ 601,160 |

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 2026 Objectives

The objective of this fund for FY 2026 is to collect contributions and cash-in-lieu of parkland. Budgeted expenditures include a carryover of the engineering of the City Beach Boat Ramp Extension project (\$7,000) and the design of the Riverbend Path/Kay Beller to BNSF Loop Trail (\$31,000).

Parkland Acquisition & Development Fund - 2990

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Investment Earnings | | | | | | |
| 2990-371010-0 | Investment Earnings - East | 438 | 333 | 780 | 478 | 432 |
| 2990-371010-1 | Investment Earnings - West | 789 | 1,566 | 1,560 | 2,631 | 2,352 |
| 2990-371010-2 | Investment Earnings - North | 1,773 | 3,564 | 3,300 | 1,806 | 2,016 |
| | | \$ 3,000 | \$ 5,463 | \$ 5,640 | \$ 4,916 | \$ 4,800 |
| Other Financing Sources | | | | | | |
| 2990-381060 | Proceeds From Cash In-lieu / District E | - | - | - | - | - |
| 2990-381061 | Proceeds From Cash In-lieu / District W | 11,016 | - | - | 60,455 | - |
| 2990-381062 | Proceeds From Cash In-lieu / District N | 21,157 | - | - | - | - |
| | | \$ 32,173 | \$ - | \$ - | \$ 60,455 | \$ - |
| | Total Revenues | \$ 35,172 | \$ 5,463 | \$ 5,640 | \$ 65,371 | \$ 4,800 |
| | Beginning Budgetary Fund Balance | | | \$ 95,080 | | \$ 110,659 |
| | District East | | | \$ 13,122 | | \$ 10,456 |
| | District West | | | \$ 20,376 | | \$ 73,771 |
| | District North | | | \$ 61,582 | | \$ 26,433 |
| | Total Resources | | | \$ 100,720 | | \$ 115,459 |
| Expenditures | | | | | | |
| Capital | | | | | | |
| 2990-460434-931-0 | Park Improvements - East | - | 11,416 | 5,000 | 3,902 | 8,000 |
| 2990-460434-931-1 | Park Improvements - West | - | 24,552 | 10,000 | 13,145 | 11,000 |
| 2990-460434-931-2 | Park Improvements - North | 40,933 | 39,001 | 53,000 | 42,151 | 18,000 |
| | | \$ 40,933 | \$ 74,969 | \$ 68,000 | \$ 59,199 | \$ 37,000 |
| | Total Expenditures | \$ 40,933 | \$ 74,969 | \$ 68,000 | \$ 59,199 | \$ 37,000 |
| | Ending Budgetary Fund Balance | | | \$ 32,720 | | \$ 78,459 |
| | District East | | | \$ 8,902 | | \$ 2,888 |
| | District West | | | \$ 11,936 | | \$ 65,123 |
| | District North | | | \$ 11,882 | | \$ 10,449 |

Purpose

The purpose of the Whitefish Trail Operations and Maintenance Fund (2215), formerly an account in the Parks & Recreation Fund (2210), is to provide budget authority to manage Whitefish Trail annual operations and maintenance of the trail and trailheads through efficient use of contributions and strong volunteer programs managed by Whitefish Legacy Partners (WLP). Funds are generated primarily by WLP through grants, private contributions, and the Whitefish Trail Endowment Fund held by the Whitefish Community Foundation; the City of Whitefish Resort Tax; and community partner contributions from Flathead Area Mountain Bikers and Glacier Nordic Club.

The purpose of the Whitefish Trail (WT) Construction Fund (4540) is to provide budget authority to support efforts to design and construct new portions of the Whitefish Trail. Funds provided for the effort are generated through grants and private contributions secured by Whitefish Legacy Partners on behalf of the Whitefish Trail. To date, these funds have constructed 47 miles of trail and 15 trailheads, impacting over 6,100 acres with permanent conservation.

FY 2026 Objectives

The Whitefish Trail Maintenance Fund (2215) will support annual operations, ongoing annual maintenance, and special projects. Ongoing annual operations and maintenance ensure the Whitefish Trail provides high-quality recreation opportunities and public access. Revenue and expenses continue to increase annually as the popularity of the trail and non-motorized use also continues to grow. Thanks to Whitefish voters, WT operations and maintenance is now supported by a new sustainable revenue stream, the City's Resort Tax.

The WT Construction Fund (4540) will support the construction of the 1.6-mile natural surface, single track, non-motorized Whitefish Trail connection from existing trail at Rainbow Lake to Murray Lake. This trail section will wind through the Beaver Lakes area and will include a spur trail to a bench at a high-point providing 360-degree views. Additionally, funds will support planning efforts to advance future WT improvements including WT connection from Holbrook Overlook to Hellroaring Basin and trail and trailhead expansion at Lion Mountain expansion. Grant funds and matching private donations have been secured to support these new construction projects.

Whitefish Trail Maintenance Fund - 2215

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Intergovernmental | | | | | | |
| 2215-334001 | WF Trail O&M Grants | - | - | - | - | 83,000 |
| | | \$ - | \$ - | \$ - | \$ - | \$ 83,000 |
| Miscellaneous Revenues | | | | | | |
| 2215-365001 | WF Trail Endowment & WLP Contribution | - | - | - | - | 44,000 |
| 2215-365003 | WF Trail Partner Contributions | - | - | - | - | 40,500 |
| 2215-365004 | WF Trail Resort Tax Contribution | - | - | - | - | 59,500 |
| | | \$ - | \$ - | \$ - | \$ - | \$ 144,000 |
| | Total Revenues | \$ - | \$ - | \$ - | \$ - | \$ 227,000 |
| | Beginning Budgetary Fund Balance | | | \$ - | | \$ - |
| | Total Resources | | | \$ - | | \$ 227,000 |
| Expenditures | | | | | | |
| Personnel | | | | | | |
| 2215-430256-110-0 | Salaries and Wages | - | - | - | - | 3,797 |
| 2215-430256-120-0 | Overtime | - | - | - | - | 89 |
| 2215-430256-140-0 | Employer Contributions | - | - | - | - | 1,614 |
| | | \$ - | \$ - | \$ - | \$ - | \$ 5,500 |
| Materials and Services | | | | | | |
| 2215-430256-220-0 | Operating Supplies | - | - | - | - | 15,004 |
| 2215-430256-360-0 | Repair & Maintenance Services | - | - | - | - | 179,087 |
| 2215-430256-510-0 | Insurance | - | - | - | - | 3,246 |
| 2215-430256-530-0 | Rent / Lease | - | - | - | - | 24,163 |
| | | \$ - | \$ - | \$ - | \$ - | \$ 221,500 |
| | Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 227,000 |
| | Ending Budgetary Fund Balance | | | \$ - | | \$ - |

Whitefish Trail Construction Fund - 4540

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Intergovernmental | | | | | | |
| 4540-331000 | Federal Grants | 83,000 | - | - | - | - |
| 4540-334000 | State Grants | 8,377 | - | 72,700 | - | 42,000 |
| | | \$ 91,377 | \$ - | \$ 72,700 | \$ - | \$ 42,000 |
| Miscellaneous Revenues | | | | | | |
| 4540-365000 | Contributions and Donations | 216,615 | 171,183 | 162,500 | 15,620 | 30,000 |
| | | \$ 216,615 | \$ 171,183 | \$ 162,500 | \$ 15,620 | \$ 30,000 |
| Interest | | | | | | |
| 4540-371010 | Investment Earnings | 1 | - | - | - | - |
| | | \$ 1 | \$ - | \$ - | \$ - | \$ - |
| | Total Revenues | \$ 307,993 | \$ 171,183 | \$ 235,200 | \$ 15,620 | \$ 72,000 |
| | Beginning Budgetary Fund Balance | | | \$ - | | \$ - |
| | Total Resources | | | \$ 235,200 | | \$ 72,000 |
| Expenditures | | | | | | |
| Capital | | | | | | |
| 4540-430255-938-0 | Trail Improvements | 274,550 | 209,500 | 235,200 | 15,620 | 72,000 |
| | | \$ 274,550 | \$ 209,500 | \$ 235,200 | \$ 15,620 | \$ 72,000 |
| | Total Expenditures | \$ 274,550 | \$ 209,500 | \$ 235,200 | \$ 15,620 | \$ 72,000 |
| | Ending Budgetary Fund Balance | | | \$ - | | \$ - |

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. The 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 Whitefish City Code.

FY 2026 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.

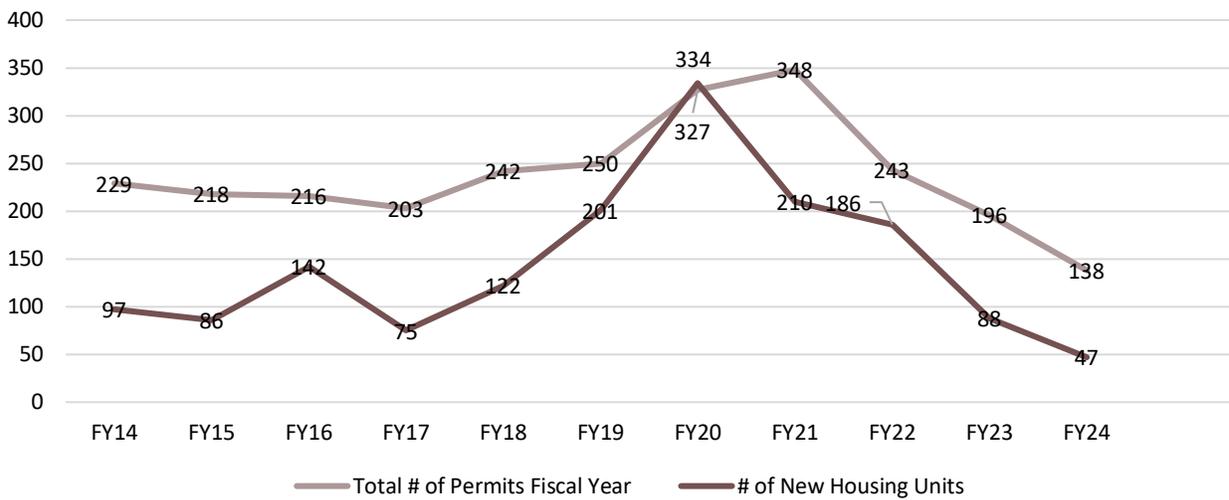
Subdivision Street Trees (Cash in Lieu) - 2993

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|---------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| | Interest | | | | | |
| 2993-371010 | Investment Earnings | - | 951 | 500 | 1,220 | 1,000 |
| | | <u>\$ -</u> | <u>\$ 951</u> | <u>\$ 500</u> | <u>\$ 1,220</u> | <u>\$ 1,000</u> |
| | Other Financing Sources | | | | | |
| 2993-343301 | Cash-in-lieu of Subdivision Street Trees | - | - | - | 4,339 | - |
| | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 4,339</u> | <u>\$ -</u> |
| | Total Revenues | <u>\$ -</u> | <u>\$ 951</u> | <u>\$ 500</u> | <u>\$ 5,559</u> | <u>\$ 1,000</u> |
| | Beginning Budgetary Fund Balance | | | <u>\$ 25,084</u> | | <u>\$ 29,444</u> |
| | Total Resources | | | <u>\$ 25,584</u> | | <u>\$ 30,444</u> |
| Expenditures | | | | | | |
| | Materials and Services | | | | | |
| 2993-460439-230-0 | Repair & Maintenance Supplies | 491 | 356 | 25,584 | 1,215 | 30,444 |
| | | <u>\$ 491</u> | <u>\$ 356</u> | <u>\$ 25,584</u> | <u>\$ 1,215</u> | <u>\$ 30,444</u> |
| | Total Expenditures | <u>\$ 491</u> | <u>\$ 356</u> | <u>\$ 25,584</u> | <u>\$ 1,215</u> | <u>\$ 30,444</u> |
| | Ending Budgetary Fund Balance | | | <u>\$ -</u> | | <u>\$ -</u> |

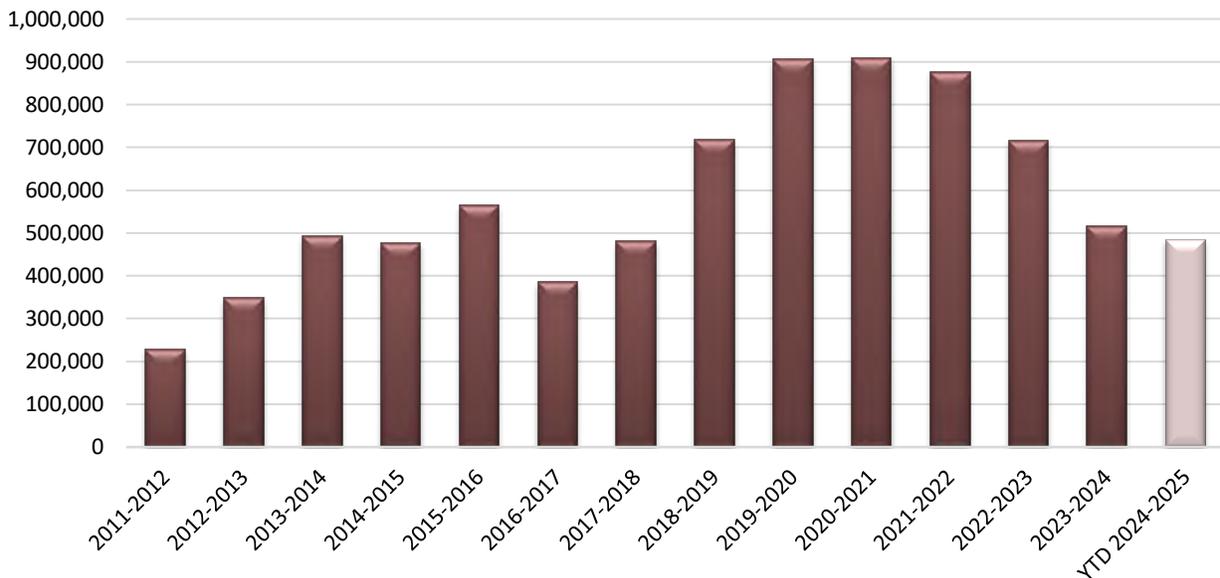
Purpose

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 2026 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 2026 are:

| Item/Project | Amount |
|---|----------|
| Revenue Changes | |
| <ul style="list-style-type: none"> Decrease overall in building plan review and building permits based on uncertainties in the market and year-to-date figures | \$37,000 |
| Expenditure Changes | |
| <ul style="list-style-type: none"> Increases in total personnel costs due to wage adjustments and increased employer costs offset by a redistribution of certain salaries to the General Fund due to slowed building activity and more enforcement demands | \$44,033 |
| <ul style="list-style-type: none"> Decrease in Computer and Computer Hardware due to fewer scheduled replacements | \$5,855 |
| <ul style="list-style-type: none"> Decrease in Operating Supplies to commensurate with purchasing activity | \$1,875 |
| <ul style="list-style-type: none"> Increase in Software Subscriptions due to a redistribution of software programs | \$4,000 |
| <ul style="list-style-type: none"> Decrease in Utility Services based on year-to-date actuals | \$2,872 |
| <ul style="list-style-type: none"> Increase in Administrative Costs to cover allocation of software consolidated in IT | \$6,165 |

Building Codes Fund - 2394

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-------------------------------|---|-------------------|-------------------|---------------------|-------------------|---------------------|
| Revenues | | | | | | |
| Licenses & Permits | | | | | | |
| 2394-323010 | Building Plan Review | 256,724 | 158,899 | 200,000 | 214,166 | 200,000 |
| 2394-323011 | Building Permit | 334,472 | 262,180 | 300,000 | 286,412 | 275,000 |
| 2394-323012 | Electrical Permit | 41,928 | 40,933 | 45,000 | 40,211 | 45,000 |
| 2394-323013 | Plumbing | 26,863 | 23,558 | 40,000 | 24,627 | 28,000 |
| 2394-323017 | Mechanical Permits | 55,486 | 64,461 | 50,000 | 47,542 | 50,000 |
| | | \$ 715,473 | \$ 550,031 | \$ 635,000 | \$ 612,957 | \$ 598,000 |
| Charges for Services | | | | | | |
| 2394-342041 | Columbia Falls Interlocal Contract | 63,063 | 49,057 | 60,000 | 106,299 | 60,000 |
| 2394-362000 | Other Miscellaneous Revenue | 6,119 | 40 | 500 | 795 | 500 |
| | | \$ 69,182 | \$ 49,097 | \$ 60,500 | \$ 107,094 | \$ 60,500 |
| | Total Revenues | \$ 784,655 | \$ 599,127 | \$ 695,500 | \$ 720,051 | \$ 658,500 |
| | Beginning Budgetary Fund Balance | | | \$ 1,109,944 | | \$ 855,208 |
| | Total Resources | | | \$ 1,805,444 | | \$ 1,513,708 |

Building Codes Fund - 2394

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|---|--|-------------------|-------------------|---------------------|-------------------|---------------------|
| Expenditures - Whitefish Building Codes | | | | | | |
| Personnel | | | | | | |
| 2394-420530-110-0 | Salaries and Wages | 364,926 | 430,009 | 505,179 | 473,430 | 499,260 |
| 2394-420530-112-0 | Permanent Part Time | 2,176 | 1,390 | 1,610 | 1,632 | 4,384 |
| 2394-420530-120-0 | Overtime | 2,438 | 4,637 | 2,517 | 1,420 | 4,513 |
| 2394-420530-140-0 | Employer Contributions | 146,405 | 165,945 | 205,700 | 202,754 | 228,249 |
| 2394-420530-147-0 | Medical Deduction Reimbursement | 13 | 679 | - | 720 | 480 |
| | | \$ 515,958 | \$ 602,661 | \$ 715,006 | \$ 679,956 | \$ 736,886 |
| Materials and Services | | | | | | |
| 2394-420530-210-0 | Office Supplies & Materials | 1,945 | 3,464 | 3,000 | 1,847 | 2,500 |
| 2394-420530-216-0 | Computer & Computer Hardware | - | 6,174 | 11,125 | 6,881 | 5,270 |
| 2394-420530-220-0 | Operating Supplies | 63,499 | 4,917 | 13,875 | 3,856 | 12,000 |
| 2394-420530-230-0 | Repair & Maintenance Supplies | 14,263 | 8,867 | 9,000 | 4,274 | 9,000 |
| 2394-420530-310-0 | Communication & Transportation | 100 | 291 | 250 | 132 | 250 |
| 2394-420530-330-0 | Publicity, Subscriptions & Dues | 14,358 | 5,800 | 16,000 | 3,106 | 15,500 |
| 2394-420530-333-0 | Software Subscriptions | - | 30,399 | 40,000 | 16,512 | 44,000 |
| 2394-420530-340-0 | Utility Services | 12,467 | 14,153 | 16,000 | 14,232 | 13,128 |
| 2394-420530-350-0 | Professional Services | 21,762 | 3,640 | 8,000 | 332 | 8,000 |
| 2394-420530-360-0 | Repair & Maintenance Services | 25,604 | 10,112 | 15,000 | 10,270 | 15,000 |
| 2394-420530-370-0 | Travel & Training | 11,452 | 4,696 | 15,000 | 6,313 | 14,000 |
| 2394-420530-390-0 | Other Purchased Services | 189 | 149 | 650 | 159 | 650 |
| 2394-420530-397-0 | Contracted Workers | 5,760 | 7,520 | 10,000 | 6,800 | 10,000 |
| 2394-420530-510-0 | Insurance | 9,066 | 14,405 | 14,405 | 17,623 | 13,792 |
| 2394-420530-530-0 | Rent / Lease | 1,298 | 325 | 3,746 | 1,787 | 3,746 |
| 2394-420530-540-0 | Special Assessments | 106 | 106 | 106 | 122 | 122 |
| 2394-420530-880-0 | Administrative Costs | 22,097 | 22,403 | 24,668 | 21,648 | 30,833 |
| | | \$ 203,967 | \$ 137,422 | \$ 200,825 | \$ 115,894 | \$ 197,791 |
| Capital | | | | | | |
| 2394-420530-920-0 | Buildings | - | 39,823 | - | - | - |
| 2394-420530-940-0 | Machinery & Equipment | 107,909 | 56,000 | - | - | - |
| | | \$ 107,909 | \$ 95,823 | \$ - | \$ - | \$ - |
| | Total Whitefish Building Codes | \$ 827,834 | \$ 835,907 | \$ 915,831 | \$ 795,850 | \$ 934,677 |
| Expenditures - Columbia Falls Building Codes | | | | | | |
| Personnel | | | | | | |
| 2394-510700-110-0 | Salaries and Wages | 80,576 | 112,988 | 102,973 | 106,438 | 112,843 |
| 2394-510700-120-0 | Overtime | - | 913 | 671 | 319 | 1,016 |
| 2394-510700-140-0 | Employer Contributions | 33,248 | 42,949 | 41,190 | 45,947 | 53,128 |
| | | \$ 113,824 | \$ 156,849 | \$ 144,834 | \$ 152,704 | \$ 166,987 |
| Materials and Services | | | | | | |
| 2394-510700-210-0 | Office Supplies & Materials | - | - | - | 71 | 500 |
| 2394-510700-220-0 | Operating Supplies | 50 | - | 400 | 226 | 400 |
| 2394-510700-230-0 | Repair & Maintenance Supplies | 1,243 | - | 3,000 | 172 | 3,000 |
| 2394-510700-330-0 | Publicity, Subscriptions & Dues | - | - | - | 20 | 500 |
| 2394-510700-350-0 | Professional Services | 1,600 | 320 | 3,000 | - | 3,000 |
| 2394-510700-370-0 | Travel & Training | - | - | - | 89 | 1,000 |
| 2394-510700-397-0 | Contracted Workers | 1,040 | 1,280 | - | 2,800 | 1,280 |
| 2394-510700-510-0 | Insurance | 1,658 | 2,870 | 2,875 | 2,722 | 2,787 |
| | | \$ 5,590 | \$ 4,470 | \$ 9,275 | \$ 6,100 | \$ 11,967 |
| | Total Columbia Falls Building Codes | \$ 119,414 | \$ 161,319 | \$ 154,109 | \$ 158,804 | \$ 178,954 |
| | Total Building Codes Expenditures | \$ 947,247 | \$ 997,226 | \$ 1,069,940 | \$ 954,654 | \$ 1,113,631 |
| | Ending Budgetary Fund Balance | | | \$ 735,504 | | \$ 400,077 |

Purpose

Whitefish's resort tax is a 3% tax on the sale of lodging, restaurants, prepared food, alcoholic beverages, ski resort goods and services, and the retail sale of defined luxury items. 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.

Since the original adoption of resort tax, voters have been presented with four additional questions. On November 2, 2004, voters approved an extension of the resort tax until January 31, 2025, by a margin of 2012 to 632 votes. 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 the City's water quality and access to greater quantity. The vote passed by a margin of 1718 to 334 and was effective July 1, 2015. 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 for uses of Resort Tax collection, with an effective date of February 1, 2025, after the Haskill Basin Conservation Easement bond was paid in full. In August 2023, the Whitefish City Council adopted a resolution and presented to the voters a re-allocation of the Resort Tax to include community housing as a use starting February 1, 2025. Voters approved the re-allocation, which is described below and in effect as of February 1, 2025:

- A. *Property tax reduction for taxpayers in an amount equal to twenty-five percent (25%) of the 3% resort tax revenues derived during the preceding fiscal year;*
- B. *Provision for the repair, maintenance, and improvement of streets, storm sewers, all underground utilities, sidewalks, curbs and gutters, in an amount equal to forty-eight percent (48%) of the 3% resort tax revenues derived during the preceding fiscal year;*
- C. *Community housing initiatives including the development of deed-restricted affordable housing units and community housing programs in an amount equal to ten percent (10%) of the 3% resort tax revenues derived during the preceding fiscal year;*
- D. *Improvements and maintenance of bicycle and pedestrian paths and other park acquisitions, capital improvements, and equipment in an amount equal to ten percent (10%) of the 3% resort tax revenues derived during the preceding fiscal year;*
- E. *Provision for the maintenance and replacement of existing improvements of the Whitefish Trail in the amount of two percent (2%) of the 3% resort tax revenue derived during the preceding fiscal year with any amounts not expended within five fiscal years available for the maintenance of city bicycle and pedestrian paths;*
- F. *Cost of administering the resort tax in an amount equal to five percent (5%) of the 3% resort tax per year.*

FY 2026 Objectives

To utilize resort tax collected by the City for specific eligible projects.

Specific projects appropriated during FY 2026 are shown below:

| Item/Project | Amount |
|---|-------------|
| Revenue Changes | |
| <ul style="list-style-type: none"> Resort tax revenues are tracking higher than budgeted in FY 2025 and therefore the FY 2026 budget is anticipating a 5% increase in collections. | \$342,973 |
| <ul style="list-style-type: none"> Investment earnings are not expected to increase in FY 2026 and have been budgeted based on FY 2025 actuals. This still reflects an increase over the FY2025 budgeted amount | \$28,276 |
| Expenditures | |
| <ul style="list-style-type: none"> Repair and Maintenance Services for the Whitefish Trail | \$59,500 |
| <ul style="list-style-type: none"> Affordable Housing Projects and Programs - Alpenglow II (includes est. \$297,959 carry over from FY 2025 + \$502,041 new funding for a total of \$800,000); Other programs (\$252,115) | \$1,052,115 |
| <ul style="list-style-type: none"> Parks Capital Project #1: Armory Park Master Plan Improvements Project – Partial Phase IV of the Master Plan. | \$792,000 |
| <ul style="list-style-type: none"> Parks Capital Project #2: Bike Path Maintenance | \$65,000 |
| <ul style="list-style-type: none"> Parks Capital Project #3: River Trail Connection from Kay Beller Park to BNSF Loop Trail – along Riverbend Condos and adjacent property | \$150,000 |
| <ul style="list-style-type: none"> Parks Capital Project #4: River Trail Access Improvements which include various sections to complete the River Trail from City Beach to Smith Fields. Prior year outlays for this project total \$55,635 | \$99,683 |
| <ul style="list-style-type: none"> Parks Capital Project #5: Toolcat purchase | \$85,000 |
| <ul style="list-style-type: none"> Street Capital Project #1: Armory Road (E 2nd St. to City Limits) | \$3,000,000 |
| <ul style="list-style-type: none"> Street Capital Project #2: East 6th Street (Spokane Ave. to Pine Ave.) Prior year outlays for this project total \$870,534 | \$2,000,000 |
| <ul style="list-style-type: none"> Property tax relief is estimated at \$1,930,972 for FY 2026. The \$44,680 increase is due to estimated amounts collected in FY 2025 coming in higher than budgeted, including investment earnings. Additional property tax relief is also accounted for in the Water Fund (\$523,250 for FY 2026 compared to \$393,544 in FY 2025). | \$1,930,972 |

Resort Tax Projects Funded Since 1996:

STREETS:

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

FY 2026 and Future Street Projects:

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

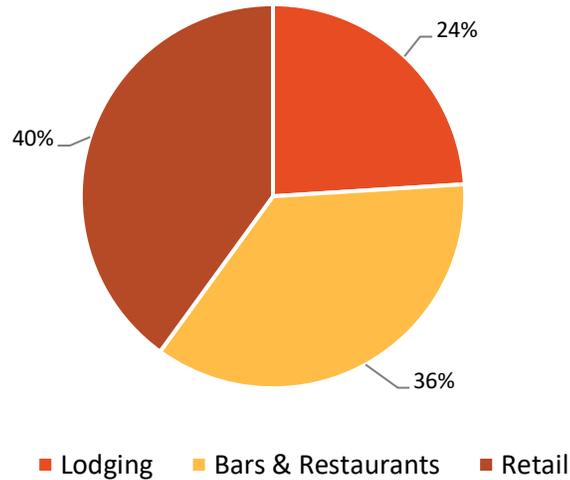
PARKS:

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

FY 2026 and Future Parks Projects:

Armory Park Improvements – Phase IV
 Bike Path Connections – Riverbend
 Bike Path Connections and Maintenance
 Bike Path Connections – Snw Mtn to Les Schwab
 Memorial Park Vision Plan Implementation

Resort Tax Collections by Category for Fiscal Year 2025



Resort Tax Expenditures (Inception to June 2025):

| | |
|---|---------------|
| Property tax relief since 1996: | \$ 21,596,955 |
| Street improvements since 1996: | \$ 36,579,409 |
| Park improvements since 1996: | \$ 2,574,869 |
| Haskill Basin Conservation Easement Debt Service since 2016: | \$ 8,091,465 |

Resort Tax Fund - 2100

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-----------------------------|---|---------------------|---------------------|----------------------|---------------------|----------------------|
| Revenues | | | | | | |
| Taxes | | | | | | |
| 2100-315101 | Lodging | 1,612,181 | 1,575,208 | 1,575,208 | 1,637,004 | 1,637,004 |
| 2100-315102 | Bars and Restaurants | 2,433,313 | 2,408,201 | 2,408,201 | 2,546,114 | 2,546,114 |
| 2100-315103 | Retail | 2,575,289 | 2,652,257 | 2,652,257 | 2,795,522 | 2,795,522 |
| | | \$ 6,620,783 | \$ 6,635,667 | \$ 6,635,667 | \$ 6,978,640 | \$ 6,978,640 |
| Interest Earnings | | | | | | |
| 2100-371010 | Investment Earnings | 59,566 | 161,870 | 161,870 | 190,146 | 190,146 |
| | | \$ 59,566 | \$ 161,870 | \$ 161,870 | \$ 190,146 | \$ 190,146 |
| | Total Revenues | \$ 6,680,349 | \$ 6,797,536 | \$ 6,797,536 | \$ 7,168,786 | \$ 7,168,786 |
| | Beginning Budgetary Fund Balance | | | \$ 4,520,450 | | \$ 5,297,746 |
| | Property Tax Rebate | | | \$ 1,886,292 | | \$ 1,930,972 |
| | Streets | | | \$ 2,115,880 | | \$ 2,277,973 |
| | Parks & Paths | | | \$ 518,278 | | \$ 731,080 |
| | Community Housing | | | \$ - | | \$ 297,959 |
| | Whitefish Trail | | | \$ - | | \$ 59,762 |
| | Total Resources | | | \$ 11,317,986 | | \$ 12,466,532 |
| Expenditures | | | | | | |
| Parks & Paths | | | | | | |
| 2100-430255-350-0 | Professional Services | - | - | 50,000 | 34,641 | - |
| 2100-430255-360-0 | Repair & Maintenance Services | - | - | - | - | 65,000 |
| 2100-430255-930-0 | Bike Path Improvements | - | - | 150,000 | - | 150,000 |
| 2100-460430-931-0 | Park Improvements | 132,753 | 121,055 | 538,615 | 190,134 | 891,683 |
| 2100-460430-940-0 | Parks Machinery & Equipment | - | - | - | - | 85,000 |
| | | \$ 132,753 | \$ 121,055 | \$ 738,615 | \$ 224,775 | \$ 1,191,683 |
| Whitefish Trail | | | | | | |
| 2100-430256-360-0 | Repair & Maintenance Services | - | - | 59,762 | - | 59,500 |
| | | \$ - | \$ - | \$ 59,762 | \$ - | \$ 59,500 |
| Community Housing | | | | | | |
| 2100-470450-790-0 | Affordable Housing Projects | - | - | 297,959 | - | 1,052,115 |
| | | \$ - | \$ - | \$ 297,959 | \$ - | \$ 1,052,115 |
| Streets | | | | | | |
| 2100-430230-932-0 | Street Improvements | 2,876,111 | 1,011,312 | 2,800,000 | 2,977,282 | 5,000,000 |
| | | \$ 2,876,111 | \$ 1,011,312 | \$ 2,800,000 | \$ 2,977,282 | \$ 5,000,000 |
| Other Financing Uses | | | | | | |
| 2100-521002-820-0 | Transfers (Prop. Tax Relief) | 2,419,669 | 1,946,390 | 1,886,292 | 1,886,292 | 1,930,972 |
| 2100-521032-820-0 | Transfers (Haskill Basin C.E. Debt) | 1,626,064 | 1,629,856 | 973,860 | 1,202,638 | - |
| | | \$ 4,045,733 | \$ 3,576,246 | \$ 2,860,152 | \$ 3,088,930 | \$ 1,930,972 |
| | Total Expenditures | \$ 6,921,844 | \$ 4,708,614 | \$ 6,756,488 | \$ 6,290,987 | \$ 9,234,270 |
| | Ending Budgetary Fund Balance | | | \$ 4,561,498 | | \$ 3,232,262 |
| | Property Tax Rebate | | | \$ 1,789,112 | | \$ 1,886,825 |
| | Streets | | | \$ 2,555,585 | | \$ 900,360 |
| | Parks & Paths | | | \$ 216,801 | | \$ 293,554 |
| | Community Housing | | | \$ - | | \$ - |
| | Whitefish Trail | | | \$ - | | \$ 151,523 |
| | Total | | | \$ 11,317,986 | | \$ 12,466,532 |

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 provided that segregation for impact fee expenditures other than for enterprise funds such as Water and Wastewater. These areas include Paved Trails, Park Maintenance Building, the Emergency Services Center, City Hall, and Stormwater.

The City established an Impact Fee Advisory Committee to help monitor the impact fees and advise the City on appropriate expenditures. A five-year review of the impact fees took place in FY 2023 and the study was approved and adopted by the City Council upon the recommendation of the Impact Fee Advisory Committee. Fees recorded in the Impact Fee Fund (2399) will continue to be spent on eligible projects in the different functions to which they apply.

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

As noted in the narratives for the Parks Maintenance Building, Paved Trails and the City Hall impact fee funds, the 69th Montana Legislature restricted the right of local governments to impose fees for these purposes with Senate Bill 133.

FY 2026 Objectives

The objective of the Impact Fee Fund for this fiscal year is to provide segregated accounting for appropriate impact fee project expenditures. No projects are budgeted for FY 2026.

Impact Fee Fund - 2399

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-----------------------------|---|-------------------|-------------------|---------------------|-------------------|---------------------|
| Revenues | | | | | | |
| Charges for Services | | | | | | |
| 2399-341072 | Impact Fee - Paved Trails | 36,292 | 11,805 | - | 32 | - |
| 2399-341073 | Impact Fee - Park Maint Building | 8,545 | 3,813 | - | 5 | - |
| 2399-341074 | Impact Fee - ESC | 56,236 | 18,711 | - | 116 | - |
| 2399-341075 | Impact Fee - City Hall | 5,396 | 3,222 | - | - | - |
| 2399-341076 | Impact Fee - Stormwater | 20,220 | 4,803 | - | 37 | - |
| | | \$ 126,690 | \$ 42,354 | \$ - | \$ 190 | \$ - |
| Interest | | | | | | |
| 2399-371010 | Investment Earnings - Paved Trails | 614 | 2,984 | 900 | 1,708 | 900 |
| 2399-371010 | Investment Earnings - Parks Maint. Bldg | 1,240 | 2,795 | 2,400 | 2,817 | 2,400 |
| 2399-371010 | Investment Earnings - ESC | 9,229 | 18,855 | 17,000 | 18,510 | 17,000 |
| 2399-371010 | Investment Earnings - City Hall | 2,026 | 4,331 | 4,000 | 4,352 | 4,000 |
| 2399-371010 | Investment Earnings - Stormwater | 4,539 | 9,180 | 7,000 | 8,742 | 7,000 |
| | | \$ 17,648 | \$ 38,146 | \$ 31,300 | \$ 36,129 | \$ 31,300 |
| | Total Revenues | \$ 144,339 | \$ 80,500 | \$ 31,300 | \$ 36,319 | \$ 31,300 |
| | Beginning Budgetary Fund Balance | | | \$ 1,050,667 | | \$ 1,028,328 |
| | Paved Trails | | | \$ 45,694 | | \$ 47,414 |
| | Parks Maint. Bldg | | | \$ 75,621 | | \$ 78,490 |
| | Emergency Services Center | | | \$ 544,271 | | \$ 503,984 |
| | City Hall | | | \$ 116,720 | | \$ 121,145 |
| | Stormwater | | | \$ 268,361 | | \$ 277,294 |
| | Total Resources | | | \$ 1,081,967 | | \$ 1,059,628 |
| Expenditures | | | | | | |
| Capital | | | | | | |
| 2399-420120-920-0 | Building Improvements - ESC Expansion | - | - | 70,000 | 59,256 | - |
| 2399-430235-930-0 | Stormwater Improvements | - | 372 | 125,265 | - | 130,638 |
| 2399-460434-938-0 | Paved Trail Improvements | 236,358 | - | - | 46 | - |
| | | \$ 236,358 | \$ 372 | \$ 195,265 | \$ 59,303 | \$ 130,638 |
| | Total Expenditures | \$ 236,358 | \$ 372 | \$ 195,265 | \$ 59,303 | \$ 130,638 |
| | Ending Budgetary Fund Balance | | | \$ 886,702 | | \$ 928,990 |
| | Paved Trails | | | \$ 46,594 | | \$ 48,314 |
| | Parks Maint. Bldg | | | \$ 78,021 | | \$ 80,890 |
| | Emergency Services Center | | | \$ 491,271 | | \$ 520,984 |
| | City Hall | | | \$ 120,720 | | \$ 125,145 |
| | Stormwater | | | \$ 150,096 | | \$ 153,656 |

Purpose

Impact Fees are collected on new building projects to provide funding for the additional capacity required by the new construction projects. With the adoption of the 2023 Impact Fee Study, the City continued to assess and collect fees for the City Hall expansion. A new fee structure using a new methodology was implemented for the calculation of these impact fees beginning January 1, 2024. Unfortunately, the 69th Montana Legislative Session restricted the right of local governments to impose impact fees for this purpose through Senate Bill 133.

FY 2026 Objectives

The objective of the City Hall Impact Fee Fund for this fiscal year is to provide a segregated fund to account for revenue generated from fees assessed and appropriate project expenditures. Due to the restrictions by the State of Montana, no additional fees will be assessed starting October 1, 2025. Therefore, the equivalent of one quarter of the fees is budgeted for FY 2026. The funds accumulated will be utilized in future years for the expansion of City Hall.

City Hall Impact Fee Fund - 2380

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-----------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Charges for Services | | | | | | |
| 2380-341075 | Impact Fees - City Hall | - | 12,741 | 50,000 | 100,789 | 50,394 |
| | | \$ - | \$ 12,741 | \$ 50,000 | \$ 100,789 | \$ 50,394 |
| Interest | | | | | | |
| 2380-371010 | Investment Earnings | - | 62 | 1,500 | 1,853 | 575 |
| | | \$ - | \$ 62 | \$ 1,500 | \$ 1,853 | \$ 575 |
| | Total Revenues | \$ - | \$ 12,803 | \$ 51,500 | \$ 102,642 | \$ 50,969 |
| | Beginning Budgetary Fund Balance | | | \$ 12,803 | | \$ 115,445 |
| | Total Resources | | | \$ 64,303 | | \$ 166,415 |
| Expenditures | | | | | | |
| Capital | | | | | | |
| 2380-410000-920 | City Hall Improvements | - | - | - | - | - |
| | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total Expenditures | \$ - |
| | Ending Budgetary Fund Balance | | | \$ 64,303 | | \$ 166,415 |

Purpose

Impact Fees are collected on new building projects to provide funding for the additional capacity required by the new construction projects. With the adoption of the 2023 Impact Fee Study, the City continued to assess and collect fees for Paved Trails. A new fee structure using a new methodology was implemented for the calculation of these impact fees beginning January 1, 2024. Unfortunately, the 69th Montana Legislative Session restricted the right of local governments to impose impact fees for this purpose through Senate Bill 133.

FY 2026 Objectives

The objective of the Paved Trails Impact Fee Fund for this fiscal year is to provide a segregated fund to account for revenue generated from fees assessed and appropriate growth-related Paved Trails Impact Fee project expenditures. Due to the restrictions by the State of Montana, no additional fees will be assessed starting October 1, 2025. Therefore, the equivalent of one quarter of the fees is budgeted for FY 2026. The funds accumulated will be utilized in future years on eligible growth-related projects.

Paved Trails Impact Fee Fund - 2381

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-----------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Charges for Services | | | | | | |
| 2381-341072 | Impact Fees - Paved Trails | - | 10,208 | 40,000 | 67,320 | 33,660 |
| | | \$ - | \$ 10,208 | \$ 40,000 | \$ 67,320 | \$ 33,660 |
| Interest | | | | | | |
| 2381-371010 | Investment Earnings | - | 50 | 1,000 | 1,304 | 400 |
| | | \$ - | \$ 50 | \$ 1,000 | \$ 1,304 | \$ 400 |
| | Total Revenues | \$ - | \$ 10,258 | \$ 41,000 | \$ 68,624 | \$ 34,060 |
| | Beginning Budgetary Fund Balance | | | \$ 10,258 | | \$ 78,882 |
| | Total Resources | | | \$ 51,258 | | \$ 112,942 |
| Expenditures | | | | | | |
| Capital | | | | | | |
| 2381-460434-938-0 | Paved Trail Improvements | - | - | - | - | - |
| | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total Expenditures | \$ - |
| | Ending Budgetary Fund Balance | | | \$ 51,258 | | \$ 112,942 |

Purpose

Impact Fees are collected on new building projects to provide funding for the additional capacity required by the new construction projects. With the adoption of the 2023 Impact Fee Study, the City continued to assess and collect fees for Parks. A new fee structure using a new methodology was implemented for the calculation of these impact fees beginning January 1, 2024. Unfortunately, the 69th Montana Legislative Session restricted the right of local governments to impose impact fees for this purpose through Senate Bill 133.

FY 2026 Objectives

The objective of the Parks Impact Fee Fund for this fiscal year is to provide a segregated fund to account for revenue generated from fees assessed and appropriate growth-related Park Impact Fee project expenditures. Due to the restrictions by the State of Montana, no additional fees will be assessed starting October 1, 2025. Therefore, the equivalent of one quarter of the fees is budgeted for FY 2026. The funds accumulated will be utilized in future years on eligible growth-related projects.

Parks & Recreation Impact Fee Fund - 2382

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-----------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Charges for Services | | | | | | |
| 2382-341073 | Impact Fees - Parks & Recreation | - | 4,698 | 15,000 | 30,646 | 15,323 |
| | | \$ - | \$ 4,698 | \$ 15,000 | \$ 30,646 | \$ 15,323 |
| Interest | | | | | | |
| 2382-371010 | Investment Earnings | - | 23 | 500 | 591 | 200 |
| | | \$ - | \$ 23 | \$ 500 | \$ 591 | \$ 200 |
| | Total Revenues | \$ - | \$ 4,721 | \$ 15,500 | \$ 31,237 | \$ 15,523 |
| | Beginning Budgetary Fund Balance | | | \$ 4,721 | | \$ 35,958 |
| | Total Resources | | | \$ 20,221 | | \$ 51,481 |
| Expenditures | | | | | | |
| Capital | | | | | | |
| 2382-460434-930-0 | Park Improvements | - | - | - | - | - |
| | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Ending Budgetary Fund Balance | | | \$ 20,221 | | \$ 51,481 |

Purpose

Impact Fees are collected on new building projects to provide funding for the additional capacity required by the new construction projects. With the adoption of the 2023 Impact Fee Study, the City started collecting impact fees related to capital expansion needs of the Fire Department. The new fee was implemented on January 1, 2024.

FY 2026 Objectives

The objective of the Fire and Ambulance Impact Fee Fund for this fiscal year is to provide a segregated fund to account for revenue generated from the fees assessed and appropriate growth-related Fire and Ambulance Impact fee project expenditures. There are no expenditures in FY 2026 as funds accumulate for future eligible projects.

Fire Impact Fee Fund - 2383

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-----------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Charges for Services | | | | | | |
| 2383-341078 | Impact Fees - Fire | - | 8,206 | 40,000 | 58,497 | 40,000 |
| | | \$ - | \$ 8,206 | \$ 40,000 | \$ 58,497 | \$ 40,000 |
| Interest | | | | | | |
| 2383-371010 | Investment Earnings | - | 40 | 1,000 | 1,109 | 500 |
| | | \$ - | \$ 40 | \$ 1,000 | \$ 1,109 | \$ 500 |
| | Total Revenues | \$ - | \$ 8,246 | \$ 41,000 | \$ 59,606 | \$ 40,500 |
| | Beginning Budgetary Fund Balance | | | \$ 8,246 | | \$ 67,852 |
| | Total Resources | | | \$ 49,246 | | \$ 108,352 |
| Expenditures | | | | | | |
| Capital | | | | | | |
| 2383-420400-920-0 | Fire Buildings | - | - | - | - | - |
| 2383-420400-940-0 | Fire Equipment | - | - | - | - | - |
| | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total Expenditures | \$ - |
| | Ending Budgetary Fund Balance | | | \$ 49,246 | | \$ 108,352 |

Purpose

Impact Fees are collected on new building projects to provide funding for the additional capacity required by the new construction projects. With the adoption of the 2023 Impact Fee Study, the City started collecting impact fees related to capital expansion needs of the Police Department. The new fee was implemented on January 1, 2024.

FY 2026 Objectives

The objective of the Police Impact Fee Fund for this fiscal year is to provide a segregated fund to account for revenue generated from the fees assessed and appropriate growth-related Police Impact fee project expenditures. There are no expenditures in FY 2026 as funds accumulate for future eligible projects.

Police Impact Fee Fund - 2384

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-----------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Charges for Services | | | | | | |
| 2384-341079 | Impact Fees - Police | - | 6,164 | 25,000 | 43,721 | 30,000 |
| | | \$ - | \$ 6,164 | \$ 25,000 | \$ 43,721 | \$ 30,000 |
| Interest | | | | | | |
| 2384-371010 | Investment Earnings | - | 30 | 800 | 831 | 500 |
| | | \$ - | \$ 30 | \$ 800 | \$ 831 | \$ 500 |
| | Total Revenues | \$ - | \$ 6,194 | \$ 25,800 | \$ 44,552 | \$ 30,500 |
| | Beginning Budgetary Fund Balance | | | \$ 6,194 | | \$ 50,746 |
| | Total Resources | | | \$ 31,994 | | \$ 81,246 |
| Expenditures | | | | | | |
| Capital | | | | | | |
| 2384-420100-920-0 | Police Buildings | - | - | - | - | - |
| | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total Expenditures | \$ - |
| | Ending Budgetary Fund Balance | | | \$ 31,994 | | \$ 81,246 |

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 2026 Objectives

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

Housing Rehabilitation Fund - 2987

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Other Financing Sources | | | | | | |
| 2987-362000 | Miscellaneous Revenue | - | 5000 | - | - | - |
| 2987-373030 | Home Program Loan Repayments | - | - | 2,500 | - | 2,500 |
| 2987-373070 | USDA Program Loan Repayments | 160 | - | 5,000 | 160 | 5,000 |
| | | \$ 160 | \$ - | \$ 7,500 | \$ 160 | \$ 7,500 |
| | Total Revenues | \$ 160 | \$ - | \$ 7,500 | \$ 160 | \$ 7,500 |
| | Beginning Budgetary Fund Balance | | | \$ 7,485 | | \$ 7,645 |
| | Total Resources | | | \$ 14,985 | | \$ 15,145 |
| Expenditures | | | | | | |
| Other Financing Uses | | | | | | |
| 2987-470440-852-0 | Other Programs Project Activity Cost | - | - | 7,500 | - | 7,500 |
| | | \$ - | \$ - | \$ 7,500 | \$ - | \$ 7,500 |
| | Total Expenditures | \$ - | \$ - | \$ 7,500 | \$ - | \$ 7,500 |
| | Ending Budgetary Fund Balance | | | \$ 7,485 | | \$ 7,645 |

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 2026 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 3.5 mill property tax levy, which will provide funding for new affordable housing projects and programs. Beginning FY 2026 the property tax levy for affordable housing was reduced to 3.5 mills from 4.0. This will redirect funds to the increases in contribution to community service partners, Project Whitefish Kids, Whitefish Community Center and the S.N.O.W Bus. This reduction in mill levy is offset by the dedication of 10% of Resort Tax collections for affordable housing.

City Council will determine the distribution of funds as programs are adopted and created, such as fee reimbursements for deed-restricted affordable housing and/or other incentive programs.

Affordable Housing Fund - 2989

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|---------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| | Taxes | | | | | |
| 2989-311010 | Real Property Taxes | 182,732 | 299,007 | 322,888 | 324,004 | 363,252 |
| 2989-311020 | Personal Property Taxes | 11 | 1,284 | 1,300 | 790 | 1,300 |
| 2989-312000 | Penalties & Interest | 225 | 1,054 | 500 | 1,045 | 500 |
| | | \$ 182,969 | \$ 300,291 | \$ 324,688 | \$ 325,839 | \$ 365,052 |
| | Total Revenues | \$ 182,969 | \$ 300,291 | \$ 324,688 | \$ 325,839 | \$ 365,052 |
| | Beginning Budgetary Fund Balance | | | \$ 217,523 | | \$ 204,601 |
| | Total Resources | | | \$ 542,210 | | \$ 569,654 |
| Expenditures | | | | | | |
| | Other Financing Uses | | | | | |
| 2989-470450-790-0 | Affordable Housing Projects | 192 | 272,171 | 542,210 | 338,761 | \$ 569,654 |
| | | \$ 192 | \$ 272,171 | \$ 542,210 | \$ 338,761 | \$ 569,654 |
| | Total Expenditures | \$ 192 | \$ 272,171 | \$ 542,210 | \$ 338,761 | \$ 569,654 |
| | Ending Budgetary Fund Balance | | | \$ - | | \$ - |

Purpose

The Sidewalk Districts Fund provides budget authority for the 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 2026 Objectives

The objective of the Sidewalk Districts Fund for this fiscal year is to accumulate funds for future projects and provide for the construction of sidewalks as funds become available. All funds for each sidewalk improvement district are budgeted should the need to use the funds arise during FY 2026.

Sidewalks District (Cash in Lieu) Fund - 2992

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Interest | | | | | | |
| 2992-371010-0 | Investment Earnings - East Dist. | 1,303 | 2,739 | 2,420 | 2,714 | 2,400 |
| 2992-371010-1 | Investment Earnings - West Dist. | 2,737 | 11,907 | 5,060 | 5,962 | 5,000 |
| 2992-371010-2 | Investment Earnings -North Dist | 1,967 | 4,091 | 3,520 | 4,046 | 3,500 |
| | | \$ 6,007 | \$ 18,736 | \$ 11,000 | \$ 12,722 | \$ 10,900 |
| Other Financing Sources | | | | | | |
| 2992-381060 | Proceeds From Cash In-lieu / District E | 13,675 | - | - | - | - |
| 2992-381061 | Proceeds From Cash In-lieu / District W | 15,840 | 6,000 | - | - | - |
| 2992-381062 | Proceeds From Cash In-lieu / District N | - | - | - | - | - |
| | | \$ 29,515 | \$ 6,000 | \$ - | \$ - | \$ - |
| | Total Revenues | \$ 35,521 | \$ 24,736 | \$ 11,000 | \$ 12,722 | \$ 10,900 |
| | Beginning Budgetary Fund Balance | | | \$ 341,742 | | \$ 354,677 |
| | Total Resources | | | \$ 352,742 | | \$ 365,577 |
| Expenditures | | | | | | |
| Materials and Services | | | | | | |
| 2992-430267-939-0 | Sidewalk Improvement District E | - | - | 75,113 | - | 77,853 |
| 2992-430268-939-0 | Sidewalk Improvement District W | - | - | 165,341 | - | 171,341 |
| 2992-430269-939-0 | Sidewalk Improvement District N | - | - | 112,287 | - | 116,382 |
| | | \$ - | \$ - | \$ 352,742 | \$ - | \$ 365,577 |
| | Total Expenditures | \$ - | \$ - | \$ 352,742 | \$ - | \$ 365,577 |
| | Ending Budgetary Fund Balance | | | \$ - | | \$ - |

Purpose

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

FY 2026 Objectives

The objective of the Residential and Commercial Lighting District Funds for this fiscal year is to provide street lighting within residential and commercial areas. Funds are used to pay for electricity used by streetlights located in the Residential and Commercial Lighting Districts and to support capital improvement and replacement of system components. In FY 2018, the City decided to move forward with replacing and retrofitting all lights with LED bulbs to help reduce energy consumption and extend the useful lives of each light.

Significant changes to appropriations or notable items for FY 2026 include:

| Item/Project | Cost |
|--|----------|
| Revenue Changes | |
| <ul style="list-style-type: none"> Increase in Residential Lighting Maintenance Assessment revenue due to growth only. No rate adjustment is budgeted for FY 2026 | \$2,945 |
| <ul style="list-style-type: none"> Increase in Commercial Lighting Maintenance Assessment revenue due to growth only. No rate adjustment budgeted for FY 2026 | \$963 |
| Expenditure Changes | |
| <ul style="list-style-type: none"> Combined increases in Personnel Costs to cover increase in wages and employer contribution costs in the Residential and Commercial Lighting District Funds | \$7,274 |
| <ul style="list-style-type: none"> Increase in Utility Services for Commercial Lighting District Fund based on year-to-date actuals | \$1,000 |
| <ul style="list-style-type: none"> Decrease in Utility Services for Residential Lighting District Fund based on year-to-date actuals | \$3,000 |
| <ul style="list-style-type: none"> Increase in Repair and Maintenance Supplies in Commercial Lighting District Fund to purchase new light poles | \$35,000 |
| <ul style="list-style-type: none"> Increase in Repair and Maintenance Services in Residential Lighting District Fund due to anticipated cost increases for the light pole painting project that has been carried forward from FY 2024 | \$2,000 |

Residential Lighting District Fund - 2400

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Miscellaneous Revenues | | | | | | |
| 2400-362000 | Other Miscellaneous Revenue | 3,598 | 1,505 | - | 2,050 | - |
| 2400-363010 | Maintenance Assessments | 105,510 | 104,613 | 107,105 | 106,567 | 110,000 |
| 2400-363040 | Penalty & Interest Special Assessments | 450 | 390 | 450 | 401 | 500 |
| | | \$ 109,557 | \$ 106,509 | \$ 107,555 | \$ 109,017 | \$ 110,500 |
| | Total Revenues | \$ 109,557 | \$ 106,509 | \$ 107,555 | \$ 109,017 | \$ 110,500 |
| | Beginning Budgetary Fund Balance | | | \$ 179,805 | | \$ 177,962 |
| | Total Resources | | | \$ 287,361 | | \$ 288,462 |
| Expenditures | | | | | | |
| Personnel | | | | | | |
| 2400-430263-110-0 | Salaries and Wages | 20,968 | 19,391 | 22,559 | 22,472 | 24,843 |
| 2400-430263-120-0 | Overtime | - | - | 178 | 81 | 180 |
| 2400-430263-140-0 | Employer Contributions | 9,394 | 10,229 | 11,706 | 11,677 | 13,057 |
| | | \$ 30,362 | \$ 29,620 | \$ 34,443 | \$ 34,230 | \$ 38,080 |
| Materials and Services | | | | | | |
| 2400-430263-220-0 | Operating Supplies | 67 | 195 | 100 | 465 | 500 |
| 2400-430263-230-0 | Repair & Maintenance Supplies | 2,133 | 11,225 | 12,000 | 8,005 | 12,500 |
| 2400-430263-340-0 | Utility Services | 19,457 | 21,549 | 23,000 | 18,596 | 20,000 |
| 2400-430263-360-0 | Repair & Maintenance Services | 477 | 39,725 | 62,000 | 47,986 | 64,000 |
| 2400-430263-370-0 | Travel & Training | 80 | - | 100 | 50 | 100 |
| 2400-430263-510-0 | Insurance | 653 | 850 | 850 | 659 | 654 |
| 2400-430263-880-0 | Administrative Costs | 887 | 912 | 1,005 | 867 | 1,271 |
| | | \$ 23,754 | \$ 74,457 | \$ 99,055 | \$ 76,627 | \$ 99,025 |
| | Total Expenditures | \$ 54,116 | \$ 104,076 | \$ 133,498 | \$ 110,857 | \$ 137,105 |
| | Ending Budgetary Fund Balance | | | \$ 153,862 | | \$ 151,357 |

Commercial Lighting District Fund - 2410

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Miscellaneous Revenues | | | | | | |
| 2410-362000 | Other Miscellaneous Revenue | - | - | - | 3,075 | - |
| 2410-363010 | Maintenance Assessments | 115,746 | 53,135 | 91,087 | 92,610 | 92,000 |
| 2410-363040 | Penalty & Interest - Assessments | 5,450 | 428 | 350 | 287 | 400 |
| | | \$ 121,195 | \$ 53,563 | \$ 91,437 | \$ 95,971 | \$ 92,400 |
| | Total Revenues | \$ 121,195 | \$ 53,563 | \$ 91,437 | \$ 95,971 | \$ 92,400 |
| | Beginning Budgetary Fund Balance | | \$ - | \$ 349,416 | | \$ 340,420 |
| | Total Resources | | | \$ 440,852 | | \$ 432,820 |
| Expenditures | | | | | | |
| Personnel | | | | | | |
| 2410-430263-110-0 | Salaries and Wages | 20,968 | 19,391 | 22,559 | 22,472 | 24,843 |
| 2410-430263-120-0 | Overtime | - | - | 178 | 81 | 180 |
| 2410-430263-140-0 | Employer Contributions | 9,394 | 10,229 | 11,706 | 11,677 | 13,057 |
| | | \$ 30,362 | \$ 29,620 | \$ 34,443 | \$ 34,230 | \$ 38,080 |
| Materials and Services | | | | | | |
| 2410-430263-220-0 | Operating Supplies | 20 | 304 | 550 | 544 | 650 |
| 2410-430263-230-0 | Repair & Maintenance Supplies | 1,000 | 9,595 | 10,000 | 16,683 | 45,000 |
| 2410-430263-340-0 | Utility Services | 8,833 | 10,230 | 12,000 | 12,330 | 13,000 |
| 2410-430263-360-0 | Repair & Maintenance Services | 1,690 | - | 45,000 | 39,602 | 45,000 |
| 2410-430263-370-0 | Travel & Training | 80 | - | 100 | 50 | 100 |
| 2410-430263-510-0 | Insurance | 653 | 850 | 850 | 659 | 654 |
| 2410-430263-880-0 | Administrative Costs | 887 | 912 | 1,005 | 867 | 1,271 |
| | | \$ 13,162 | \$ 21,893 | \$ 81,211 | \$ 70,733 | \$ 117,732 |
| | Total Expenditures | \$ 43,524 | \$ 51,512 | \$ 103,948 | \$ 104,963 | \$ 155,812 |
| | Ending Budgetary Fund Balance | | | \$ 336,904 | | \$ 277,008 |

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 2026 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 2026 are:

Item/Project

Revenue Changes

| | |
|--|-----------|
| • Decrease in Safe Streets Grant as the final distribution was received in FY 2025 | \$80,000 |
| • Decrease in Federal Grant – Railroad due to \$100,000 anticipated to be spent in FY 2025 | \$100,000 |
| • Decrease in Other Miscellaneous Revenues as a portion of BNSF match funds is anticipated to be spent in FY 2025 | \$25,000 |
| • No rate change is anticipated for the Street Maintenance Assessment in FY 2025. Small increase is only due to growth | \$22 |

Expenditure Changes

| | |
|---|-----------|
| • Increase in overall Personnel Services due to wage adjustments and employer contribution increases | \$60,567 |
| • Decrease in Computers & Computer Hardware as none are needed in FY 2026 | \$9,389 |
| • Increase in overall Operating Supplies to be more in line with purchasing requirements | \$12,361 |
| • Increase in Repair & Maintenance Supplies to cover higher costs of equipment repair and street-related supplies | \$8,230 |
| • Decrease in Software Subscriptions primarily due to redistribution of software to IT | \$7,740 |
| • Decrease in professional services due to completion of the Safe Streets for All project and a portion of the Railroad Elimination Grant project | \$284,617 |
| • Increase in Repair and Maintenance services overall primarily due to increased cost of on overlays and chip seals | \$101,859 |
| • Increase in Administrative Costs to cover allocation of software consolidated in IT | \$6,322 |
| • Capital Improvement #1 – Sidewalk extension project | \$40,000 |
| • Capital Improvement #2 – Viaduct Improvements | \$100,000 |
| • Capital Improvement #3 – Monegan (parks shop to JP road) cost-sharing with BaRSAA fund, Stormwater and Stormwater Impact Fees (carry-over from FY 2025) | \$200,000 |

| | |
|---|-----------|
| • Capital Improvement #4 – Birch Point Quiet Zone (carry-over from FY 2025) | \$300,000 |
| • Capital Improvement #5 – River Lakes Drive | \$80,000 |
| • Capital Improvement #6 – Shop fencing project (split with Water and Wastewater) | \$10,000 |
| • Capital Equipment – Broom | \$12,000 |
| • Capital Equipment – EV Charging Stations (carry-over) | \$6,000 |
| • Capital Equipment – Dump truck (split with Water and Wastewater) | \$40,000 |

Street and Alley Fund - 2110

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|---|--|---------------------|---------------------|----------------------|---------------------|---------------------|
| Revenues | | | | | | |
| Licenses and Permits | | | | | | |
| 2110-322031 | Cable T.V. Franchise Fee | 117,175 | 111,852 | 118,000 | 123,869 | 120,000 |
| 2110-322035 | Water Utility ROW Fee | 210,556 | 213,836 | 213,750 | 213,964 | 215,000 |
| 2110-322036 | Wastewater Utility ROW Fee | 211,132 | 214,113 | 214,000 | 214,898 | 214,000 |
| 2110-323022 | Street Excavation Permit | 1,875 | 1,950 | 3,000 | 1,954 | 2,000 |
| | | \$ 540,739 | \$ 541,752 | \$ 548,750 | \$ 554,685 | \$ 551,000 |
| Intergovernmental | | | | | | |
| 2110-331000 | Federal Grant - Railroad | - | - | 400,000 | - | 300,000 |
| 2110-331100 | Safe Streets Grant | - | - | 80,000 | 155,998 | - |
| 2110-334012 | Traffic Safety | - | - | - | 9,820 | - |
| 2110-335040 | Gasoline Tax Apportionment | 160,139 | 365,190 | 410,525 | 397,788 | 411,490 |
| 2110-335042 | Local Govt Road Maintenance (SB 536) | - | 841,206 | - | - | - |
| | | \$ 160,139 | \$ 1,206,396 | \$ 890,525 | \$ 563,606 | \$ 711,490 |
| Charges for Services | | | | | | |
| 2110-343370 | Plan Review / Construction Oversight | 5,550 | 5,400 | 5,000 | 6,550 | 5,000 |
| | | \$ 5,550 | \$ 5,400 | \$ 5,000 | \$ 6,550 | \$ 5,000 |
| Miscellaneous Revenues | | | | | | |
| 2110-362000 | Other Miscellaneous Revenue | 100,570 | 20,620 | 90,000 | 31,400 | 65,000 |
| 2110-363010 | Maintenance Assessments | 1,124,940 | 1,121,065 | 1,139,978 | 1,158,344 | 1,140,000 |
| 2110-363040 | Penalty & Interest Special Assessments | 4,892 | 4,236 | 4,500 | 4,023 | 4,500 |
| 2110-363050 | Latecomer Fee | 3,887 | 4,184 | - | - | - |
| | | \$ 1,234,290 | \$ 1,150,105 | \$ 1,234,478 | \$ 1,193,767 | \$ 1,209,500 |
| Other Financing Sources | | | | | | |
| 2110-382010 | Sale of General Fixed Assets | - | - | - | 7,423 | - |
| | | \$ - | \$ - | \$ - | \$ 7,423 | \$ - |
| Total Revenues | | | | \$ 4,797,686 | | \$ 2,476,990 |
| Beginning Budgetary Fund Balance | | | | \$ 7,476,438 | | \$ 3,458,554 |
| Total Resources | | | | \$ 12,274,124 | | \$ 5,935,544 |

Street and Alley Fund - 2110

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures - Street and Alley | | | | | | |
| Personnel | | | | | | |
| 2110-430200-110-0 | Salaries and Wages | 419,516 | 408,970 | 458,796 | 434,433 | 494,349 |
| 2110-430200-111-0 | Seasonal / Temporary | - | - | 2,970 | - | 4,006 |
| 2110-430200-112-0 | Permanent Part Time | 5,441 | 3,475 | 4,025 | 4,405 | 6,516 |
| 2110-430200-120-0 | Overtime | 3,729 | 4,085 | 854 | 6,980 | 8,375 |
| 2110-430200-125-0 | Stand By or Call Back Time | - | - | - | - | - |
| 2110-430200-130-0 | Vac/Sick/Pers/Comp Accrual | - | - | - | - | - |
| 2110-430200-140-0 | Employer Contributions | 186,930 | 176,875 | 205,124 | 187,536 | 219,090 |
| 2110-430200-147-0 | Medical Deduction Reimbursement | 283 | 339 | - | 467 | - |
| | | \$ 615,898 | \$ 593,743 | \$ 671,769 | \$ 633,821 | \$ 732,336 |
| Materials and Services | | | | | | |
| 2110-430200-200-0 | Supplies | - | - | - | - | - |
| 2110-430200-210-0 | Office Supplies & Materials | 528 | 405 | 2,420 | 728 | 1,420 |
| 2110-430200-216-0 | Computers & Computer Hardware | - | 2,602 | 10,389 | 3,379 | 1,000 |
| 2110-430200-220-0 | Operating Supplies | 38,686 | 22,286 | 7,139 | 16,837 | 18,000 |
| 2110-430200-230-0 | Repair & Maintenance Supplies | 171,412 | 223,035 | 206,770 | 199,756 | 215,000 |
| 2110-430200-310-0 | Communication & Transportation | 338 | 400 | 3,000 | 328 | 500 |
| 2110-430200-320-0 | Printing, Duplicating, & Binding | - | 616 | 1,320 | - | 1,320 |
| 2110-430200-330-0 | Publicity, Subscriptions & Dues | 21,424 | 4,653 | 8,866 | 1,852 | 8,866 |
| 2110-430200-333-0 | Software Subscriptions | - | 45,051 | 24,740 | 21,660 | 17,000 |
| 2110-430200-340-0 | Utility Services | 19,459 | 19,359 | 21,000 | 18,488 | 19,000 |
| 2110-430200-350-0 | Professional Services | 102,731 | 69,770 | 759,630 | 256,384 | 475,013 |
| 2110-430200-360-0 | Repair & Maintenance Services | 252,587 | 327,143 | 1,039,976 | 941,142 | 1,141,175 |
| 2110-430200-370-0 | Travel & Training | 4,903 | 3,743 | 12,050 | 3,480 | 11,445 |
| 2110-430200-390-0 | Other Purchased Services | 9,202 | 65 | 2,500 | 64 | 2,500 |
| 2110-430200-510-0 | Insurance | 18,414 | 24,297 | 29,343 | 22,478 | 22,845 |
| 2110-430200-530-0 | Rent / Lease | 408 | 25 | 31,300 | 6,846 | 1,300 |
| 2110-430200-540-0 | Special Assessments | 29,235 | 29,227 | 29,500 | 29,260 | 29,500 |
| 2110-430200-880-0 | Administrative Costs | 19,200 | 19,864 | 21,527 | 18,895 | 27,849 |
| | | \$ 688,526 | \$ 792,541 | \$ 2,211,470 | \$ 1,541,575 | \$ 1,993,732 |
| Capital | | | | | | |
| 2110-430200-932-0 | Street Improvements | 66,221 | 304,531 | 1,280,000 | 1,144,609 | 730,000 |
| 2110-430200-940-0 | Machinery & Equipment | 296,671 | - | 58,000 | 19,628 | 58,000 |
| | | \$ 362,892 | \$ 304,531 | \$ 1,338,000 | \$ 1,164,237 | \$ 788,000 |
| | Total Street and Alley Expenditures | \$ 1,667,316 | \$ 1,690,815 | \$ 4,221,238 | \$ 3,339,632 | \$ 3,514,068 |

Street and Alley Fund - 2110

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures - Snow and Ice Removal | | | | | | |
| Personnel | | | | | | |
| 2110-430251-110-0 | Salaries and Wages | 403 | 12,214 | 48,825 | 17,280 | 51,266 |
| 2110-430251-120-0 | Overtime | - | 2,532 | 6,018 | 2,981 | 7,500 |
| 2110-430251-140-0 | Employer Contributions | 249 | 9,095 | 23,861 | 9,620 | 25,651 |
| | | \$ 653 | \$ 23,841 | \$ 78,704 | \$ 29,881 | \$ 84,417 |
| Materials and Services | | | | | | |
| 2110-430251-220-0 | Operating Supplies | 3,820 | - | - | 1,086 | 1,500 |
| 2110-430251-230-0 | Repair & Maintenance Supplies | 3,436 | 17,114 | 30,800 | 50,203 | 35,064 |
| 2110-430251-234-0 | De-Icing Supplies | 42,647 | 36,940 | 60,500 | 39,933 | 50,000 |
| 2110-430251-360-0 | Repair & Maintenance Services | - | 15,700 | 22,000 | 18,611 | 22,660 |
| 2110-430251-396-0 | Alley Plowing Contracted | 55,955 | 53,923 | 103,000 | 38,335 | 80,000 |
| 2110-430251-397-0 | Contracted Workers - Snow Hauling | - | - | - | - | 25,000 |
| 2110-430251-510-0 | Insurance | 237 | 17 | 253 | 1,583 | 1,403 |
| 2110-430251-530-0 | Rentals/Leases | - | - | 30,000 | 17,550 | 30,000 |
| | | \$ 106,094 | \$ 123,693 | \$ 246,553 | \$ 167,301 | \$ 245,627 |
| | Total Ice & Snow Expenditures | \$ 106,747 | \$ 147,534 | \$ 325,257 | \$ 197,182 | \$ 330,044 |
| | Total Street Fund Expenditures | \$ 1,774,063 | \$ 1,838,349 | \$ 4,546,496 | \$ 3,536,814 | \$ 3,844,112 |
| | Ending Budgetary Fund Balance | | | \$ 2,929,943 | | \$ 2,091,431 |

Purpose

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

FY 2026 Objectives

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

BaRSAA Gas Tax Fund - 2821

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|---------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| | Intergovernmental | | | | | |
| 2821-335040 | Gasoline Tax Apportionment | 210,608 | 344,437 | - | - | - |
| | | \$ 210,608 | \$ 344,437 | \$ - | \$ - | \$ - |
| | Total Revenues | \$ 210,608 | \$ 344,437 | \$ - | \$ - | \$ - |
| | Beginning Budgetary Fund Balance | | | \$ 838,723 | | \$ 838,723 |
| | Total Resources | | | \$ 838,723 | | \$ 838,723 |
| Expenditures | | | | | | |
| | Capital | | | | | |
| 2821-430200-932-0 | Street Improvements | 42,444 | 11,459 | 838,723 | - | 838,723 |
| | | \$ 42,444 | \$ 11,459 | \$ 838,723 | \$ - | \$ 838,723 |
| | Total Expenditures | \$ 42,444 | \$ 11,459 | \$ 838,723 | | \$ 838,723 |
| | Ending Budgetary Fund Balance | | | \$ - | | \$ - |

Purpose

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

FY 2026 Objectives

The objectives of the Stormwater Fund for this fiscal year are to provide continuing maintenance and improvements for the City's stormwater system, as well as contract services necessary to implement environmental regulations. The Fund is supported by a stormwater utility assessment on all properties within the City. In FY 2011 the assessment was reduced from \$72 per parcel to \$12.53 to provide relief to taxpayers during the recession. The assessment remained at \$12.53 through FY 2018. The FY 2019 budget and FY 2020 budget increased the assessment to \$77.53 to cover the actual costs of maintenance and capital improvements needed for the stormwater system. Assessments have been held flat since then. The FY 2026 budget assumes no rate changes as reserves are adequate to fund current operations and future projects.

Significant or changed appropriations during FY 2026 are:

| Item/Project | Amount |
|---|-----------|
| Revenue Changes | |
| <ul style="list-style-type: none"> Decrease in Charges for Services based on year-to-date actuals | \$2,000 |
| Expenditure Changes | |
| <ul style="list-style-type: none"> Increase in Personnel Services due to wages adjustments and increased insurance costs | \$16,221 |
| <ul style="list-style-type: none"> Increase in Software Subscriptions to reflect correct allocation of the use of software | \$12,819 |
| <ul style="list-style-type: none"> Increase in Administrative Costs to cover allocation of software consolidated in IT | \$1,546 |
| <ul style="list-style-type: none"> Capital Improvement Project – Sump Pump Collection for Creekwood and Crestwood | \$250,000 |
| <ul style="list-style-type: none"> Capital Improvement Project – Stormwater improvements for the Monegan Road Reconstruction Project. Total project cost of \$1.3 million funded by \$200,000 from Street Fund, \$838,723 from BaRSAA Fund, and \$261,277 split 50/50 between the Stormwater Fund and Stormwater Impact Fee Fund | \$130,638 |
| <ul style="list-style-type: none"> Capital Equipment – Sweeper | \$275,000 |
| <ul style="list-style-type: none"> Capital Equipment – Dump truck for leaf vacuum | \$100,000 |

Stormwater Fund - 2525

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|---|--|-------------------|-------------------|---------------------|-------------------|---------------------|
| Revenues | | | | | | |
| Charges for Services | | | | | | |
| 2525-343370 | Plan Review / Construction Oversight | 8,500 | 6,875 | 10,000 | 7,400 | 8,000 |
| | | \$ 8,500 | \$ 6,875 | \$ 10,000 | \$ 7,400 | \$ 8,000 |
| Miscellaneous | | | | | | |
| 2525-362000 | Miscellaneous Revenue | | 3657.12 | | | |
| 2525-363010 | Maintenance Assessments | 459,792 | 463,669 | 470,297 | 465,723 | 471,000 |
| 2525-363040 | Penalty & Interest Special Assessments | 2,016 | 1,823 | 1,300 | 1,648 | 1,400 |
| | | \$ 461,808 | \$ 469,149 | \$ 471,597 | \$ 467,371 | \$ 472,400 |
| Total Revenues | | \$ 470,308 | \$ 476,024 | \$ 481,597 | \$ 474,771 | \$ 480,400 |
| Beginning Budgetary Fund Balance | | | | \$ 1,901,222 | | \$ 1,578,983 |
| Total Resources | | | | \$ 2,382,818 | | \$ 2,059,383 |
| Expenditures | | | | | | |
| Personnel | | | | | | |
| 2525-430235-110 | Salaries and Wages | 97,569 | 110,919 | 126,564 | 129,933 | 138,267 |
| 2525-430235-120 | Overtime | 716 | 1,953 | 2,217 | 2,443 | 3,444 |
| 2525-430235-140 | Employer Contributions | 44,679 | 51,551 | 58,120 | 56,451 | 61,411 |
| 2525-430235-147 | Medical Deduction Reimbursement | 2 | - | - | - | - |
| | | \$ 142,966 | \$ 164,423 | \$ 186,901 | \$ 188,827 | \$ 203,122 |
| Materials and Services | | | | | | |
| 2525-430235-216 | Computers & Computer Hardware | - | 239 | - | - | - |
| 2525-430235-220 | Operating Supplies | 1,718 | 2,992 | 4,400 | 2,289 | 4,400 |
| 2525-430235-230 | Repair & Maintenance Supplies | - | 1,429 | 8,800 | 2,869 | 8,800 |
| 2525-430235-310 | Communication & Transportation | - | 265 | 1,100 | - | 1,100 |
| 2525-430235-330 | Publicity, Subscriptions & Dues | 425 | 650 | 1,100 | 751 | 1,100 |
| 2525-430235-333 | Software Subscriptions | - | 2,060 | - | 4,555 | 12,819 |
| 2525-430235-350 | Professional Services | 11,059 | 664 | - | 137 | - |
| 2525-430235-360 | Repair & Maintenance Services | - | 2,540 | 10,000 | 9,095 | 10,300 |
| 2525-430235-370 | Travel & Training | - | 5,537 | 3,300 | 1,138 | 3,400 |
| 2525-430235-390 | Other Purchased Services | - | - | 2,200 | - | 2,200 |
| 2525-430235-510 | Insurance | 6,653 | 3,617 | 3,575 | 3,574 | 3,475 |
| 2525-430235-730 | Grants to other Institutions | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 |
| 2525-430235-880 | Administrative Costs | 4,759 | 4,917 | 5,361 | 4,706 | 6,907 |
| | | \$ 31,280 | \$ 31,578 | \$ 46,503 | \$ 35,780 | \$ 61,168 |
| Capital | | | | | | |
| 2525-430235-930 | Improvements Other than Buildings | 16,333 | 630 | 1,175,265 | 569,357 | 380,638 |
| 2525-430235-940 | Machinery and Equipment | 173,539 | - | - | - | 375,000 |
| | | \$ 189,871 | \$ 630 | \$ 1,175,265 | \$ 569,357 | \$ 755,638 |
| Total Expenditures | | \$ 364,118 | \$ 196,630 | \$ 1,408,669 | \$ 793,964 | \$ 1,019,928 |
| Ending Budgetary Fund Balance | | | | \$ 974,150 | | \$ 1,039,455 |

Purpose

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

FY 2026 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 2026 are:

| Item/Project | Amount |
|---|-------------|
| Revenue Changes | |
| • Decrease in State grant revenue due to a partial reimbursement of HB 355 funds and fully utilized the Community Reinvestment Act grant of \$15,000 | \$101,267 |
| • Decreases in 5% Admin Fee for Impact Fees due to new State legislation effective October 1, 2025 | \$9,375 |
| • Decrease in water installation charges based on year-to-date actuals and the continuation of slower building activity | \$5,000 |
| • Elimination of the Transfer from Resort Tax due to the bond for the Haskill Basin Conservation Easement acquisition being paid in full in January of 2025 | \$973,860 |
| • Increase in proceeds from Revenue Bonds for the South Water Storage Tank project (additional debt financing expected to complete the project) | \$5,000,000 |
| Expenditure Changes | |
| • Increase in personnel services due to wage adjustments and employer contribution increases primarily called out in the collective bargaining agreement | \$140,986 |
| • Decrease in Office Supplies to be more in line with purchasing needs | \$9,990 |
| • Increase in Operating Supplies to purchase water treatment plant chemicals | \$27,171 |
| • Decrease in Repair and Maintenance Supplies as meter failure is not as fast as anticipated | \$18,430 |
| • Increase in Software Subscriptions for new security software and share of Citiworks program | \$16,235 |
| • Decrease in Utility Services to match services provided and actual allocation of hydro plant credits | \$20,674 |
| • Decrease in Legal Services as the impact fee class action lawsuit was settled | \$100,000 |
| • Decrease in Other Purchased Services due to customer paid credit card fees | \$19,800 |
| • Decrease in Professional Services as the Water Utility Plan Update is expected to be complete in FY 2025 | \$70,000 |
| • Increase in Administrative Costs to cover allocation of software consolidated in IT | \$11,103 |

| | |
|--|-------------|
| • Increase in debt service interest once the SRF Loan is approved for the South Water Storage Tank Project | \$70,000 |
| • Capital Improvement – Roofing for Upper and Lower Water Tanks (carryover from FY 2025) | \$45,000 |
| • Capital Improvement – Remote Telemetry: remote gate control (carryover from FY 2025) | \$100,000 |
| • Capital Improvement – Cast Iron Water Main Replacement (partial carryover from FY 2025) | \$1,200,000 |
| • Capital Improvement – South Water Storage & Production (partial carryover from FY 2025) | \$5,000,000 |
| • Capital Improvement – Instrument and Control Improvement Project | \$50,000 |
| • Capital Improvement – Suncrest Booster Improvements (carryover from FY2025) | \$100,000 |
| • Capital Improvement – Lower Grouse Pump (carry over from FY 2025) | \$100,000 |
| • Capital Improvement – Valve House Improvements | \$25,000 |
| • Capital Improvement – Shop Fence (split Street/Water/Sewer) | \$10,000 |
| • Capital Equipment – Dump Truck (split Street/Water/Sewer) | \$40,000 |
| • Capital Equipment – Turbidity Meter | \$25,000 |

Water Fund - 5210

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--------------------------------|---|---------------------|---------------------|---------------------|---------------------|----------------------|
| Revenues | | | | | | |
| Intergovernmental | | | | | | |
| 5210-331110 | Federal Disaster Aid - CARES ACT | 1,454,142 | - | - | - | - |
| 5210-334000 | State Grants | - | - | 601,267 | - | 500,000 |
| | | \$ 1,454,142 | \$ - | \$ 601,267 | \$ - | \$ 500,000 |
| Charges for Services | | | | | | |
| 5210-341077 | 5% Admin Fee for Impact Fees | 17,295 | 11,344 | 11,250 | 10,512 | 1,875 |
| 5210-343021 | Metered Water Sales | 4,212,185 | 4,276,724 | 4,275,000 | 4,307,780 | 4,300,000 |
| 5210-343026 | Water Installation Charges | 57,578 | 35,945 | 40,000 | 31,568 | 35,000 |
| 5210-343027 | Miscellaneous Water Revenue | 58,047 | 587 | 1,000 | 1,801 | 2,000 |
| 5210-343029 | Late Fee | 16,050 | 33,135 | 35,000 | 35,334 | 37,000 |
| 5210-343032 | Inspection Fee | - | - | - | 1,250 | 1,000 |
| 5210-343370 | Plan Review / Construction Oversight | 750 | 1,075 | 1,500 | 1,575 | 1,500 |
| | | \$ 4,361,904 | \$ 4,358,810 | \$ 4,363,750 | \$ 4,389,819 | \$ 4,378,375 |
| Miscellaneous | | | | | | |
| 5210-363050 | Latecomer Fee | 2,472 | 2,505 | 3,000 | - | 3,000 |
| | | \$ 2,472 | \$ 2,505 | \$ 3,000 | \$ - | \$ 3,000 |
| Investment Earnings | | | | | | |
| 5210-371010 | Investment Earnings | 128,588 | 293,385 | 200,000 | 325,821 | 200,000 |
| | | \$ 128,588 | \$ 293,385 | \$ 200,000 | \$ 325,821 | \$ 200,000 |
| Other Financing Sources | | | | | | |
| 5210-382010 | Sale of General Fixed Assets | - | - | - | 1,558 | - |
| 5210-381020 | Revenue Bonds | - | - | - | - | 5,000,000 |
| 5210-383029 | Resort Tax Transfer (Haskill Basin Bond) | 1,626,064 | 1,629,856 | 973,860 | 1,202,638 | - |
| | | \$ 1,626,064 | \$ 1,629,856 | \$ 973,860 | \$ 1,204,196 | \$ 5,000,000 |
| | Total Revenues | \$ 7,573,171 | \$ 6,284,557 | \$ 6,141,877 | \$ 5,919,836 | \$ 10,081,375 |
| | Beginning Total Water Balance | | | \$ 9,579,860 | | \$ 11,249,597 |
| | Debt Service Reserves and Haskill Surplus | | | \$ 1,479,987 | | \$ 1,609,694 |
| | Unrestricted Working Capital | | | \$ 8,099,872 | | \$ 9,639,904 |

Water Fund - 5210

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-------------------------------|---|---------------------|---------------------|---------------------|---------------------|----------------------|
| Expenses | | | | | | |
| Personnel | | | | | | |
| 5210-430500-110 | Salaries and Wages | 825,376 | 741,224 | 960,612 | 794,176 | 1,041,359 |
| 5210-430500-111 | Seasonal / Temporary | - | - | 2,970 | - | 5,608 |
| 5210-430500-112 | Permanent Part Time | 9,793 | 6,255 | 7,245 | 7,670 | 11,158 |
| 5210-430500-120 | Overtime | 24,539 | 24,142 | 19,602 | 26,149 | 36,813 |
| 5210-430500-140 | Employer Contributions | 360,512 | 324,164 | 423,201 | 347,968 | 459,678 |
| 5210-430500-147 | Medical Deduction Reimbursement | 400 | 179 | - | 1,297 | - |
| | | \$ 1,220,620 | \$ 1,095,964 | \$ 1,413,630 | \$ 1,177,260 | \$ 1,554,616 |
| Materials and Services | | | | | | |
| 5210-430500-210 | Office Supplies & Materials | 2,284 | 2,213 | 14,135 | 1,653 | 4,235 |
| 5210-430500-216 | Computers & Computer Hardware | - | 14,557 | 12,854 | 7,610 | 12,500 |
| 5210-430500-220 | Operating Supplies | 111,706 | 88,968 | 60,104 | 100,918 | 87,275 |
| 5210-430500-230 | Repair & Maintenance Supplies | 133,900 | 160,209 | 295,153 | 152,775 | 276,723 |
| 5210-430500-310 | Communication & Transportation | 14,935 | 14,417 | 17,050 | 14,747 | 17,050 |
| 5210-430500-320 | Printing, Duplicating, & Binding | - | - | 2,100 | 1,713 | - |
| 5210-430500-330 | Publicity, Subscriptions & Dues | 37,799 | 10,217 | 9,635 | 5,221 | 9,635 |
| 5210-430500-333 | Software Subscriptions | - | 54,757 | 35,285 | 39,530 | 51,520 |
| 5210-430500-340 | Utility Services | 102,305 | 88,764 | 95,000 | 91,350 | 74,326 |
| 5210-430500-350 | Professional Services | 41,725 | 40,245 | 130,865 | 161,066 | 60,865 |
| 5210-430500-352 | Legal Services (Impact Fee Complaint) | 105,829 | 102,263 | 100,000 | 1,710 | - |
| 5210-430500-360 | Repair & Maintenance Services | 42,810 | 47,948 | 44,301 | 40,626 | 44,301 |
| 5210-430500-370 | Travel & Training | 13,165 | 14,126 | 18,000 | 17,306 | 18,000 |
| 5210-430500-390 | Other Purchased Services | 23,418 | 19,010 | 25,850 | 3,261 | 6,050 |
| 5210-430500-510 | Insurance | 59,504 | 74,207 | 80,785 | 75,783 | 79,425 |
| 5210-430500-530 | Rent / Lease | 13,923 | 11,523 | 14,496 | 25,235 | 14,495 |
| 5210-430500-540 | Special Assessments | 14,749 | 17,496 | 22,623 | 17,874 | 24,617 |
| 5210-430500-545 | Utility ROW Fee | 210,556 | 213,836 | 210,000 | 213,964 | 215,000 |
| 5210-430500-730 | Grants to other Institutions | 14,667 | 6,667 | 6,667 | 6,667 | 6,667 |
| 5210-430500-880 | Administrative Costs | 36,996 | 37,454 | 40,541 | 35,658 | 53,156 |
| | | \$ 980,270 | \$ 1,018,874 | \$ 1,235,444 | \$ 1,014,665 | \$ 1,055,839 |
| Capital | | | | | | |
| 5210-430500-920 | Buildings | - | - | 45,000 | - | 45,000 |
| 5210-430500-930 | Improvements Other than Buildings | 3,235,895 | 211,327 | 2,717,000 | 614,070 | 6,585,000 |
| 5210-430500-940 | Machinery & Equipment | 14,340 | 13,082 | 65,000 | 47,567 | 65,000 |
| | | \$ 3,250,235 | \$ 224,409 | \$ 2,827,000 | \$ 661,637 | \$ 6,695,000 |
| Debt Service | | | | | | |
| 5210-490500-610 | Principal | 474,772 | 482,000 | 494,000 | 494,000 | 626,000 |
| 5210-490500-611 | Principal - Haskill Basin C.E. Bond | 1,081,000 | 1,197,000 | 671,000 | 671,000 | - |
| 5210-490500-620 | Interest | 211,347 | 200,813 | 190,238 | 189,056 | 246,974 |
| 5210-490500-621 | Interest - Haskill Basin C.E. Bond | 66,975 | 39,312 | 8,388 | 8,388 | - |
| | | \$ 1,834,094 | \$ 1,919,125 | \$ 1,363,625 | \$ 1,362,444 | \$ 872,974 |
| Other Financing Uses | | | | | | |
| 5210-521000-822 | Transfer to Parks and Recreation Fund | 48,774 | 49,018 | 52,837 | 52,837 | 62,635 |
| 5210-521002-820 | Transfers to General Fund | 468,055 | 478,089 | 393,544 | 393,544 | 523,250 |
| | | \$ 516,829 | \$ 527,107 | \$ 446,381 | \$ 446,381 | \$ 585,885 |
| | Total Expenditures | \$ 7,802,049 | \$ 4,785,479 | \$ 7,286,080 | \$ 4,662,386 | \$ 10,764,313 |
| | Ending Total Water Balance | | | \$ 8,435,657 | | \$ 10,566,659 |
| | Debt Service Reserves and Haskill Surplus | | | \$ 742,416 | | \$ 1,276,444 |
| | Unrestricted Working Capital | | | \$ 7,693,241 | | \$ 9,290,215 |

Purpose

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

FY 2026 Objectives

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

Significant or changed appropriations during FY 2026 are:

| Item/Project | Amount |
|---|-------------|
| Revenue Changes | |
| <ul style="list-style-type: none">Decrease in water impact fee revenue based on continued reduction in anticipated building and connection activity related to new growth | \$75,000 |
| <ul style="list-style-type: none">Decrease in investment earnings based on potential future decreased interest rates | \$5,000 |
| Expenditure Changes | |
| <ul style="list-style-type: none">Capital Improvement – South Water Storage and Production. Total FY 2026 outlay is \$6,000,000, funded by \$1,000,000 of impact fees and \$5,000,000 from the Water Fund in revenue bond proceeds. | \$1,000,000 |

Water Impact Fee Fund - 5211

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-----------------------------|---|---------------------|-------------------|---------------------|----------------------|---------------------|
| Revenues | | | | | | |
| Charges for Services | | | | | | |
| 5211-343025 | Water Impact Fees/Permits | 355,385 | 217,710 | 225,000 | 194,010 | 150,000 |
| | | \$ 355,385 | \$ 217,710 | \$ 225,000 | \$ 194,010 | \$ 150,000 |
| Investment Earnings | | | | | | |
| 5211-371010 | Investment Earnings - Impact Fees | 37,535 | 89,433 | 80,000 | 86,257 | 75,000 |
| | | \$ 37,535 | \$ 89,433 | \$ 80,000 | \$ 86,257 | \$ 75,000 |
| | Total Revenues | \$ 392,920 | \$ 307,142 | \$ 305,000 | \$ 280,267 | \$ 225,000 |
| | Beginning Water Impact Fee Balance | | | \$ 2,383,673 | | \$ 2,397,767 |
| Expenses | | | | | | |
| Capital | | | | | | |
| 5211-430500-930 | Improvements Other than Buildings | 1,200,000 | 78,442 | 858,000 | - | 1,000,000 |
| | | \$ 1,200,000 | \$ 78,442 | \$ 858,000 | \$ - | \$ 1,000,000 |
| Other Financing Uses | | | | | | |
| 5211-524000-800 | Impact Fee Refunds/Settlement | - | - | 200,000 | 178,982 | - |
| | | \$ - | \$ - | \$ 200,000 | \$ 178,982 | \$ - |
| | Total Expenditures | \$ 1,200,000 | \$ 78,442 | \$ 1,058,000 | \$ 178,981.90 | \$ 1,000,000 |
| | Ending Total Water Balance | | | \$ 1,630,673 | | \$ 1,622,767 |

Purpose

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

FY 2026 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 2026 are:

| Item/Project | Amount |
|--|-----------|
| Revenue Changes | |
| • Decreases in 5% Admin Fee for Impact Fees due to new State legislation effective October 1, 2025 | \$11,400 |
| • Decrease in Big Mountain Sewer Permits based on year-to-date actuals and continued slow growth | \$15,000 |
| • Decrease in loan proceeds from prior year due to completed drawdowns for the WWTP project. | \$350,000 |
| Expenditure Changes | |
| • Increase in personnel services due to wage adjustments and employer contribution increases primarily called out in the collective bargaining agreement | \$72,750 |
| • Increase in Operating Supplies for necessary chemicals for the WWTP | \$20,000 |
| • Decrease in Repair and Maintenance Supplies as meter failure is not as fast as anticipated | \$18,325 |
| • Increase in Software Subscriptions to add more security software for treatment plant and lift stations | \$14,788 |
| • Decrease in Utility Services to match need for services and allocation of hydro plant credits | \$30,050 |
| • Decrease in Professional Services as the Utility Plan Update is expected to be substantially complete | \$81,000 |
| • Decrease in Legal Services as the impact fee class action lawsuit was settled | \$100,000 |
| • Increase in Administrative Costs as consolidated IT software and utilities increase the allocation from the General Fund | \$12,005 |
| • Capital Improvement – WWTP Improvements: lagoon decommissioning | \$20,000 |
| • Capital Improvement – Manhole & Pipe Rehab – Lining Downtown Sewers (carryover from FY 2025) | \$500,000 |

Wastewater Fund

FY 2026

| | |
|---|-----------|
| • Capital Improvement Pumping Stations – I & C Improvement project (portion of cost is carryover from FY 2025) | \$50,000 |
| • Capital Improvement –Shop Fencing (split Streets/Water/Wastewater) | \$10,000 |
| • Capital Improvement — Piping Capacity Enhancements. Total FY 2025 outlay is \$56,000 with \$44,000 paid from Wastewater Impact Fee fund | \$56,000 |
| • #1 Capital Equipment – Loader/Forklift | \$100,000 |
| • #2 Capital Equipment – Dump Truck (split Streets/Water/Wastewater) | \$40,000 |

Wastewater Fund - 5310

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|--------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | |
| Intergovernmental | | | | | | |
| 5310-334000 | State Grants | - | - | 15,000 | - | - |
| | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 15,000</u> | <u>\$ -</u> | <u>\$ -</u> |
| Charges for Services | | | | | | |
| 5310-341077 | 5% Admin Fee for Impact Fees | 21,087 | 12,532 | 13,500 | 15,041 | 2,100 |
| 5310-343031 | Sewer Service Charges | 4,220,126 | 4,282,269 | 4,280,000 | 4,268,711 | 4,280,000 |
| 5310-343032 | Sewer Inspection Fee | 5,586 | 4,018 | 4,000 | 2,750 | 3,000 |
| 5310-343034 | Big Mtn Sewer Permits / PIF | 51,559 | 31,421 | 30,000 | 12,638 | 15,000 |
| 5310-343036 | Miscellaneous Sewer Revenue | 250,861 | 7,971 | 9,000 | 10,841 | 11,000 |
| 5310-343370 | Plan Review / Construction Oversight | 750 | 525 | 1,000 | 1,175 | 1,500 |
| | | <u>\$ 4,549,969</u> | <u>\$ 4,338,736</u> | <u>\$ 4,337,500</u> | <u>\$ 4,311,155</u> | <u>\$ 4,312,600</u> |
| Miscellaneous | | | | | | |
| 5310-363050 | Latecomer Fee | 1,224 | 1,257 | - | - | - |
| | | <u>\$ 1,224</u> | <u>\$ 1,257</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Investment Earnings | | | | | | |
| 5310-371010 | Investment Earnings | 97,354 | 205,622 | 150,000 | 204,427 | 150,000 |
| | | <u>\$ 97,354</u> | <u>\$ 205,622</u> | <u>\$ 150,000</u> | <u>\$ 204,427</u> | <u>\$ 150,000</u> |
| Other Financing Sources | | | | | | |
| 5310-381070 | Proceeds from Notes | 959,607 | 307,012 | 350,000 | - | - |
| 5310-382010 | Sale of General Fixed Assets | - | - | - | 1,444 | - |
| | | <u>\$ 959,607</u> | <u>\$ 307,012</u> | <u>\$ 350,000</u> | <u>\$ 1,444</u> | <u>\$ -</u> |
| | Total Revenues | \$ 5,608,154 | \$ 4,852,627 | \$ 4,852,500 | \$ 4,517,026 | \$ 4,462,600 |
| | Beginning Total Wastewater Balance | | | \$ 5,924,271 | | \$ 6,239,124 |
| | Debt Service Reserves | | | \$ 862,808 | | \$ 877,446 |
| | Unrestricted Working Capital | | | \$ 5,061,463 | | \$ 5,361,678 |

Wastewater Fund - 5310

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Expenses | | | | | | |
| Personnel | | | | | | |
| 5310-430600-110 | Salaries and Wages | 825,193 | 929,326 | 968,445 | 1,002,959 | 1,041,195 |
| 5310-430600-111 | Seasonal / Temporary | - | - | 3,060 | - | 4,006 |
| 5310-430600-112 | Permanent Part Time | 9,249 | 5,907 | 6,843 | 7,262 | 10,697 |
| 5310-430600-120 | Overtime | 9,303 | 13,513 | 9,855 | 14,891 | 15,258 |
| 5310-430600-140 | Employer Contributions | 342,554 | 416,703 | 431,363 | 442,174 | 471,006 |
| 5310-430600-147 | Medical Deduction Reimbursement | 562 | 168 | - | 1,271 | - |
| | | \$ 1,186,861 | \$ 1,365,618 | \$ 1,419,566 | \$ 1,468,556 | \$ 1,542,162 |
| Materials and Services | | | | | | |
| 5310-430600-210 | Office Supplies & Materials | 3,377 | 2,289 | 3,300 | 1,690 | 3,300 |
| 5310-430600-216 | Computers & Computer Hardware | - | 3,185 | 11,884 | 6,507 | 12,500 |
| 5310-430600-220 | Operating Supplies | 175,950 | 131,339 | 90,845 | 110,518 | 110,845 |
| 5310-430600-230 | Repair & Maintenance Supplies | 203,259 | 191,954 | 251,153 | 273,464 | 232,828 |
| 5310-430600-310 | Communication & Transportation | 14,990 | 15,226 | 15,500 | 14,528 | 15,500 |
| 5310-430600-320 | Printing, Duplicating, & Binding | - | - | 1,200 | - | - |
| 5310-430600-330 | Publicity, Subscriptions & Dues | 40,266 | 8,713 | 6,460 | 5,434 | 6,460 |
| 5310-430600.333 | Software Subscriptions | - | 51,912 | 33,918 | 40,273 | 48,706 |
| 5310-430600-340 | Utility Services | 108,830 | 118,223 | 125,000 | 110,804 | 89,950 |
| 5310-430600-350 | Professional Services | 63,600 | 67,628 | 203,010 | 83,388 | 122,010 |
| 5310-430600-352 | Legal Services (Impact fee complaint) | 105,829 | 102,263 | 100,000 | 1,710 | - |
| 5310-430600-360 | Repair & Maintenance Services | 163,086 | 42,797 | 71,289 | 62,101 | 71,288 |
| 5310-430600-370 | Travel & Training | 13,858 | 15,645 | 17,787 | 15,511 | 17,787 |
| 5310-430600-390 | Other Purchased Services | 15,666 | 12,675 | 24,750 | 6,194 | 24,950 |
| 5310-430600-510 | Insurance | 69,484 | 82,117 | 86,930 | 81,928 | 84,695 |
| 5310-430600-530 | Rent / Lease | 1,285 | 226 | 2,757 | 1,709 | 2,757 |
| 5310-430600-540 | Special Assessments | 392 | 411 | 961 | 466 | 961 |
| 5310-430600-541 | State Assessments & Fees | 1,800 | 3,000 | 8,470 | - | 7,700 |
| 5310-430600-545 | Utility ROW Fee | 211,132 | 214,113 | 210,000 | 214,898 | 214,000 |
| 5310-430600-730 | Grants to other Institutions | 6,667 | 6,667 | 6,666 | 6,667 | 6,666 |
| 5310-430600-880 | Administrative Costs | 39,942 | 37,570 | 40,709 | 35,741 | 52,714 |
| | | \$ 1,239,414 | \$ 1,107,953 | \$ 1,312,589 | \$ 1,073,531 | \$ 1,125,616 |
| Capital | | | | | | |
| 5310-430600-930 | Improvements Other than Buildings | 785,707 | 283,464 | 956,000 | 3,895 | - |
| 5310-430600-934 | Wastewater System | - | 65,426 | - | 405,382 | 636,000 |
| 5310-430600-940 | Machinery & Equipment | 34,946 | 13,082 | 115,000 | 243,964 | 140,000 |
| | | \$ 820,654 | \$ 361,972 | \$ 1,071,000 | \$ 653,241 | \$ 776,000 |
| Debt Service | | | | | | |
| 5310-490500-610 | Principal | 1,066,000 | 1,101,000 | 1,117,000 | 1,070,768 | 1,055,000 |
| 5310-490500-620 | Interest | 438,222 | 429,628 | 446,898 | 402,713 | 353,675 |
| | | \$ 1,504,222 | \$ 1,530,628 | \$ 1,563,898 | \$ 1,473,481 | \$ 1,408,675 |
| | Total Expenditures | \$ 4,751,150 | \$ 4,366,172 | \$ 5,367,053 | \$ 4,668,809 | \$ 4,852,453 |
| | Ending Total Wastewater Balance | | | \$ 5,409,718 | | \$ 5,849,271 |
| | Debt Service Reserves | | | \$ 876,108 | | \$ 877,446 |
| | Unrestricted Working Capital | | | \$ 4,533,610 | | \$ 4,971,825 |

Purpose

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

FY 2026 Objectives

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

Significant or changed appropriations during FY 2026 are:

| Item/Project | Amount |
|---|-----------|
| Revenue Changes | |
| • Decreases in anticipated wastewater impact fee revenues | \$102,000 |
| • Decreases in anticipated wastewater impact fee investment earnings | \$7,000 |
| Expenditure Changes | |
| • Capital Improvement – Piping Capacity Enhancements. Total FY 2026 outlay is \$100,000 with \$56,000 funded by the Wastewater Fund | \$44,000 |

Wastewater Impact Fee Fund - 5311

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-----------------------------|---|-------------------|-------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | |
| Charges for Services | | | | | | |
| 5311-343033 | Wastewater Impact Fees/Permits | 421,698 | 265,756 | 270,000 | 222,188 | 168,000 |
| | | \$ 421,698 | \$ 265,756 | \$ 270,000 | \$ 222,188 | \$ 168,000 |
| Investment Earnings | | | | | | |
| 5311-371011 | Investment Earnings - Impact Fees | 29,127 | 82,308 | 75,000 | 70,465 | 68,000 |
| | | \$ 29,127 | \$ 82,308 | \$ 75,000 | \$ 70,465 | \$ 68,000 |
| | Total Revenues | \$ 450,825 | \$ 348,063 | \$ 345,000 | \$ 292,654 | \$ 236,000 |
| | Beg. Wastewater Impact Fee Balance | \$ - | \$ - | \$ 2,042,183 | \$ 2,042,183 | \$ 1,876,796 |
| Expenses | | | | | | |
| Capital | | | | | | |
| 5311-430600-800 | Other Objects | - | - | - | 783 | - |
| 5311-430600-934 | Wastewater System | - | - | 44,000 | - | 44,000 |
| | | \$ - | \$ - | \$ 44,000 | \$ 783 | \$ 44,000 |
| Other Financing Uses | | | | | | |
| 5311-524000-800 | Impact Fee Refunds/Settlement | - | - | 200,000 | 225,238 | - |
| | | \$ - | \$ - | \$ 200,000 | \$ 225,238 | \$ - |
| | Total Expenditures | \$ - | \$ - | \$ 244,000 | \$ 226,021 | \$ 44,000 |
| | Ending Wastewater Impact Fee Balance | | | \$ 2,143,183 | | \$ 2,068,796 |

Purpose

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

FY 2026 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 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 2026 are:

| Item/Project | Amount |
|---|-----------|
| Revenue Changes | |
| <ul style="list-style-type: none"> Charges for Services revenue is budgeted to increase due to a rate increase approved by City Council in May 2025 to cover increasing costs from the contractor and costs associated with the City’s administration. | \$130,603 |
| Expenditure Changes | |
| <ul style="list-style-type: none"> Increase in Personnel Services is due to the appropriate allocation of employee salaries based on the needs of the program, as well as increasing wages and benefit costs that come with implementation of the wage study performed in FY 2024. | \$11,681 |
| <ul style="list-style-type: none"> Increase in Other Purchased Services is based on the increasing contract amount to be paid to Republic Services (3.25% annually). | \$116,081 |

Solid Waste Fund - 5410

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | | | |
| Charges for Services | | | | | | |
| 5410-343041 | Garbage Collection Charges | 1,365,190 | 1,576,600 | 1,724,940 | 1,662,806 | 1,855,543 |
| | | \$ 1,365,190 | \$ 1,576,600 | \$ 1,724,940 | \$ 1,662,806 | \$ 1,855,543 |
| Interest | | | | | | |
| 5410-371010 | Investment Earnings | 1,672 | 1,429 | 2,000 | 4 | - |
| | | \$ 1,672 | \$ 1,429 | \$ 2,000 | \$ 4 | \$ - |
| | Total Revenues | \$ 1,366,862 | \$ 1,578,030 | \$ 1,726,940 | \$ 1,662,811 | \$ 1,855,543 |
| | Beginning Budgetary Working Capital | | | \$ 21,799 | | \$ - |
| | Total Resources | | | \$ 1,748,739 | | \$ 1,855,543 |
| Expenses | | | | | | |
| Personnel | | | | | | |
| 5410-430800-110 | Salaries and Wages | 36,826 | 96,236 | 111,806 | 105,388 | 117,593 |
| 5410-430800-112 | Permanent Part Time | - | - | - | 324 | - |
| 5410-430800-120 | Overtime | 614 | 309 | 73 | 350 | 357 |
| 5410-430800-140 | Employer Contributions | 14,243 | 36,888 | 44,480 | 42,036 | 50,090 |
| | | \$ 51,683 | \$ 133,432 | \$ 156,359 | \$ 148,098 | \$ 168,040 |
| Materials and Services | | | | | | |
| 5410-430800-210 | Office Supplies & Materials | 426 | 843 | 550 | 25 | 500 |
| 5410-430800-216 | Computer & Computer Hardware | - | 108 | - | - | - |
| 5410-430800-220 | Operating Supplies | 2,159 | 662 | 1,200 | 715 | 1,200 |
| 5410-430800-230 | Repair & Maintenance Supplies | 140 | 693 | 500 | 14 | 500 |
| 5410-430800-310 | Communication & Transportation | 14,370 | 13,508 | 15,000 | 13,173 | 15,000 |
| 5410-430800-330 | Publicity, Subscriptions & Dues | 5,699 | - | - | 282 | - |
| 5410-430800-333 | Subscriptions for Software | - | 2,325 | 2,500 | 3,251 | 2,350 |
| 5410-430800-340 | Utility Services | - | - | - | 107 | 500 |
| 5410-430800-350 | Professional Services | 2,000 | - | - | - | - |
| 5410-430800-360 | Repair & Maintenance Services | 1,600 | 10,200 | 11,000 | 10,220 | 11,000 |
| 5410-430800-370 | Travel & Training | 8 | - | 500 | - | - |
| 5410-430800-390 | Other Purchased Services | 1,307,008 | 1,482,295 | 1,530,470 | 1,588,074 | 1,646,551 |
| 5410-430800-510 | Insurance | 930 | 1,255 | 3,030 | 3,028 | 2,999 |
| 5410-430800-530 | Rents/Leases | 108 | 108 | 324 | - | 324 |
| 5410-430800-880 | Administrative Costs | 3,237 | 3,968 | 4,481 | 3,937 | 5,747 |
| | | \$ 1,337,686 | \$ 1,515,964 | \$ 1,569,555 | \$ 1,622,825 | \$ 1,686,671 |
| | Total Expenses | \$ 1,389,369 | \$ 1,649,396 | \$ 1,725,914 | \$ 1,770,923 | \$ 1,854,711 |
| | Ending Working Capital | | | \$ 22,825 | | \$ 832 |

Purpose

The purpose of the Special Improvement District (SID) Funds is to provide budget authority to collect district assessments and to disburse principal and interest payments on behalf of district property owners and 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 2026 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 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|---------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| | Interest | | | | | |
| 3400-371010 | Investment Earnings | 4,466 | 9,352 | 9,000 | 9,250 | 8,000 |
| | | <u>\$ 4,466</u> | <u>\$ 9,352</u> | <u>\$ 9,000</u> | <u>\$ 9,250</u> | <u>\$ 8,000</u> |
| | Total Revenues | \$ 4,466 | \$ 9,352 | \$ 9,000 | \$ 9,250 | \$ 8,000 |
| | Beginning Budgetary Fund Balance | | | \$ 248,651 | | \$ 258,064 |
| | Total Resources | | | \$ 257,651 | | \$ 266,064 |
| Expenditures | | | | | | |
| | Other Financing Uses | | | | | |
| 3400-521002-820 | Transfers to SID Funds | - | - | - | - | - |
| | | <u>\$ -</u> |
| | Total Expenditures | \$ - |
| | Ending Budgetary Fund Balance | | | \$ 257,651 | | \$ 266,064 |

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

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Miscellaneous Revenues | | | | | | |
| 3545-363020 | Bond Principal and Interest Assessments | 107,771 | 104,297 | 104,704 | 105,009 | 90,293 |
| 3545-363040 | Penalty & Interest Special Assessments | 289 | 161 | 200 | 241 | 200 |
| | | \$ 108,060 | \$ 104,459 | \$ 104,904 | \$ 105,250 | \$ 90,493 |
| Interest | | | | | | |
| 3545-371010 | Investment Earnings | 2,379 | 5,266 | 4,100 | 6,571 | 4,000 |
| | | \$ 2,379 | \$ 5,266 | \$ 4,100 | \$ 6,571 | \$ 4,000 |
| | Total Revenues | \$ 110,439 | \$ 109,725 | \$ 109,004 | \$ 111,820 | \$ 94,493 |
| | Beginning Budgetary Fund Balance | | | \$ 135,810 | | \$ 176,321 |
| | Total Resources | | | \$ 244,814 | | \$ 270,814 |
| Expenditures | | | | | | |
| Debt Service | | | | | | |
| 3545-490300-610 | Principal | 65,000 | 65,000 | 65,000 | 65,000 | 60,000 |
| 3545-490300-620 | Interest | 12,208 | 9,120 | 6,000 | 6,000 | 2,880 |
| 3545-490300-630 | Paying Agent Fees | 400 | 400 | 400 | 400 | 400 |
| | | \$ 77,608 | \$ 74,520 | \$ 71,400 | \$ 71,400 | \$ 63,280 |
| | Total Expenditures | \$ 77,608 | \$ 74,520 | \$ 71,400 | \$ 71,400 | \$ 63,280 |
| | Ending Budgetary Fund Balance | | | \$ 173,414 | | \$ 207,534 |

SID #167 (Downtown Parking Facility) Fund - 3550

| Account ID | Description | Actual FY 2023 | Actual FY 2024 | Budget FY 2025 | Actual FY 2025 | Budget FY 2026 |
|-------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | | | |
| Miscellaneous Revenues | | | | | | |
| 3550-363020 | Bond Principal and Interest Assessments | 61,802 | 60,694 | 62,795 | 62,500 | 62,622 |
| 3550-363040 | Penalty & Interest Special Assessments | 209 | 306 | 200 | 516 | 300 |
| | | \$ 62,011 | \$ 61,000 | \$ 62,995 | \$ 63,017 | \$ 62,922 |
| Interest | | | | | | |
| 3550-371010 | Investment Earnings | 1,146 | 1,072 | 2,100 | 2,429 | 1,800 |
| | | \$ 1,146 | \$ 1,072 | \$ 2,100 | \$ 2,429 | \$ 1,800 |
| | Total Revenues | \$ 63,157 | \$ 62,072 | \$ 65,095 | \$ 65,446 | \$ 64,722 |
| | Beginning Budgetary Fund Balance | | | \$ 53,795 | | \$ 59,285 |
| | Total Resources | | | \$ 118,890 | | \$ 124,007 |
| Expenditures | | | | | | |
| Debt Service | | | | | | |
| 3550-490300-610-0 | Principal | 31,757 | 33,063 | 34,618 | 34,618 | 36,144 |
| 3550-490300-620-0 | Interest | 28,237 | 26,931 | 25,376 | 25,376 | 23,850 |
| | | \$ 59,994 |
| | Total Expenditures | \$ 59,994 |
| | Ending Budgetary Fund Balance | | | \$ 58,896 | | \$ 64,013 |