



**City of McCall
City Council**

**AGENDA
Special Meeting
June 28, 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: 188 408 950#**
Or you may watch live by clicking this link:
<https://youtube.com/live/1gWgVbLEUm8?feature=share>

****Times listed are only suggested and are subject to change based on the Council’s direction****

9:00 AM OPEN SESSION ROLL CALL

BUDGET WORK SESSION

9:05 AM GENERAL PUBLIC COMMENT RELATED TO FY24 BUDGET

HOW TO SUBMIT 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 before 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.

9:10 AM BUDGET WORK SESSION

FY25 Budget Development Introduction

9:15 AM Draft Streets Capital Improvement Plan (CIP)

- Review and Discussion of the draft Streets CIP

10:00 AM Draft Water Capital Improvement Plan (CIP)

- Review and Discussion of the draft Streets CIP

10:30 AM Local Option Tax (Action Item)

- Review of the new policy for Tourism LOT Funds Distributions. Council Direction on where any excess gets budgeted and where does any shortfall come out of. (ACTION ITEM)

- Request approval of FY25 LOT funding and distributions – Discussion and decision (ACTION ITEM)

***12:00 P.M. Recess For Lunch ***

12:30 PM Draft FY25 Operation & Maintenance budget worksheet

- Review and Discussion of the draft O & M Budget

1:15 PM Property Tax – Direction to Staff (Action Item)

- Increase derived from 3% increase (\$230,371)
- Increase derived from 90% of New Construction (\$143,048)
- Allowable increase for O & M from Foregone Amount (\$80,523)

1:45 PM City Council Deliberation (Action Item)

- Provide guidance and/or direction to staff regarding the discussed elements of the Draft FY25 Budget and to bring back a balanced tentative budget with the maximum allowable increase or some lesser amount

2:15 PM FY25 Budget Next Steps

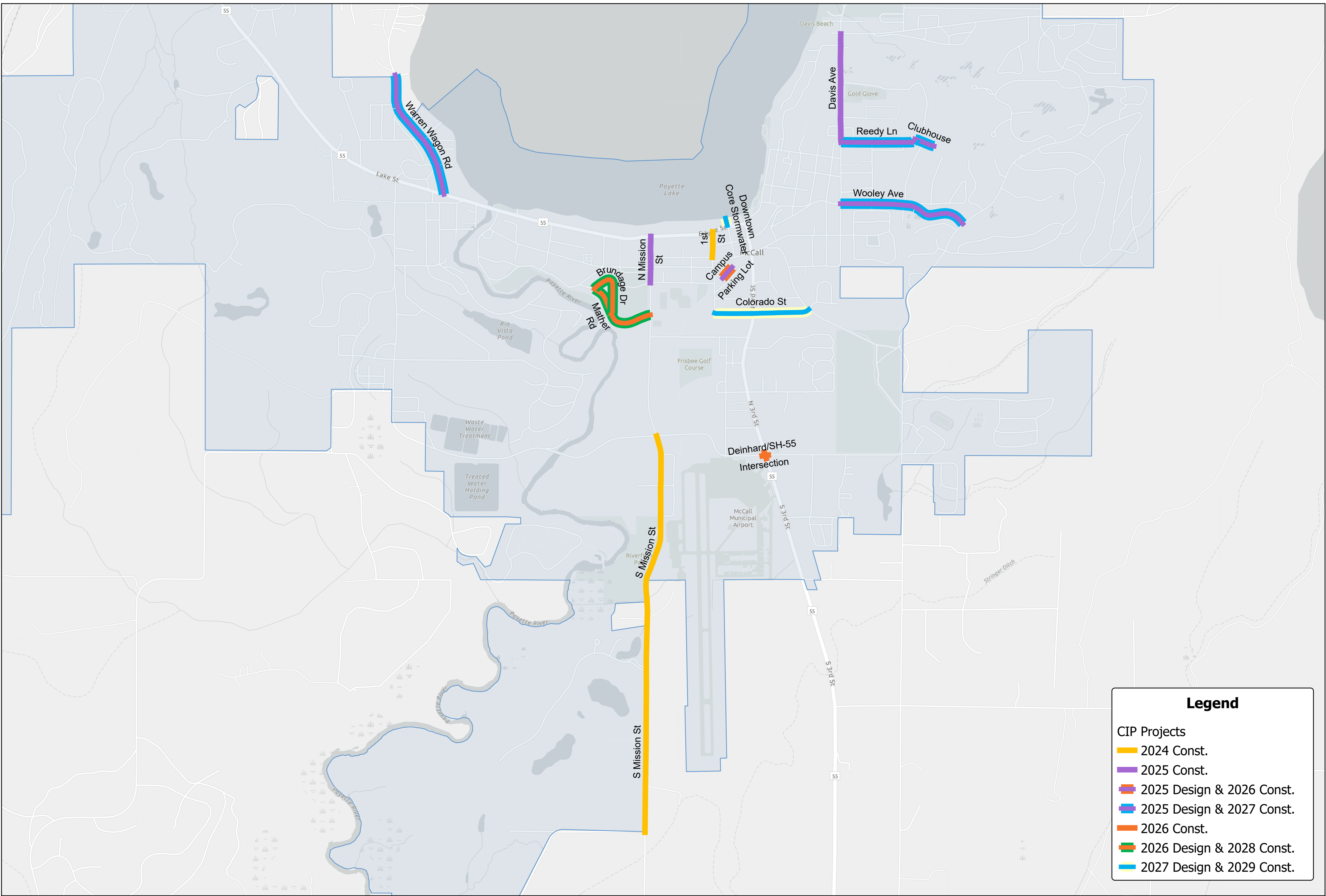
- Council Work Session on July 26 – set tentative budget
- Council Work Session on August 1 – set tentative budget continued – If Needed
- FY25 Budget Public Hearing on August 22 at 5:30PM
- FY25 Budget Adoption on August 22
- FY25 Foregone Public Hearing on August 22 at 5:30PM

2:30 PM ADJOURN

McCALL TRANSPORTATION CAPITAL IMPROVEMENT PLAN - 2024 TO 2029

Revised 6/24/24

PROJECT DESCRIPTION		FUNDING SOURCES						PROJECT COSTS					STREETS LOT BUDGET		COMMENTS	
YEAR	DESCRIPTION	STREETS LOT	STREETS CAPITAL	WATER	FRANCHISE FEES	OTHER (GRANTS)	TOTAL FUNDING COSTS	CONSTRUCTION COST	CONTINGENCY	CONSTRUCTION ENGINEERING & INSPECTION COST	DESIGN & ENGINEERING COST	TOTAL PROJECT COST	PROJECTED STREETS LOT ANNUAL REVENUE	LOT FUND BALANCE (end of construction season)		
Streets LOT Estimated Remaining Balance 9/30 2023													\$494,943			
2024	Downtown Core Phase 3B - Construction (1st Street from E Lake to Park)	\$319,825			\$392,683	\$2,306,599	\$3,019,107	\$2,336,083	\$233,608	\$161,727	\$287,689	\$3,019,107			Per Granite Excavation bid, 10% contingency, approved CE&I contract. Updated 5/31/2024 by Horrocks (Tyson). Funding includes TAP and EDA - check with Delta at City for final funding breakdown.	
	Mission St STP Rural - Construction (Dienhard to City Limits)	\$297,962				\$3,761,466	\$4,497,430	\$4,059,428				\$4,059,428			Updated 6/13/2024 per Morgan	
	RAISE Grant Match (FY24)	\$179,845					\$1,601,319	\$1,781,164			\$1,781,164	\$1,781,164			Assumes 50% of project costs occur in FY24. Total project budget = \$3,562,327 3RD STREET CORRIDOR Cris Melander? 10% chance	
	Maintenance Projects	\$240,000					\$240,000	\$180,000			included in construction cost	included in construction cost	\$240,000			Refer to 2024 MIP
2024 TOTALS ==>		\$1,037,632			\$392,683	\$7,669,384	\$9,537,701	\$6,575,511	\$233,608	\$161,727	\$2,068,853	\$9,099,699	\$2,750,000	\$2,207,311		
2025	Mission Street CRABS - Construction (Lake Street to Idaho Street)	\$1,047,125		\$39,875			\$1,087,000	\$900,000	\$90,000	\$72,000	\$25,000	\$1,087,000			Construction cost per 2023 estimate with ~10% increase, 10% contingency, CE&I at 8% of construction, design estimated (update when TO is approved). Updated 5/31/2024 per Horrocks (Tyson). Assumes Water 4% of costs	
	Davis St PH-2 CRABS - Construction (Ready to Lick Creek)	\$944,339		\$1,363,302			\$1,859,000	\$3,451,458	\$345,146	\$276,117	\$93,920	\$4,166,640			Construction cost based on engineer's estimate from Feb 2024 rebid, 10% contingency, CE&I at 8% of construction total, design per approved task order including fall 2024 rebid. Updated 5/31/2024 per Horrocks (Tyson)(specs about traffic control, MIP project concerns at same time)	
	RAISE Grant Match (FY25) - Design	\$179,845					\$1,601,319	\$1,781,164			\$1,781,164	\$1,781,164			Show ITD portion in the grant funding so it zeros out \$1,798,445 (each year) 10% from city McCall LOT and other 10%ITD , 80% grant	
	Wooley Ave - Design (Davis to Spring Mtn. Blvd)	\$100,000		\$100,000			\$100,000	\$300,000			\$300,000	\$300,000			\$200K estimate to include additional surveying as needed. Geotech report already completed.	
	Reedy Lane - Design (Davis Street to Golf Course Clubhouse)	\$125,000					\$125,000	\$125,000			\$125,000	\$125,000			Need to confirm any water improvements needed	
	Warren Wagon - Design	\$100,000					\$100,000	\$100,000			\$100,000	\$100,000			Added 6/10/2024, Plan to meet with Valley County to discuss grant options	
	Campus Parking Lot - Design	\$28,256				\$0	\$80,000	\$108,256			\$108,256	\$108,256	\$108,256			80%/20% grant/match requirement. SRLF funds to be used to reimburse Streets LOT. Franchise Fee fund can also provide matching funds. Central district health \$44000. Grant 2025 & const 2026. Need to expend before 2027.
	Maintenance Projects	\$1,641,310					\$1,641,310	\$1,233,110	\$408,200		included in construction cost	included in construction cost	\$1,641,310			Refer to 2025 MIP
2025 TOTALS ==>		\$4,165,874		\$1,503,176			\$9,309,370	\$5,584,568	\$843,346	\$348,117	\$2,533,340	\$9,309,370	\$2,850,000	\$891,436		
2026	Deinhard/SH-55 Southwest Intersection Improvements - Construction	\$400,000				\$1,000,000	\$1,400,000	\$1,400,000		included in construction cost	included in construction cost	\$1,400,000			Perpetua to contribute approximately \$600k, ITD and City Split remaining construction costs (6/2/2021). Assume Perpetua is paying 100% of design cost. Nothing awarded yet	
	Campus Parking Lot - Construction	\$293,686				\$1,167,769	\$1,461,455	\$1,082,559	\$270,640		\$108,256	\$1,461,455				
	Mather Rd - Design (Mission to Brundage & Brundage Loop)	\$92,224		\$45,000			\$137,224	\$137,224		\$31,667	\$105,557	\$137,224				
	Maintenance Projects	\$2,449,200					\$2,449,200					\$2,449,200			Refer to 2026 MIP	
2026 TOTALS ==>		\$3,235,110		\$45,000	\$0	\$2,167,769	\$5,447,879	\$2,482,559	\$302,307	\$108,256	\$105,557	\$5,447,879	\$2,850,000	\$506,326		
2027	Wooley Ave - Construction (Davis to Spring Mtn. Blvd)	\$850,000		\$500,000		\$900,000	\$2,250,000	\$1,500,000	\$600,000	\$150,000		\$2,250,000			assume funding includes pathway	
	Reedy Lane - Construction (Davis Street to Golf Course Clubhouse)	\$840,000					\$840,000	\$600,000	\$180,000	\$60,000		\$840,000				
	Warren Wagon - Construction	\$1,000,000					\$1,000,000					\$1,000,000				
	Downtown Core Phase 4 - Design (Stormwater treatment & Outfall)	\$150,000					\$150,000					\$150,000				
	Colorado St. - Design (1st to Samson Trail)	\$100,000					\$100,000					\$100,000				
	Maintenance Projects	\$0					\$0					\$0			Refer to 2027 MIP	
2027 TOTALS ==>		\$2,940,000		\$500,000	\$0	\$900,000	\$4,340,000	\$2,100,000	\$780,000	\$210,000	\$0	\$4,340,000	\$2,950,000	\$516,326		
2028	Mather Rd - Construction (Mission to Brundage & Brundage Loop)	\$975,000					\$975,000	\$650,000	\$195,000	\$65,000	\$65,000	\$975,000				
	Maintenance Projects	\$1,936,660					\$1,936,660					\$1,936,660			Refer to 2028 MIP	
	2028 TOTALS ==>		\$2,911,660		\$0	\$0	\$0	\$2,911,660	\$650,000	\$195,000	\$65,000	\$65,000	\$2,911,660	\$3,000,000	\$604,666	
2029	Downtown Core Phase 4 - Construction (Stormwater Treatment & Outfall)	\$1,072,415					\$1,072,415	\$662,759	\$409,656			\$1,072,415			Updated 05-28-2020 based on CIP 2021 Project Summary from K Gullickson. 2020 to 2029 is 9 years, doubled the contingency \$204,828 to \$409,656	
	Colorado - Construction (1st to Samson)	\$1,000,000					\$1,000,000					\$1,000,000				
	Maintenance Projects	\$1,117,037					\$1,117,037	\$1,023,950	\$93,086			\$1,117,037			Refer to 2029 MIP	
	2029 TOTALS ==>		\$3,189,452		\$0	\$0	\$0	\$2,189,452	\$1,686,709	\$502,742	\$0	\$0	\$2,189,452	\$3,050,000	\$465,214	
8-Year Totals ==>		\$29,460,702		\$4,662,248	\$885,024	\$14,022,337	\$52,322,131	\$33,459,777	\$3,631,696	\$1,709,468	\$7,387,328	\$51,884,130		-		



Legend

CIP Projects

- 2024 Const.
- 2025 Const.
- 2025 Design & 2026 Const.
- 2025 Design & 2027 Const.
- 2026 Const.
- 2026 Design & 2028 Const.
- 2027 Design & 2029 Const.



Capital Improvement Plan 2024 - 2029



MCCALL 5-YEAR TRANSPORTATION MAINTENANCE IMPROVEMENT PLAN (MIP)

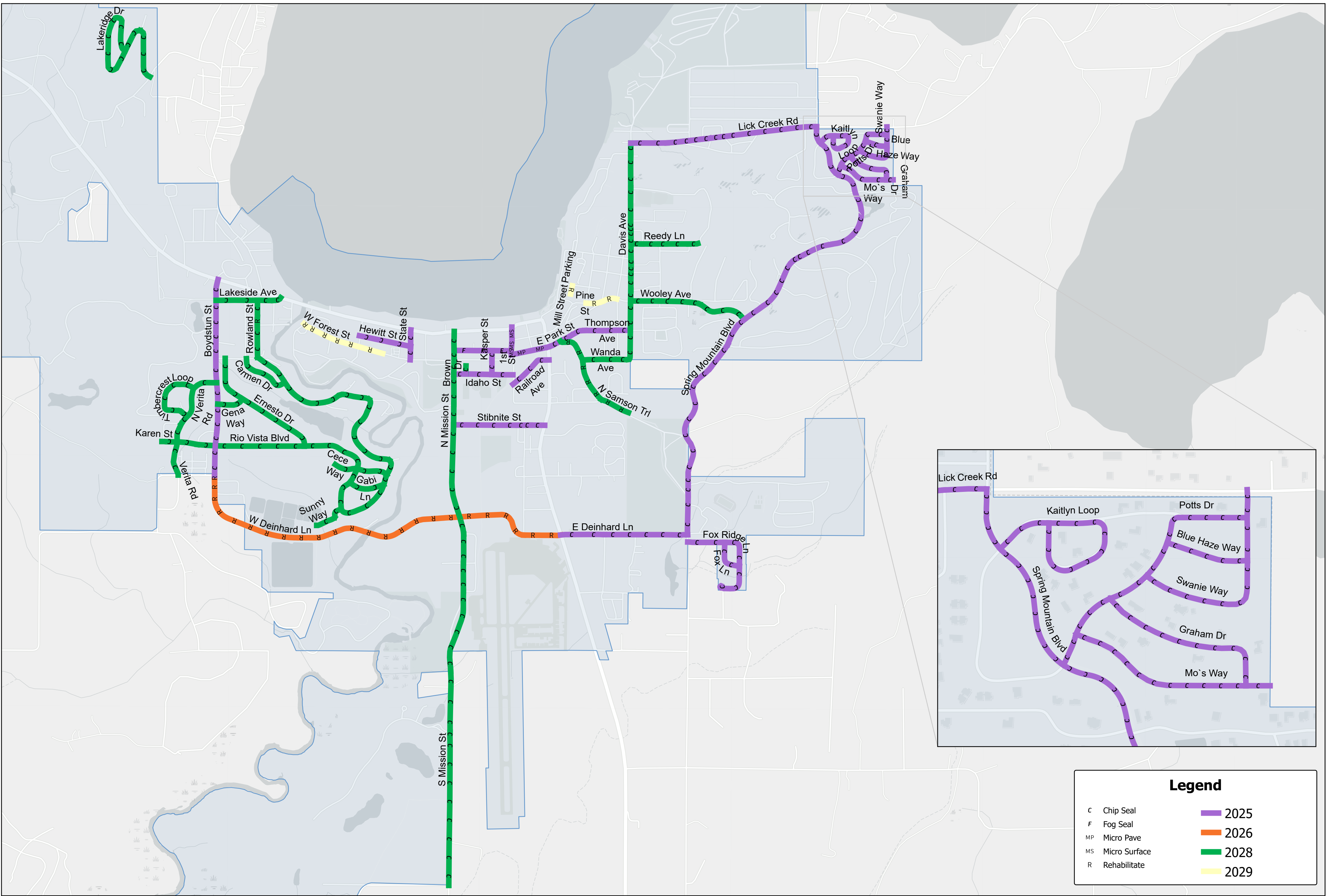
Revised 6/18/24

Year	DESCRIPTION (ROAD NAMES WITHIN GROUP)	TOTAL LENGTH (FT)	TOTAL AREA (SY)	IMPORTANCE	FUNCTIONAL CLASSIFICATION	2019 GROUP AVERAGE RSL	PRESCRIPTIVE TREATMENT	ESTIMATED COST	Notes	
2024	Geotechnical Report Dinehard 2026							\$ 15,000		
	2025 Chip Seal Design							\$ 40,000		
	2024 Crack Seal							\$ 100,000		
	2024 Crackseal CE&I							\$ 10,000		
	Sunset Placid Cammy Chula (Streets LOT Improvements)							\$ 60,000		
	Horrocks CIP and MIP TO 24-05							\$ 15,000		
Traffic Control, Pavement Marking, Contingency, ETC									2024 Summary	
								CONSTRUCTION SUBTOTAL \$ 240,000	2024 TOTAL	
Total Length		NA	miles						\$ 240,000.00	240,000.00
								TOTAL \$ 240,000	NA	
									total miles	
									NA	
									of Paved Network	
Year	DESCRIPTION (ROAD NAMES WITHIN GROUP)	TOTAL LENGTH (FT)	TOTAL AREA (SY)	IMPORTANCE	FUNCTIONAL CLASSIFICATION	2022 GROUP AVERAGE RSL	PRESCRIPTIVE TREATMENT	ESTIMATED COST	Notes	
2025	Spring Mountain Blvd Lick Creek to East Deinhard	17808	59363	Medium-High	Major Collector	12.0	Chip Seal	\$ 415,541		
	1st Street (Park to E. Lake)	650	2889	Medium	Minor Collector	20	Micro surface	\$ 17,333		
	Park Street (First to 3rd)				Minor Collector		Micro Pave	\$27,500.00	Estimate from Boswell 2021+25% contingency	
	Railroad (3rd to 1st)	1000	2667		Local		Chip Seal	\$18,666.67		
	State St	668	1781		Local	18	Chip Seal	\$12,469.33		
	Hewitt St	1182	3152		Local	19	Chip Seal	\$22,064.00		
	Kasper (Idaho St to Park St)	541	1443		Local	12	Chip Seal	\$10,098.67		
	Park (3rd to Thompson)	875	2333		Minor Collector		Chip Seal	\$16,333.33		
	Thompson (Park to Davis)	1044	2784		Minor Collector		Chip Seal	\$19,488.00		
	(1st to Mission)	1345	4282	Medium	Minor Collector	18.0	Chip Seal	\$ 29,974	Reconstructed in 2018 with new asphalt	
	Boydston Street (W Lake to W Valley)	8138	21700	Medium-High	Major Collector	18	Chip Seal	\$ 151,900		
	E Deinhard Ln	2875	11941	Medium-High	Major Collector	6	Chip Seal	\$ 83,590	2022 CIP	
	Lick Creek Rd (Davis to Spring Mountain Blvd)	5452	14106	Medium	Major Collector	11.7	Chip Seal	\$ 98,743		
	Stibnite St,	2062	6185	Medium	Minor Collector	13.0	Chip Seal	\$ 43,295		
	E Park St (Mission St to 1st St)	1296	3457	Medium	Local	18.0	Fog Seal	\$ 24,196		
	Fox Ln, Fox Ridge Ln, (Fox Ridge Sub)	5144	13718	Low-Medium	Residential/Minor Collector	10.0	Chip Seal	\$ 96,029		
	Blue Haze Way, Graham Dr, Kaitlyn Loop, Mos Way, Potts Dr, Swainie Way, (Lick Creek Sub)	8666	23110	Low	Residential	12	Chip Seal	\$ 161,772		
	2025 CE&I							\$ 196,158		
	2026 Design							\$ 196,158		
	Traffic Control, Pavement Marking, Contingency, ETC									2025 SUMMARY
								CONSTRUCTION SUBTOTAL \$ 1,641,310	2025 Total	
Total Length		11.1	miles						\$ 1,641,310	1,641,309.69
								TOTAL \$ 1,641,310	11.1	
									total miles	
									27%	
									of Paved Network	

MCCALL 5-YEAR TRANSPORTATION MAINTENANCE IMPROVEMENT PLAN (MIP)

Revised 6/18/24

Year	DESCRIPTION (ROAD NAMES WITHIN GROUP)	TOTAL LENGTH (FT)	TOTAL AREA (SY)	IMPORTANCE	FUNCTIONAL CLASSIFICATION	2022 GROUP AVERAGE RSL	PRESCRIPTIVE TREATMENT	ESTIMATED COST	Notes		
2026	E Deinhard Lane, Thula to 3rd ST	1594	4250		Minor Arterial	14	Rehabilitate	\$ 221,000	Mill and overlay \$52/SY; 4"		
	E Deinhard Lane, W Valley to Mission	8156	21750		Minor Arterial	14	Rehabilitate	\$ 1,131,000			
	E Deinhard Lane (Mission St to Thula)	1688	4500		Minor Arterial	16	Rehabilitate	\$ 234,000			
	Forest St (Mission to State)	1000	2667		Minor Collector	2.0	Rehab/shoulder widen	\$ 455,000			
	2026 CE&I							\$ 204,100			
Traffic Control, Pavement Marking, Contingency, ETC								\$ 408,200			
CONSTRUCTION SUBTOTAL								\$ 2,449,200			
Total Length		2.4	miles							2026 Total	\$ 2,449,200.00
										2.4 total miles	6% of Paved Network
TOTAL								\$ 2,449,200	<i>Notes</i>		
2028	N Samson Trl from Park St to End of asphalt,	2448	6529	Medium-High	Minor Collector	4.0	Rehabilitate	\$ 365,614			
	Rowland St	1290	3440					\$ 192,640			
	Reedy Ln,	2007	5352	Low-Medium	Minor Collector	4.0	Chip Seal	\$ 42,818	Reconstructed in 2018 - Chip Seal, some microsurfaced for warranty		
	Brown Dr,	181	906	Low	Residential	18.0	Chip Seal	\$ 7,244			
	Wooley Ave, Davis to Spring Mnt. Blvd,	2715	7240	Medium-High	Major Collector	7.0	Chip Seal	\$ 57,921	2024 CIP		
	Mission St from Deinhard to City Limits,	3559	10282	Medium-High	Major Collector	0.0	Chip Seal	\$ 82,255	Patch work between Stibnite and Idaho Street add \$10K		
	Davis Ave from Wanda to Lick Creek	4752	12672	Medium-High	Minor Collector	5.0	Chip Seal	\$ 101,376			
	Carmen Dr, CeCe Way, Ernesto Dr, Gabi Ln, Gena Way, Rio Vista Blvd, Sunny Way, (Rio Vista Sub)	18753	49880	Medium	Minor Collector/Residential	8	Chip Seal	\$ 399,043			
	Wanda Ave,	1036	2762	Medium-High	Residential	7.0	Chip Seal	\$ 22,097			
	Mission St (Deinhard to W Lake)	4200	11200		Major Collector	15.0	Chip Seal	\$ 89,600			
	Lakeside Ave	2429	6478	Medium	Minor Collector, Local	8.0	Chip Seal	\$ 51,823			
	Lakeridge Dr, (Meadow Lake Estate Sub)	5250	14000		Local	8.0	Chip Seal	\$ 112,000			
	Verita Rd, Karen St, (Broken Ridge Sub)	5250	14000		Local	12.0	Chip Seal	\$ 112,000			
	Timber Crest Loop, (Timber Crest Sub)	656	1750		Local	12.0	Chip Seal	\$ 14,000			
	2028 CE&I							\$ 165,043			
2029 Design							\$ 84,624				
Traffic Control, Pavement Marking, Contingency, ETC								\$ 36,561			
CONSTRUCTION SUBTOTAL								\$ 1,936,660			
Total Length		10.3	miles							2028 Total	\$ 1,936,660.44
										10.3 total miles	25% of Paved Network
2029	Mill Street Parking Lot		7304				Rehab	\$ 438,240			
	Forest St (Mather Rd to New Pavement)	1800	4800		Minor Collector	5.0	Rehab	\$ 288,000			
	Pine Street (Roosevelt Ave to Alpine St)	750	2000		Major Collector	12.0	Rehab	\$ 120,000			
	2029 CE&I							\$ 84,624			
Traffic Control, Pavement Marking, Contingency, ETC								\$ 93,086			
CONSTRUCTION SUBTOTAL								\$ 1,023,950			
Total Length		0.5	miles							2029 Total	\$ 1,117,036.80
										0.5 total miles	1% of Paved Network
TOTAL								\$ 1,117,037			

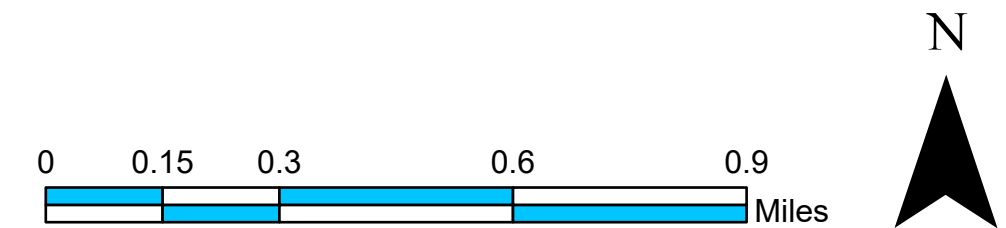


Legend

C	Chip Seal	2025
F	Fog Seal	2026
MP	Micro Pave	2028
MS	Micro Surface	2029
R	Rehabilitate	



Maintenance Improvement Plan 2024 - 2029



**Water Capital Improvement Plan
FY 2023 - FY 2029 (Updated 6.21.24)**

Project No.	Project Name	FY24	FY25	FY26	FY27	FY28	FY29	FY30	Notes
TREATMENT PROJECTS									
6065-2021-01	WTP Valve & Actuator Replacement	\$ 30,000	\$ 20,000	\$ 11,400	\$ 12,000	\$ 12,200			Remove from CIP & Add to O&M
6065-2023-02	WTP Flowmeter Replacement Program	\$ 50,000	\$ 70,000						Split project between 2 yrs
	Treatment Pump Repair/Replacement Program	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000			Repairs or replacements of treatment plant or intake station pumps
6065-2022-01	WTP Expansion	\$ 607,000	\$ 460,000	\$ 3,100,000	\$ 4,000,000				Planning & Design FY24/25, Construction FY26/27
	SCADA Upgrade					\$ 300,000			SCADA System Upgrade/Replacement
DISTRIBUTION WATER MAIN PROJECTS									
3149-2023-01	Davis Street Reconstruction		\$ 1,800,000						To coincide with streets project
6064-2022-03	Sunset/Placid & Cammy/Chula Water Main	\$ 1,000,000							2023 bid price and CEI costs
3149-2021-02	Wooley Water Main Project		\$ 30,000		\$ 100,000				Alpine/Wooley 390 LF water main
3149-2020-01	Mather Street Reconstruction			\$ 60,000		\$ 275,000			730 LF of water main
6064-2023-03	N. 3rd St. Stibnite - Floyd Water Main			\$ 55,125		\$ 882,000			To coincide with State paving of Hwy 55, 1051 LF water main
6064-2020-04	Burns/Mather/Cross Water Main Design & Construction				\$ 105,000		\$ 1,100,000		master plan projects 23,28,44,47 for 3,560 LF of water main
6064-2022-11	Timm/Sunset/Allen Water Main					\$ 55,125		\$ 413,438	1,585 LF water main
6064-2022-13	Saddlehorn/Buckboard/Bridal Path Main					\$ 77,700		\$ 682,500	2,588 LF water main
6064-2022-14	Broken Rein/Wild horse/Buckboard Main Replacement					\$ 85,050		\$ 702,450	2,453 LF water main
6064-2020-02	Majestic View Water Main					\$ 36,000		\$ 238,000	1,700 LF water main
6064-2020-01	Construct 2 MG Water Storage Tank	\$ 420,000	\$ 4,100,000	\$ 2,320,000	\$ 60,000				Design FY24, Construction FY25/26
6064-2022-15	Water Master Plan Update	\$ 20,000	\$ 80,000						May need to be updated sooner depending on feasibility studies
	Water Rate Study Addendum	\$ 20,000			\$ 50,000				Rate study update
	Lead & Copper Service Line Replacement Plan		\$ 100,000						Needs to be figured out before 2026 CIP
6064-2022-08	Water Filling Station		\$ 84,000						To be complete with public works building upgrade
6064-6023-02	Betsy's Pond Booster Pump Station Building		\$ 50,000						
	Meter Upgrade Project		\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000		Upgrade of meters, meterpits, setters, & mxus to current AWWA Standards
	Distribution Pump Repair/Replacement Program		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000			Repair or replacement or Distribution System Booster Pumps
6064-2022-07	Distribution Equipment Storage Building				\$ 30,000		\$ 250,000		To be complete with public works building upgrade
6064-2022-01	Redundant Fire Pump @ Upper West Pump Station					\$ 208,400			Design ready for when DEQ makes this a requirement
6064-2022-01	Vehicle Replacement		\$55,000	\$57,500	\$ 60,375	\$ 63,394			
6064-2022-16	Annual Fire Hydrant Replacement	\$ 79,600	\$ 82,200	\$ 82,800	\$ 85,000	\$ 86,200	\$ 90,510		
	Annual Total	\$ 2,296,600	\$ 7,326,200	\$ 6,081,825	\$ 4,897,375	\$ 2,476,069	\$ 1,740,510	\$ 2,036,388	
	Treatment Subtotal	\$ 757,000	\$ 620,000	\$ 3,181,400	\$ 4,082,000	\$ 382,200	\$ -	\$ -	
	Distribution Subtotal	\$ 1,539,600	\$ 6,706,200	\$ 2,900,425	\$ 815,375	\$ 2,093,869	\$ 1,740,510	\$ 2,036,388	
	FY24 - FY29 Total:	\$ 24,818,579							
	Average Annual CIP Budget	\$ 4,136,430							

Memo



To: City Council
From: BessieJo Wagner, City Clerk
CC: Phil Kushlan, City Manager
Date: 6/26/2024
Re: FY 25 Local Option Tax Funding

FY25 New Policy for Tourism Local Option Tax Funds Distributions

On February 2, 2024 the City Council held a Special Joint Meeting with the Local Option Tax (LOT) Commission. The purpose of the meeting was to more accurately determine a budget for the Distribution of LOT funds so that when deliberation and determining who should receive funding, the LOT Commission could have better direction. As reflected in the 2024.02.01 Special Council Meeting Minutes, the Council with the agreement of the Commissioners determined that a modest budget of \$900,000 for FY25, with 65% or \$585,000 going to the City for City projects based on Council's Priorities, and 35% or \$315,000 going to the Commission for Community Projects was appropriate.

During the LOT Commission's May 16, 2024, it was discovered that the majority of the Commissioners had the understanding that should the LOT funds come in greater than \$900,000 the extra would go to the Council budget for contingency; and in the event there is a funding shortfall, the Council's budget priorities would take the hit, leaving the Community Project Funds of \$315,000 whole. However, the minutes from the February 1, 2024 Meeting state that in the event of a shortfall, the Council's priority projects would remain whole at \$585,000 and the Community Projects fund would take the hit. This is also reflected in the attached transcript from the discussion during the February 1st meeting.

During the May 24, 2024 Council Budget Work Session, this topic was brought to the Council. The Council directed staff to bring the issue to the next budget work session and to provide the Council with the minutes and transcription from the February 1st meeting. This additional information will give the Council an opportunity to evaluate the issue and make an informed decision. The purpose of this agenda item is for the Council and Commissioners to discuss this misunderstanding and for there to be clear direction for the Council and Commissioners related to excess and or shortfalls with LOT Funding.

Request approval of FY25 LOT funding and distributions

Staff is requesting that Council approve the proposed distribution for the FY25 LOT Funds. The LOT Commission Chair Tabitha Martineau presented the LOT Commissions recommendations during the May 24, 2024 Council Budget Work Session. You will find attached the proposed funding summary and the current year, FY24, LOT Revenue collected to date.

MINUTES

**McCall City Council
Special Meeting
McCall City Hall – Legion Hall
VIA TEAMS Virtual
February 1, 2024**

Call to Order and Roll Call
Work Session
Adjournment

CALL TO ORDER AND ROLL CALL

Mayor Giles called the special meeting of the McCall City Council to order at 5:30 p.m. Mayor Giles, Council Member Nelson, Council Member Nielsen, and Council Member Thrower all answered roll call. Council Member Maciaszek was absent.

City staff members present were Anette Spickard, City Manager; BessieJo Wagner, City Clerk; Sarah Porter, Deputy Clerk; Sean Reilly, Network Administrator; Amanda Payne, Local Option Tax Administer; Rachel Santiago-Govier, Permit Techician.

Also, in attendance were the following Local Option Tax Commissioners: Todd McKenna, Dave Petty, Toni Curtis, Tabitha Martineau (Chair), Kelly Hill, and Craig Vroom. Local Option Tax Commissioner Diane Sanders was absent.

WORK SESSION

AB 24-029 Joint Work Session with the McCall City Council and the Local Option Tax Commission and Direction to staff

City Clerk BessieJo Wagner presented to the City Council and Local Option Tax Commission. The McCall City Council (Council) and McCall Local Option Tax Commission (Commission) met to discuss Council priorities for Tourism Local Option Tax (LOT) funding for FY25 and future years, the budget process for determining a budget amount, the scoring document, and the Local Option Tax Commission Guidance. Clerk Wagner reviewed the purpose and intent of LOT as set by Idaho State Legislature and the State of Idaho Constitution in relation to municipal corporations. Clerk Wagner additionally reviewed the history of LOT for the City of McCall noting the original intent to alleviate the demand on the General Fund. Every City project that is done through either the general fund or the LOT grant application process benefits the community and meets the intent of the state code. Clerk Wagner also reviewed the percentage of tourist LOT that has funded City projects in the past.

Commissioner Petty noted that over the years, most of the funding has shifted from community projects to City projects. Clerk Wagner clarified that City projects are community projects.

Council Tourism Local Option Tax Funding Priorities

Clerk Wagner reviewed the current City Council funding direction which includes \$14,500 direct cost related to administering LOT, \$200,000 annually (2022-2026) Parks building relocation, roughly \$185,000 for downtown sidewalk maintenance, and \$260,000 for housing. In creating LOT priorities, the City Council conducted a survey of the public and the maintenance of the downtown sidewalks was a high priority for the community. City Manager Anette Spickard noted that the City Code still requires adjacent property owners to maintain the sidewalk but with the feedback from the community and businesses the City Council decided that funding the downtown sidewalk maintenance with LOT was appropriate. Having clear and safe sidewalks is important for tourism and the local community. Council Member Nielsen expressed that the City should be able to pay for the downtown sidewalk maintenance out of the general fund and Commissioner Petty agreed. Clerk Wagner reminded the Council and LOT Commission that the legislative intent of LOT is to help alleviate the burden on the general fund. Clerk Wagner additionally noted that of the 22 cities that have a LOT, the City of McCall is one of three that use the funds to be dispersed to community projects completed by outside organizations.

Clerk Wagner briefly reviewed previously discussed LOT Commission concerns with priority funding including frustration that the Council priorities for LOT funds are not clear. Suggestions from the LOT Commission include dividing the funds into a percentage with a certain percentage set aside for City projects and the remainder for community projects and considering a cap on how much funding could be asked for per application. Problems that need to be addressed include setting a budget amount, uncertainty that selected projects will receive funding, Council direction, and if the Council will modify the LOT Commission's recommendations.

Clerk Wagner reviewed the current LOT budget process. The LOT budget is set in February the prior fiscal year (FY) and the budget is based on trend of a five-year period. Additionally reviewed was the difference between priority and contingency. The large increase in FY21 was due to the Covid-19 pandemic and an increase in lodging rates but trends are leveling off as evident in the current FY LOT collections. Commissioner Hill commented on how the short-term rental regulations will affect LOT revenue. Commissioner Hill works for DoneRight Management and noted that \$102,000 was remitted from DoneRight Management to the City in 2023 from Short-Term Rentals that had an occupancy of 11 or more. The City Council and LOT Commission discussed the impact of STR regulations on LOT revenue.

Commissioner Petty noted that the past five years trend of the LOT that the budget is based off of includes all three major spikes in revenue years and asked if there is anything prohibiting the LOT budget from being formulated based on a trend of eight years instead of five years. Clerk Wagner noted that there is no limit to the number of years used to forecast trends in order to set the LOT budget. Clerk Wagner further explained the forecasting process and how under or over estimation of LOT revenue is handled. All applications selected for funding by the LOT Commission are expressly told that funds, even on the priority list, are not guaranteed in the event that revenues do not meet budget. Conversely, if revenues exceed the budget, the City must do a budget amendment before September of that year in order to allocate the funds. If a budget amendment is not done, the excess revenue goes into property tax relief per state code.

Clerk Wagner briefly reviewed the LOT Commission's process including review of the budget, holding meetings for applicants to present projects, review of each application and deliberation and prioritization of projects according to how each project scored against criteria set by the City Council. Additionally, Clerk Wagner reviewed how LOT funds are distributed. Once the LOT budget is approved and priority order has been set, letters are sent notifying awarded applicants of possible funding if LOT receipts are adequate, contracts are sent when funding is available to fund the awarded project amounts and completion reports for projects are due prior to receiving funds the next year.

Budget Proposal Option 1

City Clerk BessieJo Wagner reviewed budget Proposal Option 1. Budget option one is to collect LOT funds for 1 year and distribute the LOT funds for the Council Priorities first. The remainder of funds would be the budget for Community Projects and the LOT Commission would know the exact amount available for community projects. Additionally, City projects would not be funded through the community project application process. Budget option one would start in FY25 since FY24 LOT funds have already been allocated. The City Council, LOT Commission and staff discussed the City Council LOT funding priorities and funding housing efforts. Council Member Nielsen noted that by changing the process to Option 1 the amount of LOT funding available eliminates the uncertainty of what projects will receive funding. The amount of LOT funding prioritized by the City Council will change from year to year. It would be helpful to recipients of LOT funds to be able to know upfront that a project will be funded and also receive the funds the same year. Mayor Giles additionally noted the benefit to applicants who apply for LOT funding to match a grant. Commissioner Vroom asked if changing to budget option 1 would change the timing of the LOT Commission meetings and decisions to the Fall instead of the Spring. Clerk Wagner reviewed the timeline for option 1 which included meetings held by the LOT Commission between March 1 and 15 in 2026 to hear applications and contracts and checks being disbursed prior to April 30, 2026. The City Council, LOT Commission and Staff discussed the implications of having to skip a year of funding to implement Option 1.

Budget Proposal Option 2

City Clerk BessieJo Wagner reviewed budget Proposal Option 2. Budget Proposal Option 2 is similar to the current budget process with the change of City projects not going through the community application process. City Council priorities for LOT would be funded first as funds are received and the remainder would fund community projects in priority order of the LOT Commission. The budget would be set conservatively with a plan to do a budget amendment before September 30th if revenue is higher than budgeted. Council Member Nelson suggested an option to set a finite amount for community projects to be funded first and then the remainder goes to City Council priority funding for City projects which would give certainty to applicants. Clerk Wagner clarified that either new budget option would start in FY25 and have no effect on FY24. Additionally, it is the City Council's decision on the amounts budgeted for either City priorities or Community Projects. Mayor Giles expressed concern that without adequate LOT funding for City projects, the City Council would need to raise property taxes in order to maintain services to the community. City Manager Anette Spickard noted that the City Council would need to make decisions during the City Budget process about what is being paid for by the general fund property taxes and make tradeoffs. The City Council, LOT Commission and Staff discussed funding for housing including deed restrictions.

Council Member Thrower noted that regardless of the amounts determined, the intent with changing the LOT Budget process is to provide a degree of certainty for applications and clarification for the LOT Commission. Commissioner Martineau asked if there has to be a decision between the options presented or if an alternative decision can be made such as staying with the current process. The City Council, LOT Commission and Staff discussed the idea of staying with the current process instead of making a change. Specifically noted was the frustration of the LOT Commission with the percentage of LOT funding going to City projects and not community applicants and the City budget process. The City Council and LOT Commission consensus was to stay with the current process with a change to set a specific amount to be allocated to City projects and having any excess LOT revenue after all community priority projects are funded go to the City housing fund.

The City Council, Lot Commission and Staff discussed the set amount for City projects. Commissioner Petty suggested that instead of a dollar amount, the budget should be set by percentage. After reviewing the past five years of funding to City projects from LOT, Commissioner Petty suggested a 65/35 split with the City projects receiving 65% of the LOT revenue received. Clerk Wagner noted that if the City Council decides on the 65/35 split, any LOT revenue that is collected above the 35% of the set budget would then go into the contingency item for housing. Conversely if there is a shortfall in LOT revenues collected, the community projects would be impacted and the City projects would still be fully funded. Additionally discussed was the amount to set the LOT budget for FY25. The City Council and LOT Commission came to a consensus of setting the FY25 LOT budget to \$900,000 and providing \$585,000 to the City projects and \$315,000 to community projects with any excess funds received going to City housing through contingency.

Review of the LOT Commission Guidance Document

The City Council, LOT Commission and staff discussed the guidance document provided to the LOT Commission for determining priority scoring on community projects. Clerk Wagner noted that the scoring criteria was developed to ensure that community projects meet the intent of the law for LOT. Additionally, by law, LOT funding is City money, and the City decides how to disperse the LOT money through the City Council. LOT funds cannot be given away because of the restrictions imposed on public funds through the State Constitution which is why receipts of LOT funding are required to sign a contract. Specifically discussed was number 1 on the criteria list, the project engages the community and/or visitors in a way that meets the objective of the LOT Ordinance. It was determined that criteria number 1 could be eliminated.

The City Council, LOT Commission and Staff had an additional discussion on the LOT Budget. The Commission brought up concerns regarding the multiple smaller City requests that come through the application process aside from City Council priorities. Manager Spickard noted that in preparation for the meeting Manager Spickard communicated to department heads that applications for City projects would no longer go through the competitive application process for LOT. Additionally, it will be the City Council's responsibility to allocate the City project LOT funds to different departments and priorities. The Commission recommended putting an item in contingency listed as City projects instead of housing to give the City Council more discretion as to how any extra funds will be allocated. The City Council agreed.

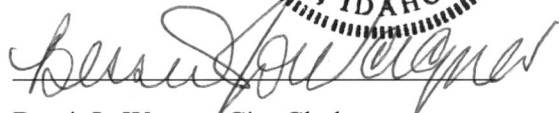
Mayor Giles complimented the LOT Commission on the Commission's ability to deliberate productively throughout the LOT process. Additionally, Mayor Giles commented on the recent City Official's Day at the Capital and the discussions with Legislators regarding LOT.


ADJOURNMENT

Without further business, Mayor Giles adjourned the meeting at 8:15 p.m.

ATTEST:




BessieJo Wagner, City Clerk


Robert S. Giles, Mayor

February 1, 2024 Transcription of Conversation related to the \$900,000 budget with a 65%/35% split (City/Commission)

Legion Room 2 hours 21 minutes

Now, maybe 260,000 was realistic last year and we had more money 5000.

But is it is for housing.

If you wanna do that, if you wanna split it right, I'm saying you could do.

We've come up with an A more realistic number for what?

The budget may appear to be this year's set.

Those as the city's 4 priorities, let's leave the balance for the Commission to sort if there's a surplus back, we roll that in that contingency and we put that back towards housing where we kind of had to cut that in the beginning.

Then why don't that would be my proposal 175,000?

And 75,000 because we know it's all gonna come back in the contingency if we're over.

Yeah, I'm recommending a percentage just so we don't have to are.

But if we agree on every, every year, well, no.

This is we're we're only we we have, it's the we'll have to this is fixed and we can set that budget next year and that 65% might be way higher and we can do but for this year we're saying we've been on 6535 minutes back here right just maybe.

Walking through the example you're talking about, my couple of it, so if you're assuming \$900,000 is your revenue, 65% of that is \$585,000.

That would mean that 585 could cover those four, accept the housing number would be 200,000, maybe 100, two, 185 or 8500.

Hundred 285 or 8500 eighty 580 pounds sidewalk plus the forgot but equal Amanda.

Yeah, that's.

No, no, no.

That would be 180.

I missed the number.

I got 100 and 8585 five 8585% of 900 and it would cover those four items.

If something's reduced \$60,000, which to me would be the housing the housing just have a.

So those are nice, round figures that we can track that and then right and then so if this Commission and this Council said OK, 900 is a good budget estimate, we'd like 65%.

So city, here's your #585.

So you're giving the city and number the not that there, but not the percent.

I totally agree with that.

If we could drop housing down to 200, that puts the city at their of roughly 65.

And then if there's more, we circle back around at the end, right?

185 for housing? Yeah.

Is it 180 and yes, yeah.

If you click 155015 for direct cost 200 for parks, 185 for sidewalks and 185 times doesn't have five, that's the sidewalk.

And 85 times doesn't have five. That's the sidewalk.

Is sidewalks debatable?

Because I think that we'll be able to roll roll funds over from the shear.

Yeah, but if it's if it comes in lower than you can add, the city can add more to the housing.

But I'm all.

I'm saying now is honey.

You're still 585, right?

Whatever I think there needs to be deliberation amongst city staff and City Council on how to prioritize our \$580.

Yeah.

Well, by the tough, yeah, there we can't make the decision on that tonight.

By the time it comes to us.

From 505,000 that can be moved.

However, it needs amount, so you're telling the city that they're getting 585,000 off the off the top end of story.

No city projects so come through the process and if there's anything left over at the end, it would go to house, right?

Well, that's something however they want to do.

They don't have to do it to housing.

They can put whatever they want.

It was collected, right?

Yeah, that it did.

That's what I heard. That.

Yeah, we don't go.

I met him 900 by the time it comes to us, there will be a hard number in there, like maybe sidewalks weren't when 85.

Maybe they were 135 this year.

There will be a hard number and then we balance that out.

If there's a surplus that goes back right, my understanding that right when it comes to us, we get the hard numbers that this is the city expense.

We're not going off of a budget number, sidewalks, but what the actual number of the sidewalk was, right.

No, I can't hear.

And I thought what I heard was number for the counseling figure out how they're going to spend it.

I think that's the best way to do it, I think so too.

Yeah.

And then that's so nothing.

Would nothing of these projects would come through the wall, you know?

Wanna know what Kurt come through?

Yeah.

So what?

However, this gets allocated within the city, but it's right off they would.

They would decide that anything over that, what's the other number, the 35%?

15 that's the 15 so.

So if there was, if, if we were shortfall, the Commissioner would have less than 3:15, if there's more, if we got \$1,000,000 in the city, gets it in the content, then we put it back into a city contingency.

At the end that seem like a reasonable starting point, then yes, agree, agree.

Break up the number of what we funded last year with the moving the city, you guys, you know that that's on that very sunny 5.

What manufacturing?

Well, well, that's for 23 and not for 20.

We're in this year.

Yeah.

Yeah.

We don't know this number you, but for right, right.

Down, it's just curious.

We're right around 3 and that's that's good.

So I think that gives us what we need for do projects.

Years before it was.

Yeah.

Well, then, should we spend some time on the process stuff that you create the numbers 585 for the city, 315 community projects, status quo projects kind of work.

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

Total ~\$660,000

**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
Total:					\$ 482,135	\$314,918
Contingency Items:						
Total:					\$ -	\$0
Not recommended for funding						
	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
Total:					\$ 54,909	\$0

LOT Actual Dollars per Month

Month	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	Totals
October	14,274	16,938	14,412	11,306	10,483	11,520	12,392	12,163	13,390	19,298	22,085	25,791	27,291	30,504	30,166	44,871	52,496	53,920	46,884	423,301
November	11,272	9,748	7,978	7,147	5,850	5,535	6,103	7,298	8,233	11,738	12,986	15,209	16,795	17,929	20,073	27,132	29,184	30,705	26,514	250,915
December	18,547	21,746	22,261	16,224	14,294	15,459	13,939	19,101	18,122	21,802	31,168	32,785	33,179	49,031	64,163	91,656	112,975	119,687	100,248	716,139
January	17,232	18,707	20,163	17,932	17,007	17,510	17,065	19,334	24,733	26,778	31,157	31,506	40,724	46,286	49,923	60,516	57,714	61,406	45,800	575,693
February	20,446	22,943	27,324	24,826	18,873	19,921	19,716	22,331	22,013	28,487	32,613	35,777	38,616	42,579	48,770	60,544	67,925	69,067	56,112	622,771
March	15,110	13,668	21,527	15,969	8,925	11,941	17,344	20,251	19,365	18,422	23,712	25,885	31,339	59,451	45,755	119,721	122,712	113,152	102,771	704,250
April	7,294	8,049	6,425	5,954	6,183	6,210	6,696	6,165	8,719	11,641	15,255	14,865	15,617	15,981	3,460	27,021	25,895	23,801	21,671	215,231
May	11,994	11,230	9,368	8,595	7,335	8,074	9,461	11,113	15,390	18,711	22,047	23,315	25,265	27,806	18,644	43,132	38,658	39,144	34,073	349,282
June	23,442	24,611	25,426	22,248	21,491	20,728	25,352	33,681	37,000	42,541	50,323	55,034	58,523	87,224	92,394	147,239	145,130	142,028		1,054,415
July	47,654	54,276	47,052	42,408	48,747	49,843	54,214	62,187	65,335	71,296	82,520	88,713	102,486	102,472	105,196	140,826	150,998	141,774		1,457,997
August	44,024	52,948	41,089	32,480	39,398	44,505	48,919	57,546	64,959	63,598	71,300	81,215	89,143	89,369	99,323	123,848	132,577	110,103		1,286,344
September	26,973	26,073	23,600	25,826	20,258	27,603	33,029	35,605	35,959	49,346	53,966	57,591	84,328	82,112	118,823	134,036	143,595	149,427		1,128,150
Total Dollars Received	258,263	280,937	266,627	230,991	218,844	238,849	260,743	306,775	333,218	383,658	449,132	487,686	563,306	650,744	696,690	1,020,542	1,079,859	1,054,214	434,073	8,781,077
Difference compared to prior year		22,674	(14,310)	(35,635)	(12,148)	20,005	21,894	46,032	26,443	50,440	65,474	38,554	75,620	87,438	45,946	323,852	59,317	(25,645)	(620,141)	795,951
Percent of change		9%	-5%	-13%	-5%	9%	9%	18%	9%	15%	17%	9%	16%	16%	7%	46%	6%	-2%		
Budgeted Dollars	237,858	255,550	309,125	300,000	225,000	175,000	227,500	240,440	255,859	279,620	349,520	400,710	509,131	515,000	712,249	650,866	766,000	1,200,000	1,277,500	7,609,428
Contingent Budgeted dollars						52,500	62,543	11,920	50,000	61,315	77,500	45,000	27,090	161,706	327,290	256,790	227,791	360,000	150,000	1,721,445
2nd Contingent Budgeted Dollars								38,600	43,000											81,600
Total Budgeted	237,858	255,550	309,125	300,000	225,000	227,500	290,043	290,960	348,859	340,935	427,020	445,710	536,221	676,706	1,039,539	907,656	993,791	1,262,461	1,427,500	9,114,934

FY25 Budget Worksheet Summary

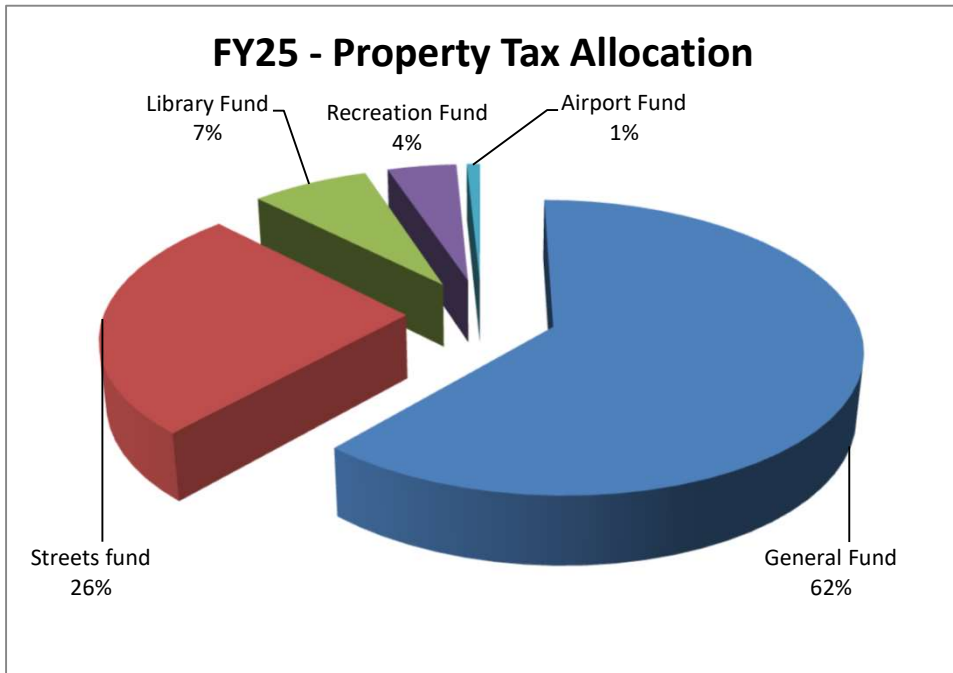
	FY22 Actual	FY23 Actual	FY24 PY Budget	FY25 Budget 1st Request	FY25 Budget 2nd Request	Change
General Fund						
Total Revenues	8,773,130	9,005,206	11,457,177	10,416,253	10,715,638	299,385
Mayor & Council Expenses	463,298	406,047	459,536	496,587	376,153	(120,434)
Info Systems Expenses	448,887	488,501	529,811	596,702	596,431	(271)
City Manager Expenses	493,688	555,351	592,332	714,199	719,293	5,094
Admin Expenses	346,307	419,013	406,480	468,780	497,088	28,308
Finance Expenses	425,767	419,551	511,712	559,517	565,947	6,430
City Clerk Expenses	312,786	341,078	325,047	440,507	422,305	(18,202)
Local Option Tax Expenses	529,847	313,638	1,844,493	1,478,176	1,423,340	(54,836)
Community Devel. Expenses	868,281	891,933	1,292,689	1,395,501	1,507,870	112,369
Police Expenses	1,813,313	1,974,531	2,268,536	2,439,129	2,557,699	118,570
Parks Expenses	903,004	904,679	1,068,403	968,076	1,068,076	100,000
Grant Expenses	279,882	49,545	75,000	5,500	5,500	-
CIP (Capital Improvement Plan)	1,236,930	2,976,410	1,652,175	822,515	822,515	-
Total Expenses	8,121,990	9,740,276	11,457,177	10,735,189	10,912,217	177,028
Revenues Over Expenses	651,140	(735,070)	-	(318,936)	(196,579)	122,357
Streets						
Total Revenues	2,389,487	2,711,496	3,199,854	2,752,655	2,758,655	6,000
Total Expenses	2,350,180	2,494,290	3,199,854	2,926,761	2,966,397	39,636
Revenues Over Expenses	39,306	217,206	-	(174,106)	(207,742)	(33,636)
Library						
Total Revenues	1,126,017	628,308	1,511,125	665,751	673,251	7,500
Total Expenses	1,351,874	571,223	1,511,125	736,745	771,590	34,845
Revenues Over Expenses	(225,858)	57,085	-	(70,994)	(98,339)	(27,345)
Recreation						
Total Revenues	2,701,944	2,250,333	2,090,140	2,325,667	2,380,883	55,216
Recreation Programs Expenses	300,323	379,907	425,488	478,886	470,158	(8,728)
Recreation Parks Expenses	3,076,177	1,382,760	1,463,623	1,572,379	1,588,103	15,724
Grants	182,919	284,848	50,300	300,300	325,300	25,000
Total Expenses	3,559,418	2,047,515	2,090,140	2,501,565	2,533,561	31,996
Revenues Over Expenses	(857,475)	202,819	-	(175,898)	(152,678)	23,220
Airport						
Total Revenues	2,289,399	1,646,947	1,387,894	680,107	707,607	27,500
Total Expenses	2,427,320	1,619,232	1,387,894	617,755	625,934	8,179
Revenues Over Expenses	(137,921)	27,715	-	62,352	81,673	19,321
Capital Projects						
Total Revenues	1,204	5,773	-	-	-	-
Total Expenses	-	-	-	-	-	-
Revenues Over Expenses	1,204	5,773	-	-	-	-
Local Option Tax						
Total Revenues	3,273,641	4,146,449	9,670,660	2,816,500	2,816,500	-
Total Expenses	1,116,764	5,458,479	9,670,660	92,311	92,761	450
Revenues Over Expenses	2,156,877	(1,312,030)	-	2,724,189	2,723,739	(450)
Debt Service						
Total Revenues	304,260	309,666	258,100	257,700	257,700	-
Total Expenses	241,256	4,531,063	258,100	257,700	257,700	-
Revenues Over Expenses	63,004	(4,221,397)	-	-	-	-

FY25 Budget Worksheet Summary

	FY22 Actual	FY23 Actual	FY24 PY Budget	FY25 Budget 1st Request	FY25 Budget 2nd Request	Change
Golf						
Total Revenues	1,461,306	2,022,848	2,924,075	2,292,263	2,298,263	6,000
Golf Pro Expenses	-	851,234	971,775	1,178,734	1,147,547	(31,187)
Golf Operations Expenses	1,099,734	1,310,747	1,852,300	1,397,548	1,320,420	(77,128)
Total Expenses	1,099,734	2,161,981	2,924,075	2,676,282	2,567,967	(108,315)
Revenues Over Expenses	361,572	(139,133)	-	(384,019)	(269,704)	114,315
Water						
Total Revenues	4,292,042	5,185,499	6,224,332	4,965,828	4,980,828	15,000
Water Distribution Expenses	2,121,654	2,547,361	4,842,712	1,789,638	1,884,102	94,464
Water Treatment Expenses	616,021	928,828	1,381,620	711,939	725,431	13,492
Total Expenses	2,737,674	3,476,189	6,224,332	2,551,577	2,659,533	107,956
Revenues Over Expenses	1,554,368	1,709,310	-	2,414,251	2,321,295	(92,956)
City						
Total Revenues	26,655,314	34,720,267	44,133,731	27,172,724	27,589,325	416,601
Total Expenses	23,049,097	36,915,307	44,133,731	23,095,885	23,387,660	291,775
Revenues Over Expenses	3,606,217	(2,195,039)	-	4,076,839	4,201,665	124,826
			Governmental Funds to Balance	(677,582)	(573,665)	103,917
			LOT - Streets	2,724,189	2,723,739	(450)
			Debt Service Fund	-	-	-
			Golf Fund	(384,019)	(269,704)	114,315
			Water Fund	2,414,251	2,321,295	(92,956)
				<u>4,076,839</u>	<u>4,201,665</u>	<u>124,826</u>

2024 L-2 Calculation
(Maximum Property Tax Levy)

Allowable Base Budget Calculation:			
Highest Non-Exempt P-Tax Budget + P-Tax Replacement (from the 'Maximum Budget and Forgone Amount Worksheet')	(1)		7,679,028
Up to 3% Base Budget Growth (multiply line 1 by up to 3%)	(2)		230,371
Enter the total amount you received for Solar Farm Tax from the immediate prior year (7/1/2022 - 6/30/23)	(3)		-
New Construction, Annexation, Expiring Urban Renewal Allowable Budget Increases Calculation:			
2023 Value of District's Operating Property from Each Applicable County:		Value	
Valley	(4a)	9,501,298	
Total 2023 Operating Property Value (total of Lines 4a thru 4d):	(4)	9,501,298	
2024 District's Net Taxable Value & Estimated Sub-roll from Each Applicable County:		Value	
Valley	(5a)	3,449,579,260	
Total 2024 Net Taxable value & Estimated Sub-roll (total of lines 5a thru 5d):	(5)	3,449,579,260	
Preliminary Levy Rate for New Construction:		Value	
2024 New Construction Preliminary Levy Rate ((Line 1 + line 2)/(line 4 + line 5))	(6)	0.0022865610	
2024 Value of District's New Construction Roll from Each Applicable County:		Value	
Valley	(7a)	62,560,166	
Total New Construction Roll (NOT including expiring Urban Renewal) (total lines 7a thru 7d)	(7)	62,560,166	
New Construction Roll Allowable Budget Increase (multiply line 6 by line 7)			(8) 143,048
2024 Value of District's Annexed Property:			
2024 Full Taxable Value of Annexation from Property Assessed by County	(9)	-	
90% of Annexation Value Assessed by County	(10)	-	
			(13) -
Total Non-Exempt Allowable Budget (before P-tax Replacement and)-tax Substitute Funds deductions):			
Total uncapped budget growth potential (Add lines 1 + 2 + 3 + 8 +13 + 16)	(17)	8,052,446	
Total Capped growth (max 8%) (line 1 X 1.08 + line 3 + line 16)	(18)	8,293,350	
Total non-exempt budget allowed (lesser of lines 17 and 18)			(19) 8,052,446
Property Tax Replacements:			
Enter yearly amount of the agricultural equipment replacement money	(20)	268	
Enter yearly amount of the 2013 personal property tax replacement money	(21)	29,423	
Enter yearly amount of the 2012 personal property tax replacement money	(22)	5,511	
Information below is reported in indicated columns of the 'Recovered/Recaptured Property Tax and Refund List':			
Enter the Solar Farm Tax reported in column 1 (7/1/23 - 6/30/24)	(23)	-	
Enter the recovered Homeowner's Exemption property tax reported in column 2	(24)	-	
Enter the total amount reported in columns 3 and 4 of the Recovered/Recaptured Property Tax list	(25)		
Total of lines 20 thru 25 (Col. 5 of L-2 must equal this amount)			(26) 35,202
Forgone Amount Section:			
Enter the Total forgone amount reported in the ' Maximum Budget and Forgone Amount Worksheet'	(28)	433,484	
Enter the forgone amount to be recovered in your budget. This amount can't exceed what is report on the attached resolution			(29) 80,524
Maximum Allowable Non-Exempt Property Tax That Can Be Levied (Including Forgone Amount):			
Maximum non-exempt property tax budget including forgone amount (lines 19-26-27+29)			(32) 8,097,769



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	\$ 80,523	\$ -	\$ -	\$ -	\$ -	\$ 80,523
Property Tax Growth	\$ 143,048	\$ -	\$ -	\$ -	\$ -	\$ 143,048
Maximum Levy Per L-2 Worksheet						\$ 8,097,768

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
GENERAL FUND							
GENERAL FUND REVENUE							
PROPERTY TAX REVENUE							
10-30-010-100.0	PROPERTY TAXES	4,154,260	4,234,290	3,112,685	4,089,625	4,517,618	4,517,618
10-30-010-101.0	PROPERTY TAX - FOREGONE AMT.	.00	.00	.00	76,030	.00	80,523
10-30-010-102.0	PROPERTY TAX - 3% INCREASE	.00	.00	.00	217,531	230,371	230,371
10-30-010-104.0	PROPERTY TAX - GROWTH INCREAS	.00	.00	.00	134,432	.00	143,048
10-30-010-105.0	PROPERTY TAX REPLACEMENT	29,423	34,934	17,467	35,202	35,202	35,202
10-30-010-106.0	PROPERTY TAX RELIEF - FROM LOT	.00	.00	.00	.00	.00	.00
10-30-010-900.0	PENALTY & INTEREST	19,192	17,721	9,910	20,001	20,000	20,000
Total PROPERTY TAX REVENUE:		4,202,875	4,286,944	3,140,062	4,572,821	4,803,191	5,026,762
LICENSE & PERMIT REVENUE							
10-30-015-300.0	ANIMAL BOARDING/KENNEL LICENSE	35	.00	.00	30	30	30
10-30-015-340.0	ANIMAL LICENSES	1,565	1,245	885	1,000	1,000	1,000
10-30-015-400.0	BUSINESS LICENSE	40,862	37,730	41,531	37,000	38,000	40,000
10-30-015-410.0	ALCOHOLIC BEVERAGE LICENSE	22,885	20,652	1,572	25,000	23,000	23,000
Budget notes: ~2025 Three new restaurant Liquor Licenses							
10-30-015-420.0	VENDOR'S PERMIT	7,425	9,355	6,864	7,000	8,000	8,000
10-30-015-440.0	SHORT TERM RENTAL PERMIT	.00	80,225	102,752	75,000	95,000	95,000
10-30-015-500.0	BUILDING PERMITS	639,780	607,923	267,911	500,000	500,000	550,000
Total LICENSE & PERMIT REVENUE:		712,553	757,130	421,515	645,030	665,030	717,030
FEE REVENUE							
10-30-020-110.0	BOAT LAUNCH FEES	.00	.00	.00	.00	.00	.00
10-30-020-220.0	PD-FINGERPRINTING	945	3,635	2,420	3,200	3,000	3,000
10-30-020-225.0	BACKGROUND CHECKS	.00	40	.00	.00	.00	.00
10-30-020-240.0	ANIMAL CONTROL VIOLATION FEE	.00	.00	.00	.00	.00	.00
10-30-020-310.0	FRANCHISE FEES - CABLEONE	42,737	58,416	9,581	60,500	40,000	40,000
10-30-020-320.0	FRANCHISE FEES - IDAHO POWER	283,717	319,738	187,179	295,000	286,500	312,650
10-30-020-430.0	COPY/FAX/NOTARY SERVICES	13	1,374	43	.00	.00	.00
10-30-020-435.0	GIS MAPS	10	.00	.00	.00	.00	.00
10-30-020-530.0	PLANNING AND ZONING FEES	83,915	106,170	98,563	60,000	65,000	85,000
10-30-020-540.0	PLAN CHECK FEES	401,531	390,448	171,471	325,000	325,000	357,500
10-30-020-999.0	XBP NON-UTILITY SERVICE FEE	6,616	13,538	7,114	11,000	13,000	13,000
Total FEE REVENUE:		819,483	893,359	476,369	754,700	732,500	811,150
GRANT REVENUE							
10-30-025-100.0	GRANTS	16,049	3,750	.00	4,500	.00	.00
10-30-025-110.0	GRANTS - STATE OR FEDERAL	297,784	9,545	.00	.00	.00	.00
10-30-025-209.0	FOUND-NAT'L ENDWOMENT FOR ART	.00	10,000	.00	5,000	.00	.00
10-30-025-400.0	FEDERAL - PD - BJA BODY ARMOR	1,472	553	1,139	1,500	1,500	1,500
10-30-025-402.0	FEDERAL - PD - HIGHWAY SAFETY	2,997	1,882	.00	2,500	2,500	2,500
10-30-025-405.0	GRANT - HWY SAFETY OCCUP.	.00	.00	1,000	.00	.00	.00
10-30-025-406.0	FEDERAL - CD - CLG	5,000	.00	.00	.00	.00	.00
Total GRANT REVENUE:		323,302	25,730	2,139	13,500	4,000	4,000
REVENUE SHARING & LIQUOR REV.							
10-30-030-310.0	STATE LIQUOR DISTRIBUTION	365,409	361,613	149,706	362,540	374,265	374,265

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
10-30-030-330.0	SHARED REVENUE - STATE DISTRB	640,011	637,440	316,866	665,982	614,847	614,847
10-30-030-340.0	SHARED REVENUE - B & E DISTRIB	268	268	134	268	268	268
Total REVENUE SHARING & LIQUOR REV.:		1,005,688	999,321	466,706	1,028,790	989,380	989,380
FINES REVENUE							
10-30-035-100.0	PD-FINES AND COURT COSTS	34,442	37,764	22,326	33,000	33,000	33,000
10-30-035-150.0	PD - DMV VIN INSPECTIONS	315	210	150	200	200	200
10-30-035-200.0	FINES & FEES - PARKING / SNOW	.00	455	810	300	300	300
Total FINES REVENUE:		34,757	38,429	23,286	33,500	33,500	33,500
DONATION REVENUE							
10-30-040-300.0	DONATIONS	.00	10,000	.00	.00	.00	.00
10-30-040-970.0	PRIVATE CONTR. - PUBLIC ART	.00	1,170	.00	.00	.00	.00
Total DONATION REVENUE:		.00	11,170	.00	.00	.00	.00
INTEREST REVENUE							
10-30-045-100.0	INTEREST REVENUE	67,362	382,117	261,479	75,000	200,000	200,000
Total INTEREST REVENUE:		67,362	382,117	261,479	75,000	200,000	200,000
APPROPRIATED FUND BALANCE							
10-30-050-996.0	APPROPRIATED FB-PRIOR YEAR LOT	.00	.00	.00	394,493	578,176	523,340
Budget notes:		Excess FY21 LOT provided property tax relief					
10-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	978,396	200,000	200,000
Budget notes:		~2025 Professional Services (10-48-150-300.0): Climate Action Plan (\$15,000 in FY 24 and carry forward \$85,000 in FY25), Impact Fee Study (\$10,000 in FY 24 and carry forward \$90,000 in FY25), Design Review Guidelines/Development Standards Update (\$25,000 in FY 25). Total FY25=\$200,000					
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	1,372,889	778,176	723,340
CARRY FORWARD REVENUE							
10-30-055-998.0	CARRY FORWARD	.00	.00	.00	121,008	10,000	10,000
Total CARRY FORWARD REVENUE:		.00	.00	.00	121,008	10,000	10,000
INTER-FUND TRANSFER REVENUE							
10-30-060-900.0	ADMINISTRATIVE TRANSFER	695,026	732,552	517,842	690,436	690,436	690,436
10-30-060-910.0	NETWORK ADMIN TRANSFER	219,344	219,344	195,039	260,040	260,040	260,040
10-30-060-915.0	GIS TRANSFER	.00	.00	.00	.00	.00	.00
Total INTER-FUND TRANSFER REVENUE:		914,370	951,896	712,881	950,476	950,476	950,476
OTHER REVENUE							
10-30-070-100.0	LOCAL OPTION TAX	599,182	579,794	548,136	1,450,000	900,000	900,000
10-30-070-100.1	PY LOCAL OPTION TAX	2,696	992	.00	.00	.00	.00
10-30-070-110.0	RENTS & ROYALTIES	2	80	.00	.00	.00	.00
10-30-070-115.0	MCCALL AVENUE HOMES - RENT	3,600	1,100	.00	8,500	.00	.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	.00
10-30-070-900.0	MISCELLANEOUS REVENUE	14,480	71,521	9,225	.00	.00	.00
10-30-070-965.0	REFUNDS & REIMBURSEMENTS	70,000	.00	.00	.00	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
10-30-070-980.0	SALES OF SURPLUS PROPERTY	2,779	5,704	1,425	.00	.00	.00
10-30-070-990.0	CASH OVER\ (SHORT)	2	83-	10-	.00	.00	.00
Total OTHER REVENUE:		692,741	659,109	558,775	1,458,500	900,000	900,000
Total GENERAL FUND REVENUE:		8,773,130	9,005,206	6,063,214	11,026,214	10,066,253	10,365,638

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
MAYOR & COUNCIL							
PERSONNEL EXPENSE							
10-41-100-110.0	SALARIES AND WAGES	42,550	50,400	41,010	50,400	56,820	56,820
10-41-100-147.0	FICA	2,105	2,626	2,192	3,125	3,523	3,523
10-41-100-148.0	MEDICARE	492	614	513	731	824	824
10-41-100-149.0	RETIREMENT - PERSI	4,131	4,820	3,745	5,635	6,796	6,796
10-41-100-150.0	WORKER'S COMPENSATION	57	65	64	66	75	75
10-41-100-151.0	HEALTH INSURANCE	50,529	51,692	39,593	56,434	58,591	57,318
10-41-100-152.0	DENTAL INSURANCE	1,683	2,336	1,876	2,785	2,663	2,502
10-41-100-157.0	LIFE INSURANCE	326	340	236	340	345	345
10-41-100-158.0	EMPLOYEE WELLNESS	150	.00	450	300	300	750

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	.00
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Budget notes:

Restricted by Council - reserve for future healthcare costs.

Total PERSONNEL EXPENSE:		102,024	112,893	89,680	119,816	129,937	128,953
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OPERATING EXPENSE

10-41-150-210.0	DEPARTMENT SUPPLIES	168	1-	128	200	250	200
10-41-150-275.0	PUBLIC RELATIONS	13,974	16,824	14,325	23,000	25,000	25,000
10-41-150-420.0	TRAVEL AND MEETINGS	6,378	4,567	1,774	5,000	5,000	5,000
10-41-150-430.0	DUES AND SUBSCRIPTIONS	.00	2,500	2,750	2,500	8,000	.00
10-41-150-435.0	RESORT CITIES COALITION	.00	.00	.00	.00	.00	10,000
10-41-150-552.0	UTILITY BILLING HARDSHIPS	.00	.00	.00	2,000	2,000	.00
10-41-150-554.0	EMPLOYEE HOLIDAY PARTY	3,257	2,845	5,620	4,000	6,000	.00
10-41-150-560.0	EMPLOYEE LONGEVITY AWARDS	1,397	542	741	895	900	.00
10-41-150-562.0	COMMITTEE RECOGNITION & AWARD	101	878	1,199	2,000	2,500	2,000

Total OPERATING EXPENSE:		25,274	28,154	26,538	39,595	49,650	42,200
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INTER-FUND TRANSFER EXPENSE

10-41-600-960.0	FUND TRANSFER-GOLF LOAN	85,000	.00	.00	.00	.00	.00
10-41-600-962.0	FUND TRANSFER-REC. LOAN	.00	.00	.00	.00	.00	200,000
10-41-600-981.0	FUND TRANSFER-GOLF	100,000	100,000	74,997	100,000	100,000	.00

Budget notes:

Includes \$100,000 annual transfer for operation
~2025 Move \$100,000 to Administration Budget

10-41-600-999.0	OPERATING TRANSFER - MRA	.00	.00	.00	.00	.00	.00
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Total INTER-FUND TRANSFER EXPENSE:		185,000	100,000	74,997	100,000	100,000	200,000
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COMMUNITY REQUESTS FOR FUNDS

10-41-700-100.0	MCCALL TRANSIT	104,000	125,000	148,125	148,125	165,000	.00
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Budget notes:

~2025 TVT initial request for \$140,000 for operations plus \$15,000 for match for Green Line bus replacement.
Tentatively move \$181,000 to Administration Budget for final consideration in budget balancing

10-41-700-102.0	MCPAWS	40,000	40,000	40,000	40,000	40,000	.00
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Budget notes:

~2025 Move \$40,000 to administrative Budget for final consideration

10-41-700-107.0	WOODY DEBRIS PROGRAM	7,000	.00	14,000	7,000	7,000	.00
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Budget notes:

~2025 Move \$7,000 to Administrative Budget for final consideration

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
Total COMMUNITY REQUESTS FOR FUNDS:		151,000	165,000	202,125	195,125	212,000	.00
COUNCIL CONTINGENCY							
10-41-750-999.0	FUNDED COUNCIL CONTINGENCY	.00	.00	559	5,000	5,000	5,000
Total COUNCIL CONTINGENCY:		.00	.00	559	5,000	5,000	5,000
Total MAYOR & COUNCIL:		463,298	406,047	393,899	459,536	496,587	376,153

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
INFORMATION SYSTEMS							
PERSONNEL EXPENSE							
10-42-100-110.0	SALARIES AND WAGES	156,859	153,615	130,430	178,147	190,951	190,951
10-42-100-140.0	OVERTIME PAY	.00	.00	554	2,163	2,250	2,250
10-42-100-147.0	FICA	9,379	9,318	8,074	11,179	11,978	11,978
10-42-100-148.0	MEDICARE	2,194	2,179	1,888	2,615	2,801	2,801
10-42-100-149.0	RETIREMENT - PERSI	18,729	17,999	14,644	20,159	23,107	23,107
10-42-100-150.0	WORKER'S COMPENSATION	583	527	539	625	670	670
10-42-100-151.0	HEALTH INSURANCE	25,726	19,215	10,241	13,654	14,656	14,406
10-42-100-152.0	DENTAL INSURANCE	1,205	1,041	751	1,001	1,051	1,030
10-42-100-156.0	CLOTHING/UNIFORMS	.00	.00	.00	200	200	200
10-42-100-157.0	LIFE INSURANCE	168	154	102	168	138	138
10-42-100-158.0	EMPLOYEE WELLNESS	150	300	150	300	300	300
10-42-100-160.0	EMPLOYEE RECOGNITION	189	.00	38	100	100	100
10-42-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00
Budget notes:							
Restricted by Council – reserve for future healthcare costs.							
Total PERSONNEL EXPENSE:		215,182	204,348	167,412	230,311	248,202	247,931
OPERATING EXPENSE							
10-42-150-210.0	DEPARTMENT SUPPLIES	2,284	620	2,556	1,000	2,500	2,500
10-42-150-240.0	MINOR EQUIPMENT	2,633	189	3,907	5,000	5,000	5,000
10-42-150-240.1	MINOR EQUIPEMENT - RAPID EQUIP	.00	15,385	.00	15,000	15,000	15,000
10-42-150-250.0	MOTOR FUELS AND LUBRICANTS	299	614	190	500	500	500
10-42-150-280.0	LICENSES AND PERMITS	180	.00	1,432	1,500	1,500	1,500
10-42-150-300.0	PROFESSIONAL SERVICES	26,938	40,156	52,309	50,000	75,000	75,000
Budget notes:							
~2025 Electrical and conduit joint trenching for Middle Mile\IRON							
10-42-150-310.0	LEGAL	.00	.00	.00	10,000	5,000	5,000
10-42-150-392.0	WEB PAGE	1,991	2,118	494	2,000	25,000	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	1,500
10-42-150-420.0	TRAVEL AND MEETINGS	2,962	533	4,929	3,500	4,500	4,500
10-42-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	921	.00	.00	.00	.00	.00
10-42-150-440.0	PROFESSIONAL DEVELOPMENT	3,375	4,637	1,227	8,000	7,000	7,000
10-42-150-460.0	TELEPHONE	3,897	3,967	1,913	3,000	4,000	4,000
10-42-150-463.0	DIGITAL PHONE SYSTEM	2,143	902	3,651	5,000	3,500	3,500
10-42-150-465.0	COMMUNICATIONS - ETHERNET	16,542	19,686	20,209	30,000	27,500	27,500
10-42-150-560.0	REPAIRS - COMPUTER EQUIP	.00	505	.00	5,000	5,000	5,000
10-42-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	264	.00	53	1,000	1,000	1,000
10-42-150-610.0	COMPUTER SOFTWARE	78,174	94,761	45,716	77,500	85,000	85,000
10-42-150-620.0	COMPUTER HARDWARE	90,427	100,080	43,371	80,000	80,000	80,000
Total OPERATING EXPENSE:		233,705	284,153	181,956	299,500	348,500	348,500
Total INFORMATION SYSTEMS:		448,887	488,501	349,368	529,811	596,702	596,431

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
CITY MANAGER							
PERSONNEL EXPENSE							
10-43-100-110.0	SALARIES AND WAGES	341,235	392,557	310,546	412,306	467,510	467,510
10-43-100-140.0	OVERTIME PAY	.00	.00	119	.00	.00	.00
10-43-100-147.0	FICA	20,535	23,616	18,877	25,563	28,986	28,986
10-43-100-148.0	MEDICARE	4,803	5,523	4,415	5,978	6,779	6,779
10-43-100-149.0	RETIREMENT - PERSI	40,744	45,921	30,034	46,096	55,914	55,914
10-43-100-150.0	WORKER'S COMPENSATION	888	925	926	998	1,107	1,107
10-43-100-151.0	HEALTH INSURANCE	58,274	64,935	55,530	66,854	109,271	106,718
10-43-100-152.0	DENTAL INSURANCE	1,995	2,379	1,828	2,332	3,659	3,626
10-43-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
10-43-100-155.0	CONTRACT - BENEFITS	2,761	2,976	1,481	3,086	3,203	3,203
10-43-100-157.0	LIFE INSURANCE	302	308	202	294	345	345
10-43-100-158.0	EMPLOYEE WELLNESS	150	150	600	675	750	750
10-43-100-160.0	EMPLOYEE RECOGNITION	209	106	40	225	250	250
10-43-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.							
Total PERSONNEL EXPENSE:		471,894	539,395	424,598	564,407	677,774	675,188
OPERATING EXPENSE							
10-43-150-210.0	DEPARTMENT SUPPLIES	233	1,349	700	1,000	1,000	1,000
Budget notes: ~2025 Current Amount appears sufficient Current amount appears Sufficient Current amount appears sufficient							
10-43-150-240.0	MINOR EQUIPMENT	.00	708	423	500	1,000	1,000
Budget notes: ~2025 Funds for new CM unknown equipment needs Funds for new CM unknown equipment needs Small allowance for new CM unknown equipment needs							
10-43-150-275.0	PUBLIC RELATIONS	299	928	378	1,500	4,500	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	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	530	2,000	2,000	2,000
Budget notes: ~2025 Current amount appears sufficient							
10-43-150-420.0	TRAVEL AND MEETINGS	2,233	2,333	2,534	4,000	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	5,000
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	400
Budget notes: ~2025 Appears sufficient							
10-43-150-440.0	PROFESSIONAL DEVELOPMENT	9,534	3,996	2,829	8,000	8,000	8,000
Budget notes: ~2025 Current amount appears sufficient							
10-43-150-460.0	TELEPHONE	1,520	1,478	1,018	1,525	1,525	1,525
Budget notes:							

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
~2025 Current amount appears sufficient							
10-43-150-554.0	EMPLOYEE HOLIDAY PARTY	.00	.00	.00	.00	.00	6,000
10-43-150-560.0	EMPLOYEE LONGEVITY AWARD	.00	.00	.00	.00	.00	680
10-43-150-590.0	REPAIRS - SENIOR CENTER	.00	180	.00	1,000	.00	.00
Budget notes:							
~2025 Moved to 10-44-150-590.0 Administrative Services							
Total OPERATING EXPENSE:		21,794	15,957	31,608	27,925	36,425	44,105
OTHER EXPENSE							
10-43-650-910.0	COVID-19 - FEMA TRACKING	.00	.00	.00	.00	.00	.00
Total OTHER EXPENSE:		.00	.00	.00	.00	.00	.00
Total CITY MANAGER:		493,688	555,351	456,206	592,332	714,199	719,293

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
ADMINISTRATIVE COSTS							
OPERATING EXPENSE							
10-44-150-200.0	OFFICE SUPPLIES	4,479	3,019	3,228	3,500	3,500	3,500
10-44-150-260.0	POSTAGE	6,660	5,035	4,016	4,800	7,000	7,000
10-44-150-300.0	PROFESSIONAL SERVICES	1,458	5,711	1,256	2,200	2,200	2,200
10-44-150-306.0	BANKING COSTS	5,783	6,600	2,890	7,500	7,500	7,500
10-44-150-306.1	CREDIT CARD PROCESSING FEES	28,052	37,226	30,656	35,000	50,000	50,000
10-44-150-310.0	ATTORNEY - CIVIL NON-REIMB	116,247	168,909	151,145	139,400	150,000	150,000
10-44-150-320.0	ATTORNEY - PROSECUTING	50,000	50,000	33,333	54,500	54,500	54,500
10-44-150-410.0	INSURANCE	95,030	100,020	102,092	102,880	102,880	131,188
10-44-150-420.0	TRAVEL AND MEETINGS	968	1,802	1,745	1,200	1,500	1,500
10-44-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	581	592	1,593	600	600	600
10-44-150-440.0	PROFESSIONAL DEVELOPMENT	.00	.00	85	.00	.00	.00
10-44-150-450.0	CLEANING AND CUSTODIAL	5,840	6,305	2,657	6,000	6,000	6,000
10-44-150-460.0	TELEPHONE	913	1,056	758	1,100	1,100	1,100
10-44-150-490.0	HEAT, LIGHTS, AND UTILITIES	11,117	12,042	9,696	12,000	15,000	15,000
10-44-150-490.1	CARES ACT BROADBAND GRANT	2,060	752	670	2,000	2,000	2,000
10-44-150-490.2	WF HOUSING - TOASTER HOUSE	41	3,448	1,906	3,500	3,500	3,500
10-44-150-500.0	RENTAL - OFFICE EQUIPMENT	5,825	7,084	5,216	8,000	8,500	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	1,498	3,300	3,000	3,000
10-44-150-570.0	REPAIRS - BUILDING AND GROUNDS	8,190	7,340	8,645	19,000	50,000	50,000
10-44-150-580.0	REPAIRS - AUTOMOTIVE	.00	.00	.00	.00	.00	.00
Budget notes: Pool vehicle repairs and maintenance							
10-44-150-590.0	REPAIRS - SENIOR CENTER	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENSE:		346,307	419,013	363,084	406,480	468,780	497,088
Total ADMINISTRATIVE COSTS:		346,307	419,013	363,084	406,480	468,780	497,088

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
FINANCE							
PERSONNEL EXPENSE							
10-45-100-110.0	SALARIES AND WAGES	230,549	233,362	187,343	250,611	288,452	291,183
10-45-100-140.0	OVERTIME PAY	.00	.00	225	758	768	788
10-45-100-147.0	FICA	13,877	14,030	11,308	15,585	17,932	18,102
10-45-100-148.0	MEDICARE	3,245	3,281	2,645	3,645	4,194	4,234
10-45-100-149.0	RETIREMENT - PERSI	27,528	27,450	21,004	28,103	34,591	34,920
10-45-100-150.0	WORKER'S COMPENSATION	425	406	397	453	521	526
10-45-100-151.0	HEALTH INSURANCE	48,095	53,026	42,520	57,788	94,123	91,820
10-45-100-152.0	DENTAL INSURANCE	1,077	1,230	1,076	1,425	2,860	2,798
10-45-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
10-45-100-156.0	CLOTHING/UNIFORMS	.00	.00	.00	.00	350	350
10-45-100-157.0	LIFE INSURANCE	286	280	175	294	276	276
10-45-100-158.0	EMPLOYEE WELLNESS	300	150	450	525	600	600
10-45-100-160.0	EMPLOYEE RECOGNITION	288	168	.00	175	200	200
10-45-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00
Budget notes:							
Restricted by Council – reserve for future healthcare costs.							
Total PERSONNEL EXPENSE:		325,671	333,384	267,141	359,362	444,867	445,797
OPERATING EXPENSE							
10-45-150-210.0	DEPARTMENT SUPPLIES	517	787	261	1,000	1,000	1,000
10-45-150-240.0	MINOR EQUIPMENT	.00	.00	.00	.00	.00	.00
10-45-150-300.0	PROFESSIONAL SERVICES	109	422	.00	50,000	5,000	5,000
10-45-150-301.0	AUDIT FEES	74,750	53,500	64,500	60,000	65,000	70,000
10-45-150-302.0	AUDITOR FEES OTHER THAN AUDIT	.00	875	2,750	3,500	3,500	3,500
10-45-150-305.0	SOFTWARE SUPPORT - CASELLE	21,462	23,695	23,780	25,000	25,000	25,000
10-45-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	2,208	549	.00	4,200	2,200	2,200
10-45-150-420.0	TRAVEL AND MEETINGS	40	37	.00	200	1,500	1,500
10-45-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	49	.00	.00	250	250	250
10-45-150-440.0	PROFESSIONAL DEVELOPMENT	385	3,342	614	5,000	8,000	8,000
Budget notes:							
Includes City Treasurer certification and continuing education							
10-45-150-552.0	UTILITY BILLING HARDSHIP	.00	.00	.00	.00	.00	500
10-45-150-610.0	COMPUTER SOFTWARE	575	2,960	4,112	3,200	3,200	3,200
Total OPERATING EXPENSE:		100,095	86,167	96,017	152,350	114,650	120,150
Total FINANCE:		425,767	419,551	363,158	511,712	559,517	565,947

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
CITY CLERK							
PERSONNEL EXPENSE							
10-46-100-110.0	SALARIES AND WAGES	174,297	181,293	146,545	194,764	252,255	252,255
10-46-100-140.0	OVERTIME PAY	.00	87	217	939	2,064	2,064
10-46-100-147.0	FICA	10,276	10,826	8,780	12,134	15,768	15,768
10-46-100-148.0	MEDICARE	2,403	2,532	2,053	2,838	3,688	3,688
10-46-100-149.0	RETIREMENT - PERSI	20,730	21,336	16,399	21,880	30,417	30,417
10-46-100-150.0	WORKER'S COMPENSATION	321	318	319	351	456	456
10-46-100-151.0	HEALTH INSURANCE	45,934	49,682	39,482	51,958	85,672	65,603
10-46-100-152.0	DENTAL INSURANCE	1,190	1,363	1,053	1,431	2,511	1,878
10-46-100-156.0	CLOTHING & UNIFORMS	.00	401	399	400	550	550
Budget notes: ~2025 Additional Employee - Records and Information Specialist							
10-46-100-157.0	LIFE INSURANCE	245	252	156	252	276	276
10-46-100-158.0	EMPLOYEE WELLNESS	.00	150	300	450	600	600
10-46-100-160.0	EMPLOYEE RECOGNITION	138	.00	.00	150	200	200
10-46-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.							
Total PERSONNEL EXPENSE:		255,535	268,239	215,703	287,547	394,457	373,755
OPERATING EXPENSE							
10-46-150-210.0	DEPARTMENT SUPPLIES	743	716	393	700	750	750
10-46-150-230.0	PRINTING AND BINDING	962	5,165	2,327	5,000	5,000	5,000
10-46-150-240.0	MINOR EQUIPMENT	933	438	276	500	500	500
10-46-150-300.0	PROFESSIONAL SERVICES	31,740	36,160	60	500	500	500
10-46-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	3,040	2,148	886	4,000	4,000	4,000
10-46-150-420.0	TRAVEL AND MEETINGS	411	390	55	300	300	300
10-46-150-440.0	PROFESSIONAL DEVELOPMENT	3,008	6,026	1,199	7,500	10,000	10,000
Budget notes: City Clerk certification and ongoing Laserfiche training ~2025 New Employee training for Records and Information Specialist							
10-46-150-562.0	COMMITTEE RECOGNITION & AWARD	.00	.00	.00	.00	.00	2,500
10-46-150-598.0	RECORDS DESTRUCTION	2,921	2,349	1,213	5,000	5,000	5,000
10-46-150-599.0	RECORDS RETENTION	13,298	19,448	7,428	13,500	19,500	19,500
Budget notes: ~2025 Includes Laserfiche, Tango, Archive Social, Telemesssage,							
10-46-150-999.0	ELECTRONIC RECORDING FEES	195	.00	364	500	500	500
Budget notes: ~2025 Simplifile							
Total OPERATING EXPENSE:		57,250	72,839	14,201	37,500	46,050	48,550
Total CITY CLERK:		312,786	341,078	229,904	325,047	440,507	422,305

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
LOCAL OPTION TAX DEPARTMENT							
OPERATING EXPENSE							
10-47-150-595.0	BAD DEBT	.00	.00	.00	.00	.00	.00
10-47-150-600.0	BEAUTIFICATION	.00	.00	.00	.00	315,000	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	.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	.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	.00
Budget notes: Category G -- Services for McCall marketing, advertising, tourism development, and event promotion.							
10-47-150-640.0	DIRECT COSTS	599	635	15,053	14,500	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	.00
10-47-150-642.0	PRIOR YEAR LOT - CF	80,899	12,500	.00	268,498	516,029	516,029
10-47-150-643.0	CF PY LOT FUNDS	.00	.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	505,232
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	.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	200,000-	362,500	200,000	.00
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	.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	65,268
Budget notes: Category F -- Local housing program as recommended in the McCall Housing Strategy.							
Total OPERATING EXPENSE:		483,852	256,643	143,256-	1,718,498	1,416,029	1,416,029
INTER-FUND TRANSFER EXPENSE							
10-47-600-942.0	PY LOT TRANSFER	45,995	56,995	.00	125,995	62,147	7,311
Total INTER-FUND TRANSFER EXPENSE:		45,995	56,995	.00	125,995	62,147	7,311
Total LOCAL OPTION TAX DEPARTMENT:		529,847	313,638	143,256-	1,844,493	1,478,176	1,423,340

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
COMMUNITY DEVELOPMENT							
PERSONNEL EXPENSE							
10-48-100-110.0	SALARIES AND WAGES	438,830	416,452	323,394	542,275	571,179	658,407
10-48-100-140.0	OVERTIME PAY	180	311	211	1,501	1,578	2,196
10-48-100-147.0	FICA	26,649	24,904	19,642	33,714	35,511	40,957
10-48-100-148.0	MEDICARE	6,232	5,824	4,594	7,885	8,305	9,579
10-48-100-149.0	RETIREMENT - PERSI	51,688	49,026	36,263	60,794	68,502	79,008
10-48-100-150.0	WORKER'S COMPENSATION	1,368	1,181	1,129	1,508	1,581	1,733
10-48-100-151.0	HEALTH INSURANCE	87,659	95,397	73,819	128,472	131,791	140,047
10-48-100-152.0	DENTAL INSURANCE	3,230	3,356	2,415	4,416	4,721	5,241
10-48-100-154.0	UNEMPLOYMENT	.00	.00	.00	588	.00	.00
10-48-100-155.0	CONTRACT - BENEFITS	1,661	1,600	1,169	1,600	1,600	1,600
10-48-100-156.0	CLOTHING/UNIFORMS	436	.00	.00	500	500	1,600
10-48-100-157.0	LIFE INSURANCE	560	504	306	588	483	552
10-48-100-158.0	EMPLOYEE WELLNESS	150	300	900	1,050	1,050	1,200
10-48-100-160.0	EMPLOYEE RECOGNITION	490	371	119	350	350	400
10-48-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.							
Total PERSONNEL EXPENSE:		619,133	599,226	463,962	785,241	827,151	942,520
OPERATING EXPENSE							
10-48-150-210.0	DEPARTMENT SUPPLIES	6,598	1,191	486	3,500	3,500	3,500
10-48-150-230.0	PRINTING AND BINDING	.00	46	.00	1,000	2,000	2,000
10-48-150-240.0	MINOR EQUIPMENT	.00	5,952	.00	3,000	3,000	3,000
10-48-150-250.0	MOTOR FUELS AND LUBRICANTS	1,492	1,560	892	2,000	2,000	2,000
10-48-150-300.0	PROFESSIONAL SERVICES	79,471	57,308	36,049	200,000	200,000	200,000
Budget notes: ~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	.00
10-48-150-325.0	ECONOMIC DEVELOPMENT	2,750	.00	8,132	20,000	20,000	20,000
10-48-150-330.0	HOUSING STRATEGY IMPL.	.00	.00	5,111	150,000	200,000	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	10,000
10-48-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	4,882	2,338	2,311	5,500	3,500	3,500
10-48-150-420.0	TRAVEL AND MEETINGS	2,908	1,378	3,181	7,000	7,000	7,000
10-48-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	216	1,479	650	1,200	1,200	1,200
10-48-150-440.0	PROFESSIONAL DEVELOPMENT	10,393	9,383	6,986	9,900	9,900	9,900
10-48-150-460.0	TELEPHONE	3,152	2,338	2,118	3,000	3,400	3,400
10-48-150-465.0	HISTORIC PRSRVT COMMITTEE SUP.	3,698	2,368	.00	10,000	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	30,000
10-48-150-571.0	MAINT. - PUBLIC ART	1,700	4,750	3,875	7,598	5,000	5,000
10-48-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	637	516	393	1,200	1,500	1,500
10-48-150-610.0	GIS EQUIPMENT	7,901	21,500	27,799	30,000	30,000	30,000
Budget notes: Includes software and hardware							
Total OPERATING EXPENSE:		125,798	122,084	99,779	484,098	545,000	542,000
CAPITAL EXPENSE							
10-48-200-725.0	HOUSING INVESTMENT	100,000	147,273	.00	.00	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
Total CAPITAL EXPENSE:		100,000	147,273	.00	.00	.00	.00
INTER-FUND TRANSFER EXPENSE							
10-48-600-905.0	ENGINEER TRANSFER	23,350	23,350	17,514	23,350	23,350	23,350
Total INTER-FUND TRANSFER EXPENSE:		23,350	23,350	17,514	23,350	23,350	23,350
Total COMMUNITY DEVELOPMENT:		868,281	891,933	581,255	1,292,689	1,395,501	1,507,870

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
POLICE DEPARTMENT							
PERSONNEL EXPENSE							
10-50-100-110.0	SALARIES AND WAGES	889,243	979,791	776,198	1,164,714	1,240,222	1,309,826
10-50-100-140.0	OVERTIME PAY	29,420	35,847	25,694	28,096	31,357	33,738
10-50-100-147.0	FICA	62,966	59,752	48,661	73,954	78,838	83,301
10-50-100-148.0	MEDICARE	14,751	13,974	11,380	17,296	18,438	19,482
10-50-100-149.0	RETIREMENT - PERSI	125,710	119,779	105,778	148,893	181,439	191,985
10-50-100-150.0	WORKER'S COMPENSATION	34,381	34,192	36,420	44,048	46,693	49,611
10-50-100-151.0	HEALTH INSURANCE	235,944	243,739	198,855	326,725	363,684	384,096
10-50-100-152.0	DENTAL INSURANCE	7,506	8,139	6,270	10,918	10,433	11,032
10-50-100-153.0	PHYSICAL EXAMS	285	45	.00	1,134	.00	1,134
10-50-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
10-50-100-156.0	CLOTHING/UNIFORMS	8,697	24,148	14,986	27,010	24,000	24,000
Budget notes:							
~2025 Increased for the addition of 3 new officer positions.							
10-50-100-157.0	LIFE INSURANCE	1,134	1,043	641	1,260	1,035	1,104
10-50-100-158.0	EMPLOYEE WELLNESS	1,350	1,200	1,650	2,250	2,250	2,400
10-50-100-159.0	FITNESS INCENTIVE	7,000	7,000	.00	12,000	12,000	12,000
10-50-100-160.0	EMPLOYEE RECOGNITION	1,032	983	.00	750	750	800
10-50-100-161.0	DUTY SERVICE AWARD	.00	125	.00	1,000	1,000	1,000
10-50-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00
Budget notes:							
Restricted by Council – reserve for future healthcare costs.							
Total PERSONNEL EXPENSE:		1,419,420	1,529,756	1,226,534	1,860,048	2,012,139	2,125,509
OPERATING EXPENSE							
10-50-150-210.0	DEPARTMENT SUPPLIES	10,098	10,923	7,644	8,000	8,000	8,000
10-50-150-215.0	RANGE/AMMUNITION	11,944	14,410	19,712	20,382	18,000	18,000
Budget notes:							
Ammunition for officers to qualify bi-annually.							
10-50-150-240.0	MINOR EQUIPMENT	65,997	155,408	25,141	50,000	50,000	50,000
10-50-150-250.0	MOTOR FUELS AND LUBRICANTS	43,235	39,247	21,955	50,000	60,000	60,000
Budget notes:							
~2025 Increased due to fuel costs and the addition of 3 new positions.							
10-50-150-260.0	POSTAGE	1,253	1,058	1,878	800	800	2,000
Budget notes:							
FedEx/UPS							
10-50-150-275.0	PUBLIC RELATIONS	1,180	4,373	1,121	5,616	5,000	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	5,667	8,000	8,000	12,000
Budget notes:							
Includes hospital patient fees, towing services, fire extinguisher services, polygraph and psychological exams, and other incidental fees associated with investigation.							
~2025 Includes the addition of deceased wildlife cleanup services with High Desert Wildlife and Pest Solutions.							
10-50-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,444	2,217	268	4,000	4,000	4,000
Budget notes:							
Includes open position advertising, grant ads, and ordinance changes							
~2025 Recruitment video							
10-50-150-405.0	DRUG CASE EXPENDITURES	2,777	1,438	444	5,500	5,500	5,500
10-50-150-420.0	TRAVEL AND MEETINGS	2,635	7,696	1,924	4,500	4,500	4,500
10-50-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	1,418	1,624	63	2,000	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	29,211	40,000	45,000	45,000

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
Budget notes:							
Professional Dues & Training costs							
10-50-150-450.0	CLEANING AND CUSTODIAL	7,335	8,505	5,853	18,000	18,000	18,000
10-50-150-460.0	TELEPHONE	13,268	13,902	8,033	15,000	17,000	17,000
10-50-150-465.0	COMMUNICATIONS - RADIO	.00	.00	.00	.00	.00	.00
10-50-150-466.0	COST SHARE- DISPATCH CTR/ILETS	94,446	51,206	.00	65,000	65,000	65,000
10-50-150-490.0	HEAT, LIGHTS, AND UTILITIES	8,109	7,619	4,240	14,040	14,040	14,040
10-50-150-500.0	RENTAL - OFFICE EQUIPMENT	5,612	5,188	3,807	6,000	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	750
10-50-150-520.0	RENTAL - PROPERTY	4,872	5,604	5,604	6,500	6,000	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	27,000	32,400	32,400	32,400
10-50-150-570.0	REPAIRS - BUILDING AND GROUNDS	3,196	7,110	2,627	5,000	5,000	5,000
10-50-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	22,771	16,596	5,196	15,000	18,000	18,000
10-50-150-590.0	REPAIRS - OTHER EQUIPMENT	949	460	359	2,000	2,000	2,000
10-50-150-610.0	COMPUTER SOFTWARE	18,801	16,535	23,044	30,000	32,000	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	200,990	408,488	426,990	432,190
Total POLICE DEPARTMENT:		1,813,313	1,974,531	1,427,524	2,268,536	2,439,129	2,557,699

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
INTER-FUND TRANSFER EXPENSES							
OPERATING TRANSFER EXPENSE							
10-59-600-970.0	FUND TRANSFER - REC. PARKS	807,561	811,010	732,438	976,579	876,252	876,252
10-59-600-981.0	FUND TRANSFER - GOLF	95,443	93,669	68,868	91,824	91,824	191,824
Total OPERATING TRANSFER EXPENSE:		903,004	904,679	801,306	1,068,403	968,076	1,068,076
Total INTER-FUND TRANSFER EXPENSES:		903,004	904,679	801,306	1,068,403	968,076	1,068,076

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
GRANT EXPENSES							
GRANTS							
10-60-250-596.0	PD - BODY CAMERA GRANT-MATCH	16,049	.00	.00	.00	.00	.00
10-60-250-597.0	PD - BODY CAMEARA GRANT	16,049	.00	.00	.00	.00	.00
10-60-250-598.0	FEDERAL - CDBG	238,240	894	.00	.00	.00	.00
10-60-250-607.0	GRANTS - INFO SYST - CARES Act	.00	.00	.00	.00	.00	.00
10-60-250-616.0	FOUND-NAT'L ENDOWMENT FOR ART	.00	10,000	.00	5,000	.00	.00
10-60-250-660.0	FEDERAL - PD - BJA BODY ARMOR	.00	.00	3,649	1,500	1,500	1,500
10-60-250-662.0	FEDERAL - PD - HIGHWAY SAFETY	.00	553-	.00	2,500	2,500	2,500
10-60-250-670.0	FED-PD-CITY MATCH BJA	.00	553	3,398	1,500	1,500	1,500
10-60-250-671.0	FEDERAL-PD-HWY SAFETY-MATCH	.00	.00	.00	.00	.00	.00
10-60-250-720.0	FEDERAL - CD - HISTORICAL	.00	1,000-	.00	4,500	.00	.00
10-60-250-720.1	FEDERAL - CD - HIST. MATCH	.00	1,000	.00	.00	.00	.00
10-60-250-722.0	CITY MATCH - NAT'L ENDWMNT ART	.00	30,000	21,350	60,000	.00	.00
10-60-250-725.0	SLFRF - Federal	9,544	8,651	.00	.00	.00	.00
Total GRANTS:		279,882	49,545	28,396	75,000	5,500	5,500
Total GRANT EXPENSES:		279,882	49,545	28,396	75,000	5,500	5,500

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
CAPITAL IMPROVEMENT PLAN							
INTER-FUND TRANSFER EXPENSE							
10-70-600-710.0	GENERAL FUND CIP	384,760	44,081	.00	249,882	496,015	496,015
10-70-600-724.0	STREETS FUND CIP	50,580	56,921	.00	40,000	.00	.00
10-70-600-725.0	LIBRARY FUND CIP	300,000	.00	.00	.00	.00	.00
10-70-600-728.0	RECREATION FUND CIP	425,598	221,473	.00	100,000	.00	.00
10-70-600-732.0	LIBRARY CONSTRUCTION FUND TRF.	.00	2,314,400	.00	385,713	.00	.00
10-70-600-754.0	GOLF FUND CIP	.00	.00	.00	.00	.00	.00
10-70-600-998.0	RESRVD - FUTURE CAPITAL	.00	.00	.00	128,397	.00	.00
Total INTER-FUND TRANSFER EXPENSE:		1,160,938	2,636,875	.00	903,992	496,015	496,015
FRANCHISE FEE CONTINGENCY							
10-70-750-997.0	FRANCHISE FEES - CONTINGENCY	75,992	339,536	142,654	748,183	326,500	326,500
Total FRANCHISE FEE CONTINGENCY:		75,992	339,536	142,654	748,183	326,500	326,500
Total CAPITAL IMPROVEMENT PLAN:		1,236,930	2,976,410	142,654	1,652,175	822,515	822,515

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
CONTINGENCY - GENERAL FUND							
CONTINGENT REVENUE							
10-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	430,963	350,000	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	350,000
CONTINGENT EXPENSE							
10-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	430,963	350,000	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	350,000
Total CONTINGENCY - GENERAL FUND:		.00	.00	.00	861,926	700,000	700,000
GENERAL FUND Revenue Total:		8,773,130	9,005,206	6,063,214	11,457,177	10,416,253	10,715,638
GENERAL FUND Expenditure Total:		8,121,990	9,740,276	4,993,498	11,457,177	10,735,189	10,912,217
Net Total GENERAL FUND:		651,140	735,070-	1,069,716	.00	318,936-	196,579-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
PUBLIC WORKS & STREETS FUND							
PUBLIC WORKS & STREETS REVENUE							
PROPERTY TAX REVENUE							
24-30-010-100.0	PROPERTY TAXES	1,730,337	2,047,680	1,455,921	2,113,062	2,113,062	2,113,062
24-30-010-102.0	PROPERTY TAX - 3% INCREASE	.00	.00	.00	.00	.00	.00
24-30-010-104.0	PROPERTY TAX - GROWTH INCREAS	.00	.00	.00	.00	.00	.00
24-30-010-900.0	PENALTIES AND INTEREST	7,990	8,571	4,635	10,000	10,000	10,000
Total PROPERTY TAX REVENUE:		1,738,327	2,056,251	1,460,557	2,123,062	2,123,062	2,123,062
REVENUE SHARING							
24-30-030-200.0	SHARED REV - HB312 - HWY DIST	41,316	42,623	21,231	42,755	43,872	43,872
24-30-030-310.0	HIGHWAY DISTRIBUTION ACCT	135,774	140,568	73,771	144,704	152,273	152,273
24-30-030-330.0	SALES TAX DISTRIB - IC-63-3638	.00	49,631	31,035	25,000	22,479	22,479
24-30-030-340.0	STATE GF TRANSFER - HB354	.00	25,885	25,885	.00	.00	.00
Total REVENUE SHARING:		177,089	258,707	151,922	212,459	218,624	218,624
INTEREST REVENUE							
24-30-045-100.0	INTEREST REVENUE	9,324	65,065	42,384	20,000	20,000	20,000
Total INTEREST REVENUE:		9,324	65,065	42,384	20,000	20,000	20,000
APPROPRIATED FUND BALANCE							
24-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	433,470	.00	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	433,470	.00	.00
CARRY FORWARD REVENUE							
24-30-055-998.0	CARRY FORWARD	.00	.00	.00	.00	.00	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	.00	.00	.00
INTER-FUND TRANSFER REVENUE							
24-30-060-905.0	ENGINEER TRANSFER	68,788	68,788	51,597	68,788	68,788	68,788
24-30-060-942.0	PRIOR YEAR LOT TRANSFER	.00	.00	.00	.00	.00	.00
24-30-060-982.0	CIP TRANSFER FROM G.F.	50,580	56,921	.00	40,000	.00	.00
24-30-060-999.0	PUBLIC WORKS FUND TRANSFER	163,764	166,707	148,635	198,181	198,181	198,181
Total INTER-FUND TRANSFER REVENUE:		283,132	292,416	200,232	306,969	266,969	266,969
OTHER REVENUE							
24-30-070-400.0	IDAHO FUEL TAX REFUND	3,636	10,208	2,350	8,000	.00	.00
24-30-070-535.0	REIMBURSABLE DEVEL. FEES	52,704	21,997	48,428	24,000	24,000	24,000
24-30-070-700.0	PUBLIC WORKS PERMITS	12,220	6,638	5,775	10,000	.00	6,000
24-30-070-900.0	MISCELLANEOUS REVENUE	107,971	42	96,315	.00	.00	.00
24-30-070-980.0	SALES OF SURPLUS PROPERTY	5,083	173	.00	.00	.00	.00
Total OTHER REVENUE:		181,614	39,057	152,868	42,000	24,000	30,000
Total PUBLIC WORKS & STREETS REVENUE:		2,389,487	2,711,496	2,007,963	3,137,960	2,652,655	2,658,655

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
PUBLIC WORKS & STREETS							
PERSONNEL EXPENSE							
24-55-100-110.0	SALARIES AND WAGES	674,748	886,048	710,567	1,000,057	1,045,029	1,045,029
24-55-100-140.0	OVERTIME PAY	7,141	16,778	1,309	15,132	16,003	16,003
24-55-100-147.0	FICA	42,897	53,701	42,574	62,942	65,784	65,784
24-55-100-148.0	MEDICARE	10,043	12,559	9,957	14,720	15,385	15,385
24-55-100-149.0	RETIREMENT - PERSI	85,110	105,128	80,375	113,498	126,899	126,899
24-55-100-150.0	WORKER'S COMPENSATION	29,962	36,271	37,683	45,734	47,739	47,739
24-55-100-151.0	HEALTH INSURANCE	173,081	213,422	194,891	256,609	309,187	301,682
24-55-100-152.0	DENTAL INSURANCE	6,386	7,577	5,989	8,717	9,037	8,723
24-55-100-153.0	PHYSICAL EXAMS	1,116	927	445	1,200	1,200	1,200
24-55-100-154.0	UNEMPLOYMENT	777	.00	.00	5,000	.00	.00
24-55-100-156.0	CLOTHING/UNIFORMS	4,797	3,758	4,113	9,000	7,000	7,000
24-55-100-157.0	LIFE INSURANCE	1,015	1,160	692	1,176	2,000	966
24-55-100-158.0	EMPLOYEE WELLNESS	1,500	1,800	1,500	2,100	2,100	2,100
24-55-100-160.0	EMPLOYEE RECOGNITION	795	704	266	700	700	700
24-55-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.							
Total PERSONNEL EXPENSE:		1,039,367	1,339,834	1,090,360	1,536,585	1,648,063	1,639,210

OPERATING EXPENSE							
24-55-150-210.0	DEPARTMENT SUPPLIES	6,824	2,605	1,112	4,000	4,000	4,000
24-55-150-211.0	MECHANIC SHOP SUPPLIES	6,530	13,630	10,522	9,500	11,000	11,000
24-55-150-220.0	FIRST AID, SAFETY	192	692	1,411	4,000	4,000	4,000
24-55-150-240.0	MINOR EQUIPMENT	1,920	3,643	11,885	3,500	3,500	3,500
24-55-150-250.0	MOTOR FUELS AND LUBRICANTS	76,001	116,209	50,257	130,000	120,000	120,000
24-55-150-260.0	POSTAGE	19	12	62	200	200	200
24-55-150-300.0	PROFESSIONAL SERVICES	31,349	12,858	9,860	10,000	13,000	13,000
Budget notes: Includes annual CAD license for In-house Engineer							
24-55-150-310.0	ATTORNEY SERVICES	.00	.00	.00	.00	.00	.00
24-55-150-350.0	ENGINEER SERVICES	27,181	26,771	11,687	20,000	30,000	30,000
24-55-150-360.0	REIMBURSABLE DEVEL. FEES	6,178	9,966	11,938	6,000	15,000	15,000
24-55-150-370.0	CONST. BEST MGT. PRACTICE CERT	5,033	.00	.00	.00	3,000	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	3,000
24-55-150-420.0	TRAVEL AND MEETINGS	103	754	66	1,000	1,500	1,500
24-55-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	900	2,105	13	2,200	2,200	2,200
24-55-150-440.0	PROFESSIONAL DEVELOPMENT	4,943	5,159	6,093	8,000	11,500	11,500
24-55-150-450.0	CLEANING AND CUSTODIAL	886	1,785	1,761	5,000	3,000	3,000
24-55-150-460.0	TELEPHONE	4,363	5,671	4,245	6,000	6,000	6,000
24-55-150-465.0	COMMUNICATIONS - RADIO	65	2,070	2,303	1,500	2,500	2,500
24-55-150-490.0	HEAT, LIGHTS, AND UTILITIES	12,366	13,593	10,413	20,000	15,000	15,000
24-55-150-491.0	STREET LIGHTS - POWER	19,946	20,927	15,701	27,000	23,000	23,000
24-55-150-500.0	RENTAL - OFFICE EQUIPMENT	1,964	1,964	1,473	3,000	2,500	2,500
24-55-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	321	590	566	1,000	1,000	1,000
24-55-150-521.0	RENTAL - EQUIPMENT	157,448	61,404	34,074	.00	.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	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	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
24-55-150-541.0	STREET REPAIR - SEALCOAT	.00	.00	.00	.00	20,000	20,000
Budget notes: Sealcoating is a bi-annual expenditure. ~2025 Plan to seal coat all city owned lots. Parking lots are sealed every 3-5 years. Expect pavement conditions to be re-evaluated on year 4 in spring of 2024. Last seal coat was applied in FY20.							
24-55-150-542.0	STREET REPAIR - ROW MAINT.	56	.00	2,789	3,000	3,000	3,000
24-55-150-543.0	STREET REPAIR - DUST ABATEMENT	26,935	25,297	16,611	40,000	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	65,000
Budget notes: ~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	30,000
24-55-150-547.0	SIGNS & POSTS	9,878	5,717	19,087	12,000	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	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	24,130	20,000	25,000	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	33,145	48,000	50,000	55,000
24-55-150-550.0	STREET REPAIR - LIGHTS	22,623	13,583	394	10,000	14,000	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	15,000
24-55-150-570.0	REPAIRS - BUILDING AND GROUNDS	15,922	10,330	2,743	8,000	8,000	8,000
24-55-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	84,055	65,260	32,013	70,000	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-	2,579	2,500	2,500	2,500
24-55-150-595.0	BAD DEBT	394	338	258	400	400	400
Total OPERATING EXPENSE:		734,282	629,341	418,821	674,300	713,800	718,800
CAPITAL EXPENSE							
24-55-200-700.0	STATE HWY 55/DEINHARD LN STUDY	.00	.00	.00	.00	2,500	.00
24-55-200-701.0	FACILITY PLAN & IMPROVEMENTS	42,514	227,440	38,255	433,470	400	.00
24-55-200-702.0	CAPITAL PURCHASES	.00	.00	99,998	40,000	.00	.00
24-55-200-702.1	HEAVY EQUIP-SNOW REMVL & MAINT	.00	.00	.00	.00	.00	.00
24-55-200-714.0	PARK STREET STREETScape IMPRO	332,500	.00	.00	.00	.00	.00
24-55-200-716.1	HB312 - STREET REPAIR & REHAB	35,838	.00	.00	.00	.00	.00
Total CAPITAL EXPENSE:		410,852	227,440	138,253	473,470	2,900	.00
DEBT RELATED EXPENSE							
24-55-350-812.0	CAT LEASE - PRINCIPAL	.00	109,912	233,527	183,567	188,638	211,226
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	146,831

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
Total DEBT RELATED EXPENSE:		.00	109,912	276,067	303,275	311,668	358,057
INTER-FUND TRANSFER EXPENSE							
24-55-600-910.0	ADMINISTRATIVE TRANSFER - GF	125,709	147,794	83,205	110,934	110,934	110,934
24-55-600-915.0	GIS TRANSFER	.00	.00	.00	.00	.00	.00
24-55-600-972.0	FUND TRANSFER - NETWORK ADMIN	39,970	39,970	29,547	39,396	39,396	39,396
24-55-600-973.0	FUND TRANSFER - STREETS LOT	.00	.00	.00	.00	.00	.00
Total INTER-FUND TRANSFER EXPENSE:		165,679	187,764	112,752	150,330	150,330	150,330
Total PUBLIC WORKS & STREETS:		2,350,180	2,494,290	2,036,253	3,137,960	2,826,761	2,866,397

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
CONTINGENCY - PW & S FUND							
CONTINGENT REVENUE							
24-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	61,894	100,000	100,000
	Total CONTINGENT REVENUE:	.00	.00	.00	61,894	100,000	100,000
CONTINGENT EXPENSE							
24-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	61,894	100,000	100,000
	Total CONTINGENT EXPENSE:	.00	.00	.00	61,894	100,000	100,000
	Total CONTINGENCY - PW & S FUND:	.00	.00	.00	123,788	200,000	200,000
	PUBLIC WORKS & STREETS FUND Revenue Total:	2,389,487	2,711,496	2,007,963	3,199,854	2,752,655	2,758,655
	PUBLIC WORKS & STREETS FUND Expenditure Total:	2,350,180	2,494,290	2,036,253	3,199,854	2,926,761	2,966,397
	Net Total PUBLIC WORKS & STREETS FUND:	39,306	217,206	28,290-	.00	174,106-	207,742-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
LIBRARY FUND							
LIBRARY FUND REVENUE							
PROPERTY TAX REVENUE							
25-30-010-100.0	PROPERTY TAXES	665,565	541,145	410,341	595,551	595,551	595,551
25-30-010-102.0	PROPERTY TAX - 3% INCREASE	.00	.00	.00	.00	.00	.00
25-30-010-104.0	PROPERTY TAX - GROWTH INCREAS	.00	.00	.00	.00	.00	.00
25-30-010-900.0	PENALTIES AND INTEREST	3,076	2,265	1,306	2,600	2,600	2,600
Total PROPERTY TAX REVENUE:		668,642	543,410	411,647	598,151	598,151	598,151
FEE REVENUE							
25-30-020-100.0	NONRESIDENT LIBRARY CARD FEES	9,320	10,219	10,500	8,000	8,000	9,000
25-30-020-150.0	SPANISH CLASS	.00	.00	.00	.00	.00	.00
25-30-020-200.0	COMPUTER USAGE FEES	45	.00	.00	.00	.00	.00
25-30-020-430.0	COPY/FAX/NOTARY SERVICES	2,139	2,346	2,353	1,900	1,800	1,800
Total FEE REVENUE:		11,504	12,566	12,853	9,900	9,800	10,800
GRANT REVENUE							
25-30-025-200.0	GRANTS	41,811	3,533	15,000	10,000	.00	.00
Total GRANT REVENUE:		41,811	3,533	15,000	10,000	.00	.00
FINES REVENUE							
25-30-035-200.0	FINES	7	9-	9	.00	.00	.00
Total FINES REVENUE:		7	9-	9	.00	.00	.00
DONATION REVENUE							
25-30-040-970.0	PRIVATE CONTRIBUTIONS	134	1,225	1,961	200	200	200
25-30-040-971.0	FRIENDS CONTRIBUTIONS	838	1,130	681	1,500	1,500	2,000
25-30-040-973.0	FILM SOCIETY	.00	448	.00	.00	.00	.00
25-30-040-974.0	VIDEO CIRCUIT DUES	700	630	700	840	.00	.00
25-30-040-975.0	CONTRIBUTIONS - BUILDING FUND	9,911	14,073	3,126	500	200	200
Total DONATION REVENUE:		11,584	17,506	6,468	3,040	1,900	2,400
INTEREST REVENUE							
25-30-045-100.0	INTEREST REVENUE	5,317	48,269	42,343	8,000	2,000	2,000
Total INTEREST REVENUE:		5,317	48,269	42,343	8,000	2,000	2,000
APPROPRIATED FUND BALANCE							
25-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	792,687	.00	6,000
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	792,687	.00	6,000
CARRY FORWARD REVENUE							
25-30-055-998.0	CARRY FORWARD	.00	.00	.00	.00	3,000	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	3,000

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
INTER-FUND TRANSFER REVENUE							
25-30-060-942.0	PRIOR YEAR LOT TRANSFER	.00	.00	.00	.00	.00	.00
25-30-060-982.0	CIP TRANSFER FROM G.F.	300,000	.00	.00	.00	.00	.00
Total INTER-FUND TRANSFER REVENUE:		300,000	.00	.00	.00	.00	.00
OTHER REVENUE							
25-30-070-100.0	LOCAL OPTION TAX	85,665	.00	.00	.00	.00	.00
25-30-070-900.0	MISCELLANEOUS REVENUE	1,483	3,033	1,235	800	800	800
Budget notes:							
Includes reimbursement for lost books							
25-30-070-980.0	SALES OF SURPLUS PROPERTY	4	.00	.00	.00	100	100
25-30-070-990.0	CASH OVER\ (SHORT)	1-	.00	6	.00	.00	.00
25-30-070-998.0	PROCEEDS FROM BOND SALE	.00	.00	.00	.00	.00	.00
Total OTHER REVENUE:		87,152	3,033	1,241	800	900	900
Total LIBRARY FUND REVENUE:		1,126,017	628,308	489,561	1,422,578	615,751	623,251

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
LIBRARY DEPARTMENT							
PERSONNEL EXPENSE							
25-57-100-110.0	SALARIES AND WAGES	222,124	263,342	201,771	276,180	303,626	303,626
Budget notes: ~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	12,287	17,123	18,825	18,825
25-57-100-148.0	MEDICARE	3,302	3,699	2,874	4,005	4,403	4,403
25-57-100-149.0	RETIREMENT - PERSI	25,541	27,916	20,772	30,877	36,314	36,314
25-57-100-150.0	WORKER'S COMPENSATION	431	456	443	505	556	556
25-57-100-151.0	HEALTH INSURANCE	36,720	40,730	37,351	42,959	54,487	53,214
25-57-100-152.0	DENTAL INSURANCE	1,599	1,669	1,632	1,734	2,326	2,244
25-57-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
25-57-100-156.0	CLOTHING/UNIFORMS	.00	102	154	300	350	350
25-57-100-157.0	LIFE INSURANCE	252	252	153	252	207	207
25-57-100-158.0	EMPLOYEE WELLNESS	.00	.00	900	1,050	1,050	1,050
25-57-100-160.0	EMPLOYEE RECOGNITION	179	395	66	350	350	350
25-57-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.							
Total PERSONNEL EXPENSE:		304,266	354,379	278,405	375,335	422,494	421,139
OPERATING EXPENSE							
25-57-150-200.0	OFFICE SUPPLIES	335	305	19	750	700	700
25-57-150-210.0	DEPARTMENT SUPPLIES	7,559	3,210	1,202	3,600	3,800	3,800
25-57-150-234.0	COMPUTER SOFTWARE	717	1,564	2,204	3,100	3,800	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	2,400
25-57-150-240.0	MINOR EQUIPMENT	609	240	1,129	5,000	5,000	5,000
25-57-150-280.0	LICENSES AND PERMITS	.00	.00	.00	500	500	500
25-57-150-300.0	PROFESSIONAL SERVICES	4,659	6,046	5,462	15,000	11,000	11,000
Budget notes: Includes Biblionix							
25-57-150-305.0	HB710 STATUTORY DAMAGES	.00	.00	.00	.00	.00	5,000
Budget notes: ~2025 Damages \$250 per book and/or actual damages.							
25-57-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	531	348	324	700	1,000	1,000
25-57-150-400.1	BLDG EXPANSION PROJ PUB INFO	649	1,365	1,367	5,000	2,000	2,000
25-57-150-420.0	TRAVEL AND MEETINGS	439	240	135	700	700	700
25-57-150-430.0	DUES AND SUBSCRIPTIONS	1,130	1,135	1,165	1,600	1,700	1,700
Budget notes: Subscription to Overdrive, the e-book platform							
25-57-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	9,989	10,431	7,049	12,500	13,500	13,500
25-57-150-435.1	E-BOOKS ETC	2,619	2,843	1,380	2,900	3,000	3,000
25-57-150-436.0	OCLC SUBSCRIPTION	1,605	1,717	.00	1,765	1,800	1,800
Budget notes: OCLC Yearly Subscription (Partially Funded by ICFL)							
25-57-150-440.0	PROFESSIONAL DEVELOPMENT	.00	169	75	900	900	900
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	530	8,900	31,000	31,000
Budget notes: ~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	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
25-57-150-460.0	TELEPHONE	500	499	375	500	550	550
25-57-150-461.0	INTERNET SERVICES	1,400	3,126	952	1,450	1,600	1,600
25-57-150-462.0	AUDIO VISUAL MATERIALS	1,469	1,415	746	1,450	1,500	1,500
25-57-150-462.1	VIDEO CIRCUIT LIBRARY	665	584	37	840	.00	.00
25-57-150-463.0	FILM SOCIETY PROGRAM	.00	1,450	.00	.00	.00	.00
Budget notes:							
Includes: Alpine Playhouse rent, film purchases, advertising, and tickets							
25-57-150-464.0	PERIODICALS	1,602	2,328	192	1,850	2,300	2,300
25-57-150-465.0	CHILDREN'S BOOKS	2,099	2,132	2,088	2,000	2,300	2,500
25-57-150-467.0	YOUNG ADULT MATERIALS	962	866	402	1,400	1,400	1,400
25-57-150-468.0	FRIENDS-BOOKS/MATERIALS, ETC.	727	885	981	1,500	1,500	1,500
25-57-150-469.0	PROGRAMMING SUPPLIES	2,004	1,944	692	2,200	2,300	2,300
25-57-150-490.0	HEAT, LIGHTS, AND UTILITIES	7,398	8,199	7,499	11,000	14,000	19,000
25-57-150-500.0	RENTAL - OFFICE EQUIPMENT	2,045	2,045	1,534	2,045	2,045	2,045
25-57-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	761	573	351	600	650	650
25-57-150-570.0	REPAIRS - BUILDING AND GROUNDS	252	738	1,009	9,000	9,000	35,000
Budget notes:							
~2025 Second budget round, added \$25k at suggestion of 6.6.24 O&M meeting with Wolf, Stewart and Powell, because Wolf said Parks will not do any maintenance of the library property, so we need to hire lawn care and building manager which are new expenses.							
Total OPERATING EXPENSE:		52,843	58,659	40,154	100,750	121,945	158,145
CAPITAL EXPENSE							
25-57-200-700.0	LIBRARY EXPANSION	619,587	.00	1,500	1,500	.00	.00
Total CAPITAL EXPENSE:		619,587	.00	1,500	1,500	.00	.00
INTER-FUND TRANSFER EXPENSE							
25-57-600-910.0	ADMINISTRATIVE TRANSFER - GF	210,625	29,567	40,860	54,480	54,480	54,480
25-57-600-972.0	FUND TRANSFER - NETWORK ADMIN	83,244	83,244	65,871	87,826	87,826	87,826
25-57-600-998.0	LIBRARY CONSTRUCTION TRANSFER	42,884	45,374	.00	792,687	.00	.00
Total INTER-FUND TRANSFER EXPENSE:		336,753	158,185	106,731	934,993	142,306	142,306
Total LIBRARY DEPARTMENT:		1,313,449	571,223	426,790	1,412,578	686,745	721,590

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
GRANT EXPENSES							
GRANTS							
25-60-250-670.0	GRANTS	38,425	.00	1,348	10,000	.00	.00
25-60-250-674.0	FOUND - GRANTS	.00	.00	.00	.00	.00	.00
Total GRANTS:		38,425	.00	1,348	10,000	.00	.00
Total GRANT EXPENSES:		38,425	.00	1,348	10,000	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
CONTINGENCY - LIBRARY FUND							
CONTINGENT REVENUE							
25-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	88,547	50,000	50,000
Total CONTINGENT REVENUE:		.00	.00	.00	88,547	50,000	50,000
CONTINGENT EXPENSE							
25-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	88,547	50,000	50,000
Total CONTINGENT EXPENSE:		.00	.00	.00	88,547	50,000	50,000
Total CONTINGENCY - LIBRARY FUND:		.00	.00	.00	177,094	100,000	100,000
LIBRARY FUND Revenue Total:		1,126,017	628,308	489,561	1,511,125	665,751	673,251
LIBRARY FUND Expenditure Total:		1,351,874	571,223	428,138	1,511,125	736,745	771,590
Net Total LIBRARY FUND:		225,858-	57,085	61,423	.00	70,994-	98,339-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd 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	241,697	350,788	350,788	350,788
Budget notes: ~2025 Will fluctuate based on Linda's comments in budget meeting. Entered what was on the sheet provided during the 1:1 meeting.							
28-30-010-102.0	PROPERTY TAX - 3% INCREASE	.00	.00	.00	.00	.00	.00
28-30-010-104.0	PROPERTY TAX - GROWTH INCREAS	.00	.00	.00	.00	.00	.00
28-30-010-900.0	PENALTIES AND INTEREST	1,416	1,545	770	1,500	1,000	1,000
Total PROPERTY TAX REVENUE:		308,174	370,695	242,466	352,288	351,788	351,788

LICENSE & PERMIT REVENUE

28-30-015-200.0	TREE PERMITS	.00	.00	.00	.00	.00	.00
Budget notes: ~2025 Assessing invoicing process and timing of implementation with Community Development on all Tree Consultations tied to P&Z or City Code.							
28-30-015-430.0	CONCESSIONAL USE PERMIT	10,000	10,321	12,058	12,500	12,500	12,500
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.							
Total LICENSE & PERMIT REVENUE:		10,000	10,321	12,058	12,500	12,500	12,500

FEE REVENUE

28-30-020-100.0	PARKS RENTAL FEES	9,425	6,250	4,600	5,000	5,000	5,000
28-30-020-110.0	BOAT LAUNCH FEES	.00	.00	.00	.00	.00	50,000
28-30-020-110.0	BOAT LAUNCH FEES	.00	.00	.00	.00	.00	.00
28-30-020-120.0	OVERNIGHT PARKING FEE	3,890	2,515	275	3,500	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	2,500
Budget notes: ~2025 Anticipate starting to invoice for all consultations associated with new building or requests for tree removals.							
28-30-020-140.0	MOUNTAIN BIKING	2,180	1,837	2,235	1,800	1,800	2,000
28-30-020-150.0	YOUTH SWIMMING	.00	122	.00	.00	.00	.00
28-30-020-160.0	YOUTH TENNIS	2,141	2,292	1,585	3,000	2,500	2,500
28-30-020-170.0	SOCCER PROGRAMS	5,315	5,211	4,226	3,200	5,000	5,000
28-30-020-180.0	SOFTBALL TOURNAMENTS	.00	.00	.00	1,500	2,400	2,400
Budget notes: ~2025 Wooden Bat Tournament							
28-30-020-190.0	YOUTH BALL SPONSORSHIP	1,500	1,600	5,300	2,500	4,000	6,000
28-30-020-200.0	OTHER REVENUE	1,160	.00	.00	15,000	15,000	15,000
Budget notes: ~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	6,044	5,000	6,000	6,000
28-30-020-230.0	YOUTH BASKETBALL	1,909	1,729	1,451	1,500	1,500	1,500
28-30-020-240.0	YOUTH BASEBALL/SOFTBALL	4,032	4,481	4,984	3,500	4,000	4,200
28-30-020-260.0	ADULT SOFTBALL LEAGUE	4,597	4,502	1,470	2,500	4,000	4,000
28-30-020-435.0	OUTDOOR RECREATIONAL MAP	190	197	10	500	200	200
Budget notes: ~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	.00
Total FEE REVENUE:		41,967	38,619	32,178	51,000	57,400	109,800

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
GRANT REVENUE							
28-30-025-106.0	GRANTS	78,946	173,704	.00	.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. TAP Grant Funding for Design of Wooley Pathway Phase II							
28-30-025-108.0	STATE-PARKS-IDPR-WATERWAYS	.00	.00	.00	.00	.00	.00
28-30-025-110.0	GRANTS - FOUNDATIONS & CLUBS	2,474	5,427	.00	.00	.00	.00
28-30-025-200.0	FOUND.- ARBOR DAY	300	.00	.00	300	300	300
28-30-025-300.0	GRANT - COUNTY WATERWAYS	.00	55,000	.00	50,000	50,000	50,000
28-30-025-400.0	STATE-IDPR POTENTIAL GRANTS	.00	.00	.00	.00	250,000	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	300,300
DONATION REVENUE							
28-30-040-970.0	PRIVATE CONTRIBUTIONS	681	3,870	7,500	30,000	.00	.00
Budget notes: ~2025 Do we account for In-Lieu fees here or in parks revenue?							
28-30-040-970.1	YOUTH SCHOLARSHIP DONATIONS	70	1,000	278	.00	500	500
28-30-040-970.2	CONTRIBUTIONS - JULY 4TH	.00	6,500	5,100	26,000	40,000	40,000
Budget notes: ~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	630	500	500	500
Total DONATION REVENUE:		1,471	12,175	13,508	56,500	41,000	41,000
INTEREST REVENUE							
28-30-045-100.0	INTEREST REVENUE	114	5,693	7,448	3,700	4,500	4,500
Budget notes: ~2025 Follow up with Linda on this line item.							
Total INTEREST REVENUE:		114	5,693	7,448	3,700	4,500	4,500
APPROPRIATED FUND BALANCE							
28-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	.00	.00	.00
Budget notes: ~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	.00
CARRY FORWARD REVENUE							
28-30-055-998.0	CARRY FORWARD	.00	.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	.00
INTER-FUND TRANSFER REVENUE							
28-30-060-915.0	REC FUND LOAN FROM GF	.00	.00	.00	.00	.00	200,000
28-30-060-942.0	PRIOR YEAR LOT TRANSFER	5,995	16,995	.00	5,995	5,995	7,311
Budget notes: ~2025 Accounts for delay in funding for noxious weed program and the fee kiosk							

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
28-30-060-970.0	PARKS TRANSFER - FROM GF	807,561	811,010	732,438	976,579	876,252	876,252
	Budget notes:						
	~2025 Follow Up with Linda						
28-30-060-982.0	CIP TRANSFER FROM G.F.	425,598	221,473	.00	100,000	.00	.00
	Budget notes:						
	~2025 Need to re-visit as we work through CIP						
	Reflects CIP sheets scheduled for funding in 2025						
28-30-060-983.0	TRANSFERS FROM URBAN RENEWAL	624,644	22,000	.00	.00	40,000	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	732,438	1,082,574	922,247	1,123,563
OTHER REVENUE							
28-30-070-100.0	LOCAL OPTION TAX	370,499	437,853	200,000	293,849	449,232	249,232
	Budget notes:						
	~2025 Account for new LOT process for City projects and expenses?						
28-30-070-110.0	RENTS & ROYALTIES	24,335	30,214	35,185	36,000	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.						
	~2025 This number may increase pending marinas slip rates for 2024 boating season.						
28-30-070-410.0	IDAHO FUEL TAX REFUND	700	862	398	700	700	700
28-30-070-900.0	MISCELLANEOUS REVENUE	808-	32,524	.00	.00	.00	.00
	Budget notes:						
	~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	500	.00	.00	1,500
	Budget notes:						
	~2025 Sale of vehicles being rotated out of service - pending CIP funding for new vehicles.						
28-30-070-990.0	CASH OVER(SHORT)	26-	4	1-	.00	.00	.00
	Total OTHER REVENUE:	394,700	507,221	236,082	330,549	485,932	287,432
	Total RECREATION FUND REVENUE:	2,701,944	2,250,333	1,276,179	1,939,411	2,175,667	2,230,883

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
RECREATION - PROGRAMS							
PERSONNEL EXPENSE							
28-58-100-110.0	SALARIES AND WAGES	149,975	201,052	155,820	206,294	217,875	217,875
28-58-100-140.0	OVERTIME PAY	961	3,274	162	960	1,024	1,024
28-58-100-147.0	FICA	10,646	11,925	9,524	12,850	13,572	13,572
28-58-100-148.0	MEDICARE	2,490	2,789	2,227	3,005	3,174	3,174
28-58-100-149.0	RETIREMENT - PERSI	20,135	22,703	16,904	21,806	24,721	24,721
28-58-100-150.0	WORKER'S COMPENSATION	2,079	2,188	2,428	2,287	2,416	2,416
28-58-100-151.0	HEALTH INSURANCE	32,970	37,818	30,289	37,121	40,474	39,576
28-58-100-152.0	DENTAL INSURANCE	1,431	2,018	1,583	1,999	2,126	2,066
28-58-100-153.0	PHYSICAL EXAMS	.00	.00	.00	.00	.00	.00
28-58-100-154.0	UNEMPLOYMENT	.00	.00	.00	200	200	550
Budget notes: ~2025 I added to this line item since it had a zero balance should we have an unemployment claim.							
28-58-100-156.0	CLOTHING/UNIFORMS	500	470	500	600	600	600
28-58-100-157.0	LIFE INSURANCE	216	227	141	210	173	173
28-58-100-158.0	EMPLOYEE WELLNESS	150	300	225	375	375	375
28-58-100-160.0	EMPLOYEE RECOGNITION	117	289	94	125	125	125
28-58-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.							
Total PERSONNEL EXPENSE:		221,671	285,053	219,897	287,832	306,855	306,247
OPERATING EXPENSE							
28-58-150-200.0	OFFICE SUPPLIES	15	70	92	200	200	200
28-58-150-210.0	DEPARTMENT SUPPLIES	17,993	20,723	16,904	20,000	25,000	25,000
Budget notes: ~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	1,000
28-58-150-240.0	MINOR EQUIPMENT	121	.00	659	6,525	25,000	25,000
Budget notes: ~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	799	2,500	2,500	2,500
28-58-150-300.0	PROFESSIONAL SERVICES	9,979	14,155	4,261	17,280	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	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	2,500
28-58-150-420.0	TRAVEL AND MEETINGS	291	2,072	2,124	2,700	2,700	2,700
28-58-150-430.0	DUES AND SUBSCRIPTIONS	305	1,419	1,345	1,400	1,500	6,000
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) Anticipate higher dues associated with recreation software incorporated in new website provider and design.							
28-58-150-440.0	PROFESSIONAL DEVELOPMENT	2,475	2,031	1,714	4,600	4,600	4,600
28-58-150-460.0	TELEPHONE	1,861	2,550	1,587	2,000	2,500	2,500
28-58-150-490.0	HEAT, LIGHTS, AND UTILITIES	3,555	5,922	3,797	7,000	7,000	7,000
28-58-150-500.0	RENTAL - OFFICE EQUIPMENT	2,603	2,124	860	1,300	2,800	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	800
28-58-150-510.0	RENTAL - MINOR EQUIPMENT	3,566	4,526	1,000	5,250	5,250	5,250
28-58-150-520.0	RENTAL - PROPERTY	.00	620	.00	15,120	15,120	2,500

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
28-58-150-570.0	REPAIRS - BUILDING AND GROUNDS	.00	103	.00	500	9,500	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	2,015	4,500	4,500	4,500
Total OPERATING EXPENSE:		46,234	60,006	37,269	102,875	137,250	129,130
INTER-FUND TRANSFER EXPENSE							
28-58-600-910.0	ADMINISTRATIVE TRANSFER - GF	15,415	17,844	11,601	15,466	15,466	15,466
28-58-600-972.0	FUND TRANSFER - NETWORK ADMIN	17,003	17,004	14,490	19,315	19,315	19,315
Total INTER-FUND TRANSFER EXPENSE:		32,418	34,848	26,091	34,781	34,781	34,781
Total RECREATION - PROGRAMS:		300,323	379,907	283,257	425,488	478,886	470,158

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
RECREATION - PARKS							
PERSONNEL EXPENSE							
28-59-100-110.0	SALARIES AND WAGES	371,531	393,048	298,031	445,126	464,309	464,309
28-59-100-140.0	OVERTIME PAY	1,047	1,338	356	1,930	1,979	1,979
28-59-100-147.0	FICA	22,455	24,016	18,174	27,717	28,910	28,910
28-59-100-148.0	MEDICARE	5,263	5,616	4,250	6,482	6,761	6,761
28-59-100-149.0	RETIREMENT - PERSI	38,895	39,565	28,555	43,060	48,365	48,365
28-59-100-150.0	WORKER'S COMPENSATION	13,755	14,502	14,191	17,384	18,151	18,151
28-59-100-151.0	HEALTH INSURANCE	76,583	75,216	60,441	119,266	127,837	124,956
28-59-100-152.0	DENTAL INSURANCE	2,501	2,725	2,084	3,777	4,173	4,057
28-59-100-153.0	PHYSICAL EXAMS	140	74	100	100	300	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	2,500
28-59-100-156.0	CLOTHING/UNIFORMS	4,667	4,520	4,509	6,500	7,000	7,000
28-59-100-157.0	LIFE INSURANCE	566	549	355	630	518	518
28-59-100-158.0	EMPLOYEE WELLNESS	.00	.00	1,125	1,125	1,125	1,125
28-59-100-160.0	EMPLOYEE RECOGNITION	422	383	189	375	375	375
28-59-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.							
Total PERSONNEL EXPENSE:		538,860	562,980	433,644	675,972	712,303	709,306
OPERATING EXPENSE							
28-59-150-200.0	OFFICE SUPPLIES	.00	467	63	500	500	500
28-59-150-210.0	DEPARTMENT SUPPLIES	24,623	32,885	16,914	25,750	35,000	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	8,025	12,285	13,500	13,500
Budget notes: ~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	6,000
Budget notes: Downtown holiday lights - maintenance and replacement ~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	636	6,180	6,180	6,180
28-59-150-218.0	SUPPLIES - FERTILIZER	2,949	2,852	1,535	4,635	5,000	5,000
28-59-150-220.0	SAND & SOIL	4,751	9,295	7,086	9,000	11,250	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	3,619	10,000	10,000	10,000
Budget notes: ~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 impacts to trees. Cost of nursery stock has risen drastically over the past five years.							
28-59-150-222.0	CHEMICALS	660	1,933	3,222	5,665	5,665	5,665
28-59-150-222.1	NOXIOUS WEED PROGRAM	4,397	4,679	847	11,990	11,990	7,311
Budget notes: ~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	2,860	5,995	10,000	10,000
Budget notes: ~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	2,914	1,500	4,500	4,500
Budget notes:							

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
~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	3,343	7,800	16,000	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	5,000
28-59-150-240.0	MINOR EQUIPMENT	16,283	15,096	23,383	26,600	51,600	30,000
Budget notes:							
~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. Adjusted purchase of mini trucks to capital, increased line item some to account for cost increases in the market on tools etc.							
28-59-150-250.0	MOTOR FUELS AND LUBRICANTS	21,598	23,568	13,364	32,000	33,600	33,600
28-59-150-300.0	PROFESSIONAL SERVICES	43,483	138,242	6,998	60,000	60,000	80,000
Budget notes:							
~2025 Increased to account for design and engineering and water quality monitoring and testing of Payette Lake. (water testing expense offset by boat ramp use fees)							
28-59-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,296	2,226	790	4,500	8,000	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	2,115	4,000	4,000	4,000
28-59-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	1,361	1,095	1,150	1,300	1,500	1,500
28-59-150-440.0	PROFESSIONAL DEVELOPMENT	3,867	3,471	2,585	5,500	5,500	5,500
28-59-150-460.0	TELEPHONE	2,187	2,032	1,559	4,600	6,100	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	61,597	80,000	95,000	95,000
Budget notes:							
~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	1,404	7,200	8,000	8,000
Budget notes:							
~2025 Rates increased.							
28-59-150-500.0	RENTAL - OFFICE EQUIPMENT	232	.00	.00	1,500	1,500	1,500
28-59-150-510.0	RENTAL - MINOR EQUIPMENT	5,088	396-	1,152	6,000	8,000	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	5,400
28-59-150-521.0	EQUIPMENT LEASE	33,194	33,194	86,184	66,000	.00	.00
Budget notes:							
~2025 Need to confirm this number with Linda, 1st budget request showed \$0 but need to confirm what needs to be here and what is under sidewalk program.							
28-59-150-540.0	PATHWAY MAINTENANCE	.00	15,500	.00	15,500	25,000	25,000
28-59-150-570.0	REPAIRS - BUILDING AND GROUNDS	51,282	84,048	56,769	97,980	117,500	117,500
Budget notes:							
~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	409	3,000	3,000	3,000
28-59-150-575.0	REPAIRS - CIHM	603	8,577	5,926	15,000	25,000	25,000
Budget notes:							
~2025 Doing away with Museum lease on property and will need to absorb more of the buildings and grounds maintenance of these properties. Working with museum board to find grant funding, leveraging budget dollars as match. Likely to increase again in FY26							
28-59-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	7,125	5,179	4,761	8,541	8,500	8,500
28-59-150-590.0	REPAIRS - OTHER EQUIPMENT	13,603	19,049	16,380	25,000	25,000	25,000
28-59-150-594.0	SPECIAL EVENTS - JULY 4TH	4,455	26,687	12,622	26,000	40,000	40,000
28-59-150-596.0	BAD DEBT	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENSE:		368,449	563,548	352,216	605,921	672,785	666,506

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
CAPITAL EXPENSE							
28-59-200-702.0	CAPITAL PURCHASES	.00	32,918	.00	.00	40,500	65,500
Budget notes:							
~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.							
Account for lease buy out on mini excavator and replacement of mini truck (1-2)							
28-59-200-703.0	PATHWAYS	.00	22,860	.00	100,000	.00	.00
Budget notes:							
~2025 Need to confirm remaining balance.							
28-59-200-711.0	CITY DOCK REPLACEMENT	.00	.00	.00	.00	.00	.00
28-59-200-714.0	BROWN PARK / EAST LAKE STR WF	622,891	33,787	.00	.00	.00	.00
28-59-200-715.0	PARKS SHOP RELOCATION	1,415,832	64,606	.00	.00	.00	.00
28-59-200-998.0	RESRVD - FUTURE CAPITAL	.00	.00	.00	.00	.00	.00
Total CAPITAL EXPENSE:		2,038,723	154,171	.00	100,000	40,500	65,500
DEBT RELATED EXPENSE							
28-59-350-100.0	EQUIPMENT LEASE PRINCIPAL	.00	.00	.00	.00	50,305	50,305
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	14,756
Budget notes:							
Loan matures 01/17/2010, P & I payment \$487.04, interest rate 8.5%							
Total DEBT RELATED EXPENSE:		.00	.00	.00	.00	65,061	65,061
INTER-FUND TRANSFER EXPENSE							
28-59-600-911.0	ADMINISTRATIVE TRANSFER - GF	124,152	96,069	51,390	68,514	68,514	68,514
Budget notes:							
~2025 Rely on Linda and Kathy for budget numbers for this line item							
28-59-600-915.0	GIS TRANSFER	.00	.00	.00	.00	.00	.00
28-59-600-972.0	FUND TRANSFER - NETWORK ADMIN	5,993	5,992	9,909	13,216	13,216	13,216
Total INTER-FUND TRANSFER EXPENSE:		130,145	102,061	61,299	81,730	81,730	81,730
Total RECREATION - PARKS:		3,076,177	1,382,760	847,158	1,463,623	1,572,379	1,588,103

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
GRANT EXPENSES							
GRANTS							
28-60-250-600.0	VALLEY COUNTY WATERWAYS-MATC	.00	.00	.00	.00	.00	.00
28-60-250-606.0	GRANTS	5,500	.00	2,150	.00	.00	.00
28-60-250-616.0	VALLEY COUNTY WATERWAYS	.00	55,000	.00	50,000	50,000	50,000
28-60-250-617.0	STATE-IDPR-WATERWAYS-MATCH	.00	.00	.00	.00	.00	.00
Budget notes:							
~2025 Pending grant applications.							
28-60-250-669.0	FOUND - PARKS - ARBOR DAY	.00	.00	369	300	300	300
28-60-250-674.0	IDPR GRANT MATCH	101,773	56,144	.00	.00	.00	25,000
28-60-250-676.0	IDPR LAND & WATER CONSERVATION	75,646	.00	.00	.00	250,000	250,000
Budget notes:							
~2025 Pending grant application?							
28-60-250-677.0	IDPR WATERWAYS IMPROVEMENT FU	.00	173,704	.00	.00	.00	.00
Total GRANTS:		182,919	284,848	2,519	50,300	300,300	325,300
Total GRANT EXPENSES:		182,919	284,848	2,519	50,300	300,300	325,300

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
CONTINGENCY - REC. FUND							
CONTINGENT REVENUE							
28-99-075-100.0	CONTINGENT REVENUES	.00	.00	.00	150,729	150,000	150,000
	Total CONTINGENT REVENUE:	.00	.00	.00	150,729	150,000	150,000
CONTINGENT EXPENSE							
28-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	150,729	150,000	150,000
	Total CONTINGENT EXPENSE:	.00	.00	.00	150,729	150,000	150,000
	Total CONTINGENCY - REC. FUND:	.00	.00	.00	301,458	300,000	300,000
	RECREATION FUND Revenue Total:	2,701,944	2,250,333	1,276,179	2,090,140	2,325,667	2,380,883
	RECREATION FUND Expenditure Total:	3,559,418	2,047,515	1,132,935	2,090,140	2,501,565	2,533,561
	Net Total RECREATION FUND:	857,475-	202,819	143,244	.00	175,898-	152,678-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
AIRPORT FUND							
AIRPORT FUND REVENUE							
PROPERTY TAX REVENUE							
29-30-010-100.0	PROPERTY TAXES	62,442	68,211	46,031	66,807	66,807	66,807
29-30-010-102.0	PROPERTY TAX - 3% INCREASE	.00	.00	.00	.00	.00	.00
29-30-010-104.0	PROPERTY TAX - GROWTH INCREAS	.00	.00	.00	.00	.00	.00
29-30-010-400.0	COUNTY AIRPORT LEVY	15,600	15,600	7,800	15,600	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	147	500	500	500
Total PROPERTY TAX REVENUE:		78,330	84,096	53,977	82,907	82,907	82,907
FEE REVENUE							
29-30-020-400.0	LANDING FEES	15,898	17,268	6,035	15,000	90,000	90,000
29-30-020-500.0	TIE DOWN FEES	910	988	430	2,000	2,000	1,000
29-30-020-505.0	OVERNIGHT PARKING	7,540	10,048	1,710	7,000	10,000	12,000
Budget notes: ~2025 New Rates and Fees for FY25 will include fees for helicopters in addition to fixed wing. Anticipate increase in collections.							
29-30-020-506.0	VEHICLE PARKING	.00	.00	.00	.00	.00	.00
29-30-020-510.0	CAR RENTAL FEES	12,458	13,191	3,927	10,000	13,000	13,000
29-30-020-600.0	FUEL FLOW FEES	30,125	20,988	9,493	25,000	25,000	25,000
Total FEE REVENUE:		66,931	62,482	21,595	59,000	140,000	141,000
GRANT REVENUE							
29-30-025-106.0	GRANTS	.00	284,367	.00	.00	.00	.00
29-30-025-110.0	FEDERAL - AIP PROJECT	1,859,519	832,557	.00	454,000	.00	.00
Budget notes: ~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	.00
Total GRANT REVENUE:		1,859,519	1,219,831	.00	454,000	.00	.00
INTEREST REVENUE							
29-30-045-100.0	INTEREST REVENUE	4,802	27,657	18,188	6,000	6,000	6,000
Total INTEREST REVENUE:		4,802	27,657	18,188	6,000	6,000	6,000
APPROPRIATED FUND BALANCE							
29-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	340,444	.00	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	340,444	.00	.00
CARRY FORWARD REVENUE							
29-30-055-998.0	CARRYFORWARD	.00	.00	.00	.00	.00	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	.00	.00	.00
OPERATIONS REVENUE							
29-30-065-200.0	HANGAR LEASES	193,984	244,148	229,537	225,000	230,000	252,000
Budget notes: ~2025 Assumes 3% increase. Do not think any of the new small hangar complex hangars will be leased before FY26.							
29-30-065-300.0	U.S.F.S. CONTRACT	74,781	4,533	65,559	58,500	58,500	75,000
Budget notes:							

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
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. ~2025 USFS late with FY24 O&M 06/07/2024 due to contract verbiage error.							
Total OPERATIONS REVENUE:		268,764	248,682	295,096	283,500	288,500	327,000
OTHER REVENUE							
29-30-070-200.0	MISC. CONTRACTS AND AGREEMENT	700	700	700	1,250	700	700
29-30-070-400.0	IDAHO FUEL TAX REFUND	.00	1,109-	.00	150	.00	.00
29-30-070-900.0	MISCELLANEOUS REVENUE	450	4,608	350	.00	.00	.00
29-30-070-980.0	SALES OF SURPLUS PROPERTY	9,902	.00	.00	.00	12,000	.00
Total OTHER REVENUE:		11,052	4,199	1,050	1,400	12,700	700
Total AIRPORT FUND REVENUE:		2,289,399	1,646,947	389,905	1,227,251	530,107	557,607

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
AIRPORT DEPARTMENT							
PERSONNEL EXPENSE							
29-56-100-110.0	SALARIES AND WAGES	115,670	134,075	101,326	149,858	158,725	158,725
29-56-100-140.0	OVERTIME PAY	2,363	906	210	4,262	4,585	4,585
29-56-100-147.0	FICA	7,504	8,071	6,181	9,555	10,125	10,125
29-56-100-148.0	MEDICARE	1,755	1,888	1,445	2,235	2,368	2,368
29-56-100-149.0	RETIREMENT - PERSI	12,975	15,095	11,062	15,375	17,547	17,547
29-56-100-150.0	WORKER'S COMPENSATION	2,420	2,224	2,056	6,581	6,973	6,973
29-56-100-151.0	HEALTH INSURANCE	23,633	27,909	22,192	29,587	43,011	41,941
29-56-100-152.0	DENTAL INSURANCE	1,335	1,308	1,004	1,339	1,430	1,399
29-56-100-153.0	PHYSICAL EXAMS	110	.00	90	.00	.00	110
29-56-100-154.0	UNEMPLOYMENT	1,300	7	2	1,000	.00	500
29-56-100-156.0	CLOTHING/UNIFORMS	565	323	.00	500	600	600
29-56-100-157.0	LIFE INSURANCE	154	168	102	168	168	138
29-56-100-158.0	EMPLOYEE WELLNESS	150	.00	300	300	300	300
29-56-100-160.0	EMPLOYEE RECOGNITION	92	432	33	100	100	100
29-56-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.							
Total PERSONNEL EXPENSE:		170,026	192,406	146,004	220,860	245,932	245,411
OPERATING EXPENSE							
29-56-150-210.0	DEPARTMENT SUPPLIES	2,479	4,477	3,324	3,000	4,000	5,000
29-56-150-240.0	MINOR EQUIPMENT	1,149	3,530	966	1,000	2,000	2,000
29-56-150-250.0	MOTOR FUELS AND LUBRICANTS	11,629	23,726	12,973	25,000	25,000	25,000
29-56-150-260.0	POSTAGE	.00	193	16	200	200	100
29-56-150-300.0	PROFESSIONAL SERVICES	2,275	1,037	3,675	4,000	5,000	5,000
29-56-150-350.0	ENGINEER SERVICES	35,972	16,261	14,843	25,000	25,000	20,000
Budget notes: Surveying ~2025 no AIP projects in FY25. Will need engineer services for infield hangar utilities, may exceed \$1200/month.							
29-56-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,416	694	1,036	1,000	1,500	3,000
Budget notes: ~2025 Anticipate publishing RFQs for utilities infrastructure construction and installation							
29-56-150-420.0	TRAVEL AND MEETINGS	1,602	375	1,579	4,000	4,000	2,000
29-56-150-430.0	DUES AND SUBSCRIPTIONS	.00	.00	265	100	200	200
29-56-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	1,165	950	1,025	1,000	1,200	1,500
29-56-150-440.0	PROFESSIONAL DEVELOPMENT	.00	3,402	5,297	1,000	4,000	4,000
Budget notes: ~2025 Jerry to Runway Lights Training Airport Manager to MAMA							
29-56-150-460.0	TELEPHONE	2,345	2,258	1,468	2,500	2,500	2,500
Budget notes: ~2025 Need cellular-enabled laptop/hot spot access							
29-56-150-465.0	COMMUNICATIONS - RADIO	.00	.00	810	1,000	2,000	2,000
29-56-150-490.0	HEAT, LIGHTS, AND UTILITIES	18,397	19,538	16,974	17,000	20,000	20,000
29-56-150-500.0	RENTAL - OFFICE EQUIPMENT	558	927	670	925	1,000	1,000
29-56-150-500.1	EQUIPMENT MAINTENANCE	.00	.00	.00	500	500	500
29-56-150-521.0	EQUIPMENT LEASE	.00	.00	.00	.00	.00	.00
29-56-150-570.0	REPAIRS - BUILDING AND GROUNDS	7,183	18,054	4,625	15,000	18,000	20,000
29-56-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	542	1,840	2,725	1,000	3,000	5,000
29-56-150-590.0	REPAIRS - AIRPORT EQUIPMENT	4,043	7,646	3,691	10,000	12,000	20,000
Budget notes: ~2025 Add replacement cost for six plow/dump tires in FY26 \$8,000							

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
29-56-150-595.0	BAD DEBT	.00	.00	.00	.00	.00	.00
29-56-150-598.0	FLY-IN/OUTREACH	2,319	2,219	1,067	1,000	3,000	4,000
29-56-150-610.0	COMPUTER SOFTWARE	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENSE:		93,073	107,126	77,030	114,225	134,100	142,800
CAPITAL EXPENSE							
29-56-200-701.0	INFIELD DEVEL. - UTILITY EXT.	.00	.00	3,388	300,000	.00	.00
29-56-200-702.0	CAPITAL PURCHASES	48,450	.00	.00	.00	.00	.00
Total CAPITAL EXPENSE:		48,450	.00	3,388	300,000	.00	.00
DEBT RELATED EXPENSE							
29-56-350-510.0	CAT LEASE 950M - PRINCIPAL	.00	47,017	33,796	32,033	33,458	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	13,559
Total DEBT RELATED EXPENSE:		.00	47,017	47,017	47,016	47,017	47,017
INTER-FUND TRANSFER EXPENSE							
29-56-600-910.0	ADMINISTRATIVE TRANSFER - GF	54,307	59,823	20,664	27,547	27,547	27,547
29-56-600-971.0	FUND TRANSFER-CAPITAL PROJECT	.00	37,303	.00	.00	.00	.00
29-56-600-972.0	FUND TRANSFER - NETWORK ADMIN	11,505	11,505	9,873	13,159	13,159	13,159
Total INTER-FUND TRANSFER EXPENSE:		65,812	108,631	30,537	40,706	40,706	40,706
Total AIRPORT DEPARTMENT:		377,362	455,180	303,976	722,807	467,755	475,934

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
GRANT EXPENSES							
GRANTS							
29-60-250-200.0	GRANTS	.00	293,367	.00	.00	.00	.00
29-60-250-720.0	STATE - AIP PROJECT	.00	102,908	.00	.00	.00	.00
29-60-250-730.0	FEDERAL - AIP PROJECT	1,857,519	767,647	13,386	454,000	.00	.00
Budget notes:							
~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	.00
Total GRANTS:		2,049,958	1,164,053	14,873	504,444	.00	.00
Total GRANT EXPENSES:		2,049,958	1,164,053	14,873	504,444	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
CONTINGENCY - AIRPORT FUND							
CONTINGENT REVENUE							
29-99-075-100.0	CONTINGENT REVENUES	.00	.00	.00	160,643	150,000	150,000
Total CONTINGENT REVENUE:		.00	.00	.00	160,643	150,000	150,000
CONTINGENT EXPENSE							
29-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	160,643	150,000	150,000
Total CONTINGENT EXPENSE:		.00	.00	.00	160,643	150,000	150,000
Total CONTINGENCY - AIRPORT FUND:		.00	.00	.00	321,286	300,000	300,000
AIRPORT FUND Revenue Total:		2,289,399	1,646,947	389,905	1,387,894	680,107	707,607
AIRPORT FUND Expenditure Total:		2,427,320	1,619,232	318,849	1,387,894	617,755	625,934
Net Total AIRPORT FUND:		137,921-	27,715	71,057	.00	62,352	81,673

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
CAPITAL PROJECTS FUND							
CAPITAL PROJECTS FUND REVENUE							
INTEREST REVENUE							
30-30-045-100.0	INTEREST REVENUE	1,204	5,773	5,126	.00	.00	.00
	Total INTEREST REVENUE:	1,204	5,773	5,126	.00	.00	.00
	Total CAPITAL PROJECTS FUND REVENUE:	1,204	5,773	5,126	.00	.00	.00
	CAPITAL PROJECTS FUND Revenue Total:	1,204	5,773	5,126	.00	.00	.00
	CAPITAL PROJECTS FUND Expenditure Total:	.00	.00	.00	.00	.00	.00
	Net Total CAPITAL PROJECTS FUND:	1,204	5,773	5,126	.00	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
LOCAL OPTION TAX FUND							
LOCAL OPTION TAX FUND REVENUE							
GRANT REVENUE							
31-30-025-100.0	GRANTS	27,732	.00	1,859,000	3,889,345	.00	.00
31-30-025-110.0	STP RURAL GRANT	97,420	17,782	.00	2,432,276	.00	.00
31-30-025-115.0	GRANTS - LHRIP	.00	100,000	.00	.00	.00	.00
31-30-025-120.0	ICDBG	.00	.00	.00	.00	.00	.00
Total GRANT REVENUE:		125,152	117,782	1,859,000	6,321,621	.00	.00
INTEREST REVENUE							
31-30-045-100.0	INTEREST REVENUE	22,183	172,939	94,068	25,000	.00	.00
Total INTEREST REVENUE:		22,183	172,939	94,068	25,000	.00	.00
APPROPRIATED FUND BALANCE							
31-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	104,539	.00	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	104,539	.00	.00
CARRY FORWARD REVENUE							
31-30-055-998.0	CARRY FORWARD	.00	.00	.00	.00	.00	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	.00	.00	.00
INTER-FUND TRANSFER REVENUE							
31-30-060-973.0	CIP TRANSFER FROM STREETS	.00	.00	.00	.00	.00	.00
Total INTER-FUND TRANSFER REVENUE:		.00	.00	.00	.00	.00	.00
OTHER REVENUE							
31-30-070-100.0	LOCAL OPTION TAX - LODGING	14,500	14,687	14,500	14,500	14,500	14,500
31-30-070-100.1	LOCAL OPTION TAX - STREETS	3,013,422	2,999,457	1,635,356	3,200,000	2,800,000	2,800,000
31-30-070-102.0	LOCAL OPTION TAX - PENALTY	3,231	4,198	1,562	5,000	2,000	2,000
31-30-070-200.0	SEWER LINE IMPROV. - PLRWSD	.00	.00	.00	.00	.00	.00
31-30-070-900.0	MISCELLANEOUS REVENUE	95,152	837,385	.00	.00	.00	.00
Total OTHER REVENUE:		3,126,306	3,855,727	1,651,419	3,219,500	2,816,500	2,816,500
Total LOCAL OPTION TAX FUND REVENUE:		3,273,641	4,146,449	3,604,486	9,670,660	2,816,500	2,816,500

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
LOCAL OPTION TAX DEPARTMENT							
PERSONNEL EXPENSE							
31-49-100-110.0	SALARIES AND WAGES	40,899	47,415	35,925	49,249	53,278	53,278
31-49-100-140.0	OVERTIME PAY	.00	.00	.00	888	961	961
31-49-100-147.0	FICA	2,438	2,653	2,046	3,108	3,363	3,363
31-49-100-148.0	MEDICARE	570	621	479	727	786	786
31-49-100-149.0	RETIREMENT - PERSI	5,293	5,534	4,077	5,605	6,487	6,487
31-49-100-150.0	WORKER'S COMPENSATION	81	82	79	92	99	99
31-49-100-151.0	HEALTH INSURANCE	22,642	18,874	15,028	20,040	22,041	21,492
31-49-100-152.0	DENTAL INSURANCE	722	612	459	612	647	646
31-49-100-157.0	LIFE INSURANCE	84	84	51	84	69	69
31-49-100-158.0	EMPLOYEE WELLNESS	.00	.00	150	150	150	150
31-49-100-160.0	EMPLOYEE RECOGNITION	46	.00	.00	50	50	50
31-49-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.							
Total PERSONNEL EXPENSE:		72,777	75,875	58,295	80,605	87,931	87,381
OPERATING EXPENSE							
31-49-150-210.0	DEPARTMENT SUPPLIES	.00	404	.00	150	150	150
31-49-150-300.0	PROFESSIONAL SERVICES	6,214	43,216	.00	.00	.00	.00
31-49-150-305.0	SOFTWARE SUPPORT - CASELLE	5,800	.00	.00	1,730	1,730	1,730
31-49-150-400.0	ADVERTISING	587	166	.00	600	1,000	1,000
31-49-150-440.0	PROFESSIONAL DEVELOPMENT	828	1,990	.00	1,500	1,500	2,500
Budget notes: ~2025 Caselle, Laserfiche Training							
31-49-150-535.0	REIMB. SEWER IMPROVEMENTS	.00	.00	.00	.00	.00	.00
31-49-150-595.0	BAD DEBT	.00	14	1	.00	.00	.00
Total OPERATING EXPENSE:		13,428	45,790	1	3,980	4,380	5,380
CAPITAL EXPENSE							
31-49-200-702.0	MAINTENANCE IMPROVMNT PROJEC	.00	14,318	.00	75,000	.00	.00
31-49-200-704.0	DOWNTOWN CORE REDEVELOPMEN	62,380	382,989	41,671	.00	.00	.00
31-49-200-706.0	JASPER SUBDIVISION IMPROV.	.00	.00	.00	.00	.00	.00
31-49-200-707.0	E. DEINHARD LANE RECON.	269,394	2,166,539	1,414,058	.00	.00	.00
31-49-200-708.0	DAVIS-THOMPSON-SMB-MISSION	.00	1,985,005	877,714	1,561,500	.00	.00
31-49-200-710.0	THOMPSON / PARK STR. IMPROV.	.00	.00	.00	.00	.00	.00
31-49-200-998.0	RESERVED - FUTURE PROJECTS	584,784	668,772	31,585	.00	.00	.00
Total CAPITAL EXPENSE:		916,558	5,217,623	2,365,028	1,636,500	.00	.00
Classification: 600							
31-49-600-900.0	CONSTRUCTION FUND TRANSFER	.00	.00	.00	.00	.00	.00
Total Classification: 600:		.00	.00	.00	.00	.00	.00
Total LOCAL OPTION TAX DEPARTMENT:		1,002,763	5,339,288	2,423,324	1,721,085	92,311	92,761

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
GRANT EXPENSE							
GRANT EXPENSE							
31-60-250-100.0	GRANTS	.00	.00	.00	3,889,345	.00	.00
31-60-250-101.0	GRANTS - CITY MATCH	5,066	.00	179,845	1,411,764	.00	.00
31-60-250-110.0	STP RURAL GRANT	97,420	17,782	.00	2,432,276	.00	.00
31-60-250-111.0	STP RURAL GRANT - CITY MATCH	11,515	1,409	81,772	216,190	.00	.00
31-60-250-115.0	GRANTS - LHRIP	.00	100,000	.00	.00	.00	.00
31-60-250-120.0	ICDBG GRANT	.00	.00	.00	.00	.00	.00
31-60-250-125.0	GRANTS - FEDERAL - EDA	.00	.00	.00	.00	.00	.00
31-60-250-130.0	GRANTS - FEDERAL - TAP	.00	.00	.00	.00	.00	.00
Total GRANT EXPENSE:		114,001	119,191	261,617	7,949,575	.00	.00
Total GRANT EXPENSE:		114,001	119,191	261,617	7,949,575	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
CONTINGENCY - LOT FUND							
CONTINGENT REVENUE							
31-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	.00	.00	.00
	Total CONTINGENT REVENUE:	.00	.00	.00	.00	.00	.00
CONTINGENT EXPENSE							
31-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	.00	.00	.00
	Total CONTINGENT EXPENSE:	.00	.00	.00	.00	.00	.00
	Total CONTINGENCY - LOT FUND:	.00	.00	.00	.00	.00	.00
	LOCAL OPTION TAX FUND Revenue Total:	3,273,641	4,146,449	3,604,486	9,670,660	2,816,500	2,816,500
	LOCAL OPTION TAX FUND Expenditure Total:	1,116,764	5,458,479	2,684,941	9,670,660	92,311	92,761
	Net Total LOCAL OPTION TAX FUND:	2,156,877	1,312,030-	919,545	.00	2,724,189	2,723,739

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
LIBRARY CONSTRUCTION FUND							
LIBRARY CONSTR. FUND REVENUE							
DONATION REVENUE							
32-30-040-100.0	DONATION REVENUE	.00	.00	2,300,000	1,850,000	.00	.00
Total DONATION REVENUE:		.00	.00	2,300,000	1,850,000	.00	.00
INTEREST REVENUE							
32-30-045-100.0	INTEREST REVENUE	.00	116,905	74,334	.00	.00	.00
Total INTEREST REVENUE:		.00	116,905	74,334	.00	.00	.00
CARRY FORWARD REVENUE							
32-30-055-998.0	CARRY FORWARD	.00	.00	.00	2,381,974	.00	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	2,381,974	.00	.00
INTER-FUND TRANSFER REVENUE							
32-30-060-900.0	PROCEEDS - 2021 BOND TRANSFER	.00	4,272,063	.00	.00	.00	.00
32-30-060-910.0	TRANSFER-IN FROM OTHER FUNDS	42,884	2,418,774	.00	1,178,400	.00	.00
Total INTER-FUND TRANSFER REVENUE:		42,884	6,690,837	.00	1,178,400	.00	.00
Total LIBRARY CONSTR. FUND REVENUE:		42,884	6,807,742	2,374,334	5,410,374	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
LIBRARY CONSTR. FUND DEPART.							
CAPITAL EXPENSE							
32-40-200-701.0	LIBRARY CONSTRUCTION COSTS	42,884	4,815,058	2,773,160	5,410,374	.00	.00
	Total CAPITAL EXPENSE:	42,884	4,815,058	2,773,160	5,410,374	.00	.00
	Total LIBRARY CONSTR. FUND DEPART.:	42,884	4,815,058	2,773,160	5,410,374	.00	.00
	LIBRARY CONSTRUCTION FUND Revenue Total:	42,884	6,807,742	2,374,334	5,410,374	.00	.00
	LIBRARY CONSTRUCTION FUND Expenditure Total:	42,884	4,815,058	2,773,160	5,410,374	.00	.00
	Net Total LIBRARY CONSTRUCTION FUND:	.00	1,992,684	398,825-	.00	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
GEN OBLIG DEBT SERVICE FUND							
GEN. OBLIG. DEBT SERVICE REV.							
PROPERTY TAX REVENUE							
40-30-010-100.0	PROPERTY TAX	273,936	258,107	178,379	256,600	256,600	256,600
40-30-010-900.0	PENALTY & INTEREST	498	912	545	.00	1,000	1,000
Total PROPERTY TAX REVENUE:		274,434	259,020	178,924	256,600	257,600	257,600
INTEREST REVENUE							
40-30-045-100.0	INTEREST REVENUE	29,826	50,646	4,088	1,500	100	100
Total INTEREST REVENUE:		29,826	50,646	4,088	1,500	100	100
Source: 050							
40-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	.00	.00	.00
Total Source: 050:		.00	.00	.00	.00	.00	.00
Total GEN. OBLIG. DEBT SERVICE REV.:		304,260	309,666	183,012	258,100	257,700	257,700

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
GEN. OBLIG. DEBT SERVICE DEPT.							
OPERATING EXPENSE							
40-40-150-300.0	PROFESSIONAL SERVICES	1,500	2,000	.00	1,500	1,700	1,700
40-40-150-305.0	G.O. BOND COST OF ISSUANCE	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENSE:		1,500	2,000	.00	1,500	1,700	1,700
DEBT RELATED EXPENSE							
40-40-350-800.0	SERIES 2021 GO BONDS-PRIN	120,000	135,000	.00	140,000	145,000	145,000
40-40-350-801.0	SERIES 2021 GO BONDS-INT	119,756	122,000	58,300	116,600	111,000	111,000
Total DEBT RELATED EXPENSE:		239,756	257,000	58,300	256,600	256,000	256,000
Classification: 600							
40-40-600-900.0	CONSTRUCTION FUND TRANSFER	.00	4,272,063	.00	.00	.00	.00
Total Classification: 600:		.00	4,272,063	.00	.00	.00	.00
Total GEN. OBLIG. DEBT SERVICE DEPT.:		241,256	4,531,063	58,300	258,100	257,700	257,700
GEN OBLIG DEBT SERVICE FUND Revenue Total:		304,260	309,666	183,012	258,100	257,700	257,700
GEN OBLIG DEBT SERVICE FUND Expenditure Total:		241,256	4,531,063	58,300	258,100	257,700	257,700
Net Total GEN OBLIG DEBT SERVICE FUND:		63,004	4,221,397-	124,712	.00	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
GOLF FUND							
GOLF OPERATIONS FUND REVENUE							
DONATION REVENUE							
54-30-040-970.0	PRIVATE CONTRIBUTIONS	44,197	1,449	.00	25,000	.00	.00
54-30-040-970.1	TOURNAMENT SPONSORSHIP	.00	33,000	31,000	.00	25,000	31,000
Budget notes: ~2025 bases on sponsorships i can secure							
Total DONATION REVENUE:		44,197	34,449	31,000	25,000	25,000	31,000
INTEREST REVENUE							
54-30-045-100.0	INTEREST REVENUE	6,468	33,111	11,392	25,000	25,000	25,000
Total INTEREST REVENUE:		6,468	33,111	11,392	25,000	25,000	25,000
APPROPRIATED FUND BALANCE							
54-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	490,537	.00	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	490,537	.00	.00
INTER-FUND TRANSFER REVENUE							
54-30-060-915.0	GOLF LOAN FROM GENERAL FUND	85,000	.00	.00	.00	.00	.00
54-30-060-942.0	PRIOR YEAR LOT TRANSFER	40,000	40,000	.00	120,000	.00	.00
54-30-060-981.0	FUND TRANSFER FROM G.F.	195,443	193,669	143,865	191,824	191,824	191,824
54-30-060-982.0	CIP TRANSFER FROM G.F.	.00	.00	.00	.00	.00	.00
Total INTER-FUND TRANSFER REVENUE:		320,443	233,669	143,865	311,824	191,824	191,824
OPERATIONS REVENUE							
54-30-065-600.0	PRO SHOP OPERATIONS REVENUE	.00	638,801	198,190	634,000	665,000	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	.00
54-30-065-700.0	FACILITY OPERATIONS REVENUE	990,637	931,989	435,930	1,146,609	1,203,939	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	25,801	66,365	67,000	67,000
Total OPERATIONS REVENUE:		1,059,505	1,638,567	659,922	1,846,974	1,935,939	1,935,939
OTHER REVENUE							
54-30-070-100.0	LOCAL OPTION TAX	.00	.00	.00	107,000	.00	.00
54-30-070-700.0	EMPLOYEE GOLF PASSES	4,350	4,500	3,000	4,000	.00	.00
Budget notes: Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.							
54-30-070-900.0	MISCELLANEOUS REVENUE	1,134	9,882	1	.00	.00	.00
54-30-070-901.0	UTILITY REIMBURSEMENT REVENUE	23,554	13,810	10,085	13,740	14,500	14,500
54-30-070-980.0	SALES OF SURPLUS PROPERTY	1,656	55,340	2,605	.00	.00	.00
54-30-070-990.0	CASH OVER\SHORT	.00	482-	75,559-	.00	.00	.00
Total OTHER REVENUE:		30,694	83,051	59,869-	124,740	14,500	14,500
Total GOLF OPERATIONS FUND REVENUE:		1,461,306	2,022,848	786,310	2,824,075	2,192,263	2,198,263

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
GOLF PRO SHOP DEPARTMENT							
PERSONNEL EXPENSE							
54-84-100-110.0	SALARIES AND WAGES	.00	291,555	207,414	289,295	378,640	378,640
54-84-100-140.0	OVERTIME PAY	.00	.00	.00	5,906	.00	.00
54-84-100-147.0	FICA	.00	18,434	12,441	18,302	23,476	23,476
54-84-100-148.0	MEDICARE	.00	4,311	2,910	4,280	5,490	5,490
54-84-100-149.0	RETIREMENT - PERSI	.00	12,052	15,511	17,647	28,857	28,857
54-84-100-150.0	WORKER'S COMPENSATION	.00	4,263	4,735	5,294	6,791	6,791
54-84-100-151.0	HEALTH INSURANCE	.00	23,450	38,655	54,575	90,091	87,835
54-84-100-152.0	DENTAL INSURANCE	.00	849	1,312	1,852	2,985	2,979
54-84-100-154.0	UNEMPLOYMENT	.00	.00	.00	168	500	500
54-84-100-156.0	CLOTHING/UNIFORMS	.00	395	1,536	3,500	3,500	3,500
54-84-100-157.0	LIFE INSURANCE	.00	77	96	168	207	282
54-84-100-158.0	EMPLOYEE WELLNESS	.00	.00	.00	300	450	450
54-84-100-160.0	EMPLOYEE RECOGNITION	.00	198	163	100	150	150
Total PERSONNEL EXPENSE:		.00	355,582	284,774	401,387	541,137	538,950
OPERATING EXPENSE							
54-84-150-210.0	DEPARTMENT SUPPLIES	.00	142,153	19,496	24,331	35,000	32,000
Budget notes: ~2025 new range balls							
54-84-150-211.0	PRO SHOP MERCHANDISE	.00	200,577	176,910	231,360	245,000	245,000
54-84-150-240.0	MINOR EQUIPMENT	.00	4,429	.00	.00	.00	.00
54-84-150-260.0	POSTAGE	.00	165	827	100	1,000	1,000
Budget notes: ~2025 shipping of special orders							
54-84-150-300.0	PROFESSIONAL SERVICES	.00	3,055	2,728	1,500	2,000	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	36,000
54-84-150-320.0	TOURNAMENT EXPENDITURES	.00	9,228	.00	37,000	37,000	10,000
54-84-150-320.1	TOURNAMENT SPONSOR - SWAG	.00	25,785	9,093	.00	30,000	31,000
Budget notes: ~2025 will spend whatever i can raise in private sponsorships.							
54-84-150-400.0	ADVERTISING & LEGAL	.00	149	.00	500	500	500
54-84-150-420.0	TRAVEL & MEETINGS	.00	16,234	.00	3,500	5,000	5,000
Budget notes: ~2025 PGA and other travel meeting. Merchandise buying travel							
54-84-150-460.0	TELEPHONE	.00	1,293	1,455	2,000	2,000	2,000
54-84-150-490.0	HEAT, LIGHTS, AND UTILITIES	.00	26,982	16,033	28,000	28,000	28,000
54-84-150-500.0	RENTAL - OFFICE EQUIPMENT	.00	815	1,130	1,200	1,200	1,200
54-84-150-521.0	EQUIPMENT LEASE	.00	.00	55,589	84,000	104,000	104,000
Budget notes: ~2025 adding 21k for cart geofence upgrades							
54-84-150-590.0	REPAIRS - OTHER EQUIPMENT	.00	.00	.00	15,000	20,000	20,000
54-84-150-610.0	COMPUTER SOFTWARE	.00	20,191	10,435	15,000	15,000	15,000
Total OPERATING EXPENSE:		.00	478,652	300,904	479,491	561,700	532,700
CAPITAL EXPENSE							
54-84-200-702.0	CAPITAL PURCHASES	.00	17,000	5,950	15,000	.00	.00
Budget notes: ~2025 trackman							

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
Total CAPITAL EXPENSE:		.00	17,000	5,950	15,000	.00	.00
INTER-FUND TRANSFER EXPENSE							
54-84-600-910.0	ADMINISTRATIVE TRANSFER - GF	.00	.00	38,700	51,601	51,601	51,601
54-84-600-972.0	FUND TRANSFER - NETWORK ADMIN	.00	.00	18,225	24,296	24,296	24,296
Total INTER-FUND TRANSFER EXPENSE:		.00	.00	56,925	75,897	75,897	75,897
Total GOLF PRO SHOP DEPARTMENT:		.00	851,234	648,553	971,775	1,178,734	1,147,547

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
GOLF OPERATIONS DEPARTMENT							
PERSONNEL EXPENSE							
54-85-100-110.0	SALARIES AND WAGES	331,277	398,989	253,986	399,193	416,617	416,617
54-85-100-140.0	OVERTIME PAY	6,415	5,310	1,683	13,689	15,310	15,310
54-85-100-147.0	FICA	21,450	23,881	15,739	25,599	26,779	26,779
54-85-100-148.0	MEDICARE	5,016	5,585	3,681	5,987	6,263	6,263
54-85-100-149.0	RETIREMENT - PERSI	22,630	25,004	18,144	25,877	29,960	29,960
54-85-100-150.0	WORKER'S COMPENSATION	6,060	6,536	5,919	7,405	7,746	7,746
54-85-100-151.0	HEALTH INSURANCE	39,144	46,836	31,354	50,638	83,686	81,669
54-85-100-152.0	DENTAL INSURANCE	847	1,075	924	1,225	2,800	2,748
54-85-100-154.0	UNEMPLOYMENT	4,060	6,198	7,726	5,000	5,000	5,000
54-85-100-156.0	CLOTHING/UNIFORMS	.00	.00	.00	500	.00	.00
54-85-100-157.0	LIFE INSURANCE	158	186	147	252	282	207
54-85-100-158.0	EMPLOYEE WELLNESS	.00	.00	.00	450	750	750
54-85-100-159.0	GASB 68 PERSI EXPENSE	38,059	13,243	.00	.00	.00	.00
54-85-100-160.0	EMPLOYEE RECOGNITION	.00	.00	.00	150	150	250
54-85-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00
Budget notes:							
Restricted by Council – reserve for future healthcare costs.							
Total PERSONNEL EXPENSE:		475,116	532,843	339,303	535,965	595,343	593,299
OPERATING EXPENSE							
54-85-150-210.0	DEPARTMENT SUPPLIES	17,256	13,966	11,247	16,800	17,000	17,000
54-85-150-216.0	SUPPLIES - SEED, SOD	5,396	2,309	4,069	17,850	15,000	15,000
Budget notes:							
Seed/sod for repair of winter damaged areas.							
54-85-150-218.0	SUPPLIES - FERTILIZER	21,995	17,335	14,386	26,250	25,000	25,000
Budget notes:							
Compost							
54-85-150-219.0	FIRST AID, SAFETY	.00	18	.00	150	150	150
54-85-150-220.0	TOP DRESSING SAND	5,049	5,405	.00	7,350	7,500	7,500
54-85-150-222.0	CHEMICALS	23,103	24,505	22,070	26,250	25,000	25,000
54-85-150-223.0	BIOLOGICAL PRODUCTS	4,631	5,293	2,867	6,825	7,000	7,000
54-85-150-225.0	ROADS/PATH REPAIR	.00	.00	.00	35,669	36,000	36,000
54-85-150-227.0	IRRIGATION MAINTENANCE	25,103	22,869	23,293	23,594	24,000	24,000
54-85-150-228.0	DRAINAGE MAINTENANCE	688	652	.00	2,000	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	7,500
54-85-150-250.0	MOTOR FUELS AND LUBRICANTS	20,344	21,081	5,023	26,250	26,250	26,250
54-85-150-260.0	POSTAGE	.00	.00	.00	.00	.00	.00
54-85-150-280.0	LICENSES AND PERMITS	210	103	100	650	650	650
54-85-150-300.0	PROFESSIONAL SERVICES	680	22,826	3,543	3,500	3,500	3,500
54-85-150-308.0	GOLF OPERATIONS - PRO SHARE	42,679	44,064	.00	.00	.00	.00
54-85-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,767	696	891	2,000	2,000	2,000
54-85-150-405.0	MARKETING	4,826	3,276	5,948	9,500	9,500	9,500
54-85-150-410.0	INSURANCE	9,882	10,794	10,794	10,696	10,696	14,197
54-85-150-420.0	TRAVEL AND MEETINGS	2,006	538	340	750	750	750
54-85-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	475	400	.00	450	450	450
54-85-150-440.0	PROFESSIONAL DEVELOPMENT	5,113	4,053	7,909	6,000	6,000	6,000
54-85-150-460.0	TELEPHONE	560	1,113	495	1,785	1,785	1,785
54-85-150-490.0	HEAT, LIGHTS, AND UTILITIES	27,177	34,528	18,102	38,850	39,000	39,000
54-85-150-491.0	CLUBHOUSE-HEAT, LIGHTS, UTILS	29,381	.00	.00	.00	.00	.00
54-85-150-500.0	RENTAL - OFFICE EQUIPMENT	1,583	1,853	967	2,750	2,750	2,750

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
54-85-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	.00	.00	.00	500	500	500
54-85-150-520.0	RENTAL - EQUIPMENT	543	.00	22,500	1,500	1,500	1,500
54-85-150-521.0	EQUIPMENT LEASE	66,989	1,377	16,316	174,715	174,715	174,715
54-85-150-522.0	PORTABLE TOILET-RENT CONTRACT	6,384	2,577	4,961	7,500	7,500	7,500
54-85-150-570.0	REPAIRS - BUILDING AND GROUNDS	15,064	15,965	7,778	16,275	16,500	16,500
54-85-150-575.0	REPAIRS - CLUBHOUSE	8,945	27,556	16,346	17,000	17,850	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	2,000
54-85-150-590.0	REPAIRS - OTHER EQUIPMENT	25,390	24,062	9,612	28,350	28,500	28,500
54-85-150-595.0	BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00
54-85-150-610.0	COMPUTER SOFTWARE	.00	1,400	1,400	.00	1,400	1,400
Total OPERATING EXPENSE:		376,438	319,022	214,767	521,259	519,946	523,447
CAPITAL EXPENSE							
54-85-200-702.0	CAPITAL PURCHASES	.00	.00	.00	.00	78,585	.00
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	.00
54-85-200-704.0	CLUBHOUSE IMPROVEMENTS	.00	.00	271,077	248,801	.00	.00
54-85-200-997.0	CONTRACT BUYOUT	.00	100,000	.00	.00	.00	.00
54-85-200-998.0	RESERVE - FUTURE PROJECTS	.00	.00	.00	.00	.00	.00
Total CAPITAL EXPENSE:		.00	100,000	472,552	665,214	78,585	.00
DEBT RELATED EXPENSE							
54-85-350-800.0	EQUIPMENT LEASE PRINCIPAL	.00	.00	.00	.00	73,812	73,812
54-85-350-801.0	EQUIPMENT LEASE INTEREST	.00	.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	3,247
54-85-350-806.0	CAT LEASE INTEREST	1,834	1,698	2,455	2,597	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	79,656
INTER-FUND TRANSFER EXPENSE							
54-85-600-910.0	ADMINISTRATIVE TRANSFER - GF	58,566	98,504	81,558	108,746	108,746	108,746
54-85-600-972.0	FUND TRANSFER - NETWORK ADMIN	13,304	13,304	11,457	15,272	15,272	15,272
Total INTER-FUND TRANSFER EXPENSE:		71,870	111,808	93,015	124,018	124,018	124,018
OTHER EXPENSE							
54-85-650-980.0	DEPRECIATION EXPENSE	174,476	238,527	.00	.00	.00	.00
Total OTHER EXPENSE:		174,476	238,527	.00	.00	.00	.00
Total GOLF OPERATIONS DEPARTMENT:		1,099,734	1,309,741	1,125,481	1,852,300	1,397,548	1,320,420

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
CONTINGENCY - GOLF FUND							
CONTINGENT REVENUE							
54-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	100,000	100,000	100,000
Total CONTINGENT REVENUE:		.00	.00	.00	100,000	100,000	100,000
CONTINGENT EXPENSE							
54-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	100,000	100,000	100,000
Total CONTINGENT EXPENSE:		.00	.00	.00	100,000	100,000	100,000
Total CONTINGENCY - GOLF FUND:		.00	.00	.00	200,000	200,000	200,000
GOLF FUND Revenue Total:		1,461,306	2,022,848	786,310	2,924,075	2,292,263	2,298,263
GOLF FUND Expenditure Total:		1,099,734	2,160,975	1,774,034	2,924,075	2,676,282	2,567,967
Net Total GOLF FUND:		361,572	138,127-	987,724-	.00	384,019-	269,704-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
WATER FUND							
WATER FUND REVENUE							
FEE REVENUE							
60-30-020-200.0	WATER CONNECTION FEES	62,368	27,975	10,550	41,539	30,000	30,000
60-30-020-300.0	WATER TURN ON/OFF FEES	8,327	5,850	3,770	6,253	6,500	6,500
60-30-020-400.0	ANNUAL WATER TRUCK FEE	2,560	1,200	800	2,600	1,300	1,300
60-30-020-900.0	PENALTIES	9,054	10,417	6,351	6,000	8,000	8,000
60-30-020-910.0	SERVICE CHARGES	1,248	1,291	836	1,200	1,200	1,200
60-30-020-999.0	XBP UTILITY CONVIENCE FEE	2,640	3,366	2,850	3,000	5,000	5,000
Total FEE REVENUE:		86,197	50,099	25,157	60,592	52,000	52,000
INTEREST REVENUE							
60-30-045-100.0	INTEREST REVENUE	37,383	262,375	137,373	43,783	45,000	45,000
Total INTEREST REVENUE:		37,383	262,375	137,373	43,783	45,000	45,000
APPROPRIATED FUND BALANCE							
60-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	1,440,057	.00	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	1,440,057	.00	.00
CARRY FORWARD REVENUE							
60-30-055-998.0	CARRYFORWARD	.00	.00	.00	50,000	.00	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	50,000	.00	.00
OPERATIONS REVENUE							
60-30-065-100.0	WATER SERVICE REVENUE	3,572,830	3,889,189	2,472,852	4,000,000	4,098,328	4,098,328
Budget notes:							
~2025 Revenue from undated rate study							
60-30-065-700.0	WATER SYSTEM BUY-IN	558,269	883,697	340,200	534,900	650,000	650,000
Total OPERATIONS REVENUE:		4,131,099	4,772,886	2,813,052	4,534,900	4,748,328	4,748,328
OTHER REVENUE							
60-30-070-410.0	IDAHO FUEL TAX REFUND	355	450	127	.00	500	500
60-30-070-535.0	REIMBURSABLE DEVEL. FEES	.00	26,821	.00	15,000	25,000	25,000
60-30-070-535.1	REIMBURS. HYDRANT REPAIR/REPLA	.00	.00	.00	.00	.00	.00
60-30-070-535.2	REIMB. CITY PROVIDED METERS	26,662	52,513	19,784	30,000	25,000	40,000
60-30-070-700.0	PUBLIC WORKS PERMIT	.00	20,283	8,500	.00	20,000	20,000
60-30-070-900.0	MISCELLANEOUS REVENUE	10,220	72	.00	.00	.00	.00
60-30-070-995.0	BAD DEBT RECOVERY	126	.00	.00	.00	.00	.00
Total OTHER REVENUE:		37,363	100,139	28,411	45,000	70,500	85,500
Total WATER FUND REVENUE:		4,292,042	5,185,499	3,003,993	6,174,332	4,915,828	4,930,828

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
WATER DISTRIBUTION							
PERSONNEL EXPENSE							
60-64-100-110.0	SALARIES AND WAGES	235,514	257,665	149,589	409,769	427,815	451,047
60-64-100-140.0	OVERTIME PAY	7,451	19,885	17,807	4,717	4,925	4,897
60-64-100-147.0	FICA	15,345	17,353	10,216	25,698	26,830	28,269
60-64-100-148.0	MEDICARE	3,773	3,844	2,389	6,010	6,275	6,611
60-64-100-149.0	RETIREMENT - PERSI	44,082	29,853	18,425	46,339	51,756	54,531
60-64-100-150.0	WORKER'S COMPENSATION	9,978	10,184	9,013	16,080	16,789	16,741
60-64-100-151.0	HEALTH INSURANCE	67,874	79,000	45,664	153,062	166,888	173,040
60-64-100-152.0	DENTAL INSURANCE	2,181	2,833	1,479	5,873	5,186	5,042
60-64-100-153.0	PHYSICAL EXAMS	337	184	271	400	400	400
60-64-100-154.0	UNEMPLOYMENT	.00	.00	2,146	500	2,500	2,500
60-64-100-156.0	CLOTHING/UNIFORMS	5,677	883	2,014	4,000	4,000	4,000
60-64-100-157.0	LIFE INSURANCE	375	359	169	588	483	483
60-64-100-158.0	EMPLOYEE WELLNESS	.00	.00	750	1,050	1,050	1,200
60-64-100-159.0	GASB 68 PERSI EXPENSE	111,489	10,751	.00	.00	.00	.00
60-64-100-160.0	EMPLOYEE RECOGNITION	358	144	82	350	350	400
60-64-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00

Budget notes:

Restricted by Council – reserve for future healthcare costs.

Total PERSONNEL EXPENSE:		504,434	432,937	260,012	674,436	715,247	749,161
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OPERATING EXPENSE

60-64-150-200.0	OFFICE SUPPLIES	1,767	1,015	926	1,200	1,200	1,200
60-64-150-210.0	DEPARTMENT SUPPLIES	9,872	16,679	10,539	16,000	16,000	16,000
60-64-150-220.0	FIRST AID/SAFETY	2,767	329	1,379	3,000	5,000	5,000
60-64-150-240.0	MINOR EQUIPMENT	14,020	9,155	5,897	15,000	10,000	10,000
60-64-150-250.0	MOTOR FUELS AND LUBRICANTS	18,086	18,792	11,743	17,000	20,000	20,000
60-64-150-260.0	POSTAGE	15,581	16,678	13,021	15,000	17,000	17,000
60-64-150-300.0	PROFESSIONAL SERVICES	19,747	33,352	24,771	35,000	40,000	40,000
60-64-150-301.0	PROFESSIONAL SERVICES - BILLS	6,865	6,804	4,982	7,500	7,500	7,500
60-64-150-302.0	LABORATORY TESTING	5,515	4,778	5,694	5,500	6,000	10,000
60-64-150-310.0	ATTORNEY SERVICES	.00	.00	.00	1,000	1,000	1,000
60-64-150-350.0	ENGINEER SERVICES	86,841	30,642	29,025	35,000	45,000	45,000
60-64-150-360.0	REIMBURSABLE DEVEL. FEES	15,459	22,909	19,821	15,000	25,000	25,000
60-64-150-361.0	REIMB. CITY PROVIDED METERS	.00	75,000	2,871	30,000	40,000	40,000
60-64-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	4,274	2,397	6,016	5,000	5,000	5,000
60-64-150-410.0	INSURANCE	69,280	75,690	75,690	75,000	75,000	99,550
60-64-150-420.0	TRAVEL AND MEETINGS	680	1,005	211	1,500	1,500	1,500
60-64-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	471	4,741	66	1,500	1,500	1,500
60-64-150-440.0	PROFESSIONAL DEVELOPMENT	2,839	4,925	2,666	5,500	7,500	7,500
60-64-150-460.0	TELEPHONE	4,117	4,917	3,539	5,000	5,500	6,500
60-64-150-465.0	COMMUNICATIONS - RADIO	3,486	72	2,369	3,000	3,000	3,000
60-64-150-490.0	HEAT, LIGHTS, AND UTILITIES	14,718	15,288	17,235	18,000	18,000	20,000

Budget notes:

For booster pump stations

60-64-150-521.0	RENTAL - EQUIPMENT	12,346	215	.00	.00	.00	.00
60-64-150-560.0	REPAIRS - OFFICE EQUIPMENT	.00	399	.00	500	500	500
60-64-150-570.0	REPAIRS - BUILDING AND GROUNDS	829	2,041	2,746	5,000	15,000	15,000
60-64-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	18,234	13,988	8,366	6,000	8,000	8,000
60-64-150-590.0	REPAIRS - OTHER EQUIPMENT	39,899	53,169	50,547	44,712	45,000	45,000
60-64-150-591.0	REPAIRS - WATER METERS/MXU'S	29,174	299,886	69,048	100,000	100,000	100,000

Budget notes:

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
60-64-150-592.0	REPAIRS-WATER SERVICES & MAINS	67,657	35,236	90,888	50,000	40,000	60,000
60-64-150-595.0	BAD DEBT	6,263	8,086	10,825	5,672	6,000	15,000
Total OPERATING EXPENSE:		412,438	758,188	470,879	522,584	565,200	625,750
CAPITAL EXPENSE							
60-64-200-702.0	CAPITAL PURCHASES	.00	.00	625	134,000	.00	.00
60-64-200-703.0	WATER LINE IMPR. - LOT STREETS	.00	2,426,748	308,783	1,908,500	.00	.00
60-64-200-704.0	BOOSTER PUMP STATION IMPRV.	.00	.00	.00	.00	.00	.00
60-64-200-708.0	2 MG WATER TANK STORAGE	.00	.00	97,792	610,000	.00	.00
60-64-200-720.0	LINE REPLACEMNT - CITY WIDE	.00	2,426,749	375,077	.00	.00	.00
60-64-200-725.0	HYDRANT REPLACEMENT PROGRAM	.00	.00	2,502	79,600	.00	.00
60-64-200-998.0	RESERVED - FUTURE CAPITAL	.00	.00	.00	.00	.00	.00
Total CAPITAL EXPENSE:		.00	.00	784,779	2,732,100	.00	.00
DEBT RELATED EXPENSE							
60-64-350-812.0	DEQ H2O TREATMENT PRINCIPAL	.00	.00	354,930	354,582	.00	.00
60-64-350-813.0	DEQ H2O TREATMENT INTEREST	16,172	9,105	5,355	5,328	.00	.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	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	5,509
Total DEBT RELATED EXPENSE:		16,172	23,545	374,727	368,524	14,123	14,123
INTER-FUND TRANSFER EXPENSE							
60-64-600-901.0	PERSI GASB 68 TRANSFER	.00	.00	.00	.00	.00	.00
60-64-600-905.0	ENGINEER TRANSFER	45,438	45,438	34,083	45,438	45,438	45,438
60-64-600-910.0	ADMINISTRATIVE TRANSFER - GF	88,360	224,490	152,919	203,889	203,889	203,889
60-64-600-915.0	GIS TRANSFER	.00	.00	.00	.00	.00	.00
60-64-600-920.0	PUBLIC WORKS TRANSFER	163,764	166,707	148,635	198,181	198,181	198,181
60-64-600-972.0	FUND TRANSFER- NETWORK ADMIN	48,325	48,325	35,667	47,560	47,560	47,560
Total INTER-FUND TRANSFER EXPENSE:		345,887	484,960	371,304	495,068	495,068	495,068
OTHER EXPENSE							
60-64-650-980.0	DEPRECIATION EXPENSE	842,723	847,731	.00	.00	.00	.00
Total OTHER EXPENSE:		842,723	847,731	.00	.00	.00	.00
Total WATER DISTRIBUTION:		2,121,654	2,547,361	2,261,701	4,792,712	1,789,638	1,884,102

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
WATER TREATMENT							
PERSONNEL EXPENSE							
60-65-100-110.0	SALARIES AND WAGES	198,854	183,819	134,308	157,841	159,743	159,743
60-65-100-140.0	OVERTIME PAY	267	.00	1,102	613	599	599
60-65-100-147.0	FICA	10,956	10,801	7,906	9,824	9,941	9,941
60-65-100-148.0	MEDICARE	2,678	2,526	1,849	2,298	2,325	2,325
60-65-100-149.0	RETIREMENT - PERSI	21,455	20,513	15,156	17,715	19,177	19,177
60-65-100-150.0	WORKER'S COMPENSATION	7,323	6,800	5,423	6,122	6,196	6,196
60-65-100-151.0	HEALTH INSURANCE	56,559	58,155	39,438	57,475	63,171	61,667
60-65-100-152.0	DENTAL INSURANCE	1,725	1,948	1,290	1,852	1,990	1,986
60-65-100-153.0	PHYSICAL EXAMS	62	.00	.00	110	200	200
60-65-100-156.0	CLOTHING/UNIFORMS	1,076	617	423	900	900	900
60-65-100-157.0	LIFE INSURANCE	249	210	110	168	138	138
60-65-100-158.0	EMPLOYEE WELLNESS	300	150	300	300	300	300
60-65-100-160.0	EMPLOYEE RECOGNITION	85	46	39	100	100	100
60-65-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00
Budget notes:							
Restricted by Council – reserve for future healthcare costs.							
Total PERSONNEL EXPENSE:		301,588	285,587	207,343	255,318	264,780	263,272
OPERATING EXPENSE							
60-65-150-200.0	OFFICE SUPPLIES	2,361	2,842	1,539	2,500	2,500	2,500
60-65-150-210.0	DEPARTMENT SUPPLIES	100,508	8,581	10,188	15,453	10,000	10,000
60-65-150-220.0	FIRST AID/SAFETY	1,216	980	492	1,000	2,000	2,000
60-65-150-222.0	CHEMICALS	48,938	53,700	44,108	40,000	55,000	65,000
60-65-150-240.0	MINOR EQUIPMENT	16,550	35,129	5,288	15,000	10,000	15,000
60-65-150-250.0	MOTOR FUELS AND LUBRICANTS	5,185	1,874	1,827	4,500	4,500	4,500
60-65-150-260.0	POSTAGE	508	346	128	500	500	500
60-65-150-300.0	PROFESSIONAL SERVICES	10,394	51,671	11,218	15,000	15,000	15,000
60-65-150-302.0	LABORATORY TESTING	5,230	7,278	2,772	7,500	7,500	7,500
60-65-150-350.0	ENGINEER SERVICES	57,206	55,785	56,149	40,000	45,000	45,000
60-65-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,416	813	2,824	1,000	1,500	1,500
60-65-150-420.0	TRAVEL AND MEETINGS	368	180	1,872	1,000	1,000	1,000
60-65-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	1,028	750	200	4,000	1,000	1,000
60-65-150-440.0	PROFESSIONAL DEVELOPMENT	2,288	2,640	1,507	3,000	4,000	4,000
60-65-150-460.0	TELEPHONE	5,343	5,295	5,104	5,000	5,500	5,500
60-65-150-490.0	HEAT, LIGHTS, AND UTILITIES	118,078	123,908	78,728	125,000	125,000	125,000
60-65-150-496.0	DEQ ASSESSMENT & WATER	13,399	26,151	2,303	20,000	15,000	15,000
60-65-150-500.0	RENTAL - OFFICE EQUIPMENT	.00	43	472	.00	400	400
60-65-150-570.0	REPAIRS - BUILDING AND GROUNDS	21,669	46,875	9,212	20,000	30,000	30,000
60-65-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	796	2,222	2,458	4,500	2,500	2,500
60-65-150-590.0	REPAIRS - OTHER EQUIPMENT	85,076	159,678	172,984	60,090	60,000	60,000
Total OPERATING EXPENSE:		296,540	584,780	411,372	385,043	397,900	412,900
CAPITAL EXPENSE							
60-65-200-702.0	CAPITAL PURCHASES	.00	.00	.00	35,000	.00	.00
60-65-200-706.0	INTAKE BLDG IMPROVEMENTS	.00	.00	532,870	.00	.00	.00
60-65-200-725.0	WTP IMPROVEMENTS	.00	1	71,739	657,000	.00	.00
Total CAPITAL EXPENSE:		.00	1	604,610	692,000	.00	.00
INTER-FUND TRANSFER EXPENSE							
60-65-600-910.0	ADMINISTRATIVE TRANSFER - GF	17,892	58,461	36,945	49,259	49,259	49,259

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
	Total INTER-FUND TRANSFER EXPENSE:	17,892	58,461	36,945	49,259	49,259	49,259
	Total WATER TREATMENT:	616,021	928,828	1,260,270	1,381,620	711,939	725,431

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	06/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 1st Request Budget	2024-25 2nd Request Budget
CONTINGENCY - WATER FUND							
CONTINGENT REVENUE							
60-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	50,000	50,000	50,000
	Total CONTINGENT REVENUE:	.00	.00	.00	50,000	50,000	50,000
CONTINGENT EXPENSE							
60-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	50,000	50,000	50,000
	Total CONTINGENT EXPENSE:	.00	.00	.00	50,000	50,000	50,000
	Total CONTINGENCY - WATER FUND:	.00	.00	.00	100,000	100,000	100,000
	WATER FUND Revenue Total:	4,292,042	5,185,499	3,003,993	6,224,332	4,965,828	4,980,828
	WATER FUND Expenditure Total:	2,737,674	3,476,189	3,521,971	6,224,332	2,551,577	2,659,533
	Net Total WATER FUND:	1,554,368	1,709,310	517,978-	.00	2,414,251	2,321,295
	Net Grand Totals:	3,606,217	2,194,034-	462,005	.00	4,076,839	4,201,665

Report Criteria:

- Budget note year end periods: 09/25
- 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}