



**City of McCall  
City Council**

**AGENDA  
Special Meeting  
May 24, 2024 at 9:00 AM  
Legion Hall – Below City Hall  
216 East Park Street  
McCall, ID  
AND MS TEAMS Virtual**

**ANNOUNCEMENT:**

American with Disabilities Act Notice: The City Council Meeting room is accessible to persons with disabilities. If you need assistance, please contact City Hall at 634-7142 at least 48 hours prior to the meeting. Council Meetings are available for in person and virtual attendance. Any member of the public can join and listen only to the meeting at 9:00 AM by calling in as follows:

**Dial 208-634-8900 when asked for the Conference ID enter: 340 215 168#**

Or you may watch live by clicking this link:

<https://youtube.com/live/VPBJxgPuNIU?feature=share>

**OPEN SESSION**

**09:00 AM GENERAL PUBLIC COMMENT**

**HOW TO SUBMIT GENERAL COMMENTS**

On the City’s website at <https://www.mccall.id.us/packets> you may leave a public comment or signup to make a comment live online or to call-in prior to 5:00 pm the day PRIOR to the meeting. Once we receive your request to make public comment online, a link will be sent to you with instructions. The public are welcome to attend the meeting in person. All comments are limited to 3 minutes.

**FY25 Budget Development Introduction**

AIC Budget Manual (in a pdf file) – Finance Public Folder file link for the Council and staff

[FY25 AIC Budget Manual.pdf](#)

**Budget Request Presentations**

- LOT Commission
  - Tabitha Martineau will present the LOT Commission’s FY25 funding recommendation.
- Treasure Valley Transit
  - Terri Lindberg will present their FY25 funding request.
- McPaws
  - Cortney Bayuk will present their FY25 funding request.

**Council Priorities Discussion**

- Continued implementation of adopted plans, to include but not limited to
  - Local Housing Action Plan
  - PROS Plan
  - Water Master Plan
  - Golf Course

- Impact Fee Analysis
- Climate Action Plan
- Work with County to implement Waterways Plan
- Community Engagement & Education
- Implement new Tourism LOT budget and grant process
- Employee recruitment, retention, and recognition

**Overview of Department Requested FY25 Budget – Level 1 Possible Direction To Staff  
(ACTION ITEMS)**

- Property Taxes
- Tourism Local Option Tax (LOT)
  - Review Council Priorities for Tourism LOT Funding
  - Parks Request for Additional LOT Funding
- Streets Local Option Tax
- Water Service Revenue
- Personnel Budget
  - Salaries
  - Benefits
- Operations and Maintenance Budget

**Available Fund Balance**

**Council Discussion/Direction (ACTION ITEM)**

**FY24 Budget Development Next Steps**

- Council Work Session on June 28 09:00AM to 01:00PM
- Council Work Session on July 26 09:00AM to 01:00PM Tentative Budget
- FY25 Budget Public Hearing on August 22, 5:30PM
- FY25 Foregone Public Hearing on August 22, 05:30PM

**1:00 PM ADJOURN**

**FY25 LOT  
FUNDING REQUESTS**

Priority #	Rating Score	Project #	Requestor	Project	Amount requested	Amount recommended for funding
1	25-02	145	Treasure Valley Transit	Operation Costs	\$ 115,000	\$75,000
2	25-22	143	Valley County Parks & Rec	Snowplowing Brush Creek	\$ 5,000	\$5,000
3	25-23	143	Valley County Parks & Rec	Snowplowing Francis Wallace	\$ 5,000	\$5,000
4	25-24	143	Valley County Parks & Rec	Snowplowing Green Gate	\$ 3,000	\$3,000
5	25-14	142	Valley County Pathways	Grooming	\$ 10,000	\$9,000
6	25-13	141	Payette Land Trust, Inc	Conservation	\$ 10,000	\$12,000
7	25-18	139	AWeSOMe	Young Adult Programs	\$ 12,000	\$10,000
8	25-07	137	PLCA4Kids	Operation Costs	\$ 10,000	\$10,000
9	25-10	134	Roots Forest School	Trek to the North Pole	\$ 1,943	\$1,943
10	25-09	134	Roots Forest School	Park Use Fee	\$ 3,400	\$3,400
11	25-03	133	McCall Arts and Humanities Council	Kaleidascope	\$ 8,000	\$5,200
12	25-30	132	Payette Lakes Ski Club	Ski-Doo	\$ 10,000	\$6,500
13	25-05	131	Ultra Sled Dog Challenge	Shuttle Buses	\$ 3,950	\$3,950
14	25-11	130	McCall Music Society	2nd Sunday Sounds at Six	\$ 10,000	\$2,000
15	25-16	128	Friends of Payette Avalanche Center	Communications	\$ 5,000	\$4,000
16	25-19	127	Chamber of Commerce	Marketing	\$ 60,860	\$50,000
17	25-20	127	Chamber of Commerce	Winter Carnival Mitigation	\$ 29,257	\$25,000
18	25-28	126	Manchester Ice and Event Center	Learn to Skate	\$ 12,000	\$12,000
19	25-04	126	Ultra Sled Dog Challenge	Storage	\$ 2,400	\$1,200
20	25-01	124	McCall Figure Skating Club	Ice Time	\$ 10,000	\$10,000
21	25-08	123	McCall Youth Hockey	Ice Time	\$ 8,500	\$8,500
22	25-15	120	Friends of McCall Library	Storage and work space	\$ 1,800	\$900
23	25-29	119	CIMBA	Bike Park	\$ 89,000	\$23,800
24	25-25	117	School of Acrobatics	Set Up Costs	\$ 6,000	\$2,500
25	25-27	111	Manchester Ice and Event Center	Zamboni	\$ 40,000	\$20,000
26	25-26	108	Search & Rescue	Winter Rescue Gear	\$ 8,700	\$3,700
27	25-06	106	Ultra Sled Dog Challenge	HAM Radio	\$ 1,325	\$1,325
<b>Total:</b>					<b>\$ 482,135</b>	<b>\$314,918</b>
<b>Contingency Items:</b>						
<b>Total:</b>					<b>\$ -</b>	<b>\$0</b>
<b>Not recommended for funding</b>						
	25-17	0	McCall Fire Protection District	Truck for inspections	\$ 44,909	\$0
	25-21	128	McCall Folklore Society	Cart for ADA Transport	\$ 10,000	\$0
<b>Total:</b>					<b>\$ 54,909</b>	<b>\$0</b>



# Treasure Valley Transit

April 10, 2024

The Honorable Mayor Giles  
City of McCall  
216 E. Park Street  
McCall, Idaho 83638

## Funding Request for FY25 for Treasure Valley Transit

Dear Mayor Giles and Members of the City Council,

Treasure Valley Transit Inc. is requesting \$141,000.00 from the City of McCall to meet the match requirements for McCall City Route (Red Line), the commuter runs serving McCall (Green Line) and the McCall Summer Route (Blue Line). There is an additional request for the local match for the Red Line replacement bus of \$25,000.

Ridership for January 2023 through December 2023 was 25,150 on the Red Line, 17,423 on the Green Line, 2,578 on the Blue Line and 521 on the Gold Line for a combined total of 45,672 boardings. This was an increase of 20% from FY22.

TVT continues to face a labor shortage, bringing a driver from Caldwell to do the weekend Blue Line winter service. Propane fuel increased 20% and vehicle insurance has increased 11% with an excellent safety record. TVT is asking for a 6% increase to meet the costs of the service.

I am providing the most current Profit and Loss, which shows the total project cost, the federal share and local matching requirements. I have also included additional information and the Mountain Community Transit FY24 Budget.

I will be available for Council Meetings and Budget Workshops to answer any transit related questions you may have.

Thank you for your continued support of Mountain Community Transit.

Sincerely,

Terri Lindenberg  
Executive Director  
Treasure Valley Transit, Inc.  
208-463-9111  
terri@treasurevalleytransit.com

# Mountain Community Transit

## Ridership Counts

January 2023 through December 2023

	FY22	FY23	Increase
Red Line - City of McCall	22,688	25,150	11%
Green Line - Commuter Route	14,078	17,423	24%
Blue Line - Brundage/City Summer Route	1,445	2,578	78%
Gold Line		521	
<b>Total Ridership</b>	<b>38,211</b>	<b>45,672</b>	<b>20%</b>

## Profit & Loss March 2023 - February 2024

Administration **80/20**  
 Operations **57.5/42.5**  
 Preventive Maintenance **92/8**

	Total Cost	Federal	Local	Increase	FY25 Estimated Budget	Total Cost	Federal	Local
	\$ 476,859	\$ 381,487	\$ 95,372	6.00%	\$ 505,471	\$ 404,376	\$ 101,094	
	\$ 620,009	\$ 356,505	\$ 263,504		\$ 657,210	\$ 377,895	\$ 279,314	
	\$ 95,946	\$ 88,270	\$ 7,676		\$ 101,703	\$ 93,567	\$ 8,136	
	<b>\$ 1,192,814</b>	<b>\$ 826,263</b>	<b>\$ 366,551</b>		<b>\$ 1,264,383</b>	<b>\$ 875,838</b>	<b>\$ 388,544</b>	

See Profit and Loss for detail on how the grant is broken out into match categories

## FY25 Funding Request

Grant Funding	\$ 875,838
City of McCall	\$ 141,000
McCall LOT	\$ 115,000
Valley County	\$ 43,000
Brundage Mountain Co.	\$ 50,000
City of New Meadows -New Service	\$ 24,000
City of Donnelly General Fund or LOT	\$ 8,000
City of Cascade	\$ 8,000
<b>Total Revenue</b>	<b>\$ 1,264,838</b>
<b>Total Expenses</b>	<b>\$ 1,264,838</b>

## Comments:

Federal grant dollars require local match  
 Wages, fuel, maintenance, insurance and all expenses have increased substantially  
 New TripSpark technology is being implemented with an App for passengers

# Serving the Cities of McCall, Donnelly and Cascade in Valley County

## Profit and Loss

March 2023 - February 2024

Income:	MCT
Grant Funding	\$ 826,263
City of McCall	\$ 128,384
McCall Local Option Tax	\$ 102,000
Valley County	\$ 38,542
Brundage	\$ 37,670
City of Cascade	\$ 3,000
City of Donnelly	\$ 5,000
City of New Meadows	\$ 27,440
Advertising	\$ 1,405
Deficit funded by CARES Act	\$ 23,110
	<b>\$ 1,192,814</b>

Expenses	MCT	Admin	Ops	PM	Total
5001 · Pers-Administrative Wages	\$ 117,817	\$ 117,817			\$ 117,817
5006 · Pers-Drivers/LD's/SV-MCT	\$ 506,242		\$ 506,242		\$ 506,242
5500 · Pers-Employer Tax/Benefits	\$ 154,040	\$ 154,040			\$ 154,040
5504 · P/R Workers Comp	\$ 8,248	\$ 8,248			\$ 8,248
5520 · Physical Exams	\$ 560		\$ 560		\$ 560
6020 · Administrative Expense/Misc.	\$ 8,614	\$ 8,614			\$ 8,614
6220 · Dues (CTAA & CTAI)	\$ 866	\$ 866			\$ 866
6410 · Insurance, Liability	\$ 63,031	\$ 63,031			\$ 63,031
6540 · Office Supplies/Equip/Mntx	\$ 4,924	\$ 4,924			\$ 4,924
6551 · Per Diem Rural	\$ 26,315	\$ 26,315			\$ 26,315
6570 · Professional Services	\$ 21,867	\$ 21,867			\$ 21,867
6590 · IT Services	\$ 6,319	\$ 6,319			\$ 6,319
6610 · Postage/Printing	\$ 3,835	\$ 3,835			\$ 3,835
6630 · Accounting Services	\$ 3,178	\$ 3,178			\$ 3,178
6690 · Facility/Utilities	\$ 34,498	\$ 34,498			\$ 34,498
6760 · Uniforms	\$ 415		\$ 415		\$ 415
6780 · Telephone	\$ 9,754	\$ 9,754			\$ 9,754
6780 · TripSpark O&M	\$ 303	\$ 303			\$ 303
6785 · Training	\$ 2,906	\$ 2,906			\$ 2,906
6790 · Travel, Staff Mileage	\$ 10,344	\$ 10,344			\$ 10,344
6810 · Vehicle Fuel	\$ 107,273		\$ 107,273		\$ 107,273
6840 · Vehicle Maintenance	\$ 95,946			\$ 95,946	\$ 95,946
6849 · Vehicle Supplies & Washes	\$ 5,519		\$ 5,519		\$ 5,519
	<b>1,192,814</b>	<b>476,859</b>	<b>620,009</b>	<b>95,946</b>	<b>\$ 1,192,814</b>
<b>Federal</b>	<b>\$ 381,487</b>	<b>\$ 356,505</b>	<b>\$ 88,270</b>	<b>\$ 826,263</b>	
<b>Local</b>	<b>\$ 95,372</b>	<b>\$ 263,504</b>	<b>\$ 7,676</b>	<b>\$ 366,551</b>	
<b>Total</b>	<b>\$ 476,859</b>	<b>\$ 620,009</b>	<b>\$ 95,946</b>	<b>\$ 1,192,814</b>	

**Treasure Valley Transit Request of \$141,000 for Transit Operations  
and \$25,000.00 for a Bus Replacement from the City of McCall**

1. Treasure Valley Transit was awarded \$826,264 in rural grant funding for the Profit and Loss attached. The time frame I will be referring to is from March of 2023 through February 2024. The federal match requirement to acquire these dollars was \$388,544. There was a deficit in local match of **\$23,110**, which TVT provided from CARES Act funding. In 2023, the Red Line had 25,150 boardings, Green Line 17,423, Blue Line 2,578 and the Gold Line 521 for a combined 45,672. This is a 20% increase from last year. The past two years showed a combined 53% increase in ridership.
2. TVT continues to face a labor shortage, bringing a driver from Caldwell to do the weekend Blue Line winter service. Propane fuel increased 20% and vehicle insurance has increased 11% with an excellent safety record. TVT is asking for a 6% increase to meet the costs of the service.
3. Additional service was added to the Red Line for the McCall Winter Carnival.
4. There is a significant financial return on the City of McCall investment in being able to secure this Federal funding. TVT is asking for \$141,000.00, which takes into account the increased expenses to operate the service. I have provided the Profit and Loss Statement for the time frame of March 2023 through February 2024 which shows the total budget, federal share and local match requirement.
5. The MCT fleet has eight vehicles and it is important to replace the buses that will have met their useful life, to avoid excessive maintenance costs. The next bus in line for replacement is bus #70, a Red Line Bus. The additional request of \$25,000 will provide 50% of the local match to purchase this bus.
6. The community benefits from having TVT employ 12 local workers. Employers benefit from this service as it is a dependable means of transportation to and from work for employees. Local businesses profit from the purchase of fuel, maintenance and services.
7. TVT staff welcome the opportunity to meet with Mayor Giles and City Council to answer questions about the transit service and this budget request.





5/21/2024  
 McCall City Council  
 216 East Park Street  
 McCall, ID 83638

Dear Council Members,

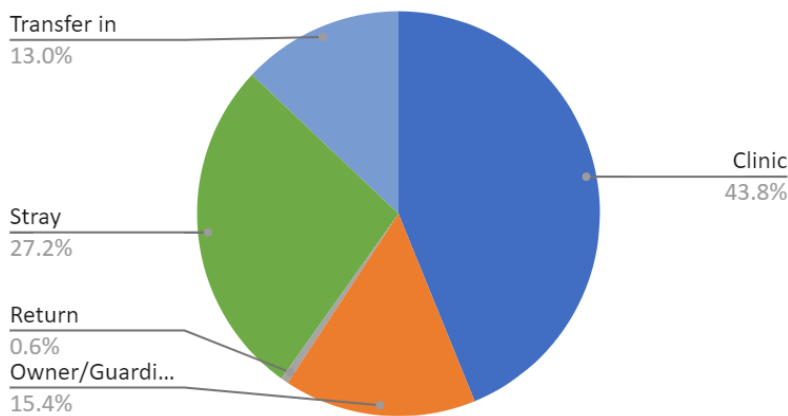
This report summarizes 2024 YTD animal care and control services provided for the City of McCall by MCPAWS. With it being roughly halfway through the year, we are on track to hit similar numbers to last year's report.

**2024 YTD Animal Intakes**

In 2024, MCPAWS has completed 83 spay/neuter surgeries for owned animals. This does *not* include shelter animals, which represent several hundred more surgeries per year (without exception, all shelter animals are spayed/neutered, vaccinated, and microchipped prior to adoption). After community spay/neuter, most animals come to the shelter as strays (Figure 1). Last year, 12% of total intakes came from the City of McCall (Figure 2).

Figure 1: 2024 YTD MCPAWS Intakes

YTD MCPAWS Intakes

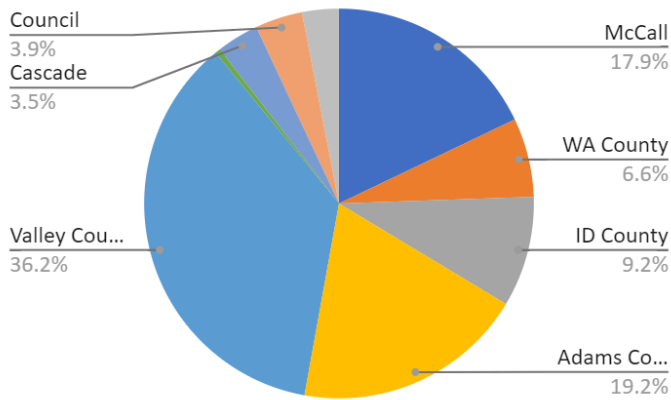


Intake Type	Cats	Dogs	Total
Clinic	71	13	83
Surrender	25	17	42
Return	1	9	10
Seized/Custody	0	3	3
Service In	3	2	5
Stray	44	51	95
Transfer in	21	6	27
<b>Total</b>	<b>164</b>	<b>101</b>	<b>265</b>

In 2024 MCPAWS has provided shelter services to a total of 41 dogs and cats from the City of McCall. You can see the details broken out in Table 2 below.



Figure 2: Intakes per Jurisdiction



City of McCall Intakes by Type	Total
Strays	22
Surrender	10
Clinic	8
Seized/Custody	1
Service In	0
<b>Total</b>	<b>41</b>

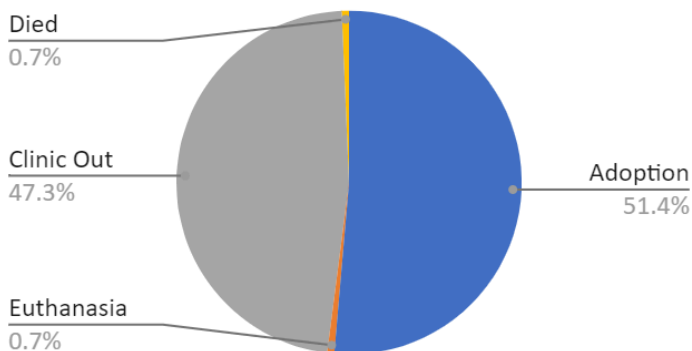
A significant amount of our animals are received from the public. MCPAWS serves a vital public role by offering services that divert animal related calls and issues from local law enforcement to our facility. Animal care and control is a basic public service. Our community deserves a safe and humane way to deal with lost, abandoned, and surrendered animals. As large animals are a public health and safety hazard - they harass livestock and wildlife, enter roadways, create conflicts within neighborhoods, and contribute to infectious diseases (rabies, parvovirus, distemper). MCPAWS was founded to create humane animal services that are not otherwise available and we're proud to continue to partner with the city to ensure that these services remain accessible to our community.

### 2024 YTD Animal Outcomes

Receiving and caring for animals represents just a piece of total shelter operations. Our staff and volunteers work incredibly hard to move animals out of the shelter environment as quickly as possible, getting them back to where they belong (Figure 3). This is better not only for the animals and their people, but also a critical component of efficient shelter operations. The longer animals are housed in the shelter the more stressed they become, which increases their risk of becoming sick or developing behavior issues that further increase their length of stay.

MCPAWS returned on average 80% of stray dogs to their owners, after 5 days at the shelter; 9% of stray cats were returned to owners after 26 days, and we finished 2023 with a 97% Live Release Rate.

Figure 3: 2024 YTD Animal Outcomes



Animal outcomes	Cats	Dogs	Total
Adoption	76	39	115
Euthanasia	1	0	1
Clinic Out	70	12	82
Died	1	1	2
Return to Owner/Guardian	0	40	40
Service Out	0	5	5
Transfer Out	0	3	3
<b>Total</b>	<b>148</b>	<b>100</b>	<b>248</b>

## Cost Overview

100% of funding received from the City of McCall is used for the care of shelter animals received from the city. McCall Police Department maintains direct access to our facility, so officers have a humane and effective option when dealing with animal-related calls outside of business hours. MCPAWS offers the same services to Valley County as well, allowing us to take a more comprehensive approach to animal welfare in our region. We now have a formal contract for service with Valley County, modeled after our agreement with the city, and Valley County Deputies will also have access to our facilities, further reducing any burden on McCall PD.

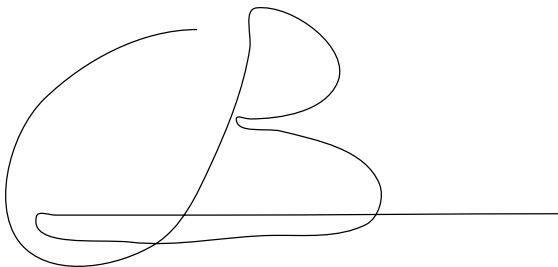
Last year, the funding received from the city covered 9% of total shelter expenses. We also raise funds to cover shelter operations via fees for services (adoption, surrender, return to owner), and last year these revenues covered an additional 6% of expenses. The program and services we offer go beyond basic animal care and control, which is why we utilize fundraising, grants, and net revenue from our thrift store and vet hospital to cover these additional costs as well as the gap that exists for basic care. 2024 YTD Financials have been included with this report.

I'd like to formally request that the Council consider increasing our funding to \$45,000, a \$5,000 increase from the previous \$40,000. This request is born of increasing overhead and the economic environment. This increase in funds will continue to aid us in our vision to create a humane community where all animals are well cared for and loved. This request was not taken lightly and I want to ensure the Council that any additional funds will be utilized judiciously and with the utmost accountability.

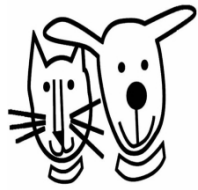
Lastly, I wanted to introduce myself as the new Executive Director for MCPAWS. I know that the City of McCall and MCPAWS has had a history of a mutually beneficial and fruitful relationship and I look forward to continuing that as I grow into my role.

Thank you for your consideration and attention to this, I am available to answer any questions or further data you might need to aid in your decision and I look forward to working with you.

Sincerely,

A handwritten signature in black ink, appearing to read 'CB', is written over a horizontal line. The signature is fluid and cursive, with the 'C' and 'B' being the most prominent letters.

Cortney Bayuk  
Executive Director  
MCPAWS Inc.



# MCPAWS, Inc.

## Profit and Loss

January 1 - May 21, 2024

	TOTAL
Income	
4009 Unrestricted	83,720.55
4020 Restricted	125,170.39
4100 Government Funds	21,666.67
4200 Retail Sales	418,856.08
4300 Special Events	10,832.50
4400 Grants	360,833.72
4700 In-Kind Donations	500.00
4800 Net Assets Released from Restrictions	0.00
<b>Total Income</b>	<b>\$1,021,579.91</b>
Cost of Goods Sold	
4901 Hospital Welfare Discounts	3,027.78
4902 Employee Discounts	6,483.19
4903 Profit Elimination Discount	2,094.80
4904 Client Discounts	1,420.79
4905 Funds Utilized for Hospital Services	2,245.22
4906 Hospital Services for Shelter	8,725.53
<b>Total Cost of Goods Sold</b>	<b>\$23,997.31</b>
<b>GROSS PROFIT</b>	<b>\$997,582.60</b>
Expenses	
5010 Utilities	16,166.02
5020 Retail Supplies	84,341.15
5040 General Supplies	7,042.02
5060 Plant, Grounds, & Equipment	11,547.63
5090 General Administrative	39,861.83
6020 Professional Services	32,937.85
6100 Fundraising	6,013.61
6300 Salaries, Wages, & Benefits	432,908.59
<b>Total Expenses</b>	<b>\$630,818.70</b>
<b>NET OPERATING INCOME</b>	<b>\$366,763.90</b>
Other Income	
4500 Interest Income	3,487.58
4510 Realized Gain/Loss on Investments	295.78
4515 Unrealized Gain/Loss on Investments	23,598.42
<b>Total Other Income</b>	<b>\$27,381.78</b>
<b>NET OTHER INCOME</b>	<b>\$27,381.78</b>
<b>NET INCOME</b>	<b>\$394,145.68</b>

### Note

2024 YTD Profit and Loss

# FY25 Budget Worksheet Summary

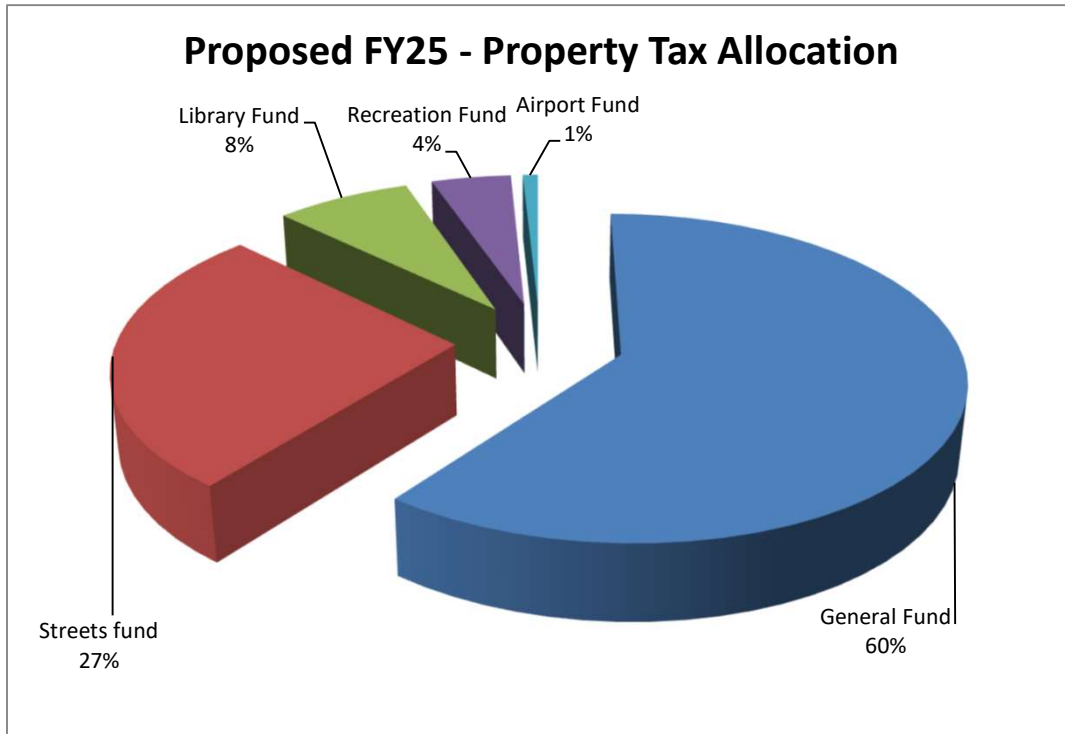
	FY22 Actual	FY23 Actual	FY24 PY Budget	FY25 Budget 1st Request
<b>General Fund</b>				
Total Revenues	8,773,130	9,005,206	11,457,177	10,416,253
Mayor & Council Expenses	463,298	406,047	459,536	496,587
Info Systems Expenses	448,887	488,501	529,811	596,702
City Manager Expenses	493,688	555,351	592,332	714,199
Admin Expenses	346,307	419,013	406,480	468,780
Finance Expenses	425,767	419,551	511,712	559,517
City Clerk Expenses	312,786	341,078	325,047	440,507
Local Option Tax Expenses	529,847	313,638	1,844,493	1,478,176
Community Devel. Expenses	868,281	891,933	1,292,689	1,395,501
Police Expenses	1,813,313	1,974,531	2,268,536	2,439,129
Parks Expenses	903,004	904,679	1,068,403	968,076
Grant Expenses	279,882	49,545	75,000	5,500
CIP (Capital Improvement Plan)	1,236,930	2,976,410	1,652,175	822,515
Total Expenses	8,121,990	9,740,276	11,457,177	10,735,189
Revenues Over Expenses	651,140	(735,070)	-	(318,936)
<b>Streets</b>				
Total Revenues	2,389,487	2,711,496	3,199,854	2,752,655
Total Expenses	2,350,180	2,494,290	3,199,854	2,926,761
Revenues Over Expenses	39,306	217,206	-	(174,106)
<b>Library</b>				
Total Revenues	1,126,017	628,308	1,511,125	665,751
Total Expenses	1,351,874	571,223	1,511,125	736,745
Revenues Over Expenses	(225,858)	57,085	-	(70,994)
<b>Recreation</b>				
Total Revenues	2,701,944	2,250,333	2,090,140	2,325,667
Recreation Programs Expenses	300,323	379,907	425,488	478,886
Recreation Parks Expenses	3,076,177	1,382,760	1,463,623	1,572,379
Grants	182,919	284,848	50,300	300,300
Total Expenses	3,559,418	2,047,515	2,090,140	2,501,565
Revenues Over Expenses	(857,475)	202,819	-	(175,898)
<b>Airport</b>				
Total Revenues	2,289,399	1,646,947	1,387,894	680,107
Total Expenses	2,427,320	1,619,232	1,387,894	617,755
Revenues Over Expenses	(137,921)	27,715	-	62,352
<b>Capital Projects</b>				
Total Revenues	1,204	5,773	-	-
Total Expenses	-	-	-	-
Revenues Over Expenses	1,204	5,773	-	-

# FY25 Budget Worksheet Summary

	FY22 Actual	FY23 Actual	FY24 PY Budget	FY25 Budget 1st Request
<b>Local Option Tax</b>				
Total Revenues	3,273,641	4,146,449	9,670,660	2,816,500
Total Expenses	1,116,764	5,458,479	9,670,660	92,311
Revenues Over Expenses	2,156,877	(1,312,030)	-	2,724,189
<b>Debt Service</b>				
Total Revenues	304,260	309,666	258,100	257,700
Total Expenses	241,256	4,531,063	258,100	257,700
Revenues Over Expenses	63,004	(4,221,397)	-	-
<b>Golf</b>				
Total Revenues	1,461,306	2,022,848	2,924,075	2,292,263
Golf Pro Expenses	-	851,234	971,775	1,178,734
Golf Operations Expenses	1,099,734	1,310,747	1,852,300	1,397,548
Total Expenses	1,099,734	2,161,981	2,924,075	2,676,282
Revenues Over Expenses	361,572	(139,133)	-	(384,019)
<b>Water</b>				
Total Revenues	4,292,042	5,185,499	6,224,332	4,965,828
Water Distribution Expenses	2,121,654	2,547,361	4,842,712	1,789,638
Water Treatment Expenses	616,021	928,828	1,381,620	711,939
Total Expenses	2,737,674	3,476,189	6,224,332	2,551,577
Revenues Over Expenses	1,554,368	1,709,310	-	2,414,251
<b>City</b>				
Total Revenues	26,655,314	34,720,267	44,133,731	27,172,724
Total Expenses	23,049,097	36,915,307	44,133,731	23,095,885
Revenues Over Expenses	3,606,217	(2,195,039)	-	4,076,839

Governmental Funds to Balance	(677,582)
LOT - Streets	2,724,189
Debt Service Fund	-
Golf Fund	(384,019)
Water Fund	2,414,251
	4,076,839

## Proposed FY25 - Property Tax Allocation



Fund	General Fund	Streets Fund	Library Fund	Recreation Fund	Airport Fund	Total By General Ledger Account
Property Tax	\$ 4,517,618	\$ 2,113,062	\$ 595,551	\$ 350,788	\$ 66,807	\$ 7,643,826
3% Increase	\$ 230,371	\$ -	\$ -	\$ -	\$ -	\$ 230,371
Foregone Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax Growth	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total by Fund</b>	<b>\$ 4,747,989</b>	<b>\$ 2,113,062</b>	<b>\$ 595,551</b>	<b>\$ 350,788</b>	<b>\$ 66,807</b>	<b>\$ 7,874,197</b>

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>GENERAL FUND</b>						
<b>GENERAL FUND REVENUE</b>						
<b>PROPERTY TAX REVENUE</b>						
10-30-010-100.0	PROPERTY TAXES	4,154,260	4,234,290	3,032,247	4,089,625	4,517,618
10-30-010-101.0	PROPERTY TAX - FOREGONE AMT.	.00	.00	.00	76,030	.00
10-30-010-102.0	PROPERTY TAX - 3% INCREASE	.00	.00	.00	217,531	230,371
10-30-010-104.0	PROPERTY TAX - GROWTH INCREAS	.00	.00	.00	134,432	.00
10-30-010-105.0	PROPERTY TAX REPLACEMENT	29,423	34,934	.00	35,202	35,202
10-30-010-106.0	PROPERTY TAX RELIEF - FROM LOT	.00	.00	.00	.00	.00
10-30-010-900.0	PENALTY & INTEREST	19,192	17,721	8,691	20,001	20,000
Total PROPERTY TAX REVENUE:		4,202,875	4,286,944	3,040,938	4,572,821	4,803,191
<b>LICENSE &amp; PERMIT REVENUE</b>						
10-30-015-300.0	ANIMAL BOARDING/KENNEL LICENSE	35	.00	.00	30	30
10-30-015-340.0	ANIMAL LICENSES	1,565	1,245	865	1,000	1,000
10-30-015-400.0	BUSINESS LICENSE	40,862	37,730	39,299	37,000	38,000
Budget notes:						
~2024 Short-term rentals are run through 10-30-015-440.						
10-30-015-410.0	ALCOHOLIC BEVERAGE LICENSE	22,885	20,652	1,472	25,000	23,000
10-30-015-420.0	VENDOR'S PERMIT	7,425	9,355	3,740	7,000	8,000
Budget notes:						
~2024 With the reduction of long term permits this number will be much less - a 6 month permit was \$1,000 and a year permit was \$2000 now both are \$140						
10-30-015-440.0	SHORT TERM RENTAL PERMIT	.00	80,225	99,107	75,000	95,000
Budget notes:						
~2024 This is still a very unknown number. some STRs are closing while we still have some new ones coming online						
10-30-015-500.0	BUILDING PERMITS	639,780	607,923	241,677	500,000	500,000
Total LICENSE & PERMIT REVENUE:		712,553	757,130	386,159	645,030	665,030
<b>FEE REVENUE</b>						
10-30-020-220.0	PD-FINGERPRINTING	945	3,635	1,920	3,200	3,000
10-30-020-225.0	BACKGROUND CHECKS	.00	40	.00	.00	.00
10-30-020-240.0	ANIMAL CONTROL VIOLATION FEE	.00	.00	.00	.00	.00
10-30-020-310.0	FRANCHISE FEES - CABLEONE	42,737	58,416	9,581	60,500	40,000
10-30-020-320.0	FRANCHISE FEES - IDAHO POWER	283,717	319,738	187,179	295,000	286,500
10-30-020-430.0	COPY/FAX/NOTARY SERVICES	13	1,374	43	.00	.00
10-30-020-435.0	GIS MAPS	10	.00	.00	.00	.00
10-30-020-530.0	PLANNING AND ZONING FEES	83,915	106,170	93,800	60,000	65,000
10-30-020-540.0	PLAN CHECK FEES	401,531	390,448	139,135	325,000	325,000
10-30-020-999.0	XBP NON-UTILITY SERVICE FEE	6,616	13,538	6,333	11,000	13,000
Total FEE REVENUE:		819,483	893,359	437,991	754,700	732,500
<b>GRANT REVENUE</b>						
10-30-025-100.0	GRANTS	16,049	3,750	.00	4,500	.00
10-30-025-110.0	GRANTS - STATE OR FEDERAL	297,784	9,545	.00	.00	.00
10-30-025-209.0	FOUND-NAT'L ENDWOMENT FOR ART	.00	10,000	.00	5,000	.00
10-30-025-400.0	FEDERAL - PD - BJA BODY ARMOR	1,472	553	1,139	1,500	1,500
10-30-025-402.0	FEDERAL - PD - HIGHWAY SAFETY	2,997	1,882	.00	2,500	2,500
10-30-025-405.0	GRANT - HWY SAFETY OCCUP.	.00	.00	1,000	.00	.00
10-30-025-406.0	FEDERAL - CD - CLG	5,000	.00	.00	.00	.00



Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>Total GRANT REVENUE:</b>		323,302	25,730	2,139	13,500	4,000
<b>REVENUE SHARING &amp; LIQUOR REV.</b>						
10-30-030-310.0	STATE LIQUOR DISTRIBUTION	365,409	361,613	149,706	362,540	374,265
10-30-030-330.0	SHARED REVENUE - STATE DISTRB	640,011	637,440	316,866	665,982	614,847
10-30-030-340.0	SHARED REVENUE - B & E DISTRIB	268	268	.00	268	268
<b>Total REVENUE SHARING &amp; LIQUOR REV.:</b>		1,005,688	999,321	466,572	1,028,790	989,380
<b>FINES REVENUE</b>						
10-30-035-100.0	PD-FINES AND COURT COSTS	34,442	37,764	15,838	33,000	33,000
10-30-035-150.0	PD - DMV VIN INSPECTIONS	315	210	150	200	200
10-30-035-200.0	FINES & FEES - PARKING / SNOW	.00	455	810	300	300
<b>Total FINES REVENUE:</b>		34,757	38,429	16,798	33,500	33,500
<b>DONATION REVENUE</b>						
10-30-040-300.0	DONATIONS	.00	10,000	.00	.00	.00
10-30-040-970.0	PRIVATE CONTR. - PUBLIC ART	.00	1,170	.00	.00	.00
<b>Total DONATION REVENUE:</b>		.00	11,170	.00	.00	.00
<b>INTEREST REVENUE</b>						
10-30-045-100.0	INTEREST REVENUE	67,362	382,117	224,848	75,000	200,000
<b>Total INTEREST REVENUE:</b>		67,362	382,117	224,848	75,000	200,000
<b>APPROPRIATED FUND BALANCE</b>						
10-30-050-996.0	APPROPRIATED FB-PRIOR YEAR LOT	.00	.00	.00	394,493	578,176
Budget notes: Excess FY21 LOT provided property tax relief ~2024 LOT App #'s: 19-08 City of McCall Art Advisory Committee - DT \$1,000, 21-29 City of McCall CED Local Housing \$99,998, 22-18 City of McCall Rec/Parks - Noxious Weeds \$5,995, 22-29 McCall Golf course - Repave Pathways \$40,000, 22-26 City of McCall Public Art Advisory - Public Mural \$17,500, 22-49 City of McCall CED - Housing Initiative \$100,000, C22-49 City of McCall CED - Housing Initiative \$50,000, 23-30 City of McCall Golf - Pathways \$40,000, 23-28 City of McCall Golf - Bathroom \$10,000, and C23-28 City of McCall Golf - Bathroom \$30,000						
10-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	978,396	200,000
Budget notes: ~2024 CIP #3149-2018-02 DTC - Phase 3B - \$392,683 Franchise Fees, \$200,000 10-48-150-300.0 (Revised Comp Plan Update \$50,000 Climate Action Planning \$50,000 Impact Fee Report \$100,000)						
<b>Total APPROPRIATED FUND BALANCE:</b>		.00	.00	.00	1,372,889	778,176
<b>CARRY FORWARD REVENUE</b>						
10-30-055-998.0	CARRY FORWARD	.00	.00	.00	121,008	10,000
Budget notes: ~2024 CIP #1048-2022-01 Public Art - Library (\$60,000 National Endowment of the Arts), \$49,000 Financial Planning, PD \$12,008 CF for potential shipping delays (10-50-150-215.0 Salt Lake Wholesale - 9mm Duty Ammo \$2,382, 10-50-100-156.0 Uniforms2Gear - Duty Jackets \$2,460, 10-50-150-275.0 US Bank Card Serv.- Recruiting items \$2,616, 10-50-100-156.0 Galls - Jumpsuits \$4,550)						
<b>Total CARRY FORWARD REVENUE:</b>		.00	.00	.00	121,008	10,000
<b>INTER-FUND TRANSFER REVENUE</b>						
10-30-060-900.0	ADMINISTRATIVE TRANSFER	695,026	732,552	460,304	690,436	690,436
10-30-060-910.0	NETWORK ADMIN TRANSFER	219,344	219,344	173,368	260,040	260,040
10-30-060-915.0	GIS TRANSFER	.00	.00	.00	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
Total INTER-FUND TRANSFER REVENUE:		914,370	951,896	633,672	950,476	950,476
<b>OTHER REVENUE</b>						
10-30-070-100.0	LOCAL OPTION TAX	599,182	579,794	526,450	1,450,000	900,000
Budget notes:						
~2024 This includes the primary funding and the contingency						
10-30-070-100.1	PY LOCAL OPTION TAX	2,696	992	.00	.00	.00
10-30-070-110.0	RENTS & ROYALTIES	2	80	.00	.00	.00
10-30-070-115.0	MCCALL AVENUE HOMES - RENT	3,600	1,100	.00	8,500	.00
Budget notes:						
~2025 Currently all McCall Avenue homes are occupied year round						
10-30-070-405.0	DRUG RESTITUTION	.00	.00	.00	.00	.00
10-30-070-900.0	MISCELLANEOUS REVENUE	14,480	71,521	8,736	.00	.00
10-30-070-965.0	REFUNDS & REIMBURSEMENTS	70,000	.00	.00	.00	.00
10-30-070-980.0	SALES OF SURPLUS PROPERTY	2,779	5,704	.00	.00	.00
10-30-070-990.0	CASH OVER\(\SHORT)	2	83-	4-	.00	.00
Total OTHER REVENUE:		692,741	659,109	535,182	1,458,500	900,000
Total GENERAL FUND REVENUE:		8,773,130	9,005,206	5,744,301	11,026,214	10,066,253

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>MAYOR &amp; COUNCIL</b>						
<b>PERSONNEL EXPENSE</b>						
10-41-100-110.0	SALARIES AND WAGES	42,550	50,400	36,275	50,400	56,820
10-41-100-147.0	FICA	2,105	2,626	1,924	3,125	3,523
10-41-100-148.0	MEDICARE	492	614	450	731	824
10-41-100-149.0	RETIREMENT - PERSI	4,131	4,820	3,283	5,635	6,796
10-41-100-150.0	WORKER'S COMPENSATION	57	65	59	66	75
10-41-100-151.0	HEALTH INSURANCE	50,529	51,692	35,105	56,434	58,591
Budget notes:						
~2024 Calculated at 95% due to two vacancies						
10-41-100-152.0	DENTAL INSURANCE	1,683	2,336	1,668	2,785	2,663
10-41-100-157.0	LIFE INSURANCE	326	340	207	340	345
10-41-100-158.0	EMPLOYEE WELLNESS	150	.00	.00	300	300
Budget notes:						
Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.						
10-41-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes:						
Restricted by Council - reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		102,024	112,893	78,971	119,816	129,937
<b>OPERATING EXPENSE</b>						
10-41-150-210.0	DEPARTMENT SUPPLIES	168	1-	128	200	250
10-41-150-275.0	PUBLIC RELATIONS	13,974	16,824	11,649	23,000	25,000
Budget notes:						
~2024 Increase from FY23 due to Council direction to run Weekly Star News Ads, Special Community Outreach for Wildlife, Focus Groups, etc.						
10-41-150-420.0	TRAVEL AND MEETINGS	6,378	4,567	1,684	5,000	5,000
10-41-150-430.0	DUES AND SUBSCRIPTIONS	.00	2,500	2,750	2,500	8,000
Budget notes:						
~2024 Resort City Coalition						
10-41-150-552.0	UTILITY BILLING HARDSHIPS	.00	.00	.00	2,000	2,000
10-41-150-554.0	EMPLOYEE HOLIDAY PARTY	3,257	2,845	5,620	4,000	6,000
10-41-150-560.0	EMPLOYEE LONGEVITY AWARDS	1,397	542	741	895	900
10-41-150-562.0	COMMITTEE RECOGNITION & AWARD	101	878	.00	2,000	2,500
Budget notes:						
~2024 This increase is to accommodate for a guest at the Committee recognition event and to assist with the Youth Council Recruitment efforts and training for the Youth Council with AIC						
Total OPERATING EXPENSE:		25,274	28,154	22,573	39,595	49,650
<b>INTER-FUND TRANSFER EXPENSE</b>						
10-41-600-960.0	FUND TRANSFER-GOLF LOAN	85,000	.00	.00	.00	.00
10-41-600-962.0	FUND TRANSFER-REC. LOAN	.00	.00	.00	.00	.00
10-41-600-981.0	FUND TRANSFER-GOLF	100,000	100,000	66,664	100,000	100,000
Budget notes:						
Includes \$100,000 annual transfer for operation						
10-41-600-999.0	OPERATING TRANSFER - MRA	.00	.00	.00	.00	.00
Total INTER-FUND TRANSFER EXPENSE:		185,000	100,000	66,664	100,000	100,000
<b>COMMUNITY REQUESTS FOR FUNDS</b>						
10-41-700-100.0	MCCALL TRANSIT	104,000	125,000	148,125	148,125	165,000
Budget notes:						
~2024 TVT initial request of \$133,125 for operations plus \$15k for match for the Green Line bus replacement.						
~2025 TVT initial request for \$140,000 for operations plus \$15,000 for match for Green Line bus replacement.						
10-41-700-102.0	MCPAWS	40,000	40,000	40,000	40,000	40,000

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
10-41-700-107.0	WOODY DEBRIS PROGRAM	7,000	.00	.00	7,000	7,000
Total COMMUNITY REQUESTS FOR FUNDS:		151,000	165,000	188,125	195,125	212,000
<b>COUNCIL CONTINGENCY</b>						
10-41-750-999.0	FUNDED COUNCIL CONTINGENCY	.00	.00	559	5,000	5,000
Total COUNCIL CONTINGENCY:		.00	.00	559	5,000	5,000
Total MAYOR & COUNCIL:		463,298	406,047	356,891	459,536	496,587

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>INFORMATION SYSTEMS</b>						
<b>PERSONNEL EXPENSE</b>						
10-42-100-110.0	SALARIES AND WAGES	156,859	153,615	110,117	178,147	190,951
	Budget notes:					
	~2024 Per CC do not need OT - SR opted for comp time.					
10-42-100-140.0	OVERTIME PAY	.00	.00	81	2,163	2,250
10-42-100-147.0	FICA	9,379	9,318	6,793	11,179	11,978
10-42-100-148.0	MEDICARE	2,194	2,179	1,589	2,615	2,801
10-42-100-149.0	RETIREMENT - PERSI	18,729	17,999	12,320	20,159	23,107
10-42-100-150.0	WORKER'S COMPENSATION	583	527	479	625	670
10-42-100-151.0	HEALTH INSURANCE	25,726	19,215	9,103	13,654	14,656
10-42-100-152.0	DENTAL INSURANCE	1,205	1,041	667	1,001	1,051
10-42-100-156.0	CLOTHING/UNIFORMS	.00	.00	.00	200	200
10-42-100-157.0	LIFE INSURANCE	168	154	91	168	138
10-42-100-158.0	EMPLOYEE WELLNESS	150	300	.00	300	300
10-42-100-160.0	EMPLOYEE RECOGNITION	189	.00	38	100	100
10-42-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
	Budget notes:					
	Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		215,182	204,348	141,279	230,311	248,202
<b>OPERATING EXPENSE</b>						
10-42-150-210.0	DEPARTMENT SUPPLIES	2,284	620	2,113	1,000	2,500
10-42-150-240.0	MINOR EQUIPMENT	2,633	189	2,329	5,000	5,000
10-42-150-240.1	MINOR EQUIPEMENT - RAPID EQUIP	.00	15,385	.00	15,000	15,000
	Budget notes:					
	~2024 Core switch and distribution switches					
10-42-150-250.0	MOTOR FUELS AND LUBRICANTS	299	614	139	500	500
10-42-150-280.0	LICENSES AND PERMITS	180	.00	1,432	1,500	1,500
10-42-150-300.0	PROFESSIONAL SERVICES	26,938	40,156	26,754	50,000	75,000
	Budget notes:					
	~2024 Electrical and conduit work related to RAPID					
	~2025 Electrical and conduit joint trenching for Middle Mile\IRON					
10-42-150-310.0	LEGAL	.00	.00	.00	10,000	5,000
10-42-150-392.0	WEB PAGE	1,991	2,118	494	2,000	25,000
	Budget notes:					
	~2025 ADA required upgrades to website					
10-42-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	675	.00	.00	1,500	1,500
10-42-150-420.0	TRAVEL AND MEETINGS	2,962	533	1,687	3,500	4,500
10-42-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	921	.00	.00	.00	.00
10-42-150-440.0	PROFESSIONAL DEVELOPMENT	3,375	4,637	1,227	8,000	7,000
10-42-150-460.0	TELEPHONE	3,897	3,967	1,683	3,000	4,000
10-42-150-463.0	DIGITAL PHONE SYSTEM	2,143	902	3,651	5,000	3,500
10-42-150-465.0	COMMUNICATIONS - ETHERNET	16,542	19,686	13,882	30,000	27,500
10-42-150-560.0	REPAIRS - COMPUTER EQUIP	.00	505	.00	5,000	5,000
10-42-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	264	.00	53	1,000	1,000
10-42-150-610.0	COMPUTER SOFTWARE	78,174	94,761	36,001	77,500	85,000
10-42-150-620.0	COMPUTER HARDWARE	90,427	100,080	35,081	80,000	80,000
Total OPERATING EXPENSE:		233,705	284,153	126,526	299,500	348,500
Total INFORMATION SYSTEMS:		448,887	488,501	267,806	529,811	596,702

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>CITY MANAGER</b>						
<b>PERSONNEL EXPENSE</b>						
10-43-100-110.0	SALARIES AND WAGES	341,235	392,557	261,332	412,306	467,510
10-43-100-140.0	OVERTIME PAY	.00	.00	18	.00	.00
10-43-100-147.0	FICA	20,535	23,616	15,903	25,563	28,986
10-43-100-148.0	MEDICARE	4,803	5,523	3,719	5,978	6,779
10-43-100-149.0	RETIREMENT - PERSI	40,744	45,921	26,511	46,096	55,914
10-43-100-150.0	WORKER'S COMPENSATION	888	925	827	998	1,107
10-43-100-151.0	HEALTH INSURANCE	58,274	64,935	50,139	66,854	109,271
10-43-100-152.0	DENTAL INSURANCE	1,995	2,379	1,638	2,332	3,659
10-43-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00	.00
10-43-100-155.0	CONTRACT - BENEFITS	2,761	2,976	1,481	3,086	3,203
10-43-100-157.0	LIFE INSURANCE	302	308	182	294	345
10-43-100-158.0	EMPLOYEE WELLNESS	150	150	600	675	750
10-43-100-160.0	EMPLOYEE RECOGNITION	209	106	40	225	250
10-43-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		471,894	539,395	362,391	564,407	677,774
<b>OPERATING EXPENSE</b>						
10-43-150-210.0	DEPARTMENT SUPPLIES	233	1,349	700	1,000	1,000
Budget notes: ~2025 Current Amount appears sufficient Current amount appears Sufficient						
10-43-150-240.0	MINOR EQUIPMENT	.00	708	423	500	1,000
Budget notes: ~2025 Funds for new CM unknown equipment needs Funds for new CM unknown equipment needs						
10-43-150-275.0	PUBLIC RELATIONS	299	928	199	1,500	4,500
Budget notes: ~2025 Include Resources for outreach for Streets LOT renewal Include resources for outreach for Streets LOT renewal						
10-43-150-300.0	PROFESSIONAL SERVICES	2,941	1,413	19,036	5,000	10,000
Budget notes: ~2025 Provide additional resources in case new CM has needs for this type of service in getting settled into new position						
10-43-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	880	467	.00	2,000	2,000
Budget notes: ~2025 Current amount appears sufficient						
10-43-150-420.0	TRAVEL AND MEETINGS	2,233	2,333	957	4,000	4,000
Budget notes: ~2025 Current amount seems sufficient						
10-43-150-430.0	DUES AND SUBSCRIPTIONS	3,466	2,721	3,783	3,000	4,000
Budget notes: ~2025 Cover annual compensation survey and add some for unknown CM needs						
10-43-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	689	383	376	400	400
Budget notes: ~2025 Appears sufficient						
10-43-150-440.0	PROFESSIONAL DEVELOPMENT	9,534	3,996	2,640	8,000	8,000
Budget notes: ~2025 Current amount appears sufficient						
10-43-150-460.0	TELEPHONE	1,520	1,478	936	1,525	1,525
Budget notes: ~2025 Current amount appears sufficient						

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
10-43-150-590.0	REPAIRS - SENIOR CENTER	.00	180	.00	1,000	.00
Total OPERATING EXPENSE:		21,794	15,957	29,050	27,925	36,425
<b>OTHER EXPENSE</b>						
10-43-650-910.0	COVID-19 - FEMA TRACKING	.00	.00	.00	.00	.00
Total OTHER EXPENSE:		.00	.00	.00	.00	.00
Total CITY MANAGER:		493,688	555,351	391,441	592,332	714,199



Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>ADMINISTRATIVE COSTS</b>						
<b>OPERATING EXPENSE</b>						
10-44-150-200.0	OFFICE SUPPLIES	4,479	3,019	2,601	3,500	3,500
10-44-150-260.0	POSTAGE	6,660	5,035	3,517	4,800	7,000
10-44-150-300.0	PROFESSIONAL SERVICES	1,458	5,711	1,043	2,200	2,200
10-44-150-306.0	BANKING COSTS	5,783	6,600	2,427	7,500	7,500
10-44-150-306.1	CREDIT CARD PROCESSING FEES	28,052	37,226	26,631	35,000	50,000
Budget notes:						
~2024 FY24 Exstimated credit card processing charges						
10-44-150-310.0	ATTORNEY - CIVIL NON-REIMB	116,247	168,909	118,648	139,400	150,000
10-44-150-320.0	ATTORNEY - PROSECUTING	50,000	50,000	29,167	54,500	54,500
10-44-150-410.0	INSURANCE	95,030	100,020	188,576	102,880	102,880
10-44-150-420.0	TRAVEL AND MEETINGS	968	1,802	1,553	1,200	1,500
10-44-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	581	592	1,593	600	600
10-44-150-440.0	PROFESSIONAL DEVELOPMENT	.00	.00	85	.00	.00
10-44-150-450.0	CLEANING AND CUSTODIAL	5,840	6,305	2,499	6,000	6,000
Budget notes:						
~2024 Pending RFP for cleaning services - cost will be updated						
10-44-150-460.0	TELEPHONE	913	1,056	677	1,100	1,100
10-44-150-490.0	HEAT, LIGHTS, AND UTILITIES	11,117	12,042	7,841	12,000	15,000
10-44-150-490.1	CARES ACT BROADBAND GRANT	2,060	752	516	2,000	2,000
10-44-150-490.2	WF HOUSING - TOASTER HOUSE	41	3,448	1,679	3,500	3,500
10-44-150-500.0	RENTAL - OFFICE EQUIPMENT	5,825	7,084	4,323	8,000	8,500
Budget notes:						
~2025 \$247.39 City Hall Copier Lease Expires 08/2025; Finance Copier New Lease Amount?; \$27.39 Qtr! Pitney Bowes Lease Expires 11/2025 (budget for increase?)						
10-44-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	3,064	2,073	1,191	3,300	3,000
10-44-150-570.0	REPAIRS - BUILDING AND GROUNDS	8,190	7,340	8,645	19,000	50,000
Budget notes:						
~2024 Roof repair or replace - will update when receive estimate						
10-44-150-580.0	REPAIRS - AUTOMOTIVE	.00	.00	.00	.00	.00
Budget notes:						
Pool vehicle repairs and maintenance						
<b>Total OPERATING EXPENSE:</b>		<b>346,307</b>	<b>419,013</b>	<b>403,211</b>	<b>406,480</b>	<b>468,780</b>
<b>Total ADMINISTRATIVE COSTS:</b>		<b>346,307</b>	<b>419,013</b>	<b>403,211</b>	<b>406,480</b>	<b>468,780</b>

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>FINANCE</b>						
<b>PERSONNEL EXPENSE</b>						
10-45-100-110.0	SALARIES AND WAGES	230,549	233,362	157,667	250,611	288,452
10-45-100-140.0	OVERTIME PAY	.00	.00	60	758	768
10-45-100-147.0	FICA	13,877	14,030	9,512	15,585	17,932
10-45-100-148.0	MEDICARE	3,245	3,281	2,225	3,645	4,194
10-45-100-149.0	RETIREMENT - PERSI	27,528	27,450	17,667	28,103	34,591
10-45-100-150.0	WORKER'S COMPENSATION	425	406	352	453	521
10-45-100-151.0	HEALTH INSURANCE	48,095	53,026	37,766	57,788	94,123
10-45-100-152.0	DENTAL INSURANCE	1,077	1,230	957	1,425	2,860
10-45-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00	.00
10-45-100-156.0	CLOTHING/UNIFORMS	.00	.00	.00	.00	350
10-45-100-157.0	LIFE INSURANCE	286	280	155	294	276
10-45-100-158.0	EMPLOYEE WELLNESS	300	150	300	525	600
10-45-100-160.0	EMPLOYEE RECOGNITION	288	168	.00	175	200
10-45-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes:						
Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		325,671	333,384	226,660	359,362	444,867
<b>OPERATING EXPENSE</b>						
10-45-150-210.0	DEPARTMENT SUPPLIES	517	787	261	1,000	1,000
10-45-150-240.0	MINOR EQUIPMENT	.00	.00	.00	.00	.00
10-45-150-300.0	PROFESSIONAL SERVICES	109	422	.00	50,000	5,000
Budget notes:						
~2024 CF \$49,000 Financial Planning						
10-45-150-301.0	AUDIT FEES	74,750	53,500	64,500	60,000	65,000
10-45-150-302.0	AUDITOR FEES OTHER THAN AUDIT	.00	875	2,750	3,500	3,500
10-45-150-305.0	SOFTWARE SUPPORT - CASELLE	21,462	23,695	23,780	25,000	25,000
10-45-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	2,208	549	.00	4,200	2,200
10-45-150-420.0	TRAVEL AND MEETINGS	40	37	.00	200	1,500
10-45-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	49	.00	.00	250	250
10-45-150-440.0	PROFESSIONAL DEVELOPMENT	385	3,342	469	5,000	8,000
Budget notes:						
Includes City Treasurer certification and continuing education						
10-45-150-610.0	COMPUTER SOFTWARE	575	2,960	612	3,200	3,200
Total OPERATING EXPENSE:		100,095	86,167	92,372	152,350	114,650
Total FINANCE:		425,767	419,551	319,032	511,712	559,517

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>CITY CLERK</b>						
<b>PERSONNEL EXPENSE</b>						
10-46-100-110.0	SALARIES AND WAGES	174,297	181,293	120,841	194,764	252,255
10-46-100-140.0	OVERTIME PAY	.00	87	144	939	2,064
10-46-100-147.0	FICA	10,276	10,826	7,237	12,134	15,768
10-46-100-148.0	MEDICARE	2,403	2,532	1,692	2,838	3,688
10-46-100-149.0	RETIREMENT - PERSI	20,730	21,336	13,517	21,880	30,417
10-46-100-150.0	WORKER'S COMPENSATION	321	318	276	351	456
10-46-100-151.0	HEALTH INSURANCE	45,934	49,682	34,382	51,958	85,672
10-46-100-152.0	DENTAL INSURANCE	1,190	1,363	902	1,431	2,511
10-46-100-156.0	CLOTHING & UNIFORMS	.00	401	399	400	550
Budget notes: ~2025 Additional Employee - Records and Information Specialist						
10-46-100-157.0	LIFE INSURANCE	245	252	133	252	276
10-46-100-158.0	EMPLOYEE WELLNESS	.00	150	150	450	600
10-46-100-160.0	EMPLOYEE RECOGNITION	138	.00	.00	150	200
10-46-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		255,535	268,239	179,674	287,547	394,457
<b>OPERATING EXPENSE</b>						
10-46-150-210.0	DEPARTMENT SUPPLIES	743	716	339	700	750
10-46-150-230.0	PRINTING AND BINDING	962	5,165	2,327	5,000	5,000
10-46-150-240.0	MINOR EQUIPMENT	933	438	276	500	500
10-46-150-300.0	PROFESSIONAL SERVICES	31,740	36,160	30	500	500
10-46-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	3,040	2,148	556	4,000	4,000
10-46-150-420.0	TRAVEL AND MEETINGS	411	390	55	300	300
10-46-150-440.0	PROFESSIONAL DEVELOPMENT	3,008	6,026	1,199	7,500	10,000
Budget notes: City Clerk certification and ongoing Laserfiche training ~2024 ICCTFOA, AIC, IIMC, ADA Coordinator Certification ~2025 New Employee training for Records and Information Specialist						
10-46-150-598.0	RECORDS DESTRUCTION	2,921	2,349	1,099	5,000	5,000
10-46-150-599.0	RECORDS RETENTION	13,298	19,448	3,240	13,500	19,500
Budget notes: ~2025 Includes Laserfiche, Tango, Archive Social, Telemessage,						
10-46-150-999.0	ELECTRONIC RECORDING FEES	195	.00	361	500	500
Budget notes: ~2025 Simplifile						
Total OPERATING EXPENSE:		57,250	72,839	9,482	37,500	46,050
Total CITY CLERK:		312,786	341,078	189,156	325,047	440,507

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>LOCAL OPTION TAX DEPARTMENT</b>						
<b>OPERATING EXPENSE</b>						
10-47-150-595.0	BAD DEBT	.00	.00	.00	.00	.00
	Budget notes:					
	~2024 Current Year Estimate - will be split out after Council approves distributions.					
10-47-150-600.0	BEAUTIFICATION	.00	.00	.00	.00	315,000
	Budget notes:					
	Category D-- Parks maintenance, development, and beautification.					
10-47-150-610.0	REC & CULTURAL ACTIVITIES (C)	115,315	96,258	.00	268,461	.00
	Budget notes:					
	Category C -- Services for Community recreational and cultural activities.					
10-47-150-620.0	ANIMAL SHELTER SUPPORT (E)	.00	.00	.00	.00	.00
	Budget notes:					
	Category E -- Animal Shelter and/or spay or neuter of stray animals found in the City.					
10-47-150-630.0	EC GRWTH/MKTG/EVENT PROMO(G)	30,904	6,500	41,691	58,523	.00
	Budget notes:					
	Category G -- Services for McCall marketing, advertising, tourism development, and event promotion.					
10-47-150-640.0	DIRECT COSTS	599	635	223	14,500	14,500
	Budget notes:					
	Direct costs to collect and enforce the tax.					
10-47-150-641.0	PY REFUNDED LOT FUNDS	.00	.00	.00	.00	.00
10-47-150-642.0	PRIOR YEAR LOT - CF	80,899	12,500	.00	268,498	516,029
	Budget notes:					
	~2024 LOT App #'s: 19-08 City of McCall Art Advisory Committee - DT \$1,000, 21-29 City of McCall CED Local Housing \$99,998, 22-26 City of McCall Public Art Advisory - Public Mural \$17,500, 22-49 City of McCall CED - Housing Initiative \$100,000, C22-49 City of McCall CED - Housing Initiative \$50,000					
10-47-150-643.0	CF PY LOT FUNDS	.00	.00	.00	.00	.00
10-47-150-650.0	PAVE/PARK/BIKE PATHS/TRANS (A)	155,135	128,750	.00	421,039	249,232
	Budget notes:					
	Category A -- Streets, sidewalks and pathways, Public transit, pedestrain crosswalks, and transportation.					
10-47-150-660.0	GRANT MATCHING FUNDS	.00	.00	.00	.00	.00
	Budget notes:					
	Category H -- Mitigate the effects of tourism on the city that the general fund cannot accommodate.					
10-47-150-670.0	REC & CULTURAL FACILITIES (B)	51,000	12,000	.00	362,500	200,000
	Budget notes:					
	Category B -- Construction and maintenance of recreational facilities.					
10-47-150-680.0	PARKS MAINT. & DEVELOPMENT (D)	.00	.00	.00	79,954	.00
	Budget notes:					
	Category D -- Publicy parks maintenance, development and beautification.					
10-47-150-690.0	HOUSING PROGRAM (F)	50,000	.00	.00	245,023	121,268
	Budget notes:					
	Category F -- Local housing program as recommended in the McCall Housing Strategy.					
Total OPERATING EXPENSE:		483,852	256,643	41,913	1,718,498	1,416,029
<b>INTER-FUND TRANSFER EXPENSE</b>						
10-47-600-942.0	PY LOT TRANSFER	45,995	56,995	.00	125,995	62,147
	Budget notes:					
	~2024 LOT App #'s: 22-18 City of McCall Rec/Parks - Noxious Weeds \$5,995, 22-29 McCall Golf course - Repave Pathways \$40,000, 23-30 City of McCall Golf - Pathways \$40,000, 23-28 City of McCall Golf - Bathroom \$10,000, and C23-28 City of McCall Golf - Bathroom \$30,000					
Total INTER-FUND TRANSFER EXPENSE:		45,995	56,995	.00	125,995	62,147
Total LOCAL OPTION TAX DEPARTMENT:		529,847	313,638	41,913	1,844,493	1,478,176

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>COMMUNITY DEVELOPMENT</b>						
<b>PERSONNEL EXPENSE</b>						
10-48-100-110.0	SALARIES AND WAGES	438,830	416,452	272,144	542,275	571,179
10-48-100-140.0	OVERTIME PAY	180	311	211	1,501	1,578
10-48-100-147.0	FICA	26,649	24,904	16,527	33,714	35,511
10-48-100-148.0	MEDICARE	6,232	5,824	3,865	7,885	8,305
10-48-100-149.0	RETIREMENT - PERSI	51,688	49,026	30,533	60,794	68,502
10-48-100-150.0	WORKER'S COMPENSATION	1,368	1,181	1,006	1,508	1,581
10-48-100-151.0	HEALTH INSURANCE	87,659	95,397	66,070	128,472	131,791
10-48-100-152.0	DENTAL INSURANCE	3,230	3,356	2,147	4,416	4,721
10-48-100-154.0	UNEMPLOYMENT	.00	.00	.00	588	.00
10-48-100-155.0	CONTRACT - BENEFITS	1,661	1,600	984	1,600	1,600
10-48-100-156.0	CLOTHING/UNIFORMS	436	.00	.00	500	500
10-48-100-157.0	LIFE INSURANCE	560	504	272	588	483
10-48-100-158.0	EMPLOYEE WELLNESS	150	300	750	1,050	1,050
10-48-100-160.0	EMPLOYEE RECOGNITION	490	371	86	350	350
10-48-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		619,133	599,226	394,594	785,241	827,151
<b>OPERATING EXPENSE</b>						
10-48-150-210.0	DEPARTMENT SUPPLIES	6,598	1,191	371	3,500	3,500
10-48-150-230.0	PRINTING AND BINDING	.00	46	.00	1,000	2,000
10-48-150-240.0	MINOR EQUIPMENT	.00	5,952	.00	3,000	3,000
10-48-150-250.0	MOTOR FUELS AND LUBRICANTS	1,492	1,560	730	2,000	2,000
10-48-150-300.0	PROFESSIONAL SERVICES	79,471	57,308	31,756	200,000	200,000
Budget notes: ~2024 Revised Comp Plan Update \$50,000 Climate Action Planning \$50,000 Impact Fee Report \$100,000 (Appr. FB \$200,000) ~2025 Climate Action Planning \$85,000 and Impact Fee Study \$90,000, Design Review Guidelines / Development Review Standards Update \$25,000 (Appr. FB \$200,000)						
10-48-150-310.0	ATTORNEY - CIVIL NON-REIMB	.00	.00	.00	3,000	3,000
10-48-150-325.0	ECONOMIC DEVELOPMENT	2,750	.00	8,132	20,000	20,000
Budget notes: ~2024 \$3500 WCMEDEC support						
10-48-150-330.0	HOUSING STRATEGY IMPL.	.00	.00	.00	150,000	200,000
Budget notes: ~2025 \$79,000 Deed Restrictions (Tourism LOT is contributing \$121,000 toward Deed Restrictions in GL account 10-47-150-690.0)						
10-48-150-370.0	PLAN CHECK SERVICES	.00	2,453	.00	10,000	10,000
10-48-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	4,882	2,338	1,913	5,500	3,500
10-48-150-420.0	TRAVEL AND MEETINGS	2,908	1,378	2,621	7,000	7,000
10-48-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	216	1,479	638	1,200	1,200
10-48-150-440.0	PROFESSIONAL DEVELOPMENT	10,393	9,383	5,693	9,900	9,900
10-48-150-460.0	TELEPHONE	3,152	2,338	1,757	3,000	3,400
10-48-150-465.0	HISTORIC PRSRVT COMMITTEE SUP.	3,698	2,368	.00	10,000	10,000
Budget notes: ~2025 CF \$10,000						
10-48-150-466.0	PUBLIC ART	.00	7,525	1,796	16,200	30,000
10-48-150-571.0	MAINT. - PUBLIC ART	1,700	4,750	3,875	7,598	5,000
10-48-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	637	516	393	1,200	1,500
10-48-150-610.0	GIS EQUIPMENT	7,901	21,500	27,500	30,000	30,000
Budget notes: Includes software and hardware						

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
Total OPERATING EXPENSE:		125,798	122,084	87,174	484,098	545,000
<b>CAPITAL EXPENSE</b>						
10-48-200-725.0	HOUSING INVESTMENT	100,000	147,273	.00	.00	.00
Total CAPITAL EXPENSE:		100,000	147,273	.00	.00	.00
<b>INTER-FUND TRANSFER EXPENSE</b>						
10-48-600-905.0	ENGINEER TRANSFER	23,350	23,350	15,568	23,350	23,350
Total INTER-FUND TRANSFER EXPENSE:		23,350	23,350	15,568	23,350	23,350
Total COMMUNITY DEVELOPMENT:		868,281	891,933	497,337	1,292,689	1,395,501

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>POLICE DEPARTMENT</b>						
<b>PERSONNEL EXPENSE</b>						
10-50-100-110.0	SALARIES AND WAGES	889,243	979,791	635,103	1,164,714	1,240,222
10-50-100-140.0	OVERTIME PAY	29,420	35,847	17,605	28,096	31,357
10-50-100-147.0	FICA	62,966	59,752	39,798	73,954	78,838
10-50-100-148.0	MEDICARE	14,751	13,974	9,308	17,296	18,438
10-50-100-149.0	RETIREMENT - PERSI	125,710	119,779	86,454	148,893	181,439
10-50-100-150.0	WORKER'S COMPENSATION	34,381	34,192	31,700	44,048	46,693
10-50-100-151.0	HEALTH INSURANCE	235,944	243,739	173,475	326,725	363,684
10-50-100-152.0	DENTAL INSURANCE	7,506	8,139	5,525	10,918	10,433
10-50-100-153.0	PHYSICAL EXAMS	285	45	.00	1,134	.00
10-50-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00	.00
10-50-100-156.0	CLOTHING/UNIFORMS	8,697	24,148	14,514	27,010	24,000
10-50-100-157.0	LIFE INSURANCE	1,134	1,043	561	1,260	1,035
10-50-100-158.0	EMPLOYEE WELLNESS	1,350	1,200	300	2,250	2,250
10-50-100-159.0	FITNESS INCENTIVE	7,000	7,000	.00	12,000	12,000
10-50-100-160.0	EMPLOYEE RECOGNITION	1,032	983	.00	750	750
10-50-100-161.0	DUTY SERVICE AWARD	.00	125	.00	1,000	1,000
10-50-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		1,419,420	1,529,756	1,014,341	1,860,048	2,012,139
<b>OPERATING EXPENSE</b>						
10-50-150-210.0	DEPARTMENT SUPPLIES	10,098	10,923	7,167	8,000	8,000
10-50-150-215.0	RANGE/AMMUNITION	11,944	14,410	13,631	20,382	18,000
Budget notes: Ammunition for officers to qualify bi-annually.						
10-50-150-240.0	MINOR EQUIPMENT	65,997	155,408	19,665	50,000	50,000
10-50-150-250.0	MOTOR FUELS AND LUBRICANTS	43,235	39,247	18,641	50,000	60,000
10-50-150-260.0	POSTAGE	1,253	1,058	1,778	800	800
Budget notes: FedEx/UPS						
10-50-150-275.0	PUBLIC RELATIONS	1,180	4,373	821	5,616	5,000
Budget notes: Includes halloween candy, junior police badges for children, and public info brochures.						
10-50-150-300.0	PROFESSIONAL SERVICES	9,420	11,596	5,576	8,000	8,000
Budget notes: Includes hospital patient fees, towing services, fire extinguisher services, polygraph and psychological exams, and other incidental fees associated with investigation.						
10-50-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,444	2,217	268	4,000	4,000
Budget notes: Includes open position advertising, grant ads, and ordinance changes						
10-50-150-405.0	DRUG CASE EXPENDITURES	2,777	1,438	404	5,500	5,500
10-50-150-420.0	TRAVEL AND MEETINGS	2,635	7,696	1,605	4,500	4,500
10-50-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	1,418	1,624	.00	2,000	2,000
Budget notes: Idaho Code/Criminal & Traffic and misc. publication subscriptions.						
10-50-150-440.0	PROFESSIONAL DEVELOPMENT	30,152	29,132	23,751	40,000	45,000
Budget notes: Professional Dues & Training costs						
10-50-150-450.0	CLEANING AND CUSTODIAL	7,335	8,505	4,871	18,000	18,000
10-50-150-460.0	TELEPHONE	13,268	13,902	6,819	15,000	17,000
10-50-150-465.0	COMMUNICATIONS - RADIO	.00	.00	.00	.00	.00
10-50-150-466.0	COST SHARE- DISPATCH CTR/ILETS	94,446	51,206	.00	65,000	65,000



Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
10-50-150-490.0	HEAT, LIGHTS, AND UTILITIES	8,109	7,619	4,240	14,040	14,040
10-50-150-500.0	RENTAL - OFFICE EQUIPMENT	5,612	5,188	3,340	6,000	6,000
Budget notes:						
Includes Xerox copier and fax lease						
10-50-150-501.0	MAINT - COPIER - PER PAGE COST	581	528	200	750	750
10-50-150-520.0	RENTAL - PROPERTY	4,872	5,604	5,604	6,500	6,000
Budget notes:						
Storage unit rentals will not be necessary if PD relocates						
10-50-150-520.1	RENTAL-POLICE DEPT. FACILITIES	32,400	32,400	24,300	32,400	32,400
10-50-150-570.0	REPAIRS - BUILDING AND GROUNDS	3,196	7,110	2,627	5,000	5,000
10-50-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	22,771	16,596	2,914	15,000	18,000
10-50-150-590.0	REPAIRS - OTHER EQUIPMENT	949	460	87	2,000	2,000
10-50-150-610.0	COMPUTER SOFTWARE	18,801	16,535	22,824	30,000	32,000
Budget notes:						
Includes Annual software fees for maintenance, technical support, licensing and upgrades for Computer ARTS, File on Q (evidence management), LaserFiche, McCall Web Design, Lexipol, and Trans Union.						
Total OPERATING EXPENSE:		393,893	444,775	171,134	408,488	426,990
Total POLICE DEPARTMENT:		1,813,313	1,974,531	1,185,475	2,268,536	2,439,129

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>INTER-FUND TRANSFER EXPENSES</b>						
<b>OPERATING TRANSFER EXPENSE</b>						
10-59-600-970.0	FUND TRANSFER - REC. PARKS	807,561	811,010	651,056	976,579	876,252
10-59-600-981.0	FUND TRANSFER - GOLF	95,443	93,669	61,216	91,824	91,824
Total OPERATING TRANSFER EXPENSE:		903,004	904,679	712,272	1,068,403	968,076
Total INTER-FUND TRANSFER EXPENSES:		903,004	904,679	712,272	1,068,403	968,076

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>GRANT EXPENSES</b>						
<b>GRANTS</b>						
10-60-250-596.0	PD - BODY CAMERA GRANT-MATCH	16,049	.00	.00	.00	.00
10-60-250-597.0	PD - BODY CAMEARA GRANT	16,049	.00	.00	.00	.00
10-60-250-598.0	FEDERAL - CDBG	238,240	894	.00	.00	.00
10-60-250-607.0	GRANTS - INFO SYST - CARES Act	.00	.00	.00	.00	.00
10-60-250-616.0	FOUND-NAT'L ENDOWMENT FOR ART	.00	10,000	.00	5,000	.00
10-60-250-660.0	FEDERAL - PD - BJA BODY ARMOR	.00	.00	3,100	1,500	1,500
10-60-250-662.0	FEDERAL - PD - HIGHWAY SAFETY	.00	553-	.00	2,500	2,500
10-60-250-670.0	FED-PD-CITY MATCH BJA	.00	553	2,849	1,500	1,500
10-60-250-671.0	FEDERAL-PD-HWY SAFETY-MATCH	.00	.00	.00	.00	.00
10-60-250-720.0	FEDERAL - CD - HISTORICAL	.00	1,000-	.00	4,500	.00
10-60-250-720.1	FEDERAL - CD - HIST. MATCH	.00	1,000	.00	.00	.00
10-60-250-722.0	CITY MATCH - NAT'L ENDWMNT ART	.00	30,000	21,350	60,000	.00
10-60-250-725.0	SLFRF - Federal	9,544	8,651	.00	.00	.00
Total GRANTS:		279,882	49,545	27,298	75,000	5,500
Total GRANT EXPENSES:		279,882	49,545	27,298	75,000	5,500

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>CAPITAL IMPROVEMENT PLAN</b>						
<b>INTER-FUND TRANSFER EXPENSE</b>						
10-70-600-710.0	GENERAL FUND CIP	384,760	44,081	.00	249,882	496,015
Budget notes: ~2024 CIP #1050-2021-01 Police Vehicle Rotation (\$128,000 CY PT Capital)						
10-70-600-724.0	STREETS FUND CIP	50,580	56,921	.00	40,000	.00
Budget notes: ~2024 CIP #2455-2021-01 Svc Vehicle Rotation (\$40,000 CY PT Captl)						
10-70-600-725.0	LIBRARY FUND CIP	300,000	.00	.00	.00	.00
10-70-600-728.0	RECREATION FUND CIP	425,598	221,473	.00	100,000	.00
Budget notes: ~2024 CIP #2859-2018-14 Deferred Pathway Maint. (\$100,000 CY PT Captl)						
10-70-600-732.0	LIBRARY CONSTRUCTION FUND TRF.	.00	2,314,400	.00	385,713	.00
10-70-600-754.0	GOLF FUND CIP	.00	.00	.00	.00	.00
10-70-600-998.0	RESRVD - FUTURE CAPITAL	.00	.00	.00	128,397	.00
Total INTER-FUND TRANSFER EXPENSE:		1,160,938	2,636,875	.00	903,992	496,015
<b>FRANCHISE FEE CONTINGENCY</b>						
10-70-750-997.0	FRANCHISE FEES - CONTINGENCY	75,992	339,536	142,569	748,183	326,500
Budget notes: ~2024 CIP #3149-2018-02 DTC - Phase 3B - \$392,683 Franchise Fees						
Total FRANCHISE FEE CONTINGENCY:		75,992	339,536	142,569	748,183	326,500
Total CAPITAL IMPROVEMENT PLAN:		1,236,930	2,976,410	142,569	1,652,175	822,515

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>CONTINGENCY - GENERAL FUND</b>						
<b>CONTINGENT REVENUE</b>						
10-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	430,963	350,000
Budget notes:						
General Fund Total Contingent Revenue to allow use of newly identified revenue without requiring reopening the public budget hearing process in mid-year.						
Total CONTINGENT REVENUE:		.00	.00	.00	430,963	350,000
<b>CONTINGENT EXPENSE</b>						
10-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	430,963	350,000
Budget notes:						
General Fund Total Contingent Expense to allow use of newly identified revenue without requiring reopening the public budget hearing process in mid-year.						
Total CONTINGENT EXPENSE:		.00	.00	.00	430,963	350,000
Total CONTINGENCY - GENERAL FUND:		.00	.00	.00	861,926	700,000
GENERAL FUND Revenue Total:		8,773,130	9,005,206	5,744,301	11,457,177	10,416,253
GENERAL FUND Expenditure Total:		8,121,990	9,740,276	4,534,400	11,457,177	10,735,189
Net Total GENERAL FUND:		651,140	735,070-	1,209,901	.00	318,936-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>PUBLIC WORKS &amp; STREETS FUND</b>						
<b>PUBLIC WORKS &amp; STREETS REVENUE</b>						
<b>PROPERTY TAX REVENUE</b>						
24-30-010-100.0	PROPERTY TAXES	1,730,337	2,047,680	1,418,298	2,113,062	2,113,062
24-30-010-102.0	PROPERTY TAX - 3% INCREASE	.00	.00	.00	.00	.00
24-30-010-104.0	PROPERTY TAX - GROWTH INCREAS	.00	.00	.00	.00	.00
24-30-010-900.0	PENALTIES AND INTEREST	7,990	8,571	4,065	10,000	10,000
Total PROPERTY TAX REVENUE:		1,738,327	2,056,251	1,422,363	2,123,062	2,123,062
<b>REVENUE SHARING</b>						
24-30-030-200.0	SHARED REV - HB312 - HWY DIST	41,316	42,623	21,231	42,755	43,872
24-30-030-310.0	HIGHWAY DISTRIBUTION ACCT	135,774	140,568	73,771	144,704	152,273
24-30-030-330.0	SALES TAX DISTRIB - IC-63-3638	.00	49,631	31,035	25,000	22,479
24-30-030-340.0	STATE GF TRANSFER - HB354	.00	25,885	25,885	.00	.00
Total REVENUE SHARING:		177,089	258,707	151,922	212,459	218,624
<b>INTEREST REVENUE</b>						
24-30-045-100.0	INTEREST REVENUE	9,324	65,065	35,874	20,000	20,000
Total INTEREST REVENUE:		9,324	65,065	35,874	20,000	20,000
<b>APPROPRIATED FUND BALANCE</b>						
24-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	433,470	.00
Budget notes: ~2024 CIP #2455-2019-01 PW Facility Improvements						
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	433,470	.00
<b>CARRY FORWARD REVENUE</b>						
24-30-055-998.0	CARRY FORWARD	.00	.00	.00	.00	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	.00	.00
<b>INTER-FUND TRANSFER REVENUE</b>						
24-30-060-905.0	ENGINEER TRANSFER	68,788	68,788	45,864	68,788	68,788
24-30-060-942.0	PRIOR YEAR LOT TRANSFER	.00	.00	.00	.00	.00
24-30-060-982.0	CIP TRANSFER FROM G.F.	50,580	56,921	.00	40,000	.00
Budget notes: ~2024 CIP #2455-2019-01 Service Vehicle Rotation						
24-30-060-999.0	PUBLIC WORKS FUND TRANSFER	163,764	166,707	132,120	198,181	198,181
Total INTER-FUND TRANSFER REVENUE:		283,132	292,416	177,984	306,969	266,969
<b>OTHER REVENUE</b>						
24-30-070-400.0	IDAHO FUEL TAX REFUND	3,636	10,208	500	8,000	.00
24-30-070-535.0	REIMBURSABLE DEVEL. FEES	52,704	21,997	48,428	24,000	24,000
24-30-070-700.0	PUBLIC WORKS PERMITS	12,220	6,638	4,600	10,000	.00
24-30-070-900.0	MISCELLANEOUS REVENUE	107,971	42	2,105	.00	.00
24-30-070-980.0	SALES OF SURPLUS PROPERTY	5,083	173	.00	.00	.00
Total OTHER REVENUE:		181,614	39,057	55,633	42,000	24,000

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Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
Total PUBLIC WORKS & STREETS REVENUE:		2,389,487	2,711,496	1,843,776	3,137,960	2,652,655

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Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>PUBLIC WORKS &amp; STREETS</b>						
<b>PERSONNEL EXPENSE</b>						
24-55-100-110.0	SALARIES AND WAGES	674,748	886,048	598,934	1,000,057	1,045,029
24-55-100-140.0	OVERTIME PAY	7,141	16,778	1,309	15,132	16,003
24-55-100-147.0	FICA	42,897	53,701	35,958	62,942	65,784
24-55-100-148.0	MEDICARE	10,043	12,559	8,409	14,720	15,385
24-55-100-149.0	RETIREMENT - PERSI	85,110	105,128	67,861	113,498	126,899
24-55-100-150.0	WORKER'S COMPENSATION	29,962	36,271	33,738	45,734	47,739
24-55-100-151.0	HEALTH INSURANCE	173,081	213,422	172,041	256,609	309,187
24-55-100-152.0	DENTAL INSURANCE	6,386	7,577	5,307	8,717	9,037
24-55-100-153.0	PHYSICAL EXAMS	1,116	927	445	1,200	1,200
24-55-100-154.0	UNEMPLOYMENT	777	.00	.00	5,000	.00
24-55-100-156.0	CLOTHING/UNIFORMS	4,797	3,758	4,113	9,000	7,000
24-55-100-157.0	LIFE INSURANCE	1,015	1,160	612	1,176	2,000
24-55-100-158.0	EMPLOYEE WELLNESS	1,500	1,800	450	2,100	2,100
24-55-100-160.0	EMPLOYEE RECOGNITION	795	704	266	700	700
24-55-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes:						
Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		1,039,367	1,339,834	929,442	1,536,585	1,648,063

<b>OPERATING EXPENSE</b>						
24-55-150-210.0	DEPARTMENT SUPPLIES	6,824	2,605	825	4,000	4,000
24-55-150-211.0	MECHANIC SHOP SUPPLIES	6,530	13,630	9,241	9,500	11,000
24-55-150-220.0	FIRST AID, SAFETY	192	692	1,411	4,000	4,000
24-55-150-240.0	MINOR EQUIPMENT	1,920	3,643	1,159	3,500	3,500
24-55-150-250.0	MOTOR FUELS AND LUBRICANTS	76,001	116,209	46,382	130,000	120,000
24-55-150-260.0	POSTAGE	19	12	31	200	200
24-55-150-300.0	PROFESSIONAL SERVICES	31,349	12,858	9,603	10,000	13,000
Budget notes:						
Includes annual CAD license for In-house Engineer						
24-55-150-310.0	ATTORNEY SERVICES	.00	.00	.00	.00	.00
24-55-150-350.0	ENGINEER SERVICES	27,181	26,771	10,015	20,000	30,000
24-55-150-360.0	REIMBURSABLE DEVEL. FEES	6,178	9,966	11,698	6,000	15,000
24-55-150-370.0	CONST. BEST MGT. PRACTICE CERT	5,033	.00	.00	.00	3,000
Budget notes:						
Construction Management Re-certification every 3 years.						
24-55-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	4,323	1,067	1,067	4,500	3,000
24-55-150-420.0	TRAVEL AND MEETINGS	103	754	66	1,000	1,500
24-55-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	900	2,105	13	2,200	2,200
24-55-150-440.0	PROFESSIONAL DEVELOPMENT	4,943	5,159	5,421	8,000	11,500
24-55-150-450.0	CLEANING AND CUSTODIAL	886	1,785	1,648	5,000	3,000
24-55-150-460.0	TELEPHONE	4,363	5,671	3,675	6,000	6,000
24-55-150-465.0	COMMUNICATIONS - RADIO	65	2,070	2,303	1,500	2,500
24-55-150-490.0	HEAT, LIGHTS, AND UTILITIES	12,366	13,593	9,241	20,000	15,000
24-55-150-491.0	STREET LIGHTS - POWER	19,946	20,927	12,203	27,000	23,000
24-55-150-500.0	RENTAL - OFFICE EQUIPMENT	1,964	1,964	1,146	3,000	2,500
24-55-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	321	590	451	1,000	1,000
24-55-150-521.0	RENTAL - EQUIPMENT	157,448	61,404	34,074	.00	.00
Budget notes:						
Cat/Western States Lease - 6 pieces of equipment						
24-55-150-540.0	STREET REPAIR - PATCHING	75,275	54,511	40,482	70,000	70,000
Budget notes:						
~2025 More pavement diffencencies, higher traffic loading, older pavement and lower RSL values, inflation.						



Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
24-55-150-542.0	STREET REPAIR - ROW MAINT.	56	.00	2,000	3,000	3,000
24-55-150-543.0	STREET REPAIR - DUST ABATEMENT	26,935	25,297	16,611	40,000	40,000
Budget notes:						
~2025 Due to timing of weather, sometimes a second order of dust application is needed for gravel roads. Periodically expect increases in product costs						
24-55-150-545.0	STREET REPAIR - SNOW REMOVAL	44,220	37,683	59,281	65,000	65,000
Budget notes:						
~2024 Additional snow hauling from city lots planned for 2024						
~2025 Expect to haul off snow storage areas multiple times every year. As more development occurs more haul off will be needed due to limited snow storage space.						
24-55-150-546.0	STREET REPAIR - STORM DRAIN	14,528	90,750	.00	30,000	30,000
24-55-150-547.0	SIGNS & POSTS	9,878	5,717	11,262	12,000	12,000
Budget notes:						
~2025 Expect future sign increase with snow removal, sign inventory, the outcome of the speed limit sign assessment, higher metal prices for signs and posts.						
24-55-150-548.0	STREET REPAIR - SAND & GRAVEL	4,800	4,952-	1,200-	14,000	14,000
Budget notes:						
~2025 Possible change in ownership of gravel supplier. Costs could go up in the future						
24-55-150-548.1	STREET REPAIR - ROAD SALT	15,049	1,629	.00	20,000	25,000
Budget notes:						
~2025 Anticipate increase in material costs, fuel costs and added painting projects durring new development. Streets Department uses roughly 250 gallons of white striping paint for marking symbols and parking.						
24-55-150-549.0	STREET REPAIR -STREET PAINTING	44,569	23,912	3,246	48,000	50,000
24-55-150-550.0	STREET REPAIR - LIGHTS	22,623	13,583	394	10,000	14,000
Budget notes:						
~2025 Anticipate street light repair cost to go up due to lights being added on the downtown core projects, other projects and intersection lighting.						
24-55-150-551.0	STREET REPAIR - CRACK SEAL	14,572	3,576	.00	15,000	15,000
24-55-150-570.0	REPAIRS - BUILDING AND GROUNDS	15,922	10,330	2,066	8,000	8,000
24-55-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	84,055	65,260	30,989	70,000	70,000
Budget notes:						
~2025 Expect increase in parts and materials cost. As well as increase in fleet.						
24-55-150-590.0	REPAIRS - OTHER EQUIPMENT	6,201	1,769-	631	2,500	2,500
24-55-150-595.0	BAD DEBT	394	338	.00	400	400
Total OPERATING EXPENSE:		734,282	629,341	327,432	674,300	693,800
<b>CAPITAL EXPENSE</b>						
24-55-200-700.0	STATE HWY 55/DEINHARD LN STUDY	.00	.00	.00	.00	2,500
24-55-200-701.0	FACILITY PLAN & IMPROVEMENTS	42,514	227,440	38,255	433,470	400
Budget notes:						
~2024 CIP #2455-2019-01 PW Facility Improvements						
24-55-200-702.0	CAPITAL PURCHASES	.00	.00	99,998	40,000	.00
Budget notes:						
~2024 CIP #2455-2019-01 Service Vehicle Rotation (CY PT Capital)						
24-55-200-702.1	HEAVY EQUIP-SNOW REMVL & MAINT	.00	.00	.00	.00	.00
24-55-200-714.0	PARK STREET STREETScape IMPRO	332,500	.00	.00	.00	.00
24-55-200-716.1	HB312 - STREET REPAIR & REHAB	35,838	.00	.00	.00	.00
Total CAPITAL EXPENSE:		410,852	227,440	138,253	473,470	2,900
<b>DEBT RELATED EXPENSE</b>						
24-55-350-812.0	CAT LEASE - PRINCIPAL	.00	109,912	233,527	183,567	188,638
Budget notes:						
~2025 Summit National Bank: SN KC602396-246D3 Skid Steer Loader, SN P5K05364-938M Wheel Loader, SN J1S04494-950M Wheel Loader (no attachments), SN EBB500930-150 AWD Motor Grader; CAT Financial: SN J3R10785- 938M Small Wheel Loader, SN J1S04500-950M Medium Wheel Loader, SN TN200474-950M Medium Wheel Loader, SN TN200533-14 Medium Wheel Loader						
24-55-350-813.0	CAT LEASE - INTEREST	.00	.00	42,540	119,708	123,030

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
Total DEBT RELATED EXPENSE:		.00	109,912	276,067	303,275	311,668
<b>INTER-FUND TRANSFER EXPENSE</b>						
24-55-600-910.0	ADMINISTRATIVE TRANSFER - GF	125,709	147,794	73,960	110,934	110,934
24-55-600-915.0	GIS TRANSFER	.00	.00	.00	.00	.00
24-55-600-972.0	FUND TRANSFER - NETWORK ADMIN	39,970	39,970	26,264	39,396	39,396
24-55-600-973.0	FUND TRANSFER - STREETS LOT	.00	.00	.00	.00	.00
Total INTER-FUND TRANSFER EXPENSE:		165,679	187,764	100,224	150,330	150,330
Total PUBLIC WORKS & STREETS:		2,350,180	2,494,290	1,771,418	3,137,960	2,806,761

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>CONTINGENCY - PW &amp; S FUND</b>						
<b>CONTINGENT REVENUE</b>						
24-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	61,894	100,000
	Total CONTINGENT REVENUE:	.00	.00	.00	61,894	100,000
<b>CONTINGENT EXPENSE</b>						
24-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	61,894	100,000
	Total CONTINGENT EXPENSE:	.00	.00	.00	61,894	100,000
	Total CONTINGENCY - PW & S FUND:	.00	.00	.00	123,788	200,000
	PUBLIC WORKS & STREETS FUND Revenue Total:	2,389,487	2,711,496	1,843,776	3,199,854	2,752,655
	PUBLIC WORKS & STREETS FUND Expenditure Total:	2,350,180	2,494,290	1,771,418	3,199,854	2,906,761
	Net Total PUBLIC WORKS & STREETS FUND:	39,306	217,206	72,358	.00	154,106-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>LIBRARY FUND</b>						
<b>LIBRARY FUND REVENUE</b>						
<b>PROPERTY TAX REVENUE</b>						
25-30-010-100.0	PROPERTY TAXES	665,565	541,145	399,737	595,551	595,551
25-30-010-102.0	PROPERTY TAX - 3% INCREASE	.00	.00	.00	.00	.00
25-30-010-104.0	PROPERTY TAX - GROWTH INCREAS	.00	.00	.00	.00	.00
25-30-010-900.0	PENALTIES AND INTEREST	3,076	2,265	1,146	2,600	2,600
Total PROPERTY TAX REVENUE:		668,642	543,410	400,882	598,151	598,151
<b>FEE REVENUE</b>						
25-30-020-100.0	NONRESIDENT LIBRARY CARD FEES	9,320	10,219	5,772	8,000	8,000
25-30-020-150.0	SPANISH CLASS	.00	.00	.00	.00	.00
25-30-020-200.0	COMPUTER USAGE FEES	45	.00	.00	.00	.00
25-30-020-430.0	COPY/FAX/NOTARY SERVICES	2,139	2,346	1,890	1,900	1,800
Total FEE REVENUE:		11,504	12,566	7,662	9,900	9,800
<b>GRANT REVENUE</b>						
25-30-025-200.0	GRANTS	41,811	3,533	15,000	10,000	.00
Total GRANT REVENUE:		41,811	3,533	15,000	10,000	.00
<b>FINES REVENUE</b>						
25-30-035-200.0	FINES	7	9-	9	.00	.00
Total FINES REVENUE:		7	9-	9	.00	.00
<b>DONATION REVENUE</b>						
25-30-040-970.0	PRIVATE CONTRIBUTIONS	134	1,225	711	200	200
25-30-040-971.0	FRIENDS CONTRIBUTIONS	838	1,130	304	1,500	1,500
25-30-040-973.0	FILM SOCIETY	.00	448	.00	.00	.00
25-30-040-974.0	VIDEO CIRCUIT DUES	700	630	700	840	.00
25-30-040-975.0	CONTRIBUTIONS - BUILDING FUND	9,911	14,073	3,026	500	200
Total DONATION REVENUE:		11,584	17,506	4,741	3,040	1,900
<b>INTEREST REVENUE</b>						
25-30-045-100.0	INTEREST REVENUE	5,317	48,269	36,695	8,000	2,000
Total INTEREST REVENUE:		5,317	48,269	36,695	8,000	2,000
<b>APPROPRIATED FUND BALANCE</b>						
25-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	792,687	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	792,687	.00
<b>CARRY FORWARD REVENUE</b>						
25-30-055-998.0	CARRY FORWARD	.00	.00	.00	.00	3,000
Budget notes:						
~2025 Do we need to carry forward any of the library expansion funds? STEM AC or LMC?						
FY 2025 Carry forward \$3000 (approx) from 400.1						
Total CARRY FORWARD REVENUE:		.00	.00	.00	.00	3,000

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>INTER-FUND TRANSFER REVENUE</b>						
25-30-060-942.0	PRIOR YEAR LOT TRANSFER	.00	.00	.00	.00	.00
25-30-060-982.0	CIP TRANSFER FROM G.F.	300,000	.00	.00	.00	.00
Total INTER-FUND TRANSFER REVENUE:		300,000	.00	.00	.00	.00
<b>OTHER REVENUE</b>						
25-30-070-100.0	LOCAL OPTION TAX	85,665	.00	.00	.00	.00
25-30-070-900.0	MISCELLANEOUS REVENUE	1,483	3,033	1,029	800	800
Budget notes:						
Includes reimbursement for lost books						
25-30-070-980.0	SALES OF SURPLUS PROPERTY	4	.00	.00	.00	100
25-30-070-990.0	CASH OVER\ (SHORT)	1-	.00	6	.00	.00
25-30-070-998.0	PROCEEDS FROM BOND SALE	.00	.00	.00	.00	.00
Total OTHER REVENUE:		87,152	3,033	1,035	800	900
Total LIBRARY FUND REVENUE:		1,126,017	628,308	466,024	1,422,578	615,751

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
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**LIBRARY DEPARTMENT  
PERSONNEL EXPENSE**

25-57-100-110.0	SALARIES AND WAGES	222,124	263,342	169,300	276,180	303,626
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Budget notes:

- ~2024 Can we please build in a few extra dollars for when we have to hire a substitute when we are short staffed?
- ~2025 Additional \$1000 requested for more sub hours.
- Sorry, I had \$1000 in one place and \$2000 in another. Should be \$2000.

25-57-100-147.0	FICA	14,118	15,818	10,338	17,123	18,825
25-57-100-148.0	MEDICARE	3,302	3,699	2,418	4,005	4,403
25-57-100-149.0	RETIREMENT - PERSI	25,541	27,916	17,495	30,877	36,314
25-57-100-150.0	WORKER'S COMPENSATION	431	456	394	505	556
25-57-100-151.0	HEALTH INSURANCE	36,720	40,730	33,201	42,959	54,487
25-57-100-152.0	DENTAL INSURANCE	1,599	1,669	1,451	1,734	2,326
25-57-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00	.00
25-57-100-156.0	CLOTHING/UNIFORMS	.00	102	154	300	350
25-57-100-157.0	LIFE INSURANCE	252	252	136	252	207
25-57-100-158.0	EMPLOYEE WELLNESS	.00	.00	900	1,050	1,050
25-57-100-160.0	EMPLOYEE RECOGNITION	179	395	66	350	350
25-57-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00

Budget notes:

Restricted by Council – reserve for future healthcare costs.

Total PERSONNEL EXPENSE:		304,266	354,379	235,854	375,335	422,494
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**OPERATING EXPENSE**

25-57-150-200.0	OFFICE SUPPLIES	335	305	19	750	700
25-57-150-210.0	DEPARTMENT SUPPLIES	7,559	3,210	907	3,600	3,800
25-57-150-234.0	COMPUTER SOFTWARE	717	1,564	2,188	3,100	3,800

Budget notes:

Includes Cassie and Spot Maintenance

25-57-150-235.0	COMPUTER - HARDWARE	.00	1,389	1,256	2,000	2,400
25-57-150-240.0	MINOR EQUIPMENT	609	240	209	5,000	5,000
25-57-150-280.0	LICENSES AND PERMITS	.00	.00	.00	500	500
25-57-150-300.0	PROFESSIONAL SERVICES	4,659	6,046	5,462	15,000	11,000

Budget notes:

Includes Biblionix

~2024 \$10,000 for professional moving services

25-57-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	531	348	324	700	1,000
25-57-150-400.1	BLDG EXPANSION PROJ PUB INFO	649	1,365	352	5,000	2,000
25-57-150-420.0	TRAVEL AND MEETINGS	439	240	51	700	700
25-57-150-430.0	DUES AND SUBSCRIPTIONS	1,130	1,135	1,165	1,600	1,700

Budget notes:

Subscription to Overdrive, the e-book platform

25-57-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	9,989	10,431	6,068	12,500	13,500
25-57-150-435.1	E-BOOKS ETC	2,619	2,843	830	2,900	3,000
25-57-150-436.0	OCLC SUBSCRIPTION	1,605	1,717	.00	1,765	1,800

Budget notes:

OCLC Yearly Subscription (Partially Funded by ICFL)

25-57-150-440.0	PROFESSIONAL DEVELOPMENT	.00	169	75	900	900
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Budget notes:

Includes Idaho Library Association (ILA), Valley Mountain Library Consortium (VMLC) and American Library Association (ALA) dues

25-57-150-450.0	CLEANING AND CUSTODIAL	120	872	73	8,900	31,000
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Budget notes:

- ~2024 \$1700 supplies + \$1800/month for 4 months = \$8900
- ~2025 Have not received cleaning estimate from provider yet.
- Need to discuss how to budget for shared spaces in library expansion phase 2 (Dec 2024-Sept 2025)

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
25-57-150-460.0	TELEPHONE	500	499	333	500	550
25-57-150-461.0	INTERNET SERVICES	1,400	3,126	834	1,450	1,600
25-57-150-462.0	AUDIO VISUAL MATERIALS	1,469	1,415	746	1,450	1,500
25-57-150-462.1	VIDEO CIRCUIT LIBRARY	665	584	37	840	.00
25-57-150-463.0	FILM SOCIETY PROGRAM	.00	1,450	.00	.00	.00
Budget notes:						
Includes: Alpine Playhouse rent, film purchases, advertising, and tickets						
25-57-150-464.0	PERIODICALS	1,602	2,328	165	1,850	2,300
25-57-150-465.0	CHILDREN'S BOOKS	2,099	2,132	1,726	2,000	2,300
25-57-150-467.0	YOUNG ADULT MATERIALS	962	866	378	1,400	1,400
25-57-150-468.0	FRIENDS-BOOKS/MATERIALS, ETC.	727	885	604	1,500	1,500
25-57-150-469.0	PROGRAMMING SUPPLIES	2,004	1,944	560	2,200	2,300
25-57-150-490.0	HEAT, LIGHTS, AND UTILITIES	7,398	8,199	4,463	11,000	14,000
Budget notes:						
~2024 Estimating \$7400 for 12 mo. existing building, plus \$700/mo. for 4 months for new.						
25-57-150-500.0	RENTAL - OFFICE EQUIPMENT	2,045	2,045	1,193	2,045	2,045
25-57-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	761	573	297	600	650
25-57-150-570.0	REPAIRS - BUILDING AND GROUNDS	252	738	1,009	9,000	9,000
Budget notes:						
~2024 Reduced because existing building will be under renovation for 4 months during FY24.						
Total OPERATING EXPENSE:		52,843	58,659	31,324	100,750	121,945
<b>CAPITAL EXPENSE</b>						
25-57-200-700.0	LIBRARY EXPANSION	619,587	.00	1,500	1,500	.00
Budget notes:						
~2024 Replica of Historic Building						
Total CAPITAL EXPENSE:		619,587	.00	1,500	1,500	.00
<b>INTER-FUND TRANSFER EXPENSE</b>						
25-57-600-910.0	ADMINISTRATIVE TRANSFER - GF	210,625	29,567	36,320	54,480	54,480
25-57-600-972.0	FUND TRANSFER - NETWORK ADMIN	83,244	83,244	58,552	87,826	87,826
25-57-600-998.0	LIBRARY CONSTRUCTION TRANSFER	42,884	45,374	.00	792,687	.00
Total INTER-FUND TRANSFER EXPENSE:		336,753	158,185	94,872	934,993	142,306
Total LIBRARY DEPARTMENT:		1,313,449	571,223	363,549	1,412,578	686,745

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>GRANT EXPENSES</b>						
<b>GRANTS</b>						
25-60-250-670.0	GRANTS	38,425	.00	1,348	10,000	.00
25-60-250-674.0	FOUND - GRANTS	.00	.00	.00	.00	.00
Total GRANTS:		38,425	.00	1,348	10,000	.00
Total GRANT EXPENSES:		38,425	.00	1,348	10,000	.00



Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>CONTINGENCY - LIBRARY FUND</b>						
<b>CONTINGENT REVENUE</b>						
25-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	88,547	50,000
Total CONTINGENT REVENUE:		.00	.00	.00	88,547	50,000
<b>CONTINGENT EXPENSE</b>						
25-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	88,547	50,000
Total CONTINGENT EXPENSE:		.00	.00	.00	88,547	50,000
Total CONTINGENCY - LIBRARY FUND:		.00	.00	.00	177,094	100,000
LIBRARY FUND Revenue Total:		1,126,017	628,308	466,024	1,511,125	665,751
LIBRARY FUND Expenditure Total:		1,351,874	571,223	364,898	1,511,125	736,745
Net Total LIBRARY FUND:		225,858-	57,085	101,127	.00	70,994-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
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**RECREATION FUND**

**RECREATION FUND REVENUE**

**PROPERTY TAX REVENUE**

28-30-010-100.0	PROPERTY TAXES	306,757	369,150	235,451	350,788	350,788
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Budget notes:

~2024 Confirming this line item is still calculated and entered by finance?

28-30-010-102.0	PROPERTY TAX - 3% INCREASE	.00	.00	.00	.00	.00
28-30-010-104.0	PROPERTY TAX - GROWTH INCREAS	.00	.00	.00	.00	.00
28-30-010-900.0	PENALTIES AND INTEREST	1,416	1,545	675	1,500	1,000

Budget notes:

~2024 Confirming this line item is still entered by finance?

Total PROPERTY TAX REVENUE:		308,174	370,695	236,125	352,288	351,788
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**LICENSE & PERMIT REVENUE**

28-30-015-200.0	TREE PERMITS	.00	.00	.00	.00	.00
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Budget notes:

~2024 Need to assess with Community Development and look at inter-fund transfers from CD to Parks for design review?

28-30-015-430.0	CONCESSIONAL USE PERMIT	10,000	10,321	12,058	12,500	12,500
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Budget notes:

Cheap Thrills Use Permit Agreement -January 1, 2013 through December 31, 2022 - base rate of \$7,100 with an annual CPI adjustment (Western Urban Index for the 12 months prior and including the month of March). Fee is due and payable May 1.

~2024 Base Rate changed to \$10,000 in FY23 with a new 3 Year lease to new owners with an annual CPI Adjustment (Western Urban Index for the 12 months prior and including the month of March). Fee is due and payable May 01

Total LICENSE & PERMIT REVENUE:		10,000	10,321	12,058	12,500	12,500
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**FEE REVENUE**

28-30-020-100.0	PARKS RENTAL FEES	9,425	6,250	4,050	5,000	5,000
28-30-020-120.0	OVERNIGHT PARKING FEE	3,890	2,515	.00	3,500	3,500

Budget notes:

~2025 Potentially doing away with overnight parking fee but will implement a new boat ramp access fee. (New Line Item?)

28-30-020-120.1	ARBORIST SERVICES	.00	.00	.00	2,500	2,500
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Budget notes:

~2024 Assess Inter-fund transfer from Community Development on Design Review Fees.

Start invoicing for tree consultations and site visits associated with design review.

28-30-020-140.0	MOUNTAIN BIKING	2,180	1,837	.00	1,800	1,800
28-30-020-150.0	YOUTH SWIMMING	.00	122	.00	.00	.00
28-30-020-160.0	YOUTH TENNIS	2,141	2,292	.00	3,000	2,500
28-30-020-170.0	SOCCER PROGRAMS	5,315	5,211	996	3,200	5,000
28-30-020-180.0	SOFTBALL TOURNAMENTS	.00	.00	.00	1,500	2,400

Budget notes:

~2025 Wooden Bat Tournament

28-30-020-190.0	YOUTH BALL SPONSORSHIP	1,500	1,600	4,900	2,500	4,000
28-30-020-200.0	OTHER REVENUE	1,160	.00	.00	15,000	15,000

Budget notes:

~2024 Reimbursement via MOA with the Payette Lakes Community Association (AFTER SCHOOL PROGRAM)

~2025 Need to follow up with Linda on this budget amount v.s. the previous years.

28-30-020-220.0	OTHER PROGRAMS	5,627	7,883	5,156	5,000	6,000
28-30-020-230.0	YOUTH BASKETBALL	1,909	1,729	1,451	1,500	1,500
28-30-020-240.0	YOUTH BASEBALL/SOFTBALL	4,032	4,481	3,320	3,500	4,000

Budget notes:

~2024 More accurately reflects actuals

28-30-020-260.0	ADULT SOFTBALL LEAGUE	4,597	4,502	.00	2,500	4,000
28-30-020-435.0	OUTDOOR RECREATIONAL MAP	190	197	10	500	200

Budget notes:

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
~2025 Map is outdated and without GIS resources we are not in a position to update and re-print.						
28-30-020-973.1	ACTIVITY GUIDE ADVERTISING	.00	.00	.00	.00	.00
Budget notes: ~2024 Researching advertising opportunities and value.						
Total FEE REVENUE:		41,967	38,619	19,883	51,000	57,400
<b>GRANT REVENUE</b>						
28-30-025-106.0	GRANTS	78,946	173,704	.00	.00	.00
Budget notes: ~2025 Potential LWCF Grant - pending application and award. May or may not be applied for. Need to confirm timing on Wooley Avenue TAP Grant.						
28-30-025-108.0	STATE-PARKS-IDPR-WATERWAYS	.00	.00	.00	.00	.00
28-30-025-110.0	GRANTS - FOUNDATIONS & CLUBS	2,474	5,427	.00	.00	.00
28-30-025-200.0	FOUND.- ARBOR DAY	300	.00	.00	300	300
28-30-025-300.0	GRANT - COUNTY WATERWAYS	.00	55,000	.00	50,000	50,000
Budget notes: ~2024 Pending approval at June or July Waterways meeting						
28-30-025-400.0	STATE-IDPR POTENTIAL GRANTS	.00	.00	.00	.00	250,000
Budget notes: ~2025 Pending grant application for LWCF funds at Riverfront Park (Design, phased implementation)						
Total GRANT REVENUE:		81,720	234,131	.00	50,300	300,300
<b>DONATION REVENUE</b>						
28-30-040-970.0	PRIVATE CONTRIBUTIONS	681	3,870	7,500	30,000	.00
Budget notes: ~2024 Kempthorn Alleyway Vacation AAgreement ~2025 Do we account for In-Lieu fees here or in parks revenue?						
28-30-040-970.1	YOUTH SCHOLARSHIP DONATIONS	70	1,000	270	.00	500
28-30-040-970.2	CONTRIBUTIONS - JULY 4TH	.00	6,500	.00	26,000	40,000
Budget notes: ~2024 Securing funding mechanism(s) for 4th of July Fireworks \$5,000 Chamber? \$25,000 LOT? ~2025 Increase covers increased number of portable toilet services, anticipated increased fireworks contracts, advertising.						
28-30-040-971.0	PRIVATE CONTR-CENT. PARK PAVER	720	805	530	500	500
Total DONATION REVENUE:		1,471	12,175	8,300	56,500	41,000
<b>INTEREST REVENUE</b>						
28-30-045-100.0	INTEREST REVENUE	114	5,693	6,124	3,700	4,500
Budget notes: ~2025 Follow up with Linda on this line item.						
Total INTEREST REVENUE:		114	5,693	6,124	3,700	4,500
<b>APPROPRIATED FUND BALANCE</b>						
28-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	.00	.00
Budget notes: ~2024 Rely on Linda and Kathy for budget numbers here ~2025 Need to discuss with Linda where the funds from recent and future developments that triggered a parks requirement and have either payed or will be paying in-lieu fees.						
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>CARRY FORWARD REVENUE</b>						
28-30-055-998.0	CARRY FORWARD	.00	.00	.00	.00	.00
	Budget notes:					
	~2025 Valley County Waterways Committed Funds? Confirm with Linda. Need to adjust for pathways funds potentially.					
	Total CARRY FORWARD REVENUE:	.00	.00	.00	.00	.00
<b>INTER-FUND TRANSFER REVENUE</b>						
28-30-060-915.0	REC FUND LOAN FROM GF	.00	.00	.00	.00	.00
	Budget notes:					
	~2024 Confirm with Linda and Anette how we want to budget this line item as it relates to the buy back and the internal borrowing against reserve future capital.					
28-30-060-942.0	PRIOR YEAR LOT TRANSFER	5,995	16,995	.00	5,995	5,995
	Budget notes:					
	~2024 Account for delay in funding as it relates to the time of year the funding becomes available. ~2025 Accounts for delay in funding for noxious weed program and the fee kiosk					
28-30-060-970.0	PARKS TRANSFER - FROM GF	807,561	811,010	651,056	976,579	876,252
	Budget notes:					
	~2024 Rely on Linda and Kathy to assist with budget numbers for this line item. ~2025 Follow Up with Linda					
28-30-060-982.0	CIP TRANSFER FROM G.F.	425,598	221,473	.00	100,000	.00
	Budget notes:					
	~2024 CIP #2859-2018-14 Deferred Pathway Maint. (\$100,000 CY PT Capital) ~2025 Need to re-visit as we work through CIP					
28-30-060-983.0	TRANSFERS FROM URBAN RENEWAL	624,644	22,000	.00	.00	40,000
	Budget notes:					
	~2025 Pending approval from Urban Renewal to help offset the following items: - New Trash Receptacles - Sidewalk Repairs in the downtown core - Lightpole maintenance and repairs - Tree Grate replacements - Tree Protection measures					
	Total INTER-FUND TRANSFER REVENUE:	1,863,798	1,071,478	651,056	1,082,574	922,247
<b>OTHER REVENUE</b>						
28-30-070-100.0	LOCAL OPTION TAX	370,499	437,853	.00	293,849	449,232
	Budget notes:					
	~2025 Account for new LOT process for City projects and expenses?					
28-30-070-110.0	RENTS & ROYALTIES	24,335	30,214	34,065	36,000	36,000
	Budget notes:					
	Includes lease with Mile High Marina (which coincides with the submerged land lease, and ends 12-31-2027), Land Lease for Dock with Garnet Beach Homeowners. ~2024 Account for increase to marina slip rental rates ~2025 This number may increase pending marinas slip rates for 2024 boating season.					
28-30-070-410.0	IDAHO FUEL TAX REFUND	700	862	.00	700	700
28-30-070-900.0	MISCELLANEOUS REVENUE	808-	32,524	.00	.00	.00
	Budget notes:					
	~2024 Parks contribution associated with development parks requirements ~2025 Is this a good place for parks in-lieu fee from parks contributions on new developments?					
28-30-070-980.0	SALES OF SURPLUS PROPERTY	.00	5,765	.00	.00	.00
28-30-070-990.0	CASH OVER\ (SHORT)	26-	4	.00	.00	.00
	Total OTHER REVENUE:	394,700	507,221	34,065	330,549	485,932

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Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
Total RECREATION FUND REVENUE:		2,701,944	2,250,333	967,611	1,939,411	2,175,667

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Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>RECREATION - PROGRAMS</b>						
<b>PERSONNEL EXPENSE</b>						
28-58-100-110.0	SALARIES AND WAGES	149,975	201,052	128,630	206,294	217,875
28-58-100-140.0	OVERTIME PAY	961	3,274	114	960	1,024
28-58-100-147.0	FICA	10,646	11,925	7,902	12,850	13,572
28-58-100-148.0	MEDICARE	2,490	2,789	1,848	3,005	3,174
28-58-100-149.0	RETIREMENT - PERSI	20,135	22,703	14,238	21,806	24,721
28-58-100-150.0	WORKER'S COMPENSATION	2,079	2,188	2,104	2,287	2,416
28-58-100-151.0	HEALTH INSURANCE	32,970	37,818	26,994	37,121	40,474
28-58-100-152.0	DENTAL INSURANCE	1,431	2,018	1,410	1,999	2,126
28-58-100-153.0	PHYSICAL EXAMS	.00	.00	.00	.00	.00
28-58-100-154.0	UNEMPLOYMENT	.00	.00	.00	200	200
28-58-100-156.0	CLOTHING/UNIFORMS	500	470	500	600	600
28-58-100-157.0	LIFE INSURANCE	216	227	126	210	173
28-58-100-158.0	EMPLOYEE WELLNESS	150	300	225	375	375
28-58-100-160.0	EMPLOYEE RECOGNITION	117	289	94	125	125
28-58-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		221,671	285,053	184,184	287,832	306,855
<b>OPERATING EXPENSE</b>						
28-58-150-200.0	OFFICE SUPPLIES	15	70	63	200	200
28-58-150-210.0	DEPARTMENT SUPPLIES	17,993	20,723	14,229	20,000	25,000
Budget notes: ~2024 Need to assess afterschool program status and budget development should we take over the program. Pending! ~2025 Accounting for significant increases in material and supply costs.						
28-58-150-230.0	PRINTING AND BINDING	939	281	114	1,200	1,000
28-58-150-240.0	MINOR EQUIPMENT	121	.00	.00	6,525	25,000
Budget notes: ~2024 Confirm with Tara and Stefanie Confirm with caselle reporting for FY 22 and FY23 ~2025 Additional increase for FY25 to offset move in costs associated with new space in the renovated portion of the Library Project for Rec. store front. Will cover office set up and furniture.						
28-58-150-250.0	MOTOR FUELS AND LUBRICANTS	1,255	1,118	762	2,500	2,500
28-58-150-300.0	PROFESSIONAL SERVICES	9,979	14,155	3,452	17,280	17,280
Budget notes: Includes fees paid for game umpires, and instructors to teach various recreation programs.						
28-58-150-350.0	ENGINEER SERVICES	.00	.00	.00	7,500	7,500
Budget notes: ~2025 Follow Up with Linda on this line item?						
28-58-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	279	591	.00	2,500	2,500
28-58-150-420.0	TRAVEL AND MEETINGS	291	2,072	2,124	2,700	2,700
28-58-150-430.0	DUES AND SUBSCRIPTIONS	305	1,419	1,340	1,400	1,500
Budget notes: ~2025 Need to follow up on whether or not we will make a website switch and have to utilize that recreation software package? (If so +\$6,000)						
28-58-150-440.0	PROFESSIONAL DEVELOPMENT	2,475	2,031	1,193	4,600	4,600
28-58-150-460.0	TELEPHONE	1,861	2,550	1,411	2,000	2,500
28-58-150-490.0	HEAT, LIGHTS, AND UTILITIES	3,555	5,922	3,404	7,000	7,000
28-58-150-500.0	RENTAL - OFFICE EQUIPMENT	2,603	2,124	788	1,300	2,800
Budget notes: ~2025 New copier lease in new office space.						
28-58-150-501.0	MAINT - COPIER - PER PAGE COST	.00	.00	.00	800	800
28-58-150-510.0	RENTAL - MINOR EQUIPMENT	3,566	4,526	1,000	5,250	5,250
28-58-150-520.0	RENTAL - PROPERTY	.00	620	.00	15,120	15,120

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
28-58-150-570.0	REPAIRS - BUILDING AND GROUNDS	.00	103	.00	500	9,500
	Budget notes:					
	~2025 Janitorial Contract for cleaning services.					
	In addition to janitorial we anticipate minor building maintenance costs.					
28-58-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	997	1,701	1,944	4,500	4,500
	Budget notes:					
	~2024 Increased repair cost on older (car/bus/arborist rig) vehicles and tire life cycle replacement cost					
Total OPERATING EXPENSE:		46,234	60,006	31,824	102,875	137,250
<b>INTER-FUND TRANSFER EXPENSE</b>						
28-58-600-910.0	ADMINISTRATIVE TRANSFER - GF	15,415	17,844	10,312	15,466	15,466
	Budget notes:					
	~2024 Rely on Linda and Kathy for budget number here?					
28-58-600-972.0	FUND TRANSFER - NETWORK ADMIN	17,003	17,004	12,880	19,315	19,315
Total INTER-FUND TRANSFER EXPENSE:		32,418	34,848	23,192	34,781	34,781
Total RECREATION - PROGRAMS:		300,323	379,907	239,200	425,488	478,886

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>RECREATION - PARKS</b>						
<b>PERSONNEL EXPENSE</b>						
28-59-100-110.0	SALARIES AND WAGES	371,531	393,048	245,550	445,126	464,309
28-59-100-140.0	OVERTIME PAY	1,047	1,338	308	1,930	1,979
28-59-100-147.0	FICA	22,455	24,016	14,984	27,717	28,910
28-59-100-148.0	MEDICARE	5,263	5,616	3,504	6,482	6,761
28-59-100-149.0	RETIREMENT - PERSI	38,895	39,565	24,088	43,060	48,365
28-59-100-150.0	WORKER'S COMPENSATION	13,755	14,502	12,494	17,384	18,151
28-59-100-151.0	HEALTH INSURANCE	76,583	75,216	53,655	119,266	127,837
28-59-100-152.0	DENTAL INSURANCE	2,501	2,725	1,850	3,777	4,173
28-59-100-153.0	PHYSICAL EXAMS	140	74	100	100	300
Budget notes: ~2025 CDL associated exams for employees						
28-59-100-154.0	UNEMPLOYMENT	1,035	1,428	1,282	2,500	2,500
Budget notes: ~2024 Rely on Linda and Kathy to help develop budget numbers for this line item.						
28-59-100-156.0	CLOTHING/UNIFORMS	4,667	4,520	4,104	6,500	7,000
Budget notes: ~2024 In FY23 we increased to include a stipend for work boots/pants for parks field workers						
28-59-100-157.0	LIFE INSURANCE	566	549	313	630	518
28-59-100-158.0	EMPLOYEE WELLNESS	.00	.00	1,125	1,125	1,125
28-59-100-160.0	EMPLOYEE RECOGNITION	422	383	125	375	375
28-59-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		538,860	562,980	363,483	675,972	712,303
<b>OPERATING EXPENSE</b>						
28-59-150-200.0	OFFICE SUPPLIES	.00	467	25	500	500
Budget notes: ~2024 Confirm what US Bank Card Services is driving this number up.						
28-59-150-210.0	DEPARTMENT SUPPLIES	24,623	32,885	14,334	25,750	35,000
Budget notes: ~2025 We are seeing drastic price increases in just about everything and are running into cost overruns on almost every project as a result.						
28-59-150-211.0	BATHROOM SUPPLIES	13,770	12,662	6,725	12,285	13,500
Budget notes: ~2024 Adjusted to better reflect inflation rate which has significantly impacted these materials. ~2025 Continuing to increase by 10% to account for inflated costs of materials and increased users which results in increased supplies.						
28-59-150-212.0	HOLIDAY LIGHTS	529	.00	2,006	4,000	6,000
Budget notes: Downtown holiday lights - maintenance and replacement ~2024 ITD Salt on roads has been really hard on holiday lights in the downtown core. ~2025 Same challenge with salt impacts and we need to start replacing higher quantities each year to fade out old decorations that are deteriorating.						
28-59-150-216.0	SUPPLIES - SEED, SOD	1,600	2,370	.00	6,180	6,180
Budget notes: ~2024 Wholesale prices on these materials remains High - confirm with Eddie whether they have gone up again this year.						
28-59-150-218.0	SUPPLIES - FERTILIZER	2,949	2,852	1,535	4,635	5,000
28-59-150-220.0	SAND & SOIL	4,751	9,295	785	9,000	11,250
Budget notes: ~2025 Do to our main supplier closing their doors we are having to utilize other more expensive sources and anticipate a significant increase in material costs and need for materials based on current project/maintenance list.						
28-59-150-221.0	TREES	4,373	2,444	2,648	10,000	10,000
Budget notes: ~2024 Need to significantly increase to start addressing impacts of salts and anticipated replacement costs and tree care/maintenance costs. ~2025 Same notes as 2024 - we are extremely worried about the impacts of both the streets and ITD salting program and are seeing significant negative						



Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
impacts to trees.						
28-59-150-222.0	CHEMICALS	660	1,933	2,892	5,665	5,665
28-59-150-222.1	NOXIOUS WEED PROGRAM	4,397	4,679	.00	11,990	11,990
Budget notes:						
~2024 Includes LOT App #22-18 City of McCall Rec/Parks - Noxious Weeds \$5,995, LOT APP# 24-38 City of McCall Rec/Parks - Noxious Weeds \$5,995						
~2025 Follow up on how LOT carry forward is being allocated here? It seems to be accounted for twice looking at this number.						
28-59-150-223.0	FLOWERS	7,363	8,230	594	5,995	10,000
Budget notes:						
~2024 Will go out for RFP for hanging baskets this year - anticipate cost to go up.						
~2025 It seems like line items got mixed up in FY24 and this line item needs to reflect actual costs and increased number of planters with new facilities coming online. (1st Street)						
28-59-150-226.0	IRRIGATION-CTRL ID HIST MUSEUM	3,304	2,872	2,270	1,500	4,500
Budget notes:						
~2025 Based on the new lease and future plans for the site and agreement with Museum the City will be paying for all the water on site.						
28-59-150-227.0	IRRIGATION MAINTENANCE	5,863	7,139	259	7,800	16,000
Budget notes:						
~2025 Upgrading existing systems with new backflow devices to meet code.						
28-59-150-228.0	DRAINAGE MAINTENANCE	860	169	.00	5,000	5,000
Budget notes:						
~2024 Improve drainage at museum site and Art Roberts Park - mitigate impacts of road salts on vegetation.						
28-59-150-240.0	MINOR EQUIPMENT	16,283	15,096	23,383	26,600	51,600
Budget notes:						
~2024 Includes: LOT App #28-40 City of McCall Rec/Parks - Cameras \$10,500, and Continue to offset costs associated with mobilization and adjustments to new location						
~2025 Replacement of mini trucks (likely Electric)						
Need to discuss this line item and its impacts on budget given the pressing need to increase these amounts to counter operational demands.						
28-59-150-250.0	MOTOR FUELS AND LUBRICANTS	21,598	23,568	12,067	32,000	33,600
Budget notes:						
~2024 Pending discussions with other departments as it relates to anticipated fuel costs						
Discussed re-visiting this number during round two of budget development - could go down pending decision across all departments as it relates to current and projected fuel prices.						
28-59-150-300.0	PROFESSIONAL SERVICES	43,483	138,242	199	60,000	60,000
Budget notes:						
~2024 Add! \$10,000 ADA Transition Plan Design Work						
28-59-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,296	2,226	139	4,500	8,000
Budget notes:						
~2025 Increasing to address recent organization conversations on proposed website and cost of messaging to community.						
28-59-150-420.0	TRAVEL AND MEETINGS	288	827	1,700	4,000	4,000
28-59-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	1,361	1,095	535	1,300	1,500
28-59-150-440.0	PROFESSIONAL DEVELOPMENT	3,867	3,471	2,585	5,500	5,500
28-59-150-460.0	TELEPHONE	2,187	2,032	1,394	4,600	6,100
Budget notes:						
~2025 Need to account for cellular costs associated with new camera systems and wireless irrigation clocks.						
28-59-150-490.0	HEAT, LIGHTS, AND UTILITIES	82,537	86,719	49,830	80,000	95,000
Budget notes:						
~2024 Confirm year to date and anticipated summer expenses.						
~2025 Confirm number here with finance and past billing. Need to account for water meters at Museum site as outlined in new lease.						
28-59-150-491.0	TRASH, PORTA POTTIE RENTAL	4,853	7,602	944	7,200	8,000
Budget notes:						
~2025 Rates increased.						
28-59-150-500.0	RENTAL - OFFICE EQUIPMENT	232	.00	.00	1,500	1,500
28-59-150-510.0	RENTAL - MINOR EQUIPMENT	5,088	396-	1,152	6,000	8,000
Budget notes:						
~2025 New facilities are requiring the rental of lifts to perform scheduled maintenance requirements. The city bucket truck is no longer running and we will have to rent equipment to perform those tasks and new required tasks.						
28-59-150-520.0	RENTAL - PROPERTY	.00	2,459	.00	5,400	5,400
28-59-150-521.0	EQUIPMENT LEASE	33,194	33,194	86,184	66,000	.00
Budget notes:						

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
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~2024 New Loader Lease - Reference LOT Applications & Downtown Snow removal program with public works  
Loader Lease est. from Western States \$35,688

LOT APP 24-36 City of McCall Rec/Parks - DT Sidewalk Equipment Lease \$9,592

28-59-150-540.0	PATHWAY MAINTENANCE	.00	15,500	.00	15,500	25,000
28-59-150-570.0	REPAIRS - BUILDING AND GROUNDS	51,282	84,048	54,552	97,980	117,500

Budget notes:

~2024 Includes LOT #24-39 includes City of McCall Parks/Rec Trash cans & benches \$20,362

~2025 20% increase to counter maintenance demands of new facilities (1st Street) and the accelerated deterioration of infrastructure, largely due to streets and ITD salting program.

28-59-150-571.0	REPAIRS - CENTENNIAL PARK	73	374	.00	3,000	3,000
28-59-150-575.0	REPAIRS - CIHM	603	8,577	5,636	15,000	25,000

Budget notes:

~2024 Site and building improvements associated with Planning and zoning approvals in 2023 with the new parks shop.

28-59-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	7,125	5,179	4,446	8,541	8,500
28-59-150-590.0	REPAIRS - OTHER EQUIPMENT	13,603	19,049	15,991	25,000	25,000

Budget notes:

~2024 Need to confirm with Eddie and compare to previous years.

Confirmed with Eddie after comparing current YTD, anticipated costs, and proposed new equipment.

28-59-150-594.0	SPECIAL EVENTS - JULY 4TH	4,455	26,687	12,622	26,000	40,000
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Budget notes:

~2024 Cost to take on the 4th of July Fireworks, ( LOT APP #24-34 City of McCall Rec/Parks Community Events \$31,250) as compared to cost of drone or laser show at upwards of \$40,000

28-59-150-596.0	BAD DEBT	.00	.00	.00	.00	.00
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Total OPERATING EXPENSE: 368,449    563,548    307,433    605,921    672,785

**CAPITAL EXPENSE**

28-59-200-702.0	CAPITAL PURCHASES	.00	32,918	.00	.00	40,500
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Budget notes:

~2024 Buy Out on Mini Excavator Lease - potential for LOT Funds to offset cost.

~2025 Accounts for buy out amount of lease on Cat 305 Mini Excavator. This equipment is used across multiple departments (Streets, Water, Golf, Airport)

Also need to reference CIP as it relates to fleet vehicle rotations and the added cost they may have on this line item.

28-59-200-703.0	PATHWAYS	.00	22,860	.00	100,000	.00
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Budget notes:

~2024 CIP #2859-2018-14 Deferred Pathway Maint. (\$100,000 CY PT Capital)

~2025 Need to confirm remaining balance.

28-59-200-711.0	CITY DOCK REPLACEMENT	.00	.00	.00	.00	.00
28-59-200-714.0	BROWN PARK / EAST LAKE STR WF	622,891	33,787	.00	.00	.00
28-59-200-715.0	PARKS SHOP RELOCATION	1,415,832	64,606	.00	.00	.00

Budget notes:

~2024 LOT Allocation to pay back internal borrowing, don't know if this is the best place to account for it or not?

28-59-200-998.0	RESRVD - FUTURE CAPITAL	.00	.00	.00	.00	.00
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Total CAPITAL EXPENSE: 2,038,723    154,171    .00    100,000    40,500

**DEBT RELATED EXPENSE**

28-59-350-100.0	EQUIPMENT LEASE PRINCIPAL	.00	.00	.00	.00	50,305
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Budget notes:

~2025 CAT Financial: SN J3R10785- 938M Small Wheel Loader)

Request two add'l pieces of Equipment (255 HF w/snow blower, 262 w/snow blower)

28-59-350-101.0	EQUIPMENT LEASE INTEREST	.00	.00	.00	.00	14,756
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Budget notes:

Loan matures 01/17/2010, P & I payment \$487.04, interest rate 8.5%

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
Total DEBT RELATED EXPENSE:		.00	.00	.00	.00	65,061
<b>INTER-FUND TRANSFER EXPENSE</b>						
28-59-600-911.0	ADMINISTRATIVE TRANSFER - GF	124,152	96,069	45,680	68,514	68,514
Budget notes: ~2024 Rely on Linda and Kathy for budget numbers for this line item						
28-59-600-915.0	GIS TRANSFER	.00	.00	.00	.00	.00
28-59-600-972.0	FUND TRANSFER - NETWORK ADMIN	5,993	5,992	8,808	13,216	13,216
Budget notes: ~2024 Rely on Linda and Kathy for budget numbers here.						
Total INTER-FUND TRANSFER EXPENSE:		130,145	102,061	54,488	81,730	81,730
Total RECREATION - PARKS:		3,076,177	1,382,760	725,404	1,463,623	1,572,379

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>GRANT EXPENSES</b>						
<b>GRANTS</b>						
28-60-250-600.0	VALLEY COUNTY WATERWAYS-MATC	.00	.00	.00	.00	.00
Budget notes: ~2024 Pending County Waterways approval to help fund repairs to the sub surface concrete and dredging maintenance at boat ramp.						
28-60-250-606.0	GRANTS	5,500	.00	2,150	.00	.00
28-60-250-616.0	VALLEY COUNTY WATERWAYS	.00	55,000	.00	50,000	50,000
Budget notes: ~2024 Tentative pending approval to fund sub-surface concrete repairs at Boat Ramp County waterways approved budget expense at July 11 Meeting						
28-60-250-617.0	STATE-IDPR-WATERWAYS-MATCH	.00	.00	.00	.00	.00
28-60-250-669.0	FOUND - PARKS - ARBOR DAY	.00	.00	369	300	300
28-60-250-674.0	IDPR GRANT MATCH	101,773	56,144	.00	.00	.00
28-60-250-676.0	IDPR LAND & WATER CONSERVATION	75,646	.00	.00	.00	250,000
Budget notes: ~2025 Pending grant application?						
28-60-250-677.0	IDPR WATERWAYS IMPROVEMENT FU	.00	173,704	.00	.00	.00
Total GRANTS:		182,919	284,848	2,519	50,300	300,300
Total GRANT EXPENSES:		182,919	284,848	2,519	50,300	300,300

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>CONTINGENCY - REC. FUND</b>						
<b>CONTINGENT REVENUE</b>						
28-99-075-100.0	CONTINGENT REVENUES	.00	.00	.00	150,729	150,000
	Total CONTINGENT REVENUE:	.00	.00	.00	150,729	150,000
<b>CONTINGENT EXPENSE</b>						
28-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	150,729	150,000
	Total CONTINGENT EXPENSE:	.00	.00	.00	150,729	150,000
	Total CONTINGENCY - REC. FUND:	.00	.00	.00	301,458	300,000
	RECREATION FUND Revenue Total:	2,701,944	2,250,333	967,611	2,090,140	2,325,667
	RECREATION FUND Expenditure Total:	3,559,418	2,047,515	967,123	2,090,140	2,501,565
	Net Total RECREATION FUND:	857,475-	202,819	488	.00	175,898-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>AIRPORT FUND</b>						
<b>AIRPORT FUND REVENUE</b>						
<b>PROPERTY TAX REVENUE</b>						
29-30-010-100.0	PROPERTY TAXES	62,442	68,211	44,841	66,807	66,807
29-30-010-102.0	PROPERTY TAX - 3% INCREASE	.00	.00	.00	.00	.00
29-30-010-104.0	PROPERTY TAX - GROWTH INCREAS	.00	.00	.00	.00	.00
29-30-010-400.0	COUNTY AIRPORT LEVY	15,600	15,600	7,800	15,600	15,600
Budget notes: Funds will be received 1/2 in January and 1/2 in July.						
29-30-010-900.0	PENALTIES AND INTEREST	288	286	129	500	500
Total PROPERTY TAX REVENUE:		78,330	84,096	52,770	82,907	82,907
<b>FEE REVENUE</b>						
29-30-020-400.0	LANDING FEES	15,898	17,268	5,611	15,000	90,000
Budget notes: ~2024 Implementation of Vector PlanePass is anticipated to increase landing fees collection up to \$200,000 annually. Rates will adjust Oct. 1, 2024 if a Resolution to increase Airport Rates and Fees is approved by Council.						
29-30-020-500.0	TIE DOWN FEES	910	988	230	2,000	2,000
29-30-020-505.0	OVERNIGHT PARKING	7,540	10,048	1,490	7,000	10,000
29-30-020-506.0	VEHICLE PARKING	.00	.00	.00	.00	.00
29-30-020-510.0	CAR RENTAL FEES	12,458	13,191	3,365	10,000	13,000
29-30-020-600.0	FUEL FLOW FEES	30,125	20,988	8,656	25,000	25,000
Total FEE REVENUE:		66,931	62,482	19,352	59,000	140,000
<b>GRANT REVENUE</b>						
29-30-025-106.0	GRANTS	.00	284,367	.00	.00	.00
29-30-025-110.0	FEDERAL - AIP PROJECT	1,859,519	832,557	.00	454,000	.00
Budget notes: ~2024 CIP #2956-2022-07 \$454,000 ~2025 No AIP funding in CIP aside from NPE \$150,000 and BIL \$159,000. Bank these funds to reconstruct Taxilanes K and J in FY27						
29-30-025-200.0	STATE - AIP PROJECT	.00	102,908	.00	.00	.00
Total GRANT REVENUE:		1,859,519	1,219,831	.00	454,000	.00
<b>INTEREST REVENUE</b>						
29-30-045-100.0	INTEREST REVENUE	4,802	27,657	14,682	6,000	6,000
Total INTEREST REVENUE:		4,802	27,657	14,682	6,000	6,000
<b>APPROPRIATED FUND BALANCE</b>						
29-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	340,444	.00
Budget notes: ~2024 CIP #2956-2023-06 \$300,000, CIP #2956-2022-07 \$50,444 2956200701						
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	340,444	.00
<b>CARRY FORWARD REVENUE</b>						
29-30-055-998.0	CARRYFORWARD	.00	.00	.00	.00	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>OPERATIONS REVENUE</b>						
29-30-065-200.0	HANGAR LEASES	193,984	244,148	228,737	225,000	230,000
29-30-065-300.0	U.S.F.S. CONTRACT	74,781	4,533	2,691	58,500	58,500
Budget notes: Includes Annual Helipad Lease (Base amount is \$3,428.28 subject to an annual CPI 'Urban Wage Earners and Clerical Works' cost adjustment) & Basic agreement for negotiated shared of cost to maintain airfield.						
Total OPERATIONS REVENUE:		268,764	248,682	231,427	283,500	288,500
<b>OTHER REVENUE</b>						
29-30-070-200.0	MISC. CONTRACTS AND AGREEMENT	700	700	700	1,250	700
29-30-070-400.0	IDAHO FUEL TAX REFUND	.00	1,109-	.00	150	.00
29-30-070-900.0	MISCELLANEOUS REVENUE	450	4,608	350	.00	.00
Budget notes: ~2024 2024 - Sale of 1990 Rolba Snowblower pending 05/10/2024 - \$12,000						
29-30-070-980.0	SALES OF SURPLUS PROPERTY	9,902	.00	.00	.00	12,000
Budget notes: ~2024 1990 Rolba Snowblower surplus sale pending 05/10/2024						
Total OTHER REVENUE:		11,052	4,199	1,050	1,400	12,700
Total AIRPORT FUND REVENUE:		2,289,399	1,646,947	319,281	1,227,251	530,107

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>AIRPORT DEPARTMENT</b>						
<b>PERSONNEL EXPENSE</b>						
29-56-100-110.0	SALARIES AND WAGES	115,670	134,075	85,736	149,858	158,725
29-56-100-140.0	OVERTIME PAY	2,363	906	210	4,262	4,585
29-56-100-147.0	FICA	7,504	8,071	5,246	9,555	10,125
29-56-100-148.0	MEDICARE	1,755	1,888	1,227	2,235	2,368
29-56-100-149.0	RETIREMENT - PERSI	12,975	15,095	9,328	15,375	17,547
29-56-100-150.0	WORKER'S COMPENSATION	2,420	2,224	1,849	6,581	6,973
29-56-100-151.0	HEALTH INSURANCE	23,633	27,909	19,726	29,587	43,011
29-56-100-152.0	DENTAL INSURANCE	1,335	1,308	893	1,339	1,430
29-56-100-153.0	PHYSICAL EXAMS	110	.00	90	.00	.00
29-56-100-154.0	UNEMPLOYMENT	1,300	7	2	1,000	.00
29-56-100-156.0	CLOTHING/UNIFORMS	565	323	.00	500	600
29-56-100-157.0	LIFE INSURANCE	154	168	91	168	168
29-56-100-158.0	EMPLOYEE WELLNESS	150	.00	300	300	300
29-56-100-160.0	EMPLOYEE RECOGNITION	92	432	.00	100	100
29-56-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes:						
Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		170,026	192,406	124,696	220,860	245,932
<b>OPERATING EXPENSE</b>						
29-56-150-210.0	DEPARTMENT SUPPLIES	2,479	4,477	3,224	3,000	4,000
29-56-150-240.0	MINOR EQUIPMENT	1,149	3,530	966	1,000	2,000
29-56-150-250.0	MOTOR FUELS AND LUBRICANTS	11,629	23,726	12,861	25,000	25,000
29-56-150-260.0	POSTAGE	.00	193	16	200	200
29-56-150-300.0	PROFESSIONAL SERVICES	2,275	1,037	3,479	4,000	5,000
29-56-150-350.0	ENGINEER SERVICES	35,972	16,261	13,043	25,000	25,000
Budget notes:						
Surveying						
29-56-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,416	694	1,036	1,000	1,500
29-56-150-420.0	TRAVEL AND MEETINGS	1,602	375	1,093	4,000	4,000
29-56-150-430.0	DUES AND SUBSCRIPTIONS	.00	.00	265	100	200
29-56-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	1,165	950	1,025	1,000	1,200
29-56-150-440.0	PROFESSIONAL DEVELOPMENT	.00	3,402	4,121	1,000	4,000
29-56-150-460.0	TELEPHONE	2,345	2,258	1,319	2,500	2,500
29-56-150-465.0	COMMUNICATIONS - RADIO	.00	.00	.00	1,000	2,000
29-56-150-490.0	HEAT, LIGHTS, AND UTILITIES	18,397	19,538	13,754	17,000	20,000
29-56-150-500.0	RENTAL - OFFICE EQUIPMENT	558	927	598	925	1,000
29-56-150-500.1	EQUIPMENT MAINTENANCE	.00	.00	.00	500	500
29-56-150-521.0	EQUIPMENT LEASE	.00	.00	.00	.00	.00
29-56-150-570.0	REPAIRS - BUILDING AND GROUNDS	7,183	18,054	4,525	15,000	18,000
29-56-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	542	1,840	2,725	1,000	3,000
29-56-150-590.0	REPAIRS - AIRPORT EQUIPMENT	4,043	7,646	3,549	10,000	12,000
Budget notes:						
~2025 Add replacement cost for six plow/dump tires in FY26 \$8,000						
~2024 Broom bristles for Oshkosh and New Holland FY25						
29-56-150-595.0	BAD DEBT	.00	.00	.00	.00	.00
29-56-150-598.0	FLY-IN/OUTREACH	2,319	2,219	1,010	1,000	3,000
29-56-150-610.0	COMPUTER SOFTWARE	.00	.00	.00	.00	.00
Total OPERATING EXPENSE:		93,073	107,126	68,610	114,225	134,100



Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>CAPITAL EXPENSE</b>						
29-56-200-701.0	INFIELD DEVEL. - UTILITY EXT.	.00	.00	2,751	300,000	.00
Budget notes:						
~2024 CIP #2956-2023-06 Appr. FB \$300,000						
29-56-200-702.0	CAPITAL PURCHASES	48,450	.00	.00	.00	.00
Total CAPITAL EXPENSE:		48,450	.00	2,751	300,000	.00
<b>DEBT RELATED EXPENSE</b>						
29-56-350-510.0	CAT LEASE 950M - PRINCIPAL	.00	47,017	33,796	32,033	33,458
Budget notes:						
~2025 Summit Financial: SN J1S04370-950M Wheel Loader						
29-56-350-511.0	CAT LEASE 950M - INTEREST	.00	.00	13,221	14,983	13,559
Total DEBT RELATED EXPENSE:		.00	47,017	47,017	47,016	47,017
<b>INTER-FUND TRANSFER EXPENSE</b>						
29-56-600-910.0	ADMINISTRATIVE TRANSFER - GF	54,307	59,823	18,368	27,547	27,547
29-56-600-971.0	FUND TRANSFER-CAPITAL PROJECT	.00	37,303	.00	.00	.00
29-56-600-972.0	FUND TRANSFER - NETWORK ADMIN	11,505	11,505	8,776	13,159	13,159
Total INTER-FUND TRANSFER EXPENSE:		65,812	108,631	27,144	40,706	40,706
Total AIRPORT DEPARTMENT:		377,362	455,180	270,218	722,807	467,755

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>GRANT EXPENSES</b>						
<b>GRANTS</b>						
29-60-250-200.0	GRANTS	.00	293,367	.00	.00	.00
29-60-250-720.0	STATE - AIP PROJECT	.00	102,908	.00	.00	.00
29-60-250-730.0	FEDERAL - AIP PROJECT	1,857,519	767,647	13,386	454,000	.00
Budget notes:						
~2024 CIP # 2956-2022-07 AIP Grant \$454,000, Match Appr. FB \$50,444						
~2025 No reg AIP funds available in CIP per FAA. NPE and BIL funds will be banked annually until FY27 to reconstruct taxilanes J and K.						
29-60-250-731.0	FEDERAL - CITY MATCH (AIP)	192,439	131	1,487	50,444	.00
Budget notes:						
~2024 CIP # 2956-2022-07 AIP Grant \$454,000, Match Appr. FB \$50,444						
Total GRANTS:		2,049,958	1,164,053	14,873	504,444	.00
Total GRANT EXPENSES:		2,049,958	1,164,053	14,873	504,444	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>CONTINGENCY - AIRPORT FUND</b>						
<b>CONTINGENT REVENUE</b>						
29-99-075-100.0	CONTINGENT REVENUES	.00	.00	.00	160,643	150,000
Total CONTINGENT REVENUE:		.00	.00	.00	160,643	150,000
<b>CONTINGENT EXPENSE</b>						
29-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	160,643	150,000
Total CONTINGENT EXPENSE:		.00	.00	.00	160,643	150,000
Total CONTINGENCY - AIRPORT FUND:		.00	.00	.00	321,286	300,000
AIRPORT FUND Revenue Total:		2,289,399	1,646,947	319,281	1,387,894	680,107
AIRPORT FUND Expenditure Total:		2,427,320	1,619,232	285,091	1,387,894	617,755
Net Total AIRPORT FUND:		137,921-	27,715	34,190	.00	62,352

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>CAPITAL PROJECTS FUND</b>						
<b>CAPITAL PROJECTS FUND REVENUE</b>						
<b>INTEREST REVENUE</b>						
30-30-045-100.0	INTEREST REVENUE	1,204	5,773	4,486	.00	.00
	Total INTEREST REVENUE:	1,204	5,773	4,486	.00	.00
	Total CAPITAL PROJECTS FUND REVENUE:	1,204	5,773	4,486	.00	.00
	CAPITAL PROJECTS FUND Revenue Total:	1,204	5,773	4,486	.00	.00
	CAPITAL PROJECTS FUND Expenditure Total:	.00	.00	.00	.00	.00
	Net Total CAPITAL PROJECTS FUND:	1,204	5,773	4,486	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>LOCAL OPTION TAX FUND</b>						
<b>LOCAL OPTION TAX FUND REVENUE</b>						
<b>GRANT REVENUE</b>						
31-30-025-100.0	GRANTS	27,732	.00	1,859,000	3,889,345	.00
Budget notes: ~2024 CIP #3149-2018-02 DTC - Phase 3B \$2,270,744, CIP #3149-2024-01 RAISE Grant \$2,270,744						
31-30-025-110.0	STP RURAL GRANT	97,420	17,782	.00	2,432,276	.00
Budget notes: ~2024 CIP #3149-2018-01 Mission Street STP Rural						
31-30-025-115.0	GRANTS - LHRIP	.00	100,000	.00	.00	.00
31-30-025-120.0	ICDBG	.00	.00	.00	.00	.00
Total GRANT REVENUE:		125,152	117,782	1,859,000	6,321,621	.00
<b>INTEREST REVENUE</b>						
31-30-045-100.0	INTEREST REVENUE	22,183	172,939	76,875	25,000	.00
Total INTEREST REVENUE:		22,183	172,939	76,875	25,000	.00
<b>APPROPRIATED FUND BALANCE</b>						
31-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	104,539	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	104,539	.00
<b>CARRY FORWARD REVENUE</b>						
31-30-055-998.0	CARRY FORWARD	.00	.00	.00	.00	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	.00	.00
<b>INTER-FUND TRANSFER REVENUE</b>						
31-30-060-973.0	CIP TRANSFER FROM STREETS	.00	.00	.00	.00	.00
Total INTER-FUND TRANSFER REVENUE:		.00	.00	.00	.00	.00
<b>OTHER REVENUE</b>						
31-30-070-100.0	LOCAL OPTION TAX - LODGING	14,500	14,687	.00	14,500	14,500
31-30-070-100.1	LOCAL OPTION TAX - STREETS	3,013,422	2,999,457	1,523,039	3,200,000	2,800,000
31-30-070-102.0	LOCAL OPTION TAX - PENALTY	3,231	4,198	1,179	5,000	2,000
31-30-070-200.0	SEWER LINE IMPROV. - PLRWSD	.00	.00	.00	.00	.00
31-30-070-900.0	MISCELLANEOUS REVENUE	95,152	837,385	.00	.00	.00
Total OTHER REVENUE:		3,126,306	3,855,727	1,524,217	3,219,500	2,816,500
Total LOCAL OPTION TAX FUND REVENUE:		3,273,641	4,146,449	3,460,092	9,670,660	2,816,500

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>LOCAL OPTION TAX DEPARTMENT</b>						
<b>PERSONNEL EXPENSE</b>						
31-49-100-110.0	SALARIES AND WAGES	40,899	47,415	30,080	49,249	53,278
31-49-100-140.0	OVERTIME PAY	.00	.00	.00	888	961
31-49-100-147.0	FICA	2,438	2,653	1,720	3,108	3,363
31-49-100-148.0	MEDICARE	570	621	402	727	786
31-49-100-149.0	RETIREMENT - PERSI	5,293	5,534	3,424	5,605	6,487
31-49-100-150.0	WORKER'S COMPENSATION	81	82	70	92	99
31-49-100-151.0	HEALTH INSURANCE	22,642	18,874	13,359	20,040	22,041
31-49-100-152.0	DENTAL INSURANCE	722	612	408	612	647
31-49-100-157.0	LIFE INSURANCE	84	84	45	84	69
31-49-100-158.0	EMPLOYEE WELLNESS	.00	.00	150	150	150
31-49-100-160.0	EMPLOYEE RECOGNITION	46	.00	.00	50	50
31-49-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		72,777	75,875	49,658	80,605	87,931
<b>OPERATING EXPENSE</b>						
31-49-150-210.0	DEPARTMENT SUPPLIES	.00	404	.00	150	150
31-49-150-300.0	PROFESSIONAL SERVICES	6,214	43,216	.00	.00	.00
31-49-150-305.0	SOFTWARE SUPPORT - CASELLE	5,800	.00	.00	1,730	1,730
31-49-150-400.0	ADVERTISING	587	166	.00	600	1,000
31-49-150-440.0	PROFESSIONAL DEVELOPMENT	828	1,990	.00	1,500	1,500
31-49-150-535.0	REIMB. SEWER IMPROVEMENTS	.00	.00	.00	.00	.00
31-49-150-595.0	BAD DEBT	.00	14	1	.00	.00
Total OPERATING EXPENSE:		13,428	45,790	1	3,980	4,380
<b>CAPITAL EXPENSE</b>						
31-49-200-702.0	MAINTENANCE IMPROVMNT PROJEC	.00	14,318	.00	75,000	.00
Budget notes: ~2024 3149-2020-02 Maintenance Impovement Program						
31-49-200-704.0	DOWNTOWN CORE REDEVELOPMEN	62,380	382,989	39,784	.00	.00
31-49-200-706.0	JASPER SUBDIVISION IMPROV.	.00	.00	.00	.00	.00
31-49-200-707.0	E. DEINHARD LANE RECON.	269,394	2,166,539	1,408,551	.00	.00
31-49-200-708.0	DAVIS-THOMPSON-SMB-MISSION	.00	1,985,005	876,856	1,561,500	.00
Budget notes: ~2024 CIP #3149-2023-01 Davis Str. Phase 2 - Reedy to Lick Creek						
31-49-200-710.0	THOMPSON / PARK STR. IMPROV.	.00	.00	.00	.00	.00
31-49-200-998.0	RESERVED - FUTURE PROJECTS	584,784	668,772	31,585	.00	.00
Total CAPITAL EXPENSE:		916,558	5,217,623	2,356,776	1,636,500	.00
<b>Classification: 600</b>						
31-49-600-900.0	CONSTRUCTION FUND TRANSFER	.00	.00	.00	.00	.00
Total Classification: 600:		.00	.00	.00	.00	.00
Total LOCAL OPTION TAX DEPARTMENT:		1,002,763	5,339,288	2,406,435	1,721,085	92,311

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>GRANT EXPENSE</b>						
<b>GRANT EXPENSE</b>						
31-60-250-100.0	GRANTS	.00	.00	.00	3,889,345	.00
Budget notes: ~2024 CIP #3149-2018-02 DTC - Phase 3B \$2,270,744, CIP #3149-2024-01 RAISE Grant \$2,270,744						
31-60-250-101.0	GRANTS - CITY MATCH	5,066	.00	179,845	1,411,764	.00
Budget notes: ~2024 CIP 3149-2018-02 DTC - Phase 3B \$1,231,919, CIP #3149-2024-01 RAISE Grant \$179,845						
31-60-250-110.0	STP RURAL GRANT	97,420	17,782	.00	2,432,276	.00
31-60-250-111.0	STP RURAL GRANT - CITY MATCH	11,515	1,409	.00	216,190	.00
Budget notes: ~2024 CIP #3149-2018-01 Mission Street STP Rural						
31-60-250-115.0	GRANTS - LHRIP	.00	100,000	.00	.00	.00
31-60-250-120.0	ICDBG GRANT	.00	.00	.00	.00	.00
Budget notes: ~2024 CIP #3149-2018-01 Mission Street STP Rural						
Total GRANT EXPENSE:		114,001	119,191	179,845	7,949,575	.00
Total GRANT EXPENSE:		114,001	119,191	179,845	7,949,575	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>CONTINGENCY - LOT FUND</b>						
<b>CONTINGENT REVENUE</b>						
31-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	.00	.00
Total CONTINGENT REVENUE:		.00	.00	.00	.00	.00
<b>CONTINGENT EXPENSE</b>						
31-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	.00	.00
Total CONTINGENT EXPENSE:		.00	.00	.00	.00	.00
Total CONTINGENCY - LOT FUND:		.00	.00	.00	.00	.00
LOCAL OPTION TAX FUND Revenue Total:		3,273,641	4,146,449	3,460,092	9,670,660	2,816,500
LOCAL OPTION TAX FUND Expenditure Total:		1,116,764	5,458,479	2,586,280	9,670,660	92,311
Net Total LOCAL OPTION TAX FUND:		2,156,877	1,312,030-	873,812	.00	2,724,189



Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>LIBRARY CONSTRUCTION FUND</b>						
<b>LIBRARY CONSTR. FUND REVENUE</b>						
<b>DONATION REVENUE</b>						
32-30-040-100.0	DONATION REVENUE	.00	.00	.00	1,850,000	.00
Total DONATION REVENUE:		.00	.00	.00	1,850,000	.00
<b>INTEREST REVENUE</b>						
32-30-045-100.0	INTEREST REVENUE	.00	116,905	73,182	.00	.00
Total INTEREST REVENUE:		.00	116,905	73,182	.00	.00
<b>CARRY FORWARD REVENUE</b>						
32-30-055-998.0	CARRY FORWARD	.00	.00	.00	2,381,974	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	2,381,974	.00
<b>INTER-FUND TRANSFER REVENUE</b>						
32-30-060-900.0	PROCEEDS - 2021 BOND TRANSFER	.00	4,272,063	.00	.00	.00
32-30-060-910.0	TRANSFER-IN FROM OTHER FUNDS	42,884	2,418,774	.00	1,178,400	.00
Total INTER-FUND TRANSFER REVENUE:		42,884	6,690,837	.00	1,178,400	.00
Total LIBRARY CONSTR. FUND REVENUE:		42,884	6,807,742	73,182	5,410,374	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>LIBRARY CONSTR. FUND DEPART.</b>						
<b>CAPITAL EXPENSE</b>						
32-40-200-701.0	LIBRARY CONSTRUCTION COSTS	42,884	4,815,058	2,644,432	5,410,374	.00
	Total CAPITAL EXPENSE:	42,884	4,815,058	2,644,432	5,410,374	.00
	Total LIBRARY CONSTR. FUND DEPART.:	42,884	4,815,058	2,644,432	5,410,374	.00
	LIBRARY CONSTRUCTION FUND Revenue Total:	42,884	6,807,742	73,182	5,410,374	.00
	LIBRARY CONSTRUCTION FUND Expenditure Total:	42,884	4,815,058	2,644,432	5,410,374	.00
	Net Total LIBRARY CONSTRUCTION FUND:	.00	1,992,684	2,571,249-	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>GEN OBLIG DEBT SERVICE FUND</b>						
<b>GEN. OBLIG. DEBT SERVICE REV.</b>						
<b>PROPERTY TAX REVENUE</b>						
40-30-010-100.0	PROPERTY TAX	273,936	258,107	173,843	256,600	256,600
40-30-010-900.0	PENALTY & INTEREST	498	912	507	.00	1,000
Total PROPERTY TAX REVENUE:		274,434	259,020	174,350	256,600	257,600
<b>INTEREST REVENUE</b>						
40-30-045-100.0	INTEREST REVENUE	29,826	50,646	3,336	1,500	100
Total INTEREST REVENUE:		29,826	50,646	3,336	1,500	100
<b>Source: 050</b>						
40-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	.00	.00
Total Source: 050:		.00	.00	.00	.00	.00
Total GEN. OBLIG. DEBT SERVICE REV.:		304,260	309,666	177,685	258,100	257,700

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>GEN. OBLIG. DEBT SERVICE DEPT.</b>						
<b>OPERATING EXPENSE</b>						
40-40-150-300.0	PROFESSIONAL SERVICES	1,500	2,000	.00	1,500	1,700
40-40-150-305.0	G.O. BOND COST OF ISSUANCE	.00	.00	.00	.00	.00
Total OPERATING EXPENSE:		1,500	2,000	.00	1,500	1,700
<b>DEBT RELATED EXPENSE</b>						
40-40-350-800.0	SERIES 2021 GO BONDS-PRIN	120,000	135,000	.00	140,000	145,000
40-40-350-801.0	SERIES 2021 GO BONDS-INT	119,756	122,000	58,300	116,600	111,000
Total DEBT RELATED EXPENSE:		239,756	257,000	58,300	256,600	256,000
<b>Classification: 600</b>						
40-40-600-900.0	CONSTRUCTION FUND TRANSFER	.00	4,272,063	.00	.00	.00
Total Classification: 600:		.00	4,272,063	.00	.00	.00
Total GEN. OBLIG. DEBT SERVICE DEPT.:		241,256	4,531,063	58,300	258,100	257,700
GEN OBLIG DEBT SERVICE FUND Revenue Total:		304,260	309,666	177,685	258,100	257,700
GEN OBLIG DEBT SERVICE FUND Expenditure Total:		241,256	4,531,063	58,300	258,100	257,700
Net Total GEN OBLIG DEBT SERVICE FUND:		63,004	4,221,397-	119,385	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>GOLF FUND</b>						
<b>GOLF OPERATIONS FUND REVENUE</b>						
<b>DONATION REVENUE</b>						
54-30-040-970.0	PRIVATE CONTRIBUTIONS	44,197	1,449	.00	25,000	.00
	Budget notes:					
	~2024 Sponsorship money for am and other events.					
54-30-040-970.1	TOURNAMENT SPONSORSHIP	.00	33,000	6,000	.00	25,000
	Budget notes:					
	~2025 bases on sponsorships i can secure					
	Total DONATION REVENUE:	44,197	34,449	6,000	25,000	25,000
<b>INTEREST REVENUE</b>						
54-30-045-100.0	INTEREST REVENUE	6,468	33,111	10,749	25,000	25,000
	Total INTEREST REVENUE:	6,468	33,111	10,749	25,000	25,000
<b>APPROPRIATED FUND BALANCE</b>						
54-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	490,537	.00
	Budget notes:					
	~2024 \$36,000 CIP 5485-2019-02; \$114,801 CIP 5485-2020-01; \$115,883 CIP 5485-2022-01; \$74,000 CIP 5485-2022-02, \$84,000 CIP 5485-2019-03, and \$65,853 to balance after Golf Shop Admin Transfer					
	Total APPROPRIATED FUND BALANCE:	.00	.00	.00	490,537	.00
<b>INTER-FUND TRANSFER REVENUE</b>						
54-30-060-915.0	GOLF LOAN FROM GENERAL FUND	85,000	.00	.00	.00	.00
54-30-060-942.0	PRIOR YEAR LOT TRANSFER	40,000	40,000	.00	120,000	.00
	Budget notes:					
	~2024 22-18 22-29 McCall Golf course - Repave Pathways \$40,000,					
54-30-060-981.0	FUND TRANSFER FROM G.F.	195,443	193,669	127,880	191,824	191,824
54-30-060-982.0	CIP TRANSFER FROM G.F.	.00	.00	.00	.00	.00
	Total INTER-FUND TRANSFER REVENUE:	320,443	233,669	127,880	311,824	191,824
<b>OPERATIONS REVENUE</b>						
54-30-065-600.0	PRO SHOP OPERATIONS REVENUE	.00	638,801	76,431	634,000	665,000
	Budget notes:					
	~2025 5% ...could be more as we get higher % of fees approved.					
54-30-065-605.0	GOLF TOURNAMEMT REVENUE	.00	.00	.00	.00	.00
54-30-065-700.0	FACILITY OPERATIONS REVENUE	990,637	931,989	101,385	1,146,609	1,203,939
	Budget notes:					
	~2025 5% but could be higher based on proposed % hikes.					
54-30-065-800.0	BAR & RESTAURANT REVENUE	68,867	67,777	21,021	66,365	67,000
	Total OPERATIONS REVENUE:	1,059,505	1,638,567	198,836	1,846,974	1,935,939
<b>OTHER REVENUE</b>						
54-30-070-100.0	LOCAL OPTION TAX	.00	.00	.00	107,000	.00
	Budget notes:					
	~2024 CIP #5485-2019-02 (\$40,000 LOT 24-27 Path Resurfacing), CIP #5485-2020-03 GC Pavilion (\$15,000 LOT 24-26 Permanent Meeting Struture), CIP #5485-2019-04 (\$50,000 LOT 24-28 Clubhouse Roof & Insulation), and \$2,000 LOT 24-29 Clubhouse Outdoor Lighting					
54-30-070-700.0	EMPLOYEE GOLF PASSES	4,350	4,500	.00	4,000	.00
	Budget notes:					
	Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
54-30-070-900.0	MISCELLANEOUS REVENUE	1,134	9,882	1	.00	.00
54-30-070-901.0	UTILITY REIMBURSEMENT REVENUE	23,554	13,810	9,164	13,740	14,500
54-30-070-980.0	SALES OF SURPLUS PROPERTY	1,656	55,340	.00	.00	.00
54-30-070-990.0	CASH OVER\ (SHORT)	.00	482-	42-	.00	.00
Total OTHER REVENUE:		30,694	83,051	9,123	124,740	14,500
Total GOLF OPERATIONS FUND REVENUE:		1,461,306	2,022,848	352,588	2,824,075	2,192,263

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>GOLF PRO SHOP DEPARTMENT</b>						
<b>PERSONNEL EXPENSE</b>						
54-84-100-110.0	SALARIES AND WAGES	.00	291,555	142,610	289,295	378,640
54-84-100-140.0	OVERTIME PAY	.00	.00	.00	5,906	.00
54-84-100-147.0	FICA	.00	18,434	8,497	18,302	23,476
54-84-100-148.0	MEDICARE	.00	4,311	1,987	4,280	5,490
54-84-100-149.0	RETIREMENT - PERSI	.00	12,052	13,353	17,647	28,857
54-84-100-150.0	WORKER'S COMPENSATION	.00	4,263	3,783	5,294	6,791
54-84-100-151.0	HEALTH INSURANCE	.00	23,450	34,107	54,575	90,091
54-84-100-152.0	DENTAL INSURANCE	.00	849	1,157	1,852	2,985
54-84-100-154.0	UNEMPLOYMENT	.00	.00	.00	168	500
54-84-100-156.0	CLOTHING/UNIFORMS	.00	395	1,091	3,500	3,500
Budget notes: ~2024 golf staff uniforms						
54-84-100-157.0	LIFE INSURANCE	.00	77	85	168	207
54-84-100-158.0	EMPLOYEE WELLNESS	.00	.00	.00	300	450
54-84-100-160.0	EMPLOYEE RECOGNITION	.00	198	163	100	150
Budget notes: ~2024 meals for training and recognition						
Total PERSONNEL EXPENSE:		.00	355,582	206,835	401,387	541,137
<b>OPERATING EXPENSE</b>						
54-84-150-210.0	DEPARTMENT SUPPLIES	.00	142,153	10,943	24,331	35,000
Budget notes: ~2025 new range balls						
54-84-150-211.0	PRO SHOP MERCHANDISE	.00	200,577	163,064	231,360	245,000
Budget notes: ~2024 slight increase based on inflation of goods and special orders						
54-84-150-240.0	MINOR EQUIPMENT	.00	4,429	.00	.00	.00
54-84-150-260.0	POSTAGE	.00	165	668	100	1,000
Budget notes: ~2025 shipping of special orders						
54-84-150-300.0	PROFESSIONAL SERVICES	.00	3,055	1,391	1,500	2,000
Budget notes: ~2025 Bathroom cleaning from May to October						
54-84-150-306.1	CREDIT CARD PROCESSING FEES	.00	27,596	7,208	36,000	36,000
54-84-150-320.0	TOURNAMENT EXPENDITURES	.00	9,228	.00	37,000	37,000
54-84-150-320.1	TOURNAMENT SPONSOR - SWAG	.00	25,785	.00	.00	30,000
Budget notes: ~2025 will spend whatever i can raise in private sponsorships.						
54-84-150-400.0	ADVERTISING & LEGAL	.00	149	.00	500	500
54-84-150-420.0	TRAVEL & MEETINGS	.00	16,234	.00	3,500	5,000
Budget notes: ~2024 PGA show and meeting travel ~2025 PGA and other travel meeting. Merchandise buying travel						
54-84-150-460.0	TELEPHONE	.00	1,293	1,293	2,000	2,000
54-84-150-490.0	HEAT, LIGHTS, AND UTILITIES	.00	26,982	12,706	28,000	28,000
54-84-150-500.0	RENTAL - OFFICE EQUIPMENT	.00	815	906	1,200	1,200
54-84-150-521.0	EQUIPMENT LEASE	.00	.00	48,640	84,000	104,000
Budget notes: ~2024 cart lease ~2025 adding 21k for cart geofence upgrades						
54-84-150-590.0	REPAIRS - OTHER EQUIPMENT	.00	.00	.00	15,000	20,000
54-84-150-610.0	COMPUTER SOFTWARE	.00	20,191	9,470	15,000	15,000

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
Total OPERATING EXPENSE:		.00	478,652	256,290	479,491	561,700
<b>CAPITAL EXPENSE</b>						
54-84-200-702.0	CAPITAL PURCHASES	.00	17,000	.00	15,000	.00
Budget notes:						
~2024 Range Balls & Card Reader						
~2025 trackman						
Total CAPITAL EXPENSE:		.00	17,000	.00	15,000	.00
<b>INTER-FUND TRANSFER EXPENSE</b>						
54-84-600-910.0	ADMINISTRATIVE TRANSFER - GF	.00	.00	34,400	51,601	51,601
54-84-600-972.0	FUND TRANSFER - NETWORK ADMIN	.00	.00	16,200	24,296	24,296
Total INTER-FUND TRANSFER EXPENSE:		.00	.00	50,600	75,897	75,897
Total GOLF PRO SHOP DEPARTMENT:		.00	851,234	513,725	971,775	1,178,734



Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>GOLF OPERATIONS DEPARTMENT</b>						
<b>PERSONNEL EXPENSE</b>						
54-85-100-110.0	SALARIES AND WAGES	331,277	398,989	182,827	399,193	416,617
54-85-100-140.0	OVERTIME PAY	6,415	5,310	1,538	13,689	15,310
54-85-100-147.0	FICA	21,450	23,881	11,376	25,599	26,779
54-85-100-148.0	MEDICARE	5,016	5,585	2,661	5,987	6,263
54-85-100-149.0	RETIREMENT - PERSI	22,630	25,004	15,009	25,877	29,960
54-85-100-150.0	WORKER'S COMPENSATION	6,060	6,536	4,887	7,405	7,746
54-85-100-151.0	HEALTH INSURANCE	39,144	46,836	27,962	50,638	83,686
54-85-100-152.0	DENTAL INSURANCE	847	1,075	821	1,225	2,800
54-85-100-154.0	UNEMPLOYMENT	4,060	6,198	7,726	5,000	5,000
54-85-100-156.0	CLOTHING/UNIFORMS	.00	.00	.00	500	.00
54-85-100-157.0	LIFE INSURANCE	158	186	130	252	282
54-85-100-158.0	EMPLOYEE WELLNESS	.00	.00	.00	450	750
54-85-100-159.0	GASB 68 PERSI EXPENSE	38,059	13,243	.00	.00	.00
54-85-100-160.0	EMPLOYEE RECOGNITION	.00	.00	.00	150	150
54-85-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		475,116	532,843	254,935	535,965	595,343
<b>OPERATING EXPENSE</b>						
54-85-150-210.0	DEPARTMENT SUPPLIES	17,256	13,966	8,993	16,800	17,000
54-85-150-216.0	SUPPLIES - SEED, SOD	5,396	2,309	2,850	17,850	15,000
Budget notes: Seed/sod for repair of winter damaged areas.						
54-85-150-218.0	SUPPLIES - FERTILIZER	21,995	17,335	12,388	26,250	25,000
Budget notes: Compost						
54-85-150-219.0	FIRST AID, SAFETY	.00	18	.00	150	150
54-85-150-220.0	TOP DRESSING SAND	5,049	5,405	.00	7,350	7,500
54-85-150-222.0	CHEMICALS	23,103	24,505	17,818	26,250	25,000
54-85-150-223.0	BIOLOGICAL PRODUCTS	4,631	5,293	2,037	6,825	7,000
54-85-150-225.0	ROADS/PATH REPAIR	.00	.00	.00	35,669	36,000
54-85-150-227.0	IRRIGATION MAINTENANCE	25,103	22,869	15,391	23,594	24,000
54-85-150-228.0	DRAINAGE MAINTENANCE	688	652	.00	2,000	2,000
Budget notes: Drain pipe and gravel for sub-surface drain lines.						
54-85-150-240.0	MINOR EQUIPMENT	2,960	7,834	3,699	7,500	7,500
54-85-150-250.0	MOTOR FUELS AND LUBRICANTS	20,344	21,081	4,454	26,250	26,250
54-85-150-260.0	POSTAGE	.00	.00	.00	.00	.00
54-85-150-280.0	LICENSES AND PERMITS	210	103	100	650	650
54-85-150-300.0	PROFESSIONAL SERVICES	680	22,826	3,293	3,500	3,500
54-85-150-308.0	GOLF OPERATIONS - PRO SHARE	42,679	44,064	.00	.00	.00
54-85-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,767	696	553	2,000	2,000
54-85-150-405.0	MARKETING	4,826	3,276	5,423	9,500	9,500
54-85-150-410.0	INSURANCE	9,882	10,794	.00	10,696	10,696
54-85-150-420.0	TRAVEL AND MEETINGS	2,006	538	340	750	750
54-85-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	475	400	.00	450	450
54-85-150-440.0	PROFESSIONAL DEVELOPMENT	5,113	4,053	7,444	6,000	6,000
54-85-150-460.0	TELEPHONE	560	1,113	448	1,785	1,785
54-85-150-490.0	HEAT, LIGHTS, AND UTILITIES	27,177	34,528	13,231	38,850	39,000
54-85-150-491.0	CLUBHOUSE-HEAT, LIGHTS, UTILS	29,381	.00	.00	.00	.00
54-85-150-500.0	RENTAL - OFFICE EQUIPMENT	1,583	1,853	967	2,750	2,750

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
54-85-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	.00	.00	.00	500	500
54-85-150-520.0	RENTAL - EQUIPMENT	543	.00	18,000	1,500	1,500
54-85-150-521.0	EQUIPMENT LEASE	66,989	1,377	16,316	174,715	174,715
54-85-150-522.0	PORTABLE TOILET-RENT CONTRACT	6,384	2,577	4,428	7,500	7,500
54-85-150-570.0	REPAIRS - BUILDING AND GROUNDS	15,064	15,965	4,581	16,275	16,500
54-85-150-575.0	REPAIRS - CLUBHOUSE	8,945	27,556	14,889	17,000	17,850
Budget notes:						
Building is aging and will require additional repairs each year.						
54-85-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	260	574	112	2,000	2,000
54-85-150-590.0	REPAIRS - OTHER EQUIPMENT	25,390	24,062	7,917	28,350	28,500
54-85-150-595.0	BAD DEBT EXPENSE	.00	.00	.00	.00	.00
54-85-150-610.0	COMPUTER SOFTWARE	.00	1,400	1,400	.00	1,400
Total OPERATING EXPENSE:		376,438	319,022	167,071	521,259	519,946
<b>CAPITAL EXPENSE</b>						
54-85-200-702.0	CAPITAL PURCHASES	.00	.00	.00	.00	78,585
Budget notes:						
~2025 Asphalt Zipper purchase. 5 yearly payments \$78,584.50 5.87% interest on \$331,810.00 for grinding cart paths						
54-85-200-703.0	FACILITY IMPROVEMENTS	.00	.00	201,474	416,413	.00
Budget notes:						
~2024 Includes: CIP #5485-2019-02 Cart Path Repair (FY22 LOT \$40,000, FY23 LOT \$40,000, FY24 LOT \$40,000, Appr. FB \$36,000), CIP #5485-2022-01 Level Existing Tees (Appr. FB \$148,000), 5485-2022-02 New Gold / Silver Tees (Appr. FB \$74,000), CIP #5485-2020-03 GC Pavilion (FY24 LOT 24-26 \$15,000), CIP #5485-2019-05 Year-round Restroom (LOT FY24 \$40,000)						
54-85-200-704.0	CLUBHOUSE IMPROVEMENTS	.00	.00	5,498	248,801	.00
Budget notes:						
~2024 Includes: CIP #5485-2020-01 Clubhouse Ramp Replacement (Appr. FB \$114,801), CIP #5485-2019-04 Clubhouse Roof (FY24 LOT\$50,000), CIP #5485-22019-03 Clubhouse Lift Station (Appr. FB \$84,000)						
54-85-200-997.0	CONTRACT BUYOUT	.00	100,000	.00	.00	.00
54-85-200-998.0	RESERVE - FUTURE PROJECTS	.00	.00	.00	.00	.00
Total CAPITAL EXPENSE:		.00	100,000	206,972	665,214	78,585
<b>DEBT RELATED EXPENSE</b>						
54-85-350-800.0	EQUIPMENT LEASE PRINCIPAL	.00	.00	.00	.00	73,812
54-85-350-801.0	EQUIPMENT LEASE INTEREST	.00	.00	.00	.00	.00
Budget notes:						
Note matured 09/30/2011						
54-85-350-805.0	CAT LEASE PRINCIPAL	.00	5,844	3,389	3,247	3,247
54-85-350-806.0	CAT LEASE INTEREST	1,834	1,698	2,455	2,597	2,597
Budget notes:						
~2025 Summit National Bank: SN CW920908-259D3 Multi Terrain Loader						
Total DEBT RELATED EXPENSE:		1,834	7,542	5,844	5,844	79,656
<b>INTER-FUND TRANSFER EXPENSE</b>						
54-85-600-910.0	ADMINISTRATIVE TRANSFER - GF	58,566	98,504	72,496	108,746	108,746
54-85-600-972.0	FUND TRANSFER - NETWORK ADMIN	13,304	13,304	10,184	15,272	15,272
Total INTER-FUND TRANSFER EXPENSE:		71,870	111,808	82,680	124,018	124,018
<b>OTHER EXPENSE</b>						
54-85-650-980.0	DEPRECIATION EXPENSE	174,476	238,527	.00	.00	.00
Total OTHER EXPENSE:		174,476	238,527	.00	.00	.00

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Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
Total GOLF OPERATIONS DEPARTMENT:		1,099,734	1,309,741	717,503	1,852,300	1,397,548

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Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>CONTINGENCY - GOLF FUND</b>						
<b>CONTINGENT REVENUE</b>						
54-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	100,000	100,000
Total CONTINGENT REVENUE:		.00	.00	.00	100,000	100,000
<b>CONTINGENT EXPENSE</b>						
54-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	100,000	100,000
Total CONTINGENT EXPENSE:		.00	.00	.00	100,000	100,000
Total CONTINGENCY - GOLF FUND:		.00	.00	.00	200,000	200,000
GOLF FUND Revenue Total:		1,461,306	2,022,848	352,588	2,924,075	2,292,263
GOLF FUND Expenditure Total:		1,099,734	2,160,975	1,231,228	2,924,075	2,676,282
Net Total GOLF FUND:		361,572	138,127-	878,640-	.00	384,019-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>WATER FUND</b>						
<b>WATER FUND REVENUE</b>						
<b>FEE REVENUE</b>						
60-30-020-200.0	WATER CONNECTION FEES	62,368	27,975	6,625	41,539	30,000
60-30-020-300.0	WATER TURN ON/OFF FEES	8,327	5,850	3,315	6,253	6,500
60-30-020-400.0	ANNUAL WATER TRUCK FEE	2,560	1,200	300	2,600	1,300
60-30-020-900.0	PENALTIES	9,054	10,417	5,727	6,000	8,000
60-30-020-910.0	SERVICE CHARGES	1,248	1,291	694	1,200	1,200
60-30-020-999.0	XBP UTILITY CONVIENCE FEE	2,640	3,366	2,422	3,000	5,000
Total FEE REVENUE:		86,197	50,099	19,084	60,592	52,000
<b>INTEREST REVENUE</b>						
60-30-045-100.0	INTEREST REVENUE	37,383	262,375	118,453	43,783	45,000
Total INTEREST REVENUE:		37,383	262,375	118,453	43,783	45,000
<b>APPROPRIATED FUND BALANCE</b>						
60-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	1,440,057	.00
Budget notes: ~2024 CIP #6064-2020-01 \$610,000 2 mg Water Tank Storage, CIP #6064-2022-01 \$29,457 Vehicle Replacement, CIP #6064-2022-08 \$84,000 Water Filling Station, CIP #6064-2022-16 \$79,600 Annual Fire Hydrant Replacement Program, CIP #6065-2021-01 \$30,000 Valve & Actuator Replacement, CIP #6065-2022-01 \$607,000 3rd & 4th Filter Bay						
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	1,440,057	.00
<b>CARRY FORWARD REVENUE</b>						
60-30-055-998.0	CARRYFORWARD	.00	.00	.00	50,000	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	50,000	.00
<b>OPERATIONS REVENUE</b>						
60-30-065-100.0	WATER SERVICE REVENUE	3,572,830	3,889,189	2,167,386	4,000,000	4,098,328
Budget notes: ~2025 Revenue from undated rate study						
60-30-065-700.0	WATER SYSTEM BUY-IN	558,269	883,697	249,267	534,900	650,000
Budget notes: ~2024 Per 2022 rate study						
Total OPERATIONS REVENUE:		4,131,099	4,772,886	2,416,653	4,534,900	4,748,328
<b>OTHER REVENUE</b>						
60-30-070-410.0	IDAHO FUEL TAX REFUND	355	450	45	.00	500
60-30-070-535.0	REIMBURSABLE DEVEL. FEES	.00	26,821	.00	15,000	25,000
60-30-070-535.1	REIMBURS. HYDRANT REPAIR/REPLA	.00	.00	.00	.00	.00
60-30-070-535.2	REIMB. CITY PROVIDED METERS	26,662	52,513	14,633	30,000	25,000
60-30-070-700.0	PUBLIC WORKS PERMIT	.00	20,283	5,365	.00	20,000
60-30-070-900.0	MISCELLANEOUS REVENUE	10,220	72	.00	.00	.00
60-30-070-995.0	BAD DEBT RECOVERY	126	.00	.00	.00	.00
Total OTHER REVENUE:		37,363	100,139	20,043	45,000	70,500
Total WATER FUND REVENUE:		4,292,042	5,185,499	2,574,232	6,174,332	4,915,828

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>WATER DISTRIBUTION</b>						
<b>PERSONNEL EXPENSE</b>						
60-64-100-110.0	SALARIES AND WAGES	235,514	257,665	117,505	409,769	427,815
60-64-100-140.0	OVERTIME PAY	7,451	19,885	16,395	4,717	4,925
60-64-100-147.0	FICA	15,345	17,353	8,174	25,698	26,830
60-64-100-148.0	MEDICARE	3,773	3,844	1,912	6,010	6,275
60-64-100-149.0	RETIREMENT - PERSI	44,082	29,853	15,041	46,339	51,756
60-64-100-150.0	WORKER'S COMPENSATION	9,978	10,184	8,081	16,080	16,789
60-64-100-151.0	HEALTH INSURANCE	67,874	79,000	38,925	153,062	166,888
60-64-100-152.0	DENTAL INSURANCE	2,181	2,833	1,291	5,873	5,186
60-64-100-153.0	PHYSICAL EXAMS	337	184	271	400	400
60-64-100-154.0	UNEMPLOYMENT	.00	.00	2,146	500	2,500
60-64-100-156.0	CLOTHING/UNIFORMS	5,677	883	1,384	4,000	4,000
60-64-100-157.0	LIFE INSURANCE	375	359	143	588	483
60-64-100-158.0	EMPLOYEE WELLNESS	.00	.00	.00	1,050	1,050
60-64-100-159.0	GASB 68 PERSI EXPENSE	111,489	10,751	.00	.00	.00
60-64-100-160.0	EMPLOYEE RECOGNITION	358	144	82	350	350
60-64-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00

Budget notes:

Restricted by Council – reserve for future healthcare costs.

Total PERSONNEL EXPENSE:	504,434	432,937	211,350	674,436	715,247
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**OPERATING EXPENSE**

60-64-150-200.0	OFFICE SUPPLIES	1,767	1,015	388	1,200	1,200
60-64-150-210.0	DEPARTMENT SUPPLIES	9,872	16,679	9,535	16,000	16,000
60-64-150-220.0	FIRST AID/SAFETY	2,767	329	1,260	3,000	5,000
60-64-150-240.0	MINOR EQUIPMENT	14,020	9,155	4,499	15,000	10,000
60-64-150-250.0	MOTOR FUELS AND LUBRICANTS	18,086	18,792	10,252	17,000	20,000
60-64-150-260.0	POSTAGE	15,581	16,678	10,138	15,000	17,000
60-64-150-300.0	PROFESSIONAL SERVICES	19,747	33,352	24,581	35,000	40,000
60-64-150-301.0	PROFESSIONAL SERVICES - BILLS	6,865	6,804	3,924	7,500	7,500
60-64-150-302.0	LABORATORY TESTING	5,515	4,778	5,589	5,500	6,000
60-64-150-310.0	ATTORNEY SERVICES	.00	.00	.00	1,000	1,000
60-64-150-350.0	ENGINEER SERVICES	86,841	30,642	18,469	35,000	45,000
60-64-150-360.0	REIMBURSABLE DEVEL. FEES	15,459	22,909	11,523	15,000	25,000
60-64-150-361.0	REIMB. CITY PROVIDED METERS	.00	75,000	2,871	30,000	40,000
60-64-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	4,274	2,397	4,687	5,000	5,000
60-64-150-410.0	INSURANCE	69,280	75,690	.00	75,000	75,000
60-64-150-420.0	TRAVEL AND MEETINGS	680	1,005	201	1,500	1,500
60-64-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	471	4,741	66	1,500	1,500
60-64-150-440.0	PROFESSIONAL DEVELOPMENT	2,839	4,925	1,305	5,500	7,500
60-64-150-460.0	TELEPHONE	4,117	4,917	2,640	5,000	5,500
60-64-150-465.0	COMMUNICATIONS - RADIO	3,486	72	.00	3,000	3,000
60-64-150-490.0	HEAT, LIGHTS, AND UTILITIES	14,718	15,288	14,650	18,000	18,000

Budget notes:

For booster pump stations

60-64-150-521.0	RENTAL - EQUIPMENT	12,346	215	.00	.00	.00
60-64-150-560.0	REPAIRS - OFFICE EQUIPMENT	.00	399	.00	500	500
60-64-150-570.0	REPAIRS - BUILDING AND GROUNDS	829	2,041	82	5,000	15,000
60-64-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	18,234	13,988	8,364	6,000	8,000
60-64-150-590.0	REPAIRS - OTHER EQUIPMENT	39,899	53,169	39,041	44,712	45,000
60-64-150-591.0	REPAIRS - WATER METERS/MXU'S	29,174	299,886	59,060	100,000	100,000

Budget notes:

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
60-64-150-592.0	REPAIRS-WATER SERVICES & MAINS	67,657	35,236	79,971	50,000	40,000
60-64-150-595.0	BAD DEBT	6,263	8,086	10,814	5,672	6,000
Total OPERATING EXPENSE:		412,438	758,188	323,913	522,584	565,200
<b>CAPITAL EXPENSE</b>						
60-64-200-702.0	CAPITAL PURCHASES	.00	.00	625	134,000	.00
Budget notes: ~2024 CIP #6064-2022-08 Water Filling Station, \$50,000 CIP 6064-2023-01 Sensus FlexNet Meter Read System						
60-64-200-703.0	WATER LINE IMPR. - LOT STREETS	.00	2,426,748	307,250	1,908,500	.00
Budget notes: ~2024 CIP #3149-2023-01 Davis St						
60-64-200-704.0	BOOSTER PUMP STATION IMPRV.	.00	.00	.00	.00	.00
60-64-200-708.0	2 MG WATER TANK STORAGE	.00	.00	97,792	610,000	.00
60-64-200-720.0	LINE REPLACMNT - CITY WIDE	.00	2,426,749-	248,954	.00	.00
60-64-200-725.0	HYDRANT REPLACEMENT PROGRAM	.00	.00	2,502	79,600	.00
Budget notes: ~2024 CIP #6064-2022-16 Annual Fire Hydrant Replacement Program						
60-64-200-998.0	RESERVED - FUTURE CAPITAL	.00	.00	.00	.00	.00
Total CAPITAL EXPENSE:		.00	.00	657,123	2,732,100	.00
<b>DEBT RELATED EXPENSE</b>						
60-64-350-812.0	DEQ H2O TREATMENT PRINCIPAL	.00	.00	354,930	354,582	.00
60-64-350-813.0	DEQ H2O TREATMENT INTEREST	16,172	9,105	5,355	5,328	.00
Budget notes: Note matures 04/15/2024, P & I payment \$179,954.67, Interest rate 2.0%						
60-64-350-815.0	CAT LEASE PRINCIPAL	.00	14,441	8,933	8,614	8,614
Budget notes: ~2025 Summit National Bank: H9X02032-420EX Backhoe Loader						
60-64-350-816.0	CAT LEASE INTEREST	.00	.00	5,508	.00	5,509
Total DEBT RELATED EXPENSE:		16,172	23,545	374,727	368,524	14,123
<b>INTER-FUND TRANSFER EXPENSE</b>						
60-64-600-901.0	PERSI GASB 68 TRANSFER	.00	.00	.00	.00	.00
60-64-600-905.0	ENGINEER TRANSFER	45,438	45,438	30,296	45,438	45,438
60-64-600-910.0	ADMINISTRATIVE TRANSFER - GF	88,360	224,490	135,928	203,889	203,889
60-64-600-915.0	GIS TRANSFER	.00	.00	.00	.00	.00
60-64-600-920.0	PUBLIC WORKS TRANSFER	163,764	166,707	132,120	198,181	198,181
60-64-600-972.0	FUND TRANSFER- NETWORK ADMIN	48,325	48,325	31,704	47,560	47,560
Total INTER-FUND TRANSFER EXPENSE:		345,887	484,960	330,048	495,068	495,068
<b>OTHER EXPENSE</b>						
60-64-650-980.0	DEPRECIATION EXPENSE	842,723	847,731	.00	.00	.00
Total OTHER EXPENSE:		842,723	847,731	.00	.00	.00
Total WATER DISTRIBUTION:		2,121,654	2,547,361	1,897,160	4,792,712	1,789,638

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>WATER TREATMENT</b>						
<b>PERSONNEL EXPENSE</b>						
60-65-100-110.0	SALARIES AND WAGES	198,854	183,819	110,196	157,841	159,743
60-65-100-140.0	OVERTIME PAY	267	.00	1,102	613	599
60-65-100-147.0	FICA	10,956	10,801	6,494	9,824	9,941
60-65-100-148.0	MEDICARE	2,678	2,526	1,519	2,298	2,325
60-65-100-149.0	RETIREMENT - PERSI	21,455	20,513	12,443	17,715	19,177
60-65-100-150.0	WORKER'S COMPENSATION	7,323	6,800	4,677	6,122	6,196
60-65-100-151.0	HEALTH INSURANCE	56,559	58,155	34,117	57,475	63,171
60-65-100-152.0	DENTAL INSURANCE	1,725	1,948	1,117	1,852	1,990
60-65-100-153.0	PHYSICAL EXAMS	62	.00	.00	110	200
60-65-100-156.0	CLOTHING/UNIFORMS	1,076	617	329	900	900
60-65-100-157.0	LIFE INSURANCE	249	210	95	168	138
60-65-100-158.0	EMPLOYEE WELLNESS	300	150	.00	300	300
60-65-100-160.0	EMPLOYEE RECOGNITION	85	46	39	100	100
60-65-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00

Budget notes:

Restricted by Council – reserve for future healthcare costs.

Total PERSONNEL EXPENSE:		301,588	285,587	172,129	255,318	264,780
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**OPERATING EXPENSE**

60-65-150-200.0	OFFICE SUPPLIES	2,361	2,842	1,539	2,500	2,500
60-65-150-210.0	DEPARTMENT SUPPLIES	100,508	8,581	8,481	15,453	10,000
60-65-150-220.0	FIRST AID/SAFETY	1,216	980	200	1,000	2,000
60-65-150-222.0	CHEMICALS	48,938	53,700	32,872	40,000	55,000
60-65-150-240.0	MINOR EQUIPMENT	16,550	35,129	4,542	15,000	10,000
60-65-150-250.0	MOTOR FUELS AND LUBRICANTS	5,185	1,874	1,265	4,500	4,500
60-65-150-260.0	POSTAGE	508	346	.00	500	500
60-65-150-300.0	PROFESSIONAL SERVICES	10,394	51,671	9,128	15,000	15,000
60-65-150-302.0	LABORATORY TESTING	5,230	7,278	2,732	7,500	7,500
60-65-150-350.0	ENGINEER SERVICES	57,206	55,785	44,388	40,000	45,000
60-65-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,416	813	2,644	1,000	1,500
60-65-150-420.0	TRAVEL AND MEETINGS	368	180	1,868	1,000	1,000
60-65-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	1,028	750	.00	4,000	1,000
60-65-150-440.0	PROFESSIONAL DEVELOPMENT	2,288	2,640	1,387	3,000	4,000
60-65-150-460.0	TELEPHONE	5,343	5,295	4,564	5,000	5,500
60-65-150-490.0	HEAT, LIGHTS, AND UTILITIES	118,078	123,908	63,450	125,000	125,000
60-65-150-496.0	DEQ ASSESSMENT & WATER	13,399	26,151	2,303	20,000	15,000
60-65-150-500.0	RENTAL - OFFICE EQUIPMENT	.00	43	402	.00	400
60-65-150-570.0	REPAIRS - BUILDING AND GROUNDS	21,669	46,875	660	20,000	30,000
60-65-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	796	2,222	2,458	4,500	2,500
60-65-150-590.0	REPAIRS - OTHER EQUIPMENT	85,076	159,678	112,677	60,090	60,000

Total OPERATING EXPENSE:		296,540	584,780	297,558	385,043	397,900
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**CAPITAL EXPENSE**

60-65-200-702.0	CAPITAL PURCHASES	.00	.00	.00	35,000	.00
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Budget notes:

~2024 CIP #6064-2022-01 Vehicle Replacement (\$29,457 Available Cash, \$5,543 FY24 UB Service Revenue)

60-65-200-706.0	INTAKE BLDG IMPROVEMENTS	.00	.00	507,099	.00	.00
60-65-200-725.0	WTP IMPROVEMENTS	.00	1	66,394	657,000	.00

Total CAPITAL EXPENSE:		.00	1	573,493	692,000	.00
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Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>INTER-FUND TRANSFER EXPENSE</b>						
60-65-600-910.0	ADMINISTRATIVE TRANSFER - GF	17,892	58,461	32,840	49,259	49,259
Total INTER-FUND TRANSFER EXPENSE:		17,892	58,461	32,840	49,259	49,259
Total WATER TREATMENT:		616,021	928,828	1,076,019	1,381,620	711,939

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	05/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget
<b>CONTINGENCY - WATER FUND</b>						
<b>CONTINGENT REVENUE</b>						
60-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	50,000	50,000
	Total CONTINGENT REVENUE:	.00	.00	.00	50,000	50,000
<b>CONTINGENT EXPENSE</b>						
60-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	50,000	50,000
	Total CONTINGENT EXPENSE:	.00	.00	.00	50,000	50,000
	Total CONTINGENCY - WATER FUND:	.00	.00	.00	100,000	100,000
	WATER FUND Revenue Total:	4,292,042	5,185,499	2,574,232	6,224,332	4,965,828
	WATER FUND Expenditure Total:	2,737,674	3,476,189	2,973,179	6,224,332	2,551,577
	Net Total WATER FUND:	1,554,368	1,709,310	398,947-	.00	2,414,251
	Net Grand Totals:	3,606,217	2,194,034-	1,433,088-	.00	4,096,839

Report Criteria:

- Budget note year end periods: Current year,Future year
- Exclude Funds: 98,99,90,91,42,44,45,43,70
- Print Fund Titles
- Page and Total by Fund
- Print Department Titles
- Page and Total by Department
- Print Department Titles
- Page and Total by Department
- Print Source Titles
- Total by Source
- Print Classification Titles
- Total by Classification
- All Segments Tested for Total Breaks
- Account.Termination Date = {Is NULL}

# Homeowner's Exemption

If you own and occupy a home (including manufactured homes) as your primary residence, you could qualify for a homeowner's exemption for that home and up to one acre of land.

**You apply for this exemption with your [county assessor's office](#)**, and it determines if you qualify. Once approved, your exemption lasts until the home's ownership changes or you no longer use the home as your primary residence.

The homeowner's exemption will exempt 50% of the value of your home and up to one acre of land (maximum: \$125,000) from property tax.

## Example

George's property is a house located in the fictitious city of New Town, Idaho. The total amount of property tax that George owes is calculated like this:

- A. 100% of the market value of his house is \$175,000.
- B. 100% of the market value of his half-acre lot on which the house sits is \$125,000.
- C. George applied for and is eligible for the homeowner's exemption. This reduces the taxable amount of his property by \$125,000.
- D. Line A plus line B minus line C is the taxable value: \$175,000

Reset



Year: 2023

# December (Year-End) Values

Next Page

County Name

District Category

(Data last updated: 3/22/2024)

Valley

All

Sort#	District Name	Net Real and Personal Value	Operating Property Value	Sub/Missed Roll Value	Year-End Net Value	Main Roll Homeowner's Exemptions	Sub/Missed Roll Homeowner's Exemptions	Year-End Full Value (Includes Homeowner's Exemptions)	Year-End Increment Value (see next page for detail)
1111	Valley County	\$11,258,100,713	\$56,903,102	\$0	\$11,315,003,815	\$422,718,652	\$0	\$11,737,722,467	\$65,597,643
1112	City of Cascade	\$278,226,082	\$1,498,818	\$0	\$279,724,900	\$28,230,974	\$0	\$307,955,874	\$0
1113	City of Donnelly	\$54,119,282	\$581,861	\$0	\$54,701,143	\$3,600,808	\$0	\$58,301,951	\$0
1114	City of McCall	\$3,449,579,260	\$9,501,298	\$0	\$3,459,080,558	\$114,666,663	\$0	\$3,573,747,221	\$65,597,643
1115	McCall-Donnelly School #421	\$9,664,043,337	\$36,730,607	\$0	\$9,700,773,944	\$322,046,409	\$0	\$10,022,820,353	\$65,597,643
1116	Cascade School #422	\$1,594,057,376	\$20,172,495	\$0	\$1,614,229,871	\$100,672,243	\$0	\$1,714,902,114	\$0
1117	Valley Cnty Emergency Medical	\$11,258,100,713	\$56,903,102	\$0	\$11,315,003,815	\$422,718,652	\$0	\$11,737,722,467	\$65,597,643
1118	McCall Cemetery	\$5,960,315,176	\$17,346,624	\$0	\$5,977,661,800	\$176,753,333	\$0	\$6,154,415,133	\$65,597,643
1119	Valley Center Cemetery	\$4,159,615,132	\$20,393,175	\$0	\$4,180,008,307	\$161,400,074	\$0	\$4,341,408,381	\$0
1120	Cascade Rural Fire	\$1,331,009,451	\$0	\$0	\$1,331,009,451	\$92,740,141	\$0	\$1,423,749,592	\$0
1121	McCall Fire	\$4,262,334,057	\$0	\$0	\$4,262,334,057	\$161,983,078	\$0	\$4,424,317,135	\$45,894,013
1122	Yellow Pine Fire	\$22,270,192	\$0	\$0	\$22,270,192	\$1,454,523	\$0	\$23,724,715	\$0
1123	Donnelly Fire	\$2,988,921,761	\$0	\$0	\$2,988,921,761	\$95,304,696	\$0	\$3,084,226,457	\$0
1124	Valley Cnty Rd	\$11,258,100,713	\$56,903,102	\$0	\$11,315,003,815	\$422,718,652	\$0	\$11,737,722,467	\$65,597,643
1125	McCall Memorial Hospital	\$8,885,778,798	\$32,123,116	\$0	\$8,917,901,914	\$313,683,034	\$0	\$9,231,584,948	\$65,597,643
1126	Cascade Medical Center	\$2,372,321,915	\$24,779,986	\$0	\$2,397,101,901	\$109,035,618	\$0	\$2,506,137,519	\$0
1127	Donnelly Public Library	\$2,990,235,409	\$12,397,300	\$0	\$3,002,632,709	\$95,054,696	\$0	\$3,097,687,405	\$0
1128	Edwards Mosquito Abatement	\$2,385,215,267	\$5,058,272	\$0	\$2,390,273,539	\$53,230,358	\$0	\$2,443,503,897	\$0
1129	Payette Lakes Rec. S/W	\$5,089,766,894	\$6,951,230	\$0	\$5,096,718,124	\$127,148,093	\$0	\$5,223,866,217	\$65,597,643
1130	North Lake S/W	\$2,116,519,410	\$2,723,584	\$0	\$2,119,242,994	\$45,397,198	\$0	\$2,164,640,192	\$0
1131	S. Lake Rec. S/W	\$223,680,191	\$706,792	\$0	\$224,386,983	\$7,392,807	\$0	\$231,779,790	\$0
1132	Warm Lake Rec. Wtr	\$5,340,881	\$314,269	\$0	\$5,655,150	\$0	\$0	\$5,655,150	\$0

# Current Council Funding direction



Direct cost related to administering the LOT \$14,500



Parks Building move \$200,000 annually (2022-2026)



Downtown Sidewalk Maintenance ~\$185,000 annually



Housing \$260,000 for FY2023

### Downtown Sidewalk Program FY25 Anticipated Program Cost Increase Summary

Item	Units	# of units	FY23 Unit Cost	FY24 Unit Cost	Annual Cost	Notes and Justification	
1 Parks Staff	Employee	2	58,240	\$ 59,987.20	\$ 119,974.40	stayed the same	
2 Parks Additional O&M	Lump Sum	1	17,000	\$ 18,000.00	\$ 18,000.00	stayed the same	
3 Sidewalk Annual Maintenance	Lump Sum	1	\$30,000	\$ 30,000.00	\$ 30,000.00	Increased to account for addition of 1st Street Sidewalks and a significant amount of repair work on 3rd Street from salt damage and loader impacts. In addition all of the fiberglass truncated domes have reached their life expectancy and are being replaced with cast iron to meet our new standard. <b>NOTE: This number will likely go back down in the following year and will vary year to year pending current and or anticipated repair needs that vary with aging infrastructure.</b>	
4 Pending (New Tracked Skid Steer CAT 255)	Lump Sum	1	\$15,677.26	\$ 15,677.26	\$ 15,677.26	Pending approval for need of additional equipment to offset increased scope of work and operational costs.	
5 Existing CAT 262D3 Skid Steer Annual Lease Renewal	Lump Sum	1	\$13,782.74	\$ 13,782.74	\$ 13,782.74	Lease price went up over 5 years ago and interest is significantly higher.	
6 New CAT Front-end Loader Lease	Lump Sum	1	N/A	\$ 35,000.00	\$ 35,000.00	No Change	
<b>Contingency of 10%</b>						\$ 16,797.44	10% for contingency on line items 1-3, excludes leased equipment. (equipment repairs, infrastructure damage, staffing etc.)
<b>FY 25 TOTAL:</b>					\$ 249,231.84		

Note: Overall operational costs associated with this program rose significantly in 2022/24 as a result of the volatile construction market and the inflation rates. Those situations have seemed to level out and we have reduced the percent increases for each line item accordingly to accurately reflect what we are seeing in the current market and anticipate seeing going into the following year.

As the program evolves and the community grows the Parks Department and Streets Department continuously explore ways to improve snow removal and maintenance operations within the public right of ways. With staffing shortages, changes to infrastructure, and increased numbers of public users on this infrastructure the two departments have significantly adjusted the way we operate and execute these programs over the past two years. As a result, the streets department has relied more heavily on the use of front-end loaders for all snow removal operations to ensure all public right of way get open, despite staffing shortages. In turn, the Parks Department has taken on more of the right of way snow removal in the downtown core and plan to assist with more of the public parking lots moving forward. To do this, and ensure adequate equipment is always available, it has been determined that an additional leased front-end loader will be required. This would provide benefit to not only the Parks and Streets Department but also to the airport, water, and golf department should equipment breakdown which isn't uncommon. The newly leased equipment would be compatible with implements and other snow removal equipment throughout the organization.

**EXHIBIT 2  
Concluding Payment Schedule to  
Government Agreement**

Quote Number.....4697237

Dated \_\_\_\_\_, 20\_\_

between  
**Caterpillar Financial Services Corporation  
and  
CITY OF MCCALL**

**Description of Unit: 262D3 Skid Steer Loader:**

<b>Number of Payments Made</b>	<b>Beginning Balance</b>	<b>Payment Amount</b>	<b>Balloon</b>	<b>Interest</b>	<b>Interest Rate</b>	<b>Concluding Payment (*)</b>
1	86,610.85	13,782.74	0.00	0.00	6.79	72,828.11
<b>total</b>		13,782.74	0.00	0.00		
2	72,828.11	13,782.74	0.00	4,945.03	6.79	63,990.40
<b>total</b>		13,782.74	0.00	4,945.03		
3	63,990.40	13,782.74	0.00	4,344.95	6.79	54,552.61
<b>total</b>		13,782.74	0.00	4,344.95		
4	54,552.61	13,782.74	0.00	3,704.12	6.79	44,473.99
<b>total</b>		13,782.74	0.00	3,704.12		
5	44,473.99	13,782.74	0.00	3,019.78	6.79	33,711.03
<b>total</b>		13,782.74	36,000.00	3,019.78		
6	33,711.03	0.00	36,000.00	2,288.98	6.79	0.01
<b>total</b>		0.00	36,000.00	2,288.98		
<b>total</b>		68,913.70	36,000.00	18,302.86		

(\*)Does not include any rent payment or other amount then due.

Initialed: \_\_\_\_\_  
(Lessee)

**EXHIBIT 2  
Concluding Payment Schedule to  
Government Agreement**

Quote Number.....4697257

Dated \_\_\_\_\_, 20\_\_

between  
**Caterpillar Financial Services Corporation  
and  
CITY OF MCCALL**

**Description of Unit: 255-05 Compact Track Loader:FL702197**

Number of Payments Made	Beginning Balance	Payment Amount	Balloon	Interest	Interest Rate	Concluding Payment (*)
1	99,993.20	15,677.26	0.00	0.00	6.79	84,315.94
<b>total</b>		15,677.26	0.00	0.00		
2	84,315.94	15,677.26	0.00	5,725.05	6.79	74,363.73
<b>total</b>		15,677.26	0.00	5,725.05		
3	74,363.73	15,677.26	0.00	5,049.30	6.79	63,735.77
<b>total</b>		15,677.26	0.00	5,049.30		
4	63,735.77	15,677.26	0.00	4,327.66	6.79	52,386.17
<b>total</b>		15,677.26	0.00	4,327.66		
5	52,386.17	15,677.26	0.00	3,557.02	6.79	40,265.93
<b>total</b>		15,677.26	43,000.00	3,557.02		
6	40,265.93	0.00	43,000.00	2,734.06	6.79	(0.01)
<b>total</b>		0.00	43,000.00	2,734.06		
<b>total</b>		78,386.30	43,000.00	21,393.09		

(\*)Does not include any rent payment or other amount then due.

Initialed: \_\_\_\_\_  
(Lessee)





# 2024 Maximum Budget & Forgone Amounts Worksheet (All Other Districts)

(Data last updated: 3/29/2024)

County Name  
Valley

Category Name  
All

District Name	2021 Non-Exempt Budget	2022 Non-Exempt Budget	2023 Non-Exempt Budget	Highest of the Last 3 yrs Non-Exempt Budget Plus Replacements	Forgone Balance	Sort#
City of Cascade	\$860,423	\$892,157	\$931,270	\$950,042	\$134,123	1112
City of Donnelly	\$129,857	\$135,857	\$141,190	\$143,911	\$0	1113
City of McCall	\$6,896,449	\$7,221,345	\$7,643,826	\$7,679,028	\$433,484	1114
Valley Cnty Emergency Medical	\$1,204,763	\$1,256,256	\$1,320,365	\$1,324,295	\$0	1117
McCall Cemetery	\$41,113	\$0	\$24,892	\$41,221	\$108	1118
Valley Center Cemetery	\$60,887	\$63,419	\$66,745	\$66,959	\$961	1119
Cascade Rural Fire	\$359,598	\$377,405	\$395,956	\$397,805	\$0	1120
McCall Fire	\$1,870,541	\$1,960,931	\$2,068,417	\$2,068,417	\$0	1121
Yellow Pine Fire	\$19,183	\$19,509	\$19,509	\$19,797	\$1,410	1122
Donnelly Fire	\$1,006,029	\$1,054,781	\$1,115,014	\$1,117,361	\$2,347	1123
McCall Memorial Hospital	\$1,300,000	\$1,355,559	\$1,300,000	\$1,361,447	\$195,662	1125
Cascade Medical Center	\$905,044	\$944,108	\$993,298	\$998,663	\$49,209	1126
Donnelly Public Library	\$64,049	\$67,116	\$71,079	\$71,094	\$0	1127
Edwards Mosquito Abatement	\$245,918	\$257,402	\$272,945	\$273,214	\$18,569	1128
Payette Lakes Rec. S/W	\$449,140	\$467,916	\$488,434	\$488,730	\$278	1129
North Lake S/W	\$249,575	\$257,200	\$273,594	\$273,796	\$656	1130
S. Lake Rec. S/W	\$18,655	\$19,323	\$20,026	\$20,026	\$1,616	1131
Warm Lake Rec. Wtr	\$12,653	\$13,060	\$13,477	\$14,376	\$1,831	1132

**Available Fund Balance (Cash)  
For the Year Beginning 10/01/2023**

**Budget Stabilization**

Fund Name	Operating Expenses (Including Debt Service)				%	Required Minimum
	FY21 Budget	FY22 Budget	FY23 Budget	3 Year Average		
General	\$5,123,485	\$5,393,314	\$5,752,835	\$5,423,211	15%	\$813,482
Streets/PW	\$1,808,611	\$1,945,860	\$2,309,837	\$2,021,436	10%	\$202,144
Library	\$437,238	\$387,630	\$442,654	\$422,507	10%	\$42,251
Recreation	\$1,077,587	\$1,238,866	\$1,430,703	\$1,249,052	10%	\$124,905
Airport	\$293,471	\$293,380	\$352,656	\$313,169	10%	\$31,317
	<b>\$8,740,392</b>	<b>\$9,259,050</b>	<b>\$10,288,685</b>	<b>\$9,429,376</b>		<b>\$1,214,098</b>

**Cash Flow**

Operating Expenses (Including Debt Service)			
Fund Name	FY24 Budget	%	Required Minimum
General	\$6,062,668	25%	\$1,515,667
Streets/PW	\$2,514,160	20%	\$502,832
Library	\$476,085	20%	\$95,217
Recreation	\$1,672,600	20%	\$334,520
Airport	\$382,101	20%	\$76,420
	<b>\$11,107,614</b>		<b>\$2,524,656</b>

**Available Fund Balance (Cash)  
For the Year Beginning 10/01/2023**

	<u>General Fund</u>	<u>Street / Public Works</u>	<u>Library</u>	<u>Recreation</u>	<u>Airport</u>	<u>LOT - Streets</u>
<b>Total Fund Balance</b>	\$ 7,678,516	\$ 1,861,223	\$ 835,258	\$ (208,521)	\$ 810,064	\$ 2,652,344
<b>Non Spendable</b>						
Prepays	51,985	-	-	18,446	-	228,190
Inventory	-	255,716	-	-	-	-
Parks Rec Loan - balance as of 09/30/2023	600,000	-	-	-	-	-
<b>Restricted</b>						
Local Option Tax	62,147	-	-	-	-	-
Local Option Tax - Public Art	6,000	-	-	-	-	-
Local Option Tax - Housing	510,029	-	-	-	-	-
Highway User Fee	-	74,234	-	-	-	-
Franchise Fees	1,509,278	-	-	-	-	-
ARPA Funding	-	-	-	-	-	-
<b>Assigned</b>						
Street/Public Works						
Budget Stabilization	-	202,144	-	-	-	-
Cash Flow	-	502,832	-	-	-	-
Library						
Budget Stabilization	-	-	42,251	-	-	-
Cash Flow	-	-	95,217	-	-	-
Recreation						
Budget Stabilization	-	-	-	124,905	-	-
Cash Flow	-	-	-	334,520	-	-
Airport						
Budget Stabilization	-	-	-	-	31,317	-
Cash Flow	-	-	-	-	76,420	-
<b>Committed</b>						
FSA/HRA Health Savings	-	-	-	-	-	-
Tobias Bequest						
LGIP Investments - Tobias & Donation	-	-	-	-	-	-
Idaho First Bank CD	-	-	-	-	-	-
Carry Forward	17,325	-	-	22,890	-	-
Reserved - Housing	513,938	-	-	-	-	-
<b>Unassigned</b>						
Debt Service						
General Fund						
Budget Stabilization	813,482	-	-	-	-	-
Cash Flow	915,667	-	-	-	-	-
<b>Total Non-Spendable Fund Balance (by Category)</b>	<b>\$ 4,999,851</b>	<b>\$ 1,034,926</b>	<b>\$ 137,468</b>	<b>\$ 500,761</b>	<b>\$ 107,737</b>	<b>\$ 228,190</b>
<b>Available Fund Balance</b>	<b>\$ 2,678,665</b>	<b>\$ 826,297</b>	<b>\$ 697,790</b>	<b>\$ (709,282)</b>	<b>\$ 702,327</b>	<b>\$ 2,424,154</b>
<b>Committed</b>						
Appropriated Fund Balance						
General Fund	585,713	-	-	-	-	-
Street/Public Works	-	433,470	-	-	-	-
Library	-	-	792,687	-	-	-
Recreation	-	-	-	74,013	-	-
Airport	-	-	-	-	340,444	-
Local Option Tax - Streets	-	-	-	-	-	104,539
<b>Available for Appropriation</b>	<b>\$ 2,092,952</b>	<b>\$ 392,827</b>	<b>\$ (94,897)</b>	<b>\$ (783,295)</b>	<b>\$ 361,883</b>	<b>\$ 2,319,615</b>
FY23 Budget Amendment	-	-	-	-	-	-
<b>Remaining Available for Appropriation</b>	<b>\$ 2,092,952</b>	<b>\$ 392,827</b>	<b>\$ (94,897)</b>	<b>\$ (783,295)</b>	<b>\$ 361,883</b>	<b>\$ 2,319,615</b>

**Available Fund Balance (Cash)  
For the Year Beginning 10/01/2023**

**Housing 5%**                      *Calculate then add above*    **\$ 104,648**

Housing Land Banking Reserve

<b>FY19</b>	\$79,150
<b>FY20</b>	\$134,736
<b>FY21</b>	\$131,607
<b>FY22</b>	\$58,290
<b>FY23</b>	\$110,155
<b>FY24</b>	
<b>Housing Reserve -</b>	
<b>Land Banking</b>	\$513,938

**Available Fund Balance (Cash)  
For the Year Beginning 10/01/2023**

Fund Name	Operating Expenses (Including Debt Service)				%	Required Minimum
	FY21 Budget	FY22 Budget	FY23 Budget	3 Year Average		
<b>Golf</b>	\$835,969	\$895,586	\$1,668,738	\$1,133,431	30%	\$340,029
<b>Water</b>	\$1,670,406	\$1,922,721	\$1,922,721	\$1,838,616	30%	\$551,585
	<b>\$2,506,375</b>	<b>\$2,818,307</b>	<b>\$3,591,459</b>	<b>\$2,972,047</b>		<b>\$891,614</b>

	<u>Water</u>	<u>Golf</u>
<b>Beginning Cash</b>		
Current Assets	6,539,172.00	1,297,640.00
Current Liabilities	1,236,393.00	394,252.00
<b>Total Beginning Cash</b>	<u>\$ 5,302,779</u>	<u>\$ 903,388</u>
<b>Non Spendable</b>		
Inventory	342,983	-
Prepays	-	-
<b>Cash Position</b>	<u>\$ 4,959,796</u>	<u>\$ 903,388</u>
<b>Assigned</b>		
Budget Stabilization	\$551,585	\$340,029
<b>Committed</b>		
Carry Forward	-	-
Appropriated Fund Balance	1,440,057	490,537
<b>Available Cash Balance</b>	<u>\$ 2,968,154</u>	<u>\$ 72,822</u>
FYXX Budget		
Amendment	-	-
Remaining Available Cash	<u>\$ 2,968,154</u>	<u>\$ 72,822</u>

## FY25 Budget Calendar

### April

Thursday, April 11, 2024	Council Set FY25 Budget Public Hearing date and location - adopt calendar
Friday, April 19	Open Connect Online FY25 Budget Submission
Friday, April 19	Distribute Excel Budget 5 Year Comparison Worksheet, Narratives, Org Charts, CIP Worksheets to Departments
Tuesday, April 30	Last Day to Notify County Clerk of Public Hearing Date for the FY25 Budget

### May

Friday, May 10	Close Connect Online Budget level 1
Tuesday, May 14 1:30 - 3:30	Department Head Meeting - Reminder to turn Budget items in to Finance
Tuesday, May 15	Narratives and Org Charts due to Finance
Thursday, May 16, time TBD	City Manager and Treasurer budget review
Friday, May 24 9:00 AM - 1:00 PM	Council FY25 Budget Work Session - Budget Discussion
Wednesday, May 29	Open Connect Online FY25 Budget Level 2
Thursday, May 30, time TBD	City Manager and Treasurer budget review - prep for CM, TRSR, DH meetings

### June

June 3 - 7	FY25 CM, Trsr, Department Head One-on-One Budget Discussions - Infosys, Golf, Clerk, Finance, City Manager, Admin, Airport
Friday, June 7	Revised and New CIP Worksheets due to Finance
June 10-14	FY25 CM, Trsr, Department Head One-on-One Budget Discussions - Public Works, Community & Economic Development, Police, Recreation, Library
Wednesday, June 7	Revised and New CIP Worksheets due to Finance
Friday, June 14	FY25 Budget Revisions due to Finance - Close Connect Online Budget Level 2
Friday, June 21	FY25 Budget Distributed to Council for Review
Friday, June 28, 09:00 AM - 1:00 PM	Council FY25 Budget Work Session - Present draft CIP

### July

July 8 -12	Department Head Budget (one on one) Meetings - Balancing
July 15 - 17	Department Head Budget (one on one) Meetings - Balancing (if needed)
Friday, July 19, 2024	FY25 Budget Distributed to Council for Review
Monday, July 22, 2024	New Construction Roll Due from County Assessor
Friday, July 26, 9:00 AM - 1:00 PM or until tentative budget is set	Council FY25 Budget Work Session to Adopt Tentative FY25 Budget and Set Maximum Expenditures
Monday, July 29, 9:00 AM - ??	Add'l FY25 Budget Work Session with Council (if Needed)

### August

Friday, August 2, 2024	Assessed Market Valuation Due - Refine Property Tax Estimates (Prior to the first Monday in August)
Friday, August 11 or before	Submit FY25 Notice of Public Hearing to The Star News - Last day to set Tentative Budget
Friday, August 9 or before	Submit FY25 Notice of Public Hearing to The Star News - Last day to set Tentative Budget
Thursday, August 15, 2024	<i>Publish Notice of Public Hearing on FY25 Budget - 1st</i>
Thursday, August 22, 2024	<i>Publish Notice of Public Hearing on FY25 Budget - 2nd</i>
Thursday, August 22, 2024	Public Hearing (Adoption) - FY25 Proposed Budget

Thursday, August 22, 2024  
Thursday, August 22, 2024

Receive Written Comment - Close Public Hearing  
Council Adoption of FY25 Budget

**September**

Wednesday, September 4, 2024  
Thursday, September 5, 2024  
Thursday, September 26, 2024

Last Day for Budget Hearing and Adoption of FY25 Budget  
Last Day to Certify Tax Levy to County

*Final Date to Publish the Appropriations Ordinance in the Star News*

Published Notices  
City Council  
Public Hearings  
Statutory Guidelines