



**City of McCall  
City Council**

**AGENDA  
Special Meeting  
July 26, 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: 861 709 037#**

Or you may watch live by clicking this link:

<https://youtube.com/live/hyz28ZlipIc?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 FY25 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 3:00 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**

1. Review the Draft FY25 Operation & Maintenance budget worksheet
2. Review of Draft Capital Improvement Projects (CIP)
3. City Council Deliberation (ACTION ITEM)
  - a. Provide guidance and/or feedback to staff (ACTION ITEM)
  - b. Set Tentative Budget (ACTION ITEM)
4. FY25 Budget Next Steps
  - a. FY25 Council Work Session on August 1
  - b. FY25 Budget Public Hearing on August 22 at 5:30 PM
  - c. FY25 Foregone Public Hearing on August 22 at 5:30 PM
  - d. FY25 Budget Adoption on August 22

**3:00 PM ADJOURN**





**City of McCall**

CITY MANAGER

[www.mccall.id.us](http://www.mccall.id.us)

216 East Park Street  
McCall, Idaho 83638

**Phone 208-634-1003**

Main 208-634-7142

Fax 208-634-3038

Mayor Giles, Members of the McCall City Council, Citizens:

Title 50, Chapter 811, Idaho Code, enumerates the duties of the City Manager in communities in Idaho operating under the Council- Manager Plan. Subsection 8, of that section requires the City Manager to “prepare and submit to the Council a tentative budget for the next fiscal year.” The presentation before you responds to that requirement and culminates a months-long process that began with the City Council’s retreat on January 26th where your priorities were confirmed. This provided direction to City staff in laying out our work program for the balance of Fiscal Year 2023-2024 and providing guidance for developing the Fiscal Year 2024-2025 annual budget. Subsequently, the Council met in Special session on May 24<sup>th</sup> to hear external requests for funding either from the Local Option Tax or General Fund and to provide preliminary direction to us on preparation of the budget.

This memorandum serves as a transmittal document for the Preliminary FY 2025 budget and provides a concise and accurate summary of our proposal as well as the factors that drive the recommended fiscal program. We hope that it will prove useful in facilitating your detailed consideration of the FY 24-25 budget and assist interested citizens in understanding the vagaries of municipal budgeting in Idaho.

### **Budgeting environment**

#### **Demographics: Whom do we serve?**

The reason this organization exists is to serve those residing in, visiting, and doing business within our jurisdiction. The US Census bureau does not report statistical data on communities under 5,000 population between the official census conducted every 10 years. The most recent federal census conducted in 2020 determined the population residing within the corporate limits of McCall was 3686. The US Census Bureau does conduct an annual population estimate each year and the 2024 estimate for McCall is 4,242. However, that number includes some areas outside the current city limits, but we can safely say that the population inside the corporate boundaries of McCall approaches, if not exceeds, 4,000.

Additionally, that full number represents a population base that uses McCall for daily commercial, educational, professional and other services creating demand upon the City of McCall.

Further, that population is forecast to grow to 4,900 by 2029.

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According to the 2022 American Community Survey; the most recent data available, the median age of McCall residents is 38.7 years, older than the median age of the statewide population of 37.5 years.

The median household income in 2022 was \$57,788, approximately 20% below the statewide number of \$72,785. 14.7% of the McCall population falls below the poverty line, compared to 10.7% statewide. However, the educational attainment of residents over the age of 25 is relatively high with 46% possessing either a bachelor's degree or a graduate or professional degree.

54.6% of McCall workers are employed in private businesses. 11.9% are self-employed and 10.6% are employed by private, not for profit enterprises. 18.7% are employed by local, state and federal government entities. Another interesting statistic is that 21.5% of the McCall workforce worked from home.

Homeownership is relatively high in Idaho and McCall with 70.3% of local residents owning their homes as compared to 72.3% statewide.

In 2022 there were 3,707 housing units in McCall. Of that number, 1,630 were considered occupied units with 2,077 considered vacant (56.2%). While a small subset of the vacant units could be homes for sale or rent, the vast majority would represent second homes. While some point to the potential impact on neighborhood integrity of such a high percentage of homes not being occupied on a permanent basis, one must acknowledge that the bulk of the residential property taxes are derived from this segment of the housing market. Not only does the second home market make up a majority of the units, but those units are also ineligible for the statutorily authorized homeowners property tax exemption. So, as the 43.9% of the owner-occupied homes represent a minority of the housing count, their assessed value is further reduced each year by as much as \$125,000 through the homeowner's property tax exemption. These factors tilt the incidence of residential property taxes to the second home community. Given the relative age and incomes of the residential population, this sharing of the burden of supporting local services can be viewed as positive.

Further, our accessing the Local Option Taxing authority for both general operations and street services shifts the burden of supporting local services away from the primary homeowner in McCall. This should be considered a wise public policy choice.

12.6% of the population are considered disabled underscoring the City's focus on its ADA Planning effort.

Healthcare coverage is not available to 13.8% of McCall residents, compared to a statewide statistic of 8.2%, leaving many individuals vulnerable to severe fiscal challenges should they encounter accident or illness.

Family size in McCall is slightly lower than that found statewide (2.93 in McCall compared to 3.14 statewide).

### **Cost Drivers**

**Inflation:** As in our household budgets, the City budget is continually bombarded by increasing costs incurred in providing our basic services to the community. As you know, the City organization is a multi-faceted enterprise purchasing a wide array of commodities, services and supplies needed to carry out

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our mission. Gasoline, energy, computer software and equipment, landscape supplies, water treatment chemicals are among the long list of staples we use in the performance of our mission. While perhaps individually mundane they are essential in getting the job done. Our suppliers have experienced cost increases which they pass on to their customers, straining our capacity to keep up.

The relatively remote location where we operate drives costs further, due to the substantial cost of transporting goods.

In past years, a conscious decision was made to acquire major equipment through capital leases. This allowed us to ensure employees have access to equipment that is safe and reliable in the performance of their duties. Unfortunately, those lease rates are subject to fluctuation responding to interest rates. As you are aware, interest rates have spiked, driving the cost of these leases higher.

These are familiar themes to all who choose to reside here in the West Central Mountains and the City is not exempt from these pressures either.

**Personnel Cost:** Municipal government is a service business. While we continually pursue enhanced efficiencies through improved methods, technology and equipment, the baseline of all that we do is through the personal efforts of those who choose to work for the City of McCall. The Council reaffirmed its commitment to employee recruitment, retention and recognition at their annual retreat. The proposed budget contains a general salary increase of 4% for all employees on top of the 5% granted in the current fiscal year.

Additionally, our HR Manager conducts a detailed analysis of individual positions identifying where specific positions are falling behind in the competitive marketplace. Several positions have received additional consideration in this budget due to this review demonstrating that they have fallen behind those comparative positions.

We find ourselves working in an increasingly competitive labor market where we struggle to maintain a compensation package that will underpin the retention of our valuable employees. Annual surveys of Idaho cities help us understand the evolving labor marketplace.

While commonalities exist among Idaho cities and counties, resort communities such as McCall have pressures beyond those impacting the broader talent marketplace. Of particular note is the extraordinary escalation of housing cost in similar communities across the western United States. This situation has produced a critical situation in our efforts to recruit specialized skills into our workforce, leaving some positions vacant for extended periods of time. Applicants respond, offers are made, but then rejected due to the mismatch between local compensation levels and the cost of obtaining viable housing in or near our community. While this condition exists throughout the state, it is particularly problematic in high amenity, relatively remote communities such as ours.

The imbalance between compensation and housing cost is so great that we can never accelerate the salary schedule sufficiently to catch up. However, we are not alone in facing this issue. We are hopeful that specialists in compensation practices can help us identify new solutions that have worked in other arenas. We have included resources in the FY 25 fiscal plan to update the City's Compensation Plan to include a focus on the unique issues facing communities like ours.

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**Areas of expanded focus; Council Priorities:** On January 26<sup>th</sup>, the City Council and staff met for their annual planning meeting in which they addressed their established priorities and confirmed their ongoing status.

The City leadership has maintained a positive focus on the needs of a growing resort community in the Western United States. Rapid population growth, a changing demographic brought about by the impacts of the recent pandemic and escalating housing costs all present new and expanding demands on the municipal organization.

Substantial financial commitment was made to the development of the new library, putting other community priorities on hold while these costs were addressed. The full operational demands remain to be defined.

Aggressively planning for the future has been a hallmark of McCall leadership for years. The Parks, Recreation and Open Space (PROS) Plan provides direction for programmatic and capital investment. The Golf Course Master Plan defines the long-term maintenance and capital obligations of operating this type of facility in a municipal setting. The Water System Master Plan has received a resounding vote of support for capital investment with the 79.88% approval of the bond issue in the May election.

The Americans with Disabilities Act (ADA) Plan has defined how the City approaches its programmatic and capital planning with these concerns in the forefront of program development. Significant progress has been made with more to come as future program planning evolves.

The Climate Action Plan moves forward helping us define our role as stewards of sustainability for the future in a growing community and the next generation of planning for street improvements takes on renewed significance as we address the reauthorization of the Street Local Option Tax (LOT) in 2025.

Implementation of the Waterways Plan presents a unique and substantial challenge. The Plan is far reaching in its geographic reach, and its impact on Payette Lake is significant. Yet most of the lake and its shoreline lies outside the corporate limits of the city. Substantial progress toward implementation of the Plan calls for effective partnerships with other jurisdictions whose commitment thus far has yet to match that of the City of McCall.

Implementation of the Housing Action Plan remains a high priority effort. Funding for specific elements of the Plan appear in various locations throughout the budget making the tracking of progress difficult for the casual observer. To provide greater clarity, we have created a Housing Fund as a new free-standing accounting entity that will provide transparency to our efforts in this initiative. Resources from the General Fund as well as LOT funds will be transferred to this new Fund so that annual income and planned expenditures can be seen in one location.

We have maintained funding for the analysis of impact fees in this year's budget. Capital investment in a growing community is an ongoing challenge, especially in Idaho where state-imposed restrictions on local government revenues severely limit our capacity to keep pace with demand. Impact fees imposed on new development can assist in this equation, yet they are not a magic wand.

The policy implications of all these initiatives, both in the near and long-term are significant and require a purposeful commitment to the involvement of the citizenry to ensure our decisions reflect the

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interests and values of the community. Our proposal expands our capacity to meet these needs on behalf of the Council and all the City departments.

**External funding requests:** The majority of the resources allocated through the annual operating budget support services provided directly by City Departments. However, a growing amount of our limited resources is allocated to external programs operating beyond our direct control. Examples include Treasure Valley Transit, McPaws and various programs funded through the Local Option Tourist Tax. It may be that this method may be the most cost-effective way to provide services to the community. However, these requests rarely undergo the same scrutiny applied to internal department requests.

Programs such as these now consume well over \$600,000 of municipal revenues. The proper stewardship of funds entrusted to us suggests that we should undertake an in-depth review of these efforts to ensure that the benefits to the citizens of McCall are commensurate with the costs incurred.

### **Taxing history**

Property taxes represent the largest single source of revenue for cities in Idaho. Constitutional mandates along with frequent legislative “tinkering” has produced a complex system that is not easily understood.

The property tax system is an “ad valorem” tax, meaning “on value”. That value known as “assessed value” is established independently by the elected County Assessor with no involvement of other local elected officials. The exception is that the Board of County Commissioners in each county sits as a Board of Equalization to which individual owners of properties may appeal their valuation if they believe it does not accurately reflect the true market value. City officials have no role in setting assessed values.

The annual property tax yield or tax charge is a number that is determined by the governing body of each taxing district during the adoption of their annual budget, however that amount is severely limited by state statute. Generally, a jurisdiction’s tax charge may increase only 3% above that of the prior fiscal year. That amount can be increased by adding 90% of the prior year’s new construction value. In high-growth areas those two amounts are capped at a total of 8% (3% base+ 5% New Construction) regardless of the amount to growth occurring in the community. That has not been a problem in McCall as our new construction level has not approached that amount, but several cities in the other parts of the state struggle with this limitation.

There are a few other potential modifications, but they are usually small and/or rare.

In recent years, the growth rate in total assessed value, as determined by the County Assessor for McCall properties, has exceeded the growth on the limited tax charge. A simple arithmetical calculation produces a tax rate that is ultimately levied on each property producing the annual tax bill to property owners. This mechanism has produced a tax rate falling each year over the past several years.

Fiscal Year	Total McCall Assessed Value	Operational Tax Charge	General Obligation Bonded Debt Service	Annual City of McCall Tax Rate
2014	\$927,838,332		0	0.005190769
2015	\$991,414,201	\$4,897,247	0	0.005030676
2016	\$1,062,312,588	\$5,094,702	0	0.004928416
2017	\$1,141,244,868	\$5,326,639	0	0.004836036
2018	\$1,282,725,374	\$5,610,282	0	0.004689208
2019	\$1,460,025,091	\$06,101,416	0	0.004309059
2020	\$1,616,834,863	\$6,291,335	0	0.003809650
2021	\$2,048,537,654	\$6,896,449	0	0.003348142
2022	\$3,144,654,028	\$7,280,829	\$257,000	0.002366107
2023	\$3,449,579,260	\$7,643,827	\$258,107	0.002157768

Beyond the property tax, the other significant tax revenue stems from McCall's status as a "Resort City" under Idaho law. Under the provisions of Title 63, Chapter 3601, Idaho Code, cities with populations under 10,000 inhabitants, whose economy relies substantially on tourism, may seek voter approval to implement a Local Option Sales Tax. McCall has done this on two occasions with the resulting general tourist tax of 3%, adopted in 2019 and a street LOT which is a general sales tax of 1% and an additional occupancy tax of 3% adopted in 2016, subject to re-authorization in 2025.

In contrast to the property tax, the LOT, as a sales tax, is inherently more volatile, responding to the vagaries of the local, regional and national economies.

The collection history of the two LOT elements is presented below.

Local Option Tax Yield			
Fiscal Year	Tourist Tax Yield	Street Tax Yield	Total Yield
2019	\$650,744	\$2,035,308	\$2,693,046
2020	\$696,690	\$2,159,896	\$2,802,455
2021	\$1,020,542	\$2,828,405	\$3,702,940
2022	\$1,079,859	\$3,031,574	\$3,627,104



2023	\$1,054,214	\$3,042,600	\$3,593,938
2024 (estimate)	\$900,000	\$2,814,500	\$3,714,500
2025 (Budget)	\$900,000	\$1,950,000	\$3,714,500

Given the stability of the property tax, it is prudent to base our ongoing operational requirements on this source to reduce basic operational swings stemming from economically sensitive cyclical revenues. You will find some realignment of budgetary allocations in this year’s recommended budget to better reflect this policy.

**Fee-based services:**

With the limitations on their ability to raise property taxes and the volatility of the sales tax, cities across the country have moved toward fee-based services, assigning the cost of providing those services to various benefitted users.

Traditionally, utilities such as our water system, are fully supported by user fees. Other municipal operations such as the McCall Golf Course and the McCall Airport are also operated as enterprise funds, but they have received operating subsidies from the City’s General Fund.

We expect the airport to become fully fee-based with this budget because of their new approach to collecting landing fees and an anticipated increase in charges to beneficiaries using the facility.

Water system fees are recommended to increase 3.6% for general system operations and maintenance. Rates will further increase by an estimated 4% to generate the debt service stream supporting the recently approved bonds. These numbers are subject to refinement as we look at the potential of expanding the conservation structure of the rates.

A process has been established by the Council to consider a comprehensive fee schedule adjustment where all fees are considered at one time.

Fees, as opposed to taxes, must roughly equate to the cost of performing and administering the service supported by the fee. Periodic review should be conducted to ensure fees are keeping pace with costs to avoid unwarranted tax support. Going forward, we should conduct a full review of all fees, focusing on Council policy regarding tax subsidy versus fee support, to ensure they are current and determining whether new fees might be warranted.

**Fiscal Year 2025 Budget in Summary**

Consistent with direction provided by the City Council at their May 24th meeting, we have prepared the FY 25 budget utilizing the full property tax authority available under state law. The various escalators bring this amount to \$8,087,608 for a 5.8% increase over the FY 2024 Property Tax Charge.

**Personnel:** As noted above the proposed budget includes a 4% general wage increase along with certain “Equity Adjustments”. These adjustments and the resultant benefit increases tied to the base salary produce an increase in personnel cost of \$997,669.

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This amount includes the addition of one Patrol Officer position, and an Assistant Golf Professional in the Golf Fund, consistent with the organizational plan adopted by the City when the full operation of the golf course was brought in-house. The Records Clerk position added mid-year in FY 24 is retained.

Additionally, three part-time positions in administrative services (Communications, Human Resources and Finance) are increased to full-time status due to on-going workload obligations and Council priorities.

The FY 24 budget provided funding for staffing the Council's Housing Initiative. This year, we retain that funding, carrying the unspent FY24 appropriation forward and formally acknowledging the position as an FTE in the newly created Housing Fund.

**Maintenance and Operations:** Operating supplies and services costs have been adjusted to reflect increased costs as noted above and continued focus on Council Priorities. Select paring of departmental requests was required in pursuit of a balanced budget.

**Capital Investment:** Funding of high priority capital equipment purchases, and infrastructure projects has been included for your review and approval.

The completion of the second phase of the library project, focusing on the Council Chambers / Community Room, Conference Room and gallery space is supported in the proposal before you. High priority Parks projects, while comparatively small in scope, are acknowledged as critical investments. The recognition that the City Hall will remain in use for the foreseeable future prompts us to set aside \$150,000 to replace the roof. In addition, the golf course Club House will also receive a new roof at an estimated \$250,000 cost.

Ensuring our employees have safe and dependable vehicles to support their work is a high priority as well. We propose a rotating schedule of vehicle replacement in Police as well as other operating departments to support this priority.

Initiating work on the projects identified in the Water System Bond Issue approved last May is included in the proposed budget. Street construction and major maintenance, as reviewed with the Council in prior work sessions, is reflected in this proposal.

## **Conclusion**

The proposal before you reflects the direction provided to us through the year since your initial meeting in January. We present a balanced budget that responds to Council priorities and on-going operational obligations. We look forward to your detailed review of this preliminary budget and we stand ready to respond to your questions and direction.

Respectfully Submitted

Phil Kushlan

Interim City Manager

## FY25 Budget Worksheet Summary

	FY22 Actual	FY23 Actual	FY24 PY Budget	2nd Request	Proposed Tentative Budget
<b>General Fund</b>					
Total Revenues	8,773,130	9,005,206	11,457,177	10,715,638	12,407,302
Mayor & Council Expenses	463,298	406,047	459,536	376,153	174,139
Info Systems Expenses	448,887	488,501	529,811	596,431	550,338
City Manager Expenses	493,688	555,351	592,332	719,293	764,637
Admin Expenses	346,307	419,013	406,480	497,088	529,088
Finance Expenses	425,767	419,551	511,712	565,947	562,876
City Clerk Expenses	312,786	341,078	325,047	422,305	412,244
Local Option Tax Expenses	529,847	313,638	1,844,493	1,423,340	1,423,340
Community Devel. Expenses	868,281	891,933	1,292,689	1,507,870	1,147,786
Police Expenses	1,813,313	1,974,531	2,268,536	2,557,699	2,519,456
Parks Expenses	903,004	904,679	1,068,403	1,068,076	1,966,056
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	2,001,842
Total Expenses	8,121,990	9,740,276	11,457,177	10,912,217	12,407,302
Revenues Over Expenses	651,140	(735,070)	-	(196,579)	-
<b>Streets</b>					
Total Revenues	2,389,487	2,711,496	3,199,854	2,758,655	3,456,030
Total Expenses	2,350,180	2,494,290	3,199,854	2,966,397	3,456,030
Revenues Over Expenses	39,306	217,206	-	(207,742)	(0)
<b>Library</b>					
Total Revenues	1,126,017	628,308	1,511,125	673,251	807,644
Total Expenses	1,351,874	571,223	1,511,125	771,590	807,644
Revenues Over Expenses	(225,858)	57,085	-	(98,339)	-
<b>Recreation</b>					
Total Revenues	2,701,944	2,250,333	2,090,140	2,380,883	2,852,462
Recreation Programs Expenses	300,323	379,907	425,488	470,158	450,943
Recreation Parks Expenses	3,076,177	1,382,760	1,463,623	1,588,103	1,926,219
Grants	182,919	284,848	50,300	325,300	325,300
Total Expenses	3,559,418	2,047,515	2,090,140	2,533,561	2,852,462
Revenues Over Expenses	(857,475)	202,819	-	(152,678)	-
<b>Airport</b>					
Total Revenues	2,289,399	1,646,947	1,387,894	707,607	1,090,300
Total Expenses	2,427,320	1,619,232	1,387,894	625,934	1,090,300
Revenues Over Expenses	(137,921)	27,715	-	81,673	-
<b>Capital Projects</b>					
Total Revenues	1,204	5,773	-	-	-
Total Expenses	-	-	-	-	-
Revenues Over Expenses	1,204	5,773	-	-	-
<b>Local Option Tax</b>					
Total Revenues	3,273,641	4,146,449	9,670,660	2,816,500	7,889,942
Total Expenses	1,116,764	5,458,479	9,670,660	92,761	7,889,942
Revenues Over Expenses	2,156,877	(1,312,030)	-	2,723,739	-
<b>Library Construction</b>					
Total Revenues	42,884	6,807,742	5,410,374	-	1,547,940
Total Expenses	42,884	4,815,058	5,410,374	-	1,547,940
Total Revenues	42,884	1,992,684	-	-	-

## FY25 Budget Worksheet Summary

	FY22 Actual	FY23 Actual	FY24 PY Budget	2nd Request	Proposed Tentative Budget
<b>Debt Service</b>					
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)	-	-	-
<b>Golf</b>					
Total Revenues	1,461,306	2,022,848	2,924,075	2,298,263	2,713,689
Golf Pro Expenses	-	851,234	971,775	1,147,547	1,139,732
Golf Operations Expenses	1,099,734	1,310,747	1,852,300	1,320,420	1,473,957
Total Expenses	1,099,734	2,161,981	2,924,075	2,567,967	2,713,689
Revenues Over Expenses	361,572	(139,133)	-	(269,704)	-
<b>Water</b>					
Total Revenues	4,292,042	5,185,499	6,224,332	4,980,828	22,088,653
Water Distribution Expenses	2,121,654	2,547,361	4,842,712	1,884,102	12,549,865
Water Treatment Expenses	616,021	928,828	1,381,620	725,431	9,488,788
Total Expenses	2,737,674	3,476,189	6,224,332	2,659,533	22,088,653
Revenues Over Expenses	1,554,368	1,709,310	-	2,321,295	-
<b>Housing</b>					
Total Revenues	-	-	-	-	1,278,694
Total Expenses	-	-	-	-	1,278,694
Revenues Over Expenses	-	-	-	-	-
<b>City</b>					
Total Revenues	26,655,314	34,720,267	44,133,731	27,589,325	56,390,356
Total Expenses	23,049,097	36,915,307	44,133,731	23,387,660	56,390,356
Revenues Over Expenses	3,606,217	(2,195,039)	-	4,201,665	(0)
Governmental Funds to Balance				(573,665)	(0)
LOT - Streets				2,723,739	-
Library Construction Fund				-	-
Debt Service Fund				-	-
Golf Fund				(269,704)	-
Water Fund				2,321,295	-
Housing Fund (NEW)				-	-
<b>Total</b>				<b>4,201,665</b>	<b>(0)</b>

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>GENERAL FUND</b>								
<b>GENERAL FUND REVENUE</b>								
<b>PROPERTY TAX REVENUE</b>								
10-30-010-100.0	PROPERTY TAXES	4,154,260	4,234,290	3,112,685	4,089,625	4,517,618	4,271,902	245,716-
10-30-010-101.0	PROPERTY TAX - FOREGONE AMT.	.00	.00	.00	76,030	80,523	80,424	99-
10-30-010-102.0	PROPERTY TAX - 3% INCREASE	.00	.00	.00	217,531	230,371	230,371	.00
10-30-010-104.0	PROPERTY TAX - GROWTH INCREAS	.00	.00	.00	134,432	143,048	132,987	10,061-
10-30-010-105.0	PROPERTY TAX REPLACEMENT	29,423	34,934	17,467	35,202	35,202	35,202	.00
10-30-010-106.0	PROPERTY TAX RELIEF - FROM LOT	.00	.00	.00	.00	.00	.00	.00
10-30-010-900.0	PENALTY & INTEREST	19,192	17,721	9,910	20,001	20,000	20,500	500
Total PROPERTY TAX REVENUE:		4,202,875	4,286,944	3,140,062	4,572,821	5,026,762	4,771,386	255,376-
<b>LICENSE &amp; PERMIT REVENUE</b>								
10-30-015-300.0	ANIMAL BOARDING/KENNEL LICENSE	35	.00	.00	30	30	30	.00
10-30-015-340.0	ANIMAL LICENSES	1,565	1,245	935	1,000	1,000	1,000	.00
10-30-015-400.0	BUSINESS LICENSE	40,862	37,730	43,128	37,000	40,000	40,000	.00
10-30-015-410.0	ALCOHOLIC BEVERAGE LICENSE	22,885	20,652	7,905	25,000	23,000	23,000	.00
Budget notes: ~2025 Three new restaurant Liquor Licenses								
10-30-015-420.0	VENDOR'S PERMIT	7,425	9,355	7,664	7,000	8,000	8,000	.00
10-30-015-440.0	SHORT TERM RENTAL PERMIT	.00	80,225	103,202	75,000	95,000	95,000	.00
10-30-015-500.0	BUILDING PERMITS	639,780	607,923	335,298	500,000	550,000	550,000	.00
Total LICENSE & PERMIT REVENUE:		712,553	757,130	498,132	645,030	717,030	717,030	.00
<b>FEE REVENUE</b>								
10-30-020-220.0	PD-FINGERPRINTING	945	3,635	2,895	3,200	3,000	3,000	.00
10-30-020-225.0	BACKGROUND CHECKS	.00	40	.00	.00	.00	.00	.00
10-30-020-240.0	ANIMAL CONTROL VIOLATION FEE	.00	.00	.00	.00	.00	.00	.00
10-30-020-310.0	FRANCHISE FEES - CABLEONE	42,737	58,416	19,265	60,500	40,000	40,000	.00
10-30-020-320.0	FRANCHISE FEES - IDAHO POWER	283,717	319,738	262,721	295,000	312,650	312,650	.00
10-30-020-430.0	COPY/FAX/NOTARY SERVICES	13	1,374	185	.00	.00	.00	.00
10-30-020-435.0	GIS MAPS	10	.00	.00	.00	.00	.00	.00
10-30-020-530.0	PLANNING AND ZONING FEES	83,915	106,170	118,113	60,000	85,000	85,000	.00
10-30-020-540.0	PLAN CHECK FEES	401,531	390,448	214,131	325,000	357,500	357,500	.00
10-30-020-999.0	XBP NON-UTILITY SERVICE FEE	6,616	13,538	8,330	11,000	13,000	13,000	.00
Total FEE REVENUE:		819,483	893,359	625,639	754,700	811,150	811,150	.00
<b>GRANT REVENUE</b>								
10-30-025-100.0	GRANTS	16,049	3,750	.00	4,500	.00	.00	.00
10-30-025-110.0	GRANTS - STATE OR FEDERAL	297,784	9,545	.00	.00	.00	.00	.00
10-30-025-209.0	FOUND-NAT'L ENDWOMENT FOR ART	.00	10,000	.00	5,000	.00	.00	.00
10-30-025-400.0	FEDERAL - PD - BJA BODY ARMOR	1,472	553	1,139	1,500	1,500	1,500	.00
10-30-025-402.0	FEDERAL - PD - HIGHWAY SAFETY	2,997	1,882	.00	2,500	2,500	2,500	.00
10-30-025-405.0	GRANT - HWY SAFETY OCCUP.	.00	.00	1,000	.00	.00	.00	.00
10-30-025-406.0	FEDERAL - CD - CLG	5,000	.00	.00	.00	.00	.00	.00
Total GRANT REVENUE:		323,302	25,730	2,139	13,500	4,000	4,000	.00
<b>REVENUE SHARING &amp; LIQUOR REV.</b>								
10-30-030-310.0	STATE LIQUOR DISTRIBUTION	365,409	361,613	224,559	362,540	374,265	347,041	27,224-
Budget notes: ~2025 Received information at a budget and levy training hosted by AIC and received information the State was adjusting projections down for shared								

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
revenue for FY24 and FY25. The decrease in revenue is in consideration liquor revenues flattening out.								
10-30-030-330.0	SHARED REVENUE - STATE DISTRB	640,011	637,440	316,866	665,982	614,847	608,500	6,347-
Budget notes:								
~2025 Received information at a budget and levy training hosted by AIC and received information the State was adjusting projections down for shared revenue for FY24 and FY25. The decrease in revenue is in consideration sales tax revenues flattening out.								
10-30-030-340.0	SHARED REVENUE - B & E DISTRIB	268	268	201	268	268	268	.00
Total REVENUE SHARING & LIQUOR REV.:		1,005,688	999,321	541,626	1,028,790	989,380	955,809	33,571-
<b>FINES REVENUE</b>								
10-30-035-100.0	PD-FINES AND COURT COSTS	34,442	37,764	22,326	33,000	33,000	33,000	.00
10-30-035-150.0	PD - DMV VIN INSPECTIONS	315	210	150	200	200	200	.00
10-30-035-200.0	FINES & FEES - PARKING / SNOW	.00	455	1,410	300	300	300	.00
Total FINES REVENUE:		34,757	38,429	23,886	33,500	33,500	33,500	.00
<b>DONATION REVENUE</b>								
10-30-040-300.0	DONATIONS	.00	10,000	.00	.00	.00	.00	.00
10-30-040-970.0	PRIVATE CONTR. - PUBLIC ART	.00	1,170	.00	.00	.00	.00	.00
Total DONATION REVENUE:		.00	11,170	.00	.00	.00	.00	.00
<b>INTEREST REVENUE</b>								
10-30-045-100.0	INTEREST REVENUE	67,362	382,117	296,987	75,000	200,000	275,000	75,000
Total INTEREST REVENUE:		67,362	382,117	296,987	75,000	200,000	275,000	75,000
<b>APPROPRIATED FUND BALANCE</b>								
10-30-050-996.0	APPROPRIATED FB-PRIOR YEAR LOT	.00	.00	.00	394,493	523,340	523,340	.00
Budget notes:								
Excess FY21 LOT provided property tax relief								
10-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	978,396	200,000	1,566,465	1,366,465
Budget notes:								
~2025 CIP 2557-2020-01 Library Expansion Project \$385,713, CIP 1044-2024-01 City Hall Roof \$150,000, CIP 2859-2020-02 Legacy Park Stair Repair \$115,314, CIP 5485-2019-04 Clubhouse Roof \$250,000, Compensation Study \$50,000, Land Banking \$513,938 land banking (trf to Housing Fund), Recreation Lease Buyout (\$40,500 CAT Mini Excavator), Appr. FB \$50,400 (salary savings due to ability to fill vacant positions) \$40,600 10-50-150-240 (\$20,000 Motorola LPR Camera Systems, \$9,600 Patrol Vehicle Push Bars, \$11,000 Patrol Rifle Long Gun Systems) and \$9,800 10-70-600-710.0 Uplifting of Wrecked Patrol Vehicle.								
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	1,372,889	723,340	2,089,805	1,366,465
<b>CARRY FORWARD REVENUE</b>								
10-30-055-998.0	CARRY FORWARD	.00	.00	.00	121,008	10,000	455,400	445,400
Budget notes:								
~2025 CIP #2859-2018-14 Deferred Pathway Maint. (\$100,000 CF FY24 PT Capital), \$200,000 CED 10-48-150-300.0 Professional Services, \$128,000 Patrol Vehicles (ordered FY24 delivery delayed) 10-70-600-710.0, \$3,000 PD Uniforms (ordered FY24 delivery delayed) 10-50-100-156.0, Pubic Art \$10,000 (\$4,500 SHIP Grant Match, \$5,500 Grant Match for Legacy Park Interpretive panel replacement), \$14,400 Public art								
Total CARRY FORWARD REVENUE:		.00	.00	.00	121,008	10,000	455,400	445,400
<b>INTER-FUND TRANSFER REVENUE</b>								
10-30-060-900.0	ADMINISTRATIVE TRANSFER	695,026	732,552	575,380	690,436	690,436	756,065	65,629
10-30-060-910.0	NETWORK ADMIN TRANSFER	219,344	219,344	216,710	260,040	260,040	288,157	28,117
10-30-060-915.0	GIS TRANSFER	.00	.00	.00	.00	.00	.00	.00
Total INTER-FUND TRANSFER REVENUE:		914,370	951,896	792,090	950,476	950,476	1,044,222	93,746

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>OTHER REVENUE</b>								
10-30-070-100.0	LOCAL OPTION TAX	599,182	579,794	585,384	1,450,000	900,000	900,000	.00
10-30-070-100.1	PY LOCAL OPTION TAX	2,696	992	.00	.00	.00	.00	.00
10-30-070-110.0	RENTS & ROYALTIES	2	80	.00	.00	.00	.00	.00
10-30-070-115.0	MCCALL AVENUE HOMES - RENT	3,600	1,100	.00	8,500	.00	.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	.00
10-30-070-900.0	MISCELLANEOUS REVENUE	14,480	71,521	9,245	.00	.00	.00	.00
10-30-070-965.0	REFUNDS & REIMBURSEMENTS	70,000	.00	.00	.00	.00	.00	.00
10-30-070-980.0	SALES OF SURPLUS PROPERTY	2,779	5,704	1,430	.00	.00	.00	.00
10-30-070-990.0	CASH OVER(SHORT)	2	83-	6	.00	.00	.00	.00
Total OTHER REVENUE:		692,741	659,109	596,064	1,458,500	900,000	900,000	.00
Total GENERAL FUND REVENUE:		8,773,130	9,005,206	6,516,626	11,026,214	10,365,638	12,057,302	1,691,664

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>MAYOR &amp; COUNCIL</b>								
<b>PERSONNEL EXPENSE</b>								
10-41-100-110.0	SALARIES AND WAGES	42,550	50,400	45,745	50,400	56,820	56,820	.00
10-41-100-147.0	FICA	2,105	2,626	2,442	3,125	3,523	3,523	.00
10-41-100-148.0	MEDICARE	492	614	571	731	824	824	.00
10-41-100-149.0	RETIREMENT - PERSI	4,131	4,820	4,174	5,635	6,796	6,796	.00
10-41-100-150.0	WORKER'S COMPENSATION	57	65	69	66	75	61	14-
10-41-100-151.0	HEALTH INSURANCE	50,529	51,692	44,082	56,434	57,318	57,318	.00
10-41-100-152.0	DENTAL INSURANCE	1,683	2,336	2,085	2,785	2,502	2,502	.00
10-41-100-157.0	LIFE INSURANCE	326	340	265	340	345	345	.00
10-41-100-158.0	EMPLOYEE WELLNESS	150	.00	450	300	750	750	.00
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	.00
Budget notes: Restricted by Council - reserve for future healthcare costs.								
Total PERSONNEL EXPENSE:		102,024	112,893	99,883	119,816	128,953	128,939	14-
<b>OPERATING EXPENSE</b>								
10-41-150-210.0	DEPARTMENT SUPPLIES	168	1-	128	200	200	200	.00
10-41-150-275.0	PUBLIC RELATIONS	13,974	16,824	14,325	23,000	25,000	23,000	2,000-
Budget notes: ~2025 Interim City Manager requested this account be moved from Council O & M budget (10-41-150-435.0) to Community Requests for Funds (10-41-700-109.0)								
10-41-150-420.0	TRAVEL AND MEETINGS	6,378	4,567	1,923	5,000	5,000	5,000	.00
10-41-150-430.0	DUES AND SUBSCRIPTIONS	.00	2,500	2,750	2,500	.00	.00	.00
10-41-150-435.0	RESORT CITIES COALITION	.00	.00	.00	.00	10,000	.00	10,000-
10-41-150-552.0	UTILITY BILLING HARDSHIPS	.00	.00	.00	2,000	.00	.00	.00
10-41-150-554.0	EMPLOYEE HOLIDAY PARTY	3,257	2,845	5,620	4,000	.00	.00	.00
10-41-150-560.0	EMPLOYEE LONGEVITY AWARDS	1,397	542	741	895	.00	.00	.00
10-41-150-562.0	COMMITTEE RECOGNITION & AWARD	101	878	1,199	2,000	2,000	2,000	.00
Total OPERATING EXPENSE:		25,274	28,154	26,686	39,595	42,200	30,200	12,000-
<b>INTER-FUND TRANSFER EXPENSE</b>								
10-41-600-960.0	FUND TRANSFER-GOLF LOAN	85,000	.00	.00	.00	.00	.00	.00
10-41-600-962.0	FUND TRANSFER-REC. LOAN	.00	.00	.00	.00	200,000	.00	200,000-
10-41-600-981.0	FUND TRANSFER-GOLF	100,000	100,000	83,330	100,000	.00	.00	.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	.00
Total INTER-FUND TRANSFER EXPENSE:		185,000	100,000	83,330	100,000	200,000	.00	200,000-
<b>COMMUNITY REQUESTS FOR FUNDS</b>								
10-41-700-100.0	MCCALL TRANSIT	104,000	125,000	148,125	148,125	.00	.00	.00
Budget notes: ~2025 Interim City Manager requested this account be moved from Council - Community Requests for Funds (10-41-700-100.0) and change funding source to LOT Tourism (10-47-150-650.0).								
10-41-700-102.0	MCPAWS	40,000	40,000	40,000	40,000	.00	.00	.00
Budget notes: ~2025 Interim City Manager requested to move \$40,000 from Council Community Requests budget to Internal transfer/Community Requests budget.								
10-41-700-107.0	WOODY DEBRIS PROGRAM	7,000	.00	14,000	7,000	.00	.00	.00
Budget notes: ~2025 Interim City Manager requested to move \$7,000 from Council Community Requests budget to Internal transfer/Community Requests budget.								



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10-41-700-109.0	RESORT COMMUNITIES COALITION	.00	.00	.00	.00	.00	10,000	10,000
Budget notes:								
~2025 Interim City Manager requested this account be moved from Council O & M budget (10-41-150-435.0) to Community Requests for Funds (10-41-700-109.0)								
Total COMMUNITY REQUESTS FOR FUNDS:		151,000	165,000	202,125	195,125	.00	10,000	10,000
<b>COUNCIL CONTINGENCY</b>								
10-41-750-999.0	FUNDED COUNCIL CONTINGENCY	.00	.00	559	5,000	5,000	5,000	.00
Total COUNCIL CONTINGENCY:		.00	.00	559	5,000	5,000	5,000	.00
Total MAYOR & COUNCIL:		463,298	406,047	412,583	459,536	376,153	174,139	202,014-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>INFORMATION SYSTEMS</b>								
<b>PERSONNEL EXPENSE</b>								
10-42-100-110.0	SALARIES AND WAGES	156,859	153,615	137,201	178,147	190,951	190,951	.00
10-42-100-140.0	OVERTIME PAY	.00	.00	744	2,163	2,250	2,250	.00
10-42-100-147.0	FICA	9,379	9,318	8,503	11,179	11,978	11,978	.00
10-42-100-148.0	MEDICARE	2,194	2,179	1,989	2,615	2,801	2,801	.00
10-42-100-149.0	RETIREMENT - PERSI	18,729	17,999	15,422	20,159	23,107	23,107	.00
10-42-100-150.0	WORKER'S COMPENSATION	583	527	559	625	670	577	93-
10-42-100-151.0	HEALTH INSURANCE	25,726	19,215	11,379	13,654	14,406	14,406	.00
10-42-100-152.0	DENTAL INSURANCE	1,205	1,041	834	1,001	1,030	1,030	.00
10-42-100-156.0	CLOTHING/UNIFORMS	.00	.00	.00	200	200	200	.00
10-42-100-157.0	LIFE INSURANCE	168	154	114	168	138	138	.00
10-42-100-158.0	EMPLOYEE WELLNESS	150	300	150	300	300	300	.00
10-42-100-160.0	EMPLOYEE RECOGNITION	189	.00	38	100	100	100	.00
10-42-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00	.00
Budget notes:								
Restricted by Council – reserve for future healthcare costs.								
Total PERSONNEL EXPENSE:		215,182	204,348	176,933	230,311	247,931	247,838	93-
<b>OPERATING EXPENSE</b>								
10-42-150-210.0	DEPARTMENT SUPPLIES	2,284	620	2,577	1,000	2,500	2,000	500-
10-42-150-240.0	MINOR EQUIPMENT	2,633	189	4,191	5,000	5,000	2,500	2,500-
10-42-150-240.1	MINOR EQUIPEMENT - RAPID EQUIP	.00	15,385	.00	15,000	15,000	10,000	5,000-
10-42-150-250.0	MOTOR FUELS AND LUBRICANTS	299	614	190	500	500	500	.00
10-42-150-280.0	LICENSES AND PERMITS	180	.00	1,432	1,500	1,500	1,500	.00
10-42-150-300.0	PROFESSIONAL SERVICES	26,938	40,156	61,558	50,000	75,000	50,000	25,000-
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	.00
10-42-150-392.0	WEB PAGE	1,991	2,118	494	2,000	25,000	25,000	.00
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	.00
10-42-150-420.0	TRAVEL AND MEETINGS	2,962	533	4,929	3,500	4,500	3,500	1,000-
10-42-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	921	.00	.00	.00	.00	.00	.00
10-42-150-440.0	PROFESSIONAL DEVELOPMENT	3,375	4,637	1,227	8,000	7,000	5,000	2,000-
10-42-150-460.0	TELEPHONE	3,897	3,967	2,138	3,000	4,000	4,000	.00
10-42-150-463.0	DIGITAL PHONE SYSTEM	2,143	902	3,651	5,000	3,500	3,500	.00
10-42-150-465.0	COMMUNICATIONS - ETHERNET	16,542	19,686	23,596	30,000	27,500	27,500	.00
10-42-150-560.0	REPAIRS - COMPUTER EQUIP	.00	505	221	5,000	5,000	5,000	.00
10-42-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	264	.00	53	1,000	1,000	1,000	.00
10-42-150-610.0	COMPUTER SOFTWARE	78,174	94,761	50,012	77,500	85,000	80,000	5,000-
10-42-150-620.0	COMPUTER HARDWARE	90,427	100,080	43,371	80,000	80,000	75,000	5,000-
Total OPERATING EXPENSE:		233,705	284,153	199,640	299,500	348,500	302,500	46,000-
Total INFORMATION SYSTEMS:		448,887	488,501	376,572	529,811	596,431	550,338	46,093-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>CITY MANAGER</b>								
<b>PERSONNEL EXPENSE</b>								
10-43-100-110.0	SALARIES AND WAGES	341,235	392,557	326,875	412,306	467,510	471,681	4,171
10-43-100-140.0	OVERTIME PAY	.00	.00	119	.00	.00	.00	.00
10-43-100-147.0	FICA	20,535	23,616	19,862	25,563	28,986	29,244	258
10-43-100-148.0	MEDICARE	4,803	5,523	4,645	5,978	6,779	6,839	60
10-43-100-149.0	RETIREMENT - PERSI	40,744	45,921	31,196	46,096	55,914	56,413	499
10-43-100-150.0	WORKER'S COMPENSATION	888	925	959	998	1,107	963	144-
10-43-100-151.0	HEALTH INSURANCE	58,274	64,935	60,941	66,854	106,718	106,718	.00
10-43-100-152.0	DENTAL INSURANCE	1,995	2,379	2,017	2,332	3,626	3,626	.00
10-43-100-154.0	UNEMPLOYMENT	.00	.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	.00
10-43-100-157.0	LIFE INSURANCE	302	308	223	294	345	345	.00
10-43-100-158.0	EMPLOYEE WELLNESS	150	150	600	675	750	750	.00
10-43-100-160.0	EMPLOYEE RECOGNITION	209	106	40	225	250	250	.00
10-43-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.								
Total PERSONNEL EXPENSE:		471,894	539,395	448,958	564,407	675,188	680,032	4,844
<b>OPERATING EXPENSE</b>								
10-43-150-210.0	DEPARTMENT SUPPLIES	233	1,349	700	1,000	1,000	1,000	.00
10-43-150-240.0	MINOR EQUIPMENT	.00	708	423	500	1,000	500	500-
Budget notes: ~2025 Small allowance for new CM unknown equipment needs								
10-43-150-275.0	PUBLIC RELATIONS	299	928	378	1,500	4,500	4,500	.00
Budget notes: ~2025 Include resources for outreach for Streets LOT renewal								
10-43-150-300.0	PROFESSIONAL SERVICES	2,941	1,413	28,369	5,000	10,000	55,000	45,000
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	1,500	500-
Budget notes: ~2025 Current amount appears sufficient								
10-43-150-420.0	TRAVEL AND MEETINGS	2,233	2,333	3,996	4,000	4,000	3,000	1,000-
Budget notes: ~2025 Current amount seems sufficient								
10-43-150-430.0	DUES AND SUBSCRIPTIONS	3,466	2,721	4,033	3,000	5,000	3,000	2,000-
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	.00
Budget notes: ~2025 Appears sufficient								
10-43-150-440.0	PROFESSIONAL DEVELOPMENT	9,534	3,996	2,874	8,000	8,000	7,000	1,000-
Budget notes: ~2025 Current amount appears sufficient								
10-43-150-460.0	TELEPHONE	1,520	1,478	1,099	1,525	1,525	1,525	.00
Budget notes: ~2025 Current amount appears sufficient								
10-43-150-554.0	EMPLOYEE HOLIDAY PARTY	.00	.00	.00	.00	6,000	6,000	.00
10-43-150-560.0	EMPLOYEE LONGEVITY AWARD	.00	.00	.00	.00	680	680	.00
10-43-150-590.0	REPAIRS - SENIOR CENTER	.00	180	.00	1,000	.00	500	500
Budget notes: ~2025 Moved to 10-44-150-590.0 Administrative Services								

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
Total OPERATING EXPENSE:		21,794	15,957	42,780	27,925	44,105	84,605	40,500
<b>OTHER EXPENSE</b>								
10-43-650-910.0	COVID-19 - FEMA TRACKING	.00	.00	.00	.00	.00	.00	.00
Total OTHER EXPENSE:		.00	.00	.00	.00	.00	.00	.00
Total CITY MANAGER:		493,688	555,351	491,738	592,332	719,293	764,637	45,344

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>ADMINISTRATIVE COSTS</b>								
<b>OPERATING EXPENSE</b>								
10-44-150-200.0	OFFICE SUPPLIES	4,479	3,019	3,410	3,500	3,500	3,500	.00
10-44-150-260.0	POSTAGE	6,660	5,035	4,015	4,800	7,000	6,000	1,000-
10-44-150-300.0	PROFESSIONAL SERVICES	1,458	5,711	1,303	2,200	2,200	2,200	.00
10-44-150-306.0	BANKING COSTS	5,783	6,600	3,412	7,500	7,500	6,500	1,000-
10-44-150-306.1	CREDIT CARD PROCESSING FEES	28,052	37,226	34,589	35,000	50,000	38,500	11,500-
10-44-150-310.0	ATTORNEY - CIVIL NON-REIMB	116,247	168,909	151,145	139,400	150,000	180,000	30,000
10-44-150-320.0	ATTORNEY - PROSECUTING	50,000	50,000	37,500	54,500	54,500	50,000	4,500-
10-44-150-410.0	INSURANCE	95,030	100,020	102,092	102,880	131,188	131,188	.00
10-44-150-420.0	TRAVEL AND MEETINGS	968	1,802	1,924	1,200	1,500	1,500	.00
10-44-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	581	592	1,593	600	600	600	.00
10-44-150-440.0	PROFESSIONAL DEVELOPMENT	.00	.00	85	.00	.00	.00	.00
10-44-150-450.0	CLEANING AND CUSTODIAL	5,840	6,305	2,887	6,000	6,000	51,000	45,000
Budget notes:								
~2025 RFP for cleaning services was issued. Cleaning & custodial services for City Campus, including Library, was awarded. Contract will be managed by Recreation Director.								
10-44-150-460.0	TELEPHONE	913	1,056	852	1,100	1,100	1,100	.00
10-44-150-490.0	HEAT, LIGHTS, AND UTILITIES	11,117	12,042	9,905	12,000	15,000	15,000	.00
10-44-150-490.1	CARES ACT BROADBAND GRANT	2,060	752	670	2,000	2,000	2,000	.00
10-44-150-490.2	WF HOUSING - TOASTER HOUSE	41	3,448	1,982	3,500	3,500	3,500	.00
10-44-150-500.0	RENTAL - OFFICE EQUIPMENT	5,825	7,084	5,658	8,000	8,500	8,500	.00
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	1,635	3,300	3,000	3,000	.00
10-44-150-570.0	REPAIRS - BUILDING AND GROUNDS	8,190	7,340	9,770	19,000	50,000	25,000	25,000-
10-44-150-580.0	REPAIRS - AUTOMOTIVE	.00	.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	.00
Total OPERATING EXPENSE:		346,307	419,013	374,426	406,480	497,088	529,088	32,000
Total ADMINISTRATIVE COSTS:		346,307	419,013	374,426	406,480	497,088	529,088	32,000

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>FINANCE</b>								
<b>PERSONNEL EXPENSE</b>								
10-45-100-110.0	SALARIES AND WAGES	230,549	233,362	197,226	250,611	291,183	291,183	.00
10-45-100-140.0	OVERTIME PAY	.00	.00	225	758	788	788	.00
10-45-100-147.0	FICA	13,877	14,030	11,902	15,585	18,102	18,102	.00
10-45-100-148.0	MEDICARE	3,245	3,281	2,784	3,645	4,234	4,234	.00
10-45-100-149.0	RETIREMENT - PERSI	27,528	27,450	22,109	28,103	34,920	34,920	.00
10-45-100-150.0	WORKER'S COMPENSATION	425	406	411	453	526	455	71-
10-45-100-151.0	HEALTH INSURANCE	48,095	53,026	47,253	57,788	91,820	91,820	.00
10-45-100-152.0	DENTAL INSURANCE	1,077	1,230	1,197	1,425	2,798	2,798	.00
10-45-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00	.00
10-45-100-156.0	CLOTHING/UNIFORMS	.00	.00	.00	.00	350	350	.00
10-45-100-157.0	LIFE INSURANCE	286	280	194	294	276	276	.00
10-45-100-158.0	EMPLOYEE WELLNESS	300	150	450	525	600	600	.00
10-45-100-160.0	EMPLOYEE RECOGNITION	288	168	.00	175	200	200	.00
10-45-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00	.00
Budget notes:								
Restricted by Council – reserve for future healthcare costs.								
Total PERSONNEL EXPENSE:		325,671	333,384	283,751	359,362	445,797	445,726	71-
<b>OPERATING EXPENSE</b>								
10-45-150-210.0	DEPARTMENT SUPPLIES	517	787	483	1,000	1,000	1,000	.00
10-45-150-240.0	MINOR EQUIPMENT	.00	.00	.00	.00	.00	.00	.00
10-45-150-300.0	PROFESSIONAL SERVICES	109	422	5	50,000	5,000	5,000	.00
10-45-150-301.0	AUDIT FEES	74,750	53,500	64,500	60,000	70,000	70,000	.00
10-45-150-302.0	AUDITOR FEES OTHER THAN AUDIT	.00	875	2,750	3,500	3,500	3,500	.00
10-45-150-305.0	SOFTWARE SUPPORT - CASELLE	21,462	23,695	23,780	25,000	25,000	25,000	.00
10-45-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	2,208	549	.00	4,200	2,200	2,200	.00
10-45-150-420.0	TRAVEL AND MEETINGS	40	37	.00	200	1,500	1,500	.00
10-45-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	49	.00	.00	250	250	250	.00
10-45-150-440.0	PROFESSIONAL DEVELOPMENT	385	3,342	704	5,000	8,000	5,000	3,000-
Budget notes:								
Includes City Treasurer certification and continuing education								
10-45-150-552.0	UTILITY BILLING HARDSHIP	.00	.00	.00	.00	500	500	.00
10-45-150-610.0	COMPUTER SOFTWARE	575	2,960	4,112	3,200	3,200	3,200	.00
Budget notes:								
~2025 Annual CIP software renewal (Plan-It)								
Total OPERATING EXPENSE:		100,095	86,167	96,333	152,350	120,150	117,150	3,000-
Total FINANCE:		425,767	419,551	380,085	511,712	565,947	562,876	3,071-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>CITY CLERK</b>								
<b>PERSONNEL EXPENSE</b>								
10-46-100-110.0	SALARIES AND WAGES	174,297	181,293	155,960	194,764	252,255	252,255	.00
10-46-100-140.0	OVERTIME PAY	.00	87	253	939	2,064	2,064	.00
10-46-100-147.0	FICA	10,276	10,826	9,348	12,134	15,768	15,768	.00
10-46-100-148.0	MEDICARE	2,403	2,532	2,186	2,838	3,688	3,688	.00
10-46-100-149.0	RETIREMENT - PERSI	20,730	21,336	17,455	21,880	30,417	30,417	.00
10-46-100-150.0	WORKER'S COMPENSATION	321	318	336	351	456	395	61-
10-46-100-151.0	HEALTH INSURANCE	45,934	49,682	44,581	51,958	65,603	65,603	.00
10-46-100-152.0	DENTAL INSURANCE	1,190	1,363	1,204	1,431	1,878	1,878	.00
10-46-100-156.0	CLOTHING & UNIFORMS	.00	401	399	400	550	550	.00
Budget notes: ~2025 Additional Employee - Records and Information Specialist								
10-46-100-157.0	LIFE INSURANCE	245	252	179	252	276	276	.00
10-46-100-158.0	EMPLOYEE WELLNESS	.00	150	300	450	600	600	.00
10-46-100-160.0	EMPLOYEE RECOGNITION	138	.00	.00	150	200	200	.00
10-46-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.								
Total PERSONNEL EXPENSE:		255,535	268,239	232,201	287,547	373,755	373,694	61-
<b>OPERATING EXPENSE</b>								
10-46-150-210.0	DEPARTMENT SUPPLIES	743	716	393	700	750	750	.00
10-46-150-230.0	PRINTING AND BINDING	962	5,165	2,327	5,000	5,000	2,500	2,500-
10-46-150-240.0	MINOR EQUIPMENT	933	438	276	500	500	500	.00
10-46-150-300.0	PROFESSIONAL SERVICES	31,740	36,160	60	500	500	500	.00
10-46-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	3,040	2,148	975	4,000	4,000	4,000	.00
10-46-150-420.0	TRAVEL AND MEETINGS	411	390	55	300	300	300	.00
10-46-150-440.0	PROFESSIONAL DEVELOPMENT	3,008	6,026	2,337	7,500	10,000	7,500	2,500-
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	2,500	2,000	500-
10-46-150-598.0	RECORDS DESTRUCTION	2,921	2,349	1,377	5,000	5,000	5,000	.00
10-46-150-599.0	RECORDS RETENTION	13,298	19,448	7,428	13,500	19,500	15,000	4,500-
Budget notes: ~2025 Includes Laserfiche, Tango, Archive Social, Telemesssage,								
10-46-150-999.0	ELECTRONIC RECORDING FEES	195	.00	371	500	500	500	.00
Budget notes: ~2025 Simplifile								
Total OPERATING EXPENSE:		57,250	72,839	15,598	37,500	48,550	38,550	10,000-
Total CITY CLERK:		312,786	341,078	247,799	325,047	422,305	412,244	10,061-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>LOCAL OPTION TAX DEPARTMENT</b>								
<b>OPERATING EXPENSE</b>								
10-47-150-595.0	BAD DEBT	.00	.00	.00	.00	.00	.00	.00
10-47-150-600.0	BEAUTIFICATION	.00	.00	.00	.00	315,000	315,000	.00
	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	.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	.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	.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	.00
	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	.00
10-47-150-642.0	PRIOR YEAR LOT - CF	80,899	12,500	.00	268,498	516,029	516,029	.00
10-47-150-643.0	CF PY LOT FUNDS	.00	.00	.00	.00	.00	.00	.00
10-47-150-650.0	PAVE/PARK/BIKE PATHS/TRANS (A)	155,135	128,750	.00	421,039	505,232	505,232	.00
	Budget notes:							
	Category A -- Streets, sidewalks and pathways, Public transit, pedestrain crosswalks, and transportation.							
	~2025 Interim City Manager requested this account be moved from Council - Community Requests for Funds ( \$181,000 10-41-700-100.0) and change funding source to LOT Tourism (10-47-150-650.0). Total request from TVT is \$256,000 100% funed by LOT Tourism (City portion \$181,000 and LOT-Tourism Commission recommended portion \$75,000.							
10-47-150-660.0	GRANT MATCHING FUNDS	.00	.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	.00	.00	.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	.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	65,268	65,268	.00
	Budget notes:							
	Category F -- Local housing program as recommended in the McCall Housing Strategy.							
Total OPERATING EXPENSE:		483,852	256,643	256,744	1,718,498	1,416,029	1,416,029	.00
<b>INTER-FUND TRANSFER EXPENSE</b>								
10-47-600-942.0	PY LOT TRANSFER	45,995	56,995	.00	125,995	7,311	7,311	.00
Total INTER-FUND TRANSFER EXPENSE:		45,995	56,995	.00	125,995	7,311	7,311	.00
Total LOCAL OPTION TAX DEPARTMENT:		529,847	313,638	256,744	1,844,493	1,423,340	1,423,340	.00



Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>COMMUNITY DEVELOPMENT</b>								
<b>PERSONNEL EXPENSE</b>								
10-48-100-110.0	SALARIES AND WAGES	438,830	416,452	340,431	542,275	658,407	549,529	108,878-
10-48-100-140.0	OVERTIME PAY	180	311	211	1,501	2,196	1,672	524-
10-48-100-147.0	FICA	26,649	24,904	20,678	33,714	40,957	34,174	6,783-
10-48-100-148.0	MEDICARE	6,232	5,824	4,836	7,885	9,579	7,992	1,587-
10-48-100-149.0	RETIREMENT - PERSI	51,688	49,026	38,168	60,794	79,008	65,924	13,084-
10-48-100-150.0	WORKER'S COMPENSATION	1,368	1,181	1,170	1,508	1,733	1,301	432-
10-48-100-151.0	HEALTH INSURANCE	87,659	95,397	81,568	128,472	140,047	128,737	11,310-
10-48-100-152.0	DENTAL INSURANCE	3,230	3,356	2,684	4,416	5,241	4,624	617-
10-48-100-154.0	UNEMPLOYMENT	.00	.00	.00	588	.00	.00	.00
10-48-100-155.0	CONTRACT - BENEFITS	1,661	1,600	1,231	1,600	1,600	1,600	.00
10-48-100-156.0	CLOTHING/UNIFORMS	436	.00	.00	500	1,600	1,600	.00
10-48-100-157.0	LIFE INSURANCE	560	504	341	588	552	483	69-
10-48-100-158.0	EMPLOYEE WELLNESS	150	300	900	1,050	1,200	1,050	150-
10-48-100-160.0	EMPLOYEE RECOGNITION	490	371	119	350	400	350	50-
10-48-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.								
Total PERSONNEL EXPENSE:		619,133	599,226	492,336	785,241	942,520	799,036	143,484-
<b>OPERATING EXPENSE</b>								
10-48-150-210.0	DEPARTMENT SUPPLIES	6,598	1,191	508	3,500	3,500	3,500	.00
10-48-150-230.0	PRINTING AND BINDING	.00	46	.00	1,000	2,000	1,500	500-
10-48-150-240.0	MINOR EQUIPMENT	.00	5,952	.00	3,000	3,000	2,000	1,000-
10-48-150-250.0	MOTOR FUELS AND LUBRICANTS	1,492	1,560	974	2,000	2,000	1,500	500-
10-48-150-300.0	PROFESSIONAL SERVICES	79,471	57,308	40,076	200,000	200,000	200,000	.00
Budget notes: ~2025 Climate Action Planning \$85,000 and Impact Fee Study \$90,000, Design Review Guidelines / Development Review Standards Update \$25,000 (Appr. CF \$200,000)								
10-48-150-310.0	ATTORNEY - CIVIL NON-REIMB	.00	.00	.00	3,000	.00	.00	.00
10-48-150-325.0	ECONOMIC DEVELOPMENT	2,750	.00	8,132	20,000	20,000	10,000	10,000-
10-48-150-330.0	HOUSING STRATEGY IMPL.	.00	.00	5,111	150,000	200,000	.00	200,000-
Budget notes: ~2025 MOVED TO FUND 85-55-150-330.0								
10-48-150-370.0	PLAN CHECK SERVICES	.00	2,453	2,552	10,000	10,000	10,000	.00
10-48-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	4,882	2,338	2,772	5,500	3,500	3,500	.00
10-48-150-420.0	TRAVEL AND MEETINGS	2,908	1,378	3,181	7,000	7,000	5,000	2,000-
10-48-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	216	1,479	654	1,200	1,200	1,000	200-
10-48-150-440.0	PROFESSIONAL DEVELOPMENT	10,393	9,383	6,986	9,900	9,900	7,500	2,400-
10-48-150-460.0	TELEPHONE	3,152	2,338	2,297	3,000	3,400	3,400	.00
10-48-150-465.0	HISTORIC PRSRVT COMMITTEE SUP.	3,698	2,368	.00	10,000	10,000	10,000	.00
Budget notes: ~2025 CF \$10,000								
10-48-150-466.0	PUBLIC ART	.00	7,525	1,796	16,200	30,000	30,000	.00
10-48-150-571.0	MAINT. - PUBLIC ART	1,700	4,750	3,875	7,598	5,000	5,000	.00
10-48-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	637	516	393	1,200	1,500	1,500	.00
10-48-150-610.0	GIS EQUIPMENT	7,901	21,500	27,799	30,000	30,000	30,000	.00
Budget notes: Includes software and hardware								
Total OPERATING EXPENSE:		125,798	122,084	107,106	484,098	542,000	325,400	216,600-
<b>CAPITAL EXPENSE</b>								
10-48-200-725.0	HOUSING INVESTMENT	100,000	147,273	.00	.00	.00	.00	.00

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Total CAPITAL EXPENSE:		100,000	147,273	.00	.00	.00	.00	.00
<b>INTER-FUND TRANSFER EXPENSE</b>								
10-48-600-905.0	ENGINEER TRANSFER	23,350	23,350	19,460	23,350	23,350	23,350	.00
Total INTER-FUND TRANSFER EXPENSE:		23,350	23,350	19,460	23,350	23,350	23,350	.00
Total COMMUNITY DEVELOPMENT:		868,281	891,933	618,902	1,292,689	1,507,870	1,147,786	360,084-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>POLICE DEPARTMENT</b>								
<b>PERSONNEL EXPENSE</b>								
10-50-100-110.0	SALARIES AND WAGES	889,243	979,791	823,906	1,164,714	1,309,826	1,294,442	15,384-
10-50-100-140.0	OVERTIME PAY	29,420	35,847	26,872	28,096	33,738	33,738	.00
10-50-100-147.0	FICA	62,966	59,752	51,556	73,954	83,301	82,347	954-
10-50-100-148.0	MEDICARE	14,751	13,974	12,058	17,296	19,482	19,259	223-
10-50-100-149.0	RETIREMENT - PERSI	125,710	119,779	112,079	148,893	191,985	189,731	2,254-
10-50-100-150.0	WORKER'S COMPENSATION	34,381	34,192	37,979	44,048	49,611	44,205	5,406-
10-50-100-151.0	HEALTH INSURANCE	235,944	243,739	224,235	326,725	384,096	376,776	7,320-
10-50-100-152.0	DENTAL INSURANCE	7,506	8,139	7,015	10,918	11,032	10,784	248-
10-50-100-153.0	PHYSICAL EXAMS	285	45	.00	1,134	1,134	4,134	3,000
10-50-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00	.00
10-50-100-156.0	CLOTHING/UNIFORMS	8,697	24,148	16,309	27,010	24,000	24,000	.00
Budget notes: ~2025 Includes add'l uniforms for the addition of 1 new officer position.								
10-50-100-157.0	LIFE INSURANCE	1,134	1,043	722	1,260	1,104	1,087	17-
10-50-100-158.0	EMPLOYEE WELLNESS	1,350	1,200	1,650	2,250	2,400	2,400	.00
10-50-100-159.0	FITNESS INCENTIVE	7,000	7,000	.00	12,000	12,000	12,000	.00
10-50-100-160.0	EMPLOYEE RECOGNITION	1,032	983	.00	750	800	800	.00
10-50-100-161.0	DUTY SERVICE AWARD	.00	125	.00	1,000	1,000	1,000	.00
10-50-100-210.0	RESERVE FOR HEALTHCARE	.00	.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	1,314,380	1,860,048	2,125,509	2,096,703	28,806-
<b>OPERATING EXPENSE</b>								
10-50-150-210.0	DEPARTMENT SUPPLIES	10,098	10,923	8,079	8,000	8,000	8,000	.00
10-50-150-215.0	RANGE/AMMUNITION	11,944	14,410	20,703	20,382	18,000	15,000	3,000-
Budget notes: Ammunition for officers to qualify bi-annually.								
10-50-150-240.0	MINOR EQUIPMENT	65,997	155,408	27,148	50,000	50,000	90,603	40,603
Budget notes: ~2025 Appr. FB \$40,600 (due to ability to fill vacant positions)10-50-150-240 (\$20,000 Motorola LPR Camera Systems, \$9,600 Patrol Vehicle Push Bars, \$11,000 Patrol Rifle Long Gun Systems)								
10-50-150-250.0	MOTOR FUELS AND LUBRICANTS	43,235	39,247	25,451	50,000	60,000	50,000	10,000-
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	1,902	800	2,000	2,000	.00
Budget notes: FedEx/UPS								
10-50-150-275.0	PUBLIC RELATIONS	1,180	4,373	1,121	5,616	5,000	4,000	1,000-
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	6,785	8,000	12,000	12,000	.00
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	2,000	2,000-
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	1,479	5,500	5,500	4,500	1,000-
10-50-150-420.0	TRAVEL AND MEETINGS	2,635	7,696	2,311	4,500	4,500	4,000	500-
10-50-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	1,418	1,624	63	2,000	2,000	1,500	500-
Budget notes:								

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
Idaho Code/Criminal & Traffic and misc. publication subscriptions.								
10-50-150-440.0	PROFESSIONAL DEVELOPMENT	30,152	29,132	31,422	40,000	45,000	30,000	15,000-
Budget notes:								
Professional Dues & Training costs								
10-50-150-450.0	CLEANING AND CUSTODIAL	7,335	8,505	6,654	18,000	18,000	10,000	8,000-
10-50-150-460.0	TELEPHONE	13,268	13,902	9,308	15,000	17,000	15,000	2,000-
10-50-150-465.0	COMMUNICATIONS - RADIO	.00	.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	.00
10-50-150-490.0	HEAT, LIGHTS, AND UTILITIES	8,109	7,619	6,042	14,040	14,040	10,000	4,040-
10-50-150-500.0	RENTAL - OFFICE EQUIPMENT	5,612	5,188	4,273	6,000	6,000	6,000	.00
Budget notes:								
Includes Xerox copier and fax lease								
10-50-150-501.0	MAINT - COPIER - PER PAGE COST	581	528	207	750	750	750	.00
10-50-150-520.0	RENTAL - PROPERTY	4,872	5,604	5,604	6,500	6,000	5,000	1,000-
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	29,700	32,400	32,400	32,400	.00
10-50-150-570.0	REPAIRS - BUILDING AND GROUNDS	3,196	7,110	2,627	5,000	5,000	3,500	1,500-
10-50-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	22,771	16,596	5,634	15,000	18,000	18,000	.00
10-50-150-590.0	REPAIRS - OTHER EQUIPMENT	949	460	359	2,000	2,000	1,500	500-
10-50-150-610.0	COMPUTER SOFTWARE	18,801	16,535	23,238	30,000	32,000	32,000	.00
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	220,379	408,488	432,190	422,753	9,437-
Total POLICE DEPARTMENT:		1,813,313	1,974,531	1,534,759	2,268,536	2,557,699	2,519,456	38,243-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>INTER-FUND TRANSFER EXPENSES</b>								
<b>OPERATING TRANSFER EXPENSE</b>								
10-59-600-962.0	GF PARK LOAN TRANSFER	.00	.00	.00	.00	.00	200,000	200,000
10-59-600-970.0	FUND TRANSFER - REC. PARKS	807,561	811,010	813,820	976,579	876,252	745,447	130,805-
10-59-600-975.0	FUND TRANSFER - HOUSING	.00	.00	.00	.00	.00	803,395	803,395
10-59-600-981.0	FUND TRANSFER - GOLF	95,443	93,669	76,520	91,824	191,824	170,214	21,610-
Total OPERATING TRANSFER EXPENSE:		903,004	904,679	890,340	1,068,403	1,068,076	1,919,056	850,980
<b>COMMUNITY REQUEST FOR FUNDS</b>								
10-59-700-102.0	MCPAWS	.00	.00	.00	.00	.00	40,000	40,000
Budget notes: ~2025 Interim City Manager requested to move \$40,000 from Council Communtiy Requests budget to Internal transfer/Community Requests budget.								
10-59-700-107.0	WOODY DEBRIS PROGRAM	.00	.00	.00	.00	.00	7,000	7,000
Budget notes: ~2025 Interim City Manager requested to move \$7,000 from Council Communtiy Requests budget to Internal transfer/Community Requests budget.								
Total COMMUNITY REQUEST FOR FUNDS:		.00	.00	.00	.00	.00	47,000	47,000
Total INTER-FUND TRANSFER EXPENSES:		903,004	904,679	890,340	1,068,403	1,068,076	1,966,056	897,980

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>GRANT EXPENSES</b>								
<b>GRANTS</b>								
10-60-250-596.0	PD - BODY CAMERA GRANT-MATCH	16,049	.00	.00	.00	.00	.00	.00
10-60-250-597.0	PD - BODY CAMEARA GRANT	16,049	.00	.00	.00	.00	.00	.00
10-60-250-598.0	FEDERAL - CDBG	238,240	894	.00	.00	.00	.00	.00
10-60-250-607.0	GRANTS - INFO SYST - CARES Act	.00	.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	.00
10-60-250-660.0	FEDERAL - PD - BJA BODY ARMOR	.00	.00	3,649	1,500	1,500	1,500	.00
10-60-250-662.0	FEDERAL - PD - HIGHWAY SAFETY	.00	553	.00	2,500	2,500	2,500	.00
10-60-250-670.0	FED-PD-CITY MATCH BJA	.00	553	3,398	1,500	1,500	1,500	.00
10-60-250-671.0	FEDERAL-PD-HWY SAFETY-MATCH	.00	.00	.00	.00	.00	.00	.00
10-60-250-720.0	FEDERAL - CD - HISTORICAL	.00	1,000	.00	4,500	.00	.00	.00
10-60-250-720.1	FEDERAL - CD - HIST. MATCH	.00	1,000	.00	.00	.00	.00	.00
10-60-250-722.0	CITY MATCH - NAT'L ENDWMNT ART	.00	30,000	21,350	60,000	.00	.00	.00
10-60-250-725.0	SLFRF - Federal	9,544	8,651	.00	.00	.00	.00	.00
Total GRANTS:		279,882	49,545	28,396	75,000	5,500	5,500	.00
Total GRANT EXPENSES:		279,882	49,545	28,396	75,000	5,500	5,500	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>CAPITAL IMPROVEMENT PLAN</b>								
<b>INTER-FUND TRANSFER EXPENSE</b>								
10-70-600-710.0	GENERAL FUND CIP	384,760	44,081	.00	249,882	496,015	427,800	68,215-
Budget notes: ~2025 CIP 10-50-2021-01 Patrol Vehicle Rotation \$140,000 (CY P-Tax Capital), CIP 1044-2024-01 City Roof \$150,000 (FB Appr.) Appr. FB (salary savings due to ability to fill vacant positions) \$9,800 10-70-600-710.0 Uplifting of Wrecked Patrol Vehicle.								
10-70-600-724.0	STREETS FUND CIP	50,580	56,921	.00	40,000	.00	.00	.00
10-70-600-725.0	LIBRARY FUND CIP	300,000	.00	.00	.00	.00	.00	.00
10-70-600-728.0	RECREATION FUND CIP	425,598	221,473	.00	100,000	.00	556,829	556,829
Budget notes: ~2025 CIP 2859-2022-02 Service Vehicle Rotation \$55,000 (CY P-Tax Capital), CIP 2859-2021-02 Repair Legacy Park Stairs \$222,404 (\$107,090 CY P-Tax Capital & \$115,315 FB App), CIP 2859-2018-14 Pathway Maintenance \$100,000 (FY24 CF), CIP 2859-2021-01 10 Bay Restoration CIHM \$138,925 (CY P-Tax Capital), Recreation Lease Buyout CAT Mini Excavator \$40,500 (Appr. FB)								
10-70-600-732.0	LIBRARY CONSTRUCTION FUND TRF.	.00	2,314,400	.00	385,713	.00	385,713	385,713
Budget notes: ~2025 CIP 2557-2020-01 Library Expansion Project \$385,713 (2nd Traunche SLFRF Funds)								
10-70-600-754.0	GOLF FUND CIP	.00	.00	.00	.00	.00	305,000	305,000
Budget notes: ~2025 CIP 5485-2019-05 \$40,000, CIP 5485-2020-03 \$15,000								
10-70-600-998.0	RESRVD - FUTURE CAPITAL	.00	.00	.00	128,397	.00	.00	.00
Total INTER-FUND TRANSFER EXPENSE:		1,160,938	2,636,875	.00	903,992	496,015	1,675,342	1,179,327
<b>FRANCHISE FEE CONTINGENCY</b>								
10-70-750-997.0	FRANCHISE FEES - CONTINGENCY	75,992	339,536	142,654	748,183	326,500	326,500	.00
Total FRANCHISE FEE CONTINGENCY:		75,992	339,536	142,654	748,183	326,500	326,500	.00
Total CAPITAL IMPROVEMENT PLAN:		1,236,930	2,976,410	142,654	1,652,175	822,515	2,001,842	1,179,327

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>CONTINGENCY - GENERAL FUND</b>								
<b>CONTINGENT REVENUE</b>								
10-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	430,963	350,000	350,000	.00
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	.00
<b>CONTINGENT EXPENSE</b>								
10-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	430,963	350,000	350,000	.00
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	.00
Total CONTINGENCY - GENERAL FUND:		.00	.00	.00	861,926	700,000	700,000	.00
GENERAL FUND Revenue Total:		8,773,130	9,005,206	6,516,626	11,457,177	10,715,638	12,407,302	1,691,664
GENERAL FUND Expenditure Total:		8,121,990	9,740,276	5,754,996	11,457,177	10,912,217	12,407,302	1,495,085
Net Total GENERAL FUND:		651,140	735,070-	761,630	.00	196,579-	.00	196,579



Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>PUBLIC WORKS &amp; STREETS FUND</b>								
<b>PUBLIC WORKS &amp; STREETS REVENUE</b>								
<b>PROPERTY TAX REVENUE</b>								
24-30-010-100.0	PROPERTY TAXES	1,730,337	2,047,680	1,455,921	2,113,062	2,113,062	2,295,637	182,575
24-30-010-102.0	PROPERTY TAX - 3% INCREASE	.00	.00	.00	.00	.00	.00	.00
24-30-010-104.0	PROPERTY TAX - GROWTH INCREAS	.00	.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	.00
Total PROPERTY TAX REVENUE:		1,738,327	2,056,251	1,460,557	2,123,062	2,123,062	2,305,637	182,575
<b>REVENUE SHARING</b>								
24-30-030-200.0	SHARED REV - HB312 - HWY DIST	41,316	42,623	21,231	42,755	43,872	43,872	.00
24-30-030-310.0	HIGHWAY DISTRIBUTION ACCT	135,774	140,568	73,771	144,704	152,273	152,273	.00
24-30-030-330.0	SALES TAX DISTRIB - IC-63-3638	.00	49,631	31,035	25,000	22,479	22,479	.00
24-30-030-340.0	STATE GF TRANSFER - HB354	.00	25,885	25,885	.00	.00	.00	.00
Total REVENUE SHARING:		177,089	258,707	151,922	212,459	218,624	218,624	.00
<b>INTEREST REVENUE</b>								
24-30-045-100.0	INTEREST REVENUE	9,324	65,065	48,565	20,000	20,000	20,000	.00
Total INTEREST REVENUE:		9,324	65,065	48,565	20,000	20,000	20,000	.00
<b>APPROPRIATED FUND BALANCE</b>								
24-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	433,470	.00	500,000	500,000
Budget notes:		~2025 CIP #2455-2019-01 PW Facility Improvements						
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	433,470	.00	500,000	500,000
<b>CARRY FORWARD REVENUE</b>								
24-30-055-998.0	CARRY FORWARD	.00	.00	.00	.00	.00	.00	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	.00	.00	.00	.00
<b>INTER-FUND TRANSFER REVENUE</b>								
24-30-060-905.0	ENGINEER TRANSFER	68,788	68,788	57,330	68,788	68,788	68,788	.00
24-30-060-942.0	PRIOR YEAR LOT TRANSFER	.00	.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	.00
24-30-060-999.0	PUBLIC WORKS FUND TRANSFER	163,764	166,707	165,150	198,181	198,181	212,981	14,800
Total INTER-FUND TRANSFER REVENUE:		283,132	292,416	222,480	306,969	266,969	281,769	14,800
<b>OTHER REVENUE</b>								
24-30-070-400.0	IDAHO FUEL TAX REFUND	3,636	10,208	2,350	8,000	.00	.00	.00
24-30-070-535.0	REIMBURSABLE DEVEL. FEES	52,704	21,997	72,728	24,000	24,000	24,000	.00
24-30-070-700.0	PUBLIC WORKS PERMITS	12,220	6,638	6,010	10,000	6,000	6,000	.00
24-30-070-900.0	MISCELLANEOUS REVENUE	107,971	42	100,546	.00	.00	.00	.00
24-30-070-980.0	SALES OF SURPLUS PROPERTY	5,083	173	.00	.00	.00	.00	.00
Total OTHER REVENUE:		181,614	39,057	181,635	42,000	30,000	30,000	.00
Total PUBLIC WORKS & STREETS REVENUE:		2,389,487	2,711,496	2,065,158	3,137,960	2,658,655	3,356,030	697,375

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>PUBLIC WORKS &amp; STREETS</b>								
<b>PERSONNEL EXPENSE</b>								
24-55-100-110.0	SALARIES AND WAGES	674,748	886,048	747,811	1,000,057	1,045,029	1,045,029	.00
24-55-100-140.0	OVERTIME PAY	7,141	16,778	1,309	15,132	16,003	16,003	.00
24-55-100-147.0	FICA	42,897	53,701	44,775	62,942	65,784	65,784	.00
24-55-100-148.0	MEDICARE	10,043	12,559	10,472	14,720	15,385	15,385	.00
24-55-100-149.0	RETIREMENT - PERSI	85,110	105,128	84,539	113,498	126,899	126,899	.00
24-55-100-150.0	WORKER'S COMPENSATION	29,962	36,271	38,999	45,734	47,739	41,115	6,624-
24-55-100-151.0	HEALTH INSURANCE	173,081	213,422	217,741	256,609	301,682	301,682	.00
24-55-100-152.0	DENTAL INSURANCE	6,386	7,577	6,671	8,717	8,723	8,723	.00
24-55-100-153.0	PHYSICAL EXAMS	1,116	927	445	1,200	1,200	1,200	.00
24-55-100-154.0	UNEMPLOYMENT	777	.00	.00	5,000	.00	.00	.00
24-55-100-156.0	CLOTHING/UNIFORMS	4,797	3,758	4,390	9,000	7,000	7,000	.00
24-55-100-157.0	LIFE INSURANCE	1,015	1,160	773	1,176	966	966	.00
24-55-100-158.0	EMPLOYEE WELLNESS	1,500	1,800	1,500	2,100	2,100	2,100	.00
24-55-100-160.0	EMPLOYEE RECOGNITION	795	704	483	700	700	700	.00
24-55-100-210.0	RESERVE FOR HEALTHCARE	.00	.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	1,159,907	1,536,585	1,639,210	1,632,586	6,624-

<b>OPERATING EXPENSE</b>								
24-55-150-210.0	DEPARTMENT SUPPLIES	6,824-	2,605	1,143	4,000	4,000	4,000	.00
24-55-150-211.0	MECHANIC SHOP SUPPLIES	6,530	13,630	11,071	9,500	11,000	11,000	.00
24-55-150-220.0	FIRST AID, SAFETY	192	692	1,552	4,000	4,000	2,000	2,000-
24-55-150-240.0	MINOR EQUIPMENT	1,920	3,643	11,885	3,500	3,500	3,500	.00
24-55-150-250.0	MOTOR FUELS AND LUBRICANTS	76,001	116,209	53,775	130,000	120,000	110,000	10,000-
24-55-150-260.0	POSTAGE	19	12	62	200	200	200	.00
24-55-150-300.0	PROFESSIONAL SERVICES	31,349	12,858	10,880	10,000	13,000	13,000	.00
Budget notes:								
Includes annual CAD license for In-house Engineer								
24-55-150-310.0	ATTORNEY SERVICES	.00	.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	.00
24-55-150-360.0	REIMBURSABLE DEVEL. FEES	6,178	9,966	11,938	6,000	15,000	15,000	.00
24-55-150-370.0	CONST. BEST MGT. PRACTICE CERT	5,033	.00	.00	.00	3,000	3,000	.00
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	.00
24-55-150-420.0	TRAVEL AND MEETINGS	103	754	116	1,000	1,500	1,500	.00
24-55-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	900	2,105	13	2,200	2,200	2,200	.00
24-55-150-440.0	PROFESSIONAL DEVELOPMENT	4,943	5,159	6,093	8,000	11,500	11,500	.00
24-55-150-450.0	CLEANING AND CUSTODIAL	886	1,785	2,778	5,000	3,000	3,000	.00
24-55-150-460.0	TELEPHONE	4,363	5,671	4,771	6,000	6,000	6,000	.00
24-55-150-465.0	COMMUNICATIONS - RADIO	65	2,070	2,303	1,500	2,500	2,500	.00
24-55-150-490.0	HEAT, LIGHTS, AND UTILITIES	12,366	13,593	10,466	20,000	15,000	15,000	.00
24-55-150-491.0	STREET LIGHTS - POWER	19,946	20,927	15,701	27,000	23,000	23,000	.00
24-55-150-500.0	RENTAL - OFFICE EQUIPMENT	1,964	1,964	1,473	3,000	2,500	2,500	.00
24-55-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	321	590	614	1,000	1,000	1,000	.00
24-55-150-521.0	RENTAL - EQUIPMENT	157,448	61,404	34,074	.00	.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	.00
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	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
24-55-150-541.0	STREET REPAIR - SEALCOAT	.00	.00	.00	.00	20,000	20,000	.00
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	.00
24-55-150-543.0	STREET REPAIR - DUST ABATEMENT	26,935	25,297	33,105	40,000	40,000	40,000	.00
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	.00
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	.00
24-55-150-547.0	SIGNS & POSTS	9,878	5,717	19,134	12,000	12,000	12,000	.00
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	.00
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	.00
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	51,847	48,000	55,000	55,000	.00
24-55-150-550.0	STREET REPAIR - LIGHTS	22,623	13,583	394	10,000	14,000	14,000	.00
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	.00
24-55-150-570.0	REPAIRS - BUILDING AND GROUNDS	15,922	10,330	3,652	8,000	8,000	8,000	.00
24-55-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	84,055	65,260	34,129	70,000	70,000	70,000	.00
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-	2,596	2,500	2,500	2,500	.00
24-55-150-595.0	BAD DEBT	394	338	258	400	400	400	.00
Total OPERATING EXPENSE:		734,282	629,341	464,057	674,300	718,800	706,800	12,000-
<b>CAPITAL EXPENSE</b>								
24-55-200-700.0	STATE HWY 55/DEINHARD LN STUDY	.00	.00	.00	.00	.00	.00	.00
24-55-200-701.0	FACILITY PLAN & IMPROVEMENTS	42,514	227,440	38,255	433,470	.00	500,000	500,000
Budget notes: ~2025 CIP #2455-2019-01 PW Facility Improvements								
24-55-200-702.0	CAPITAL PURCHASES	.00	.00	99,998	40,000	.00	.00	.00
24-55-200-702.1	HEAVY EQUIP-SNOW REMVL & MAINT	.00	.00	.00	.00	.00	.00	.00
24-55-200-714.0	PARK STREET STREETScape IMPRO	332,500	.00	.00	.00	.00	.00	.00
24-55-200-716.1	HB312 - STREET REPAIR & REHAB	35,838	.00	.00	.00	.00	.00	.00
Total CAPITAL EXPENSE:		410,852	227,440	138,253	473,470	.00	500,000	500,000
<b>DEBT RELATED EXPENSE</b>								
24-55-350-812.0	CAT LEASE - PRINCIPAL	.00	109,912	233,527	183,567	211,226	211,226	.00
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	146,831	146,831	.00

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Total DEBT RELATED EXPENSE:		.00	109,912	276,067	303,275	358,057	358,057	.00
<b>INTER-FUND TRANSFER EXPENSE</b>								
24-55-600-910.0	ADMINISTRATIVE TRANSFER - GF	125,709	147,794	92,450	110,934	110,934	115,771	4,837
24-55-600-915.0	GIS TRANSFER	.00	.00	.00	.00	.00	.00	.00
24-55-600-972.0	FUND TRANSFER - NETWORK ADMIN	39,970	39,970	32,830	39,396	39,396	42,816	3,420
24-55-600-973.0	FUND TRANSFER - STREETS LOT	.00	.00	.00	.00	.00	.00	.00
Total INTER-FUND TRANSFER EXPENSE:		165,679	187,764	125,280	150,330	150,330	158,587	8,257
Total PUBLIC WORKS & STREETS:		2,350,180	2,494,290	2,163,564	3,137,960	2,866,397	3,356,030	489,633

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>CONTINGENCY - PW &amp; S FUND</b>								
<b>CONTINGENT REVENUE</b>								
24-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	61,894	100,000	100,000	.00
	Total CONTINGENT REVENUE:	.00	.00	.00	61,894	100,000	100,000	.00
<b>CONTINGENT EXPENSE</b>								
24-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	61,894	100,000	100,000	.00
	Total CONTINGENT EXPENSE:	.00	.00	.00	61,894	100,000	100,000	.00
	Total CONTINGENCY - PW & S FUND:	.00	.00	.00	123,788	200,000	200,000	.00
	PUBLIC WORKS & STREETS FUND Revenue Total:	2,389,487	2,711,496	2,065,158	3,199,854	2,758,655	3,456,030	697,375
	PUBLIC WORKS & STREETS FUND Expenditure Total:	2,350,180	2,494,290	2,163,564	3,199,854	2,966,397	3,456,030	489,633
	Net Total PUBLIC WORKS & STREETS FUND:	39,306	217,206	98,406-	.00	207,742-	.00	207,742

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>LIBRARY FUND</b>								
<b>LIBRARY FUND REVENUE</b>								
<b>PROPERTY TAX REVENUE</b>								
25-30-010-100.0	PROPERTY TAXES	665,565	541,145	410,341	595,551	595,551	679,944	84,393
25-30-010-102.0	PROPERTY TAX - 3% INCREASE	.00	.00	.00	.00	.00	.00	.00
25-30-010-104.0	PROPERTY TAX - GROWTH INCREAS	.00	.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	.00
Total PROPERTY TAX REVENUE:		668,642	543,410	411,647	598,151	598,151	682,544	84,393
<b>FEE REVENUE</b>								
25-30-020-100.0	NONRESIDENT LIBRARY CARD FEES	9,320	10,219	12,242	8,000	9,000	9,000	.00
25-30-020-150.0	SPANISH CLASS	.00	.00	.00	.00	.00	.00	.00
25-30-020-200.0	COMPUTER USAGE FEES	45	.00	.00	.00	.00	.00	.00
25-30-020-430.0	COPY/FAX/NOTARY SERVICES	2,139	2,346	2,600	1,900	1,800	1,800	.00
Total FEE REVENUE:		11,504	12,566	14,842	9,900	10,800	10,800	.00
<b>GRANT REVENUE</b>								
25-30-025-200.0	GRANTS	41,811	3,533	416,000	10,000	.00	.00	.00
Total GRANT REVENUE:		41,811	3,533	416,000	10,000	.00	.00	.00
<b>FINES REVENUE</b>								
25-30-035-200.0	FINES	7	9-	9	.00	.00	.00	.00
Total FINES REVENUE:		7	9-	9	.00	.00	.00	.00
<b>DONATION REVENUE</b>								
25-30-040-970.0	PRIVATE CONTRIBUTIONS	134	1,225	1,996	200	200	200	.00
25-30-040-971.0	FRIENDS CONTRIBUTIONS	838	1,130	791	1,500	2,000	2,000	.00
25-30-040-973.0	FILM SOCIETY	.00	448	.00	.00	.00	.00	.00
25-30-040-974.0	VIDEO CIRCUIT DUES	700	630	700	840	.00	.00	.00
25-30-040-975.0	CONTRIBUTIONS - BUILDING FUND	9,911	14,073	3,326	500	200	200	.00
Total DONATION REVENUE:		11,584	17,506	6,813	3,040	2,400	2,400	.00
<b>INTEREST REVENUE</b>								
25-30-045-100.0	INTEREST REVENUE	5,317	48,269	47,761	8,000	2,000	2,000	.00
Total INTEREST REVENUE:		5,317	48,269	47,761	8,000	2,000	2,000	.00
<b>APPROPRIATED FUND BALANCE</b>								
25-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	792,687	6,000	6,000	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	792,687	6,000	6,000	.00
<b>CARRY FORWARD REVENUE</b>								
25-30-055-998.0	CARRY FORWARD	.00	.00	.00	.00	3,000	3,000	.00
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	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>INTER-FUND TRANSFER REVENUE</b>								
25-30-060-942.0	PRIOR YEAR LOT TRANSFER	.00	.00	.00	.00	.00	.00	.00
25-30-060-982.0	CIP TRANSFER FROM G.F.	300,000	.00	.00	.00	.00	.00	.00
Total INTER-FUND TRANSFER REVENUE:		300,000	.00	.00	.00	.00	.00	.00
<b>OTHER REVENUE</b>								
25-30-070-100.0	LOCAL OPTION TAX	85,665	.00	.00	.00	.00	.00	.00
25-30-070-900.0	MISCELLANEOUS REVENUE	1,483	3,033	6,024	800	800	800	.00
Budget notes:								
Includes reimbursement for lost books								
25-30-070-980.0	SALES OF SURPLUS PROPERTY	4	.00	.00	.00	100	100	.00
25-30-070-990.0	CASH OVER\ (SHORT)	1-	.00	6	.00	.00	.00	.00
25-30-070-998.0	PROCEEDS FROM BOND SALE	.00	.00	.00	.00	.00	.00	.00
Total OTHER REVENUE:		87,152	3,033	6,031	800	900	900	.00
Total LIBRARY FUND REVENUE:		1,126,017	628,308	903,102	1,422,578	623,251	707,644	84,393

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>LIBRARY DEPARTMENT</b>								
<b>PERSONNEL EXPENSE</b>								
25-57-100-110.0	SALARIES AND WAGES	222,124	263,342	212,855	276,180	303,626	303,626	.00
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	12,953	17,123	18,825	18,825	.00
25-57-100-148.0	MEDICARE	3,302	3,699	3,029	4,005	4,403	4,403	.00
25-57-100-149.0	RETIREMENT - PERSI	25,541	27,916	21,875	30,877	36,314	36,314	.00
25-57-100-150.0	WORKER'S COMPENSATION	431	456	460	505	556	482	74-
25-57-100-151.0	HEALTH INSURANCE	36,720	40,730	41,502	42,959	53,214	53,214	.00
25-57-100-152.0	DENTAL INSURANCE	1,599	1,669	1,814	1,734	2,244	2,244	.00
25-57-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00	.00
25-57-100-156.0	CLOTHING/UNIFORMS	.00	102	154	300	350	350	.00
25-57-100-157.0	LIFE INSURANCE	252	252	170	252	207	207	.00
25-57-100-158.0	EMPLOYEE WELLNESS	.00	.00	900	1,050	1,050	1,050	.00
25-57-100-160.0	EMPLOYEE RECOGNITION	179	395	66	350	350	350	.00
25-57-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00	.00
Budget notes:								
Restricted by Council – reserve for future healthcare costs.								
Total PERSONNEL EXPENSE:		304,266	354,379	295,778	375,335	421,139	421,065	74-
<b>OPERATING EXPENSE</b>								
25-57-150-200.0	OFFICE SUPPLIES	335	305	19	750	700	700	.00
25-57-150-210.0	DEPARTMENT SUPPLIES	7,559	3,210	1,253	3,600	3,800	3,800	.00
25-57-150-234.0	COMPUTER SOFTWARE	717	1,564	2,239	3,100	3,800	3,800	.00
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	.00
25-57-150-240.0	MINOR EQUIPMENT	609	240	1,129	5,000	5,000	5,000	.00
25-57-150-280.0	LICENSES AND PERMITS	.00	.00	.00	500	500	500	.00
25-57-150-300.0	PROFESSIONAL SERVICES	4,659	6,046	5,462	15,000	11,000	11,000	.00
Budget notes:								
Includes Biblionix								
25-57-150-305.0	HB710 STATUTORY DAMAGES	.00	.00	.00	.00	5,000	5,000	.00
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	.00
25-57-150-400.1	BLDG EXPANSION PROJ PUB INFO	649	1,365	1,367	5,000	2,000	2,000	.00
25-57-150-420.0	TRAVEL AND MEETINGS	439	240	135	700	700	700	.00
25-57-150-430.0	DUES AND SUBSCRIPTIONS	1,130	1,135	1,165	1,600	1,700	1,700	.00
Budget notes:								
Subscription to Overdrive, the e-book platform								
25-57-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	9,989	10,431	7,669	12,500	13,500	13,500	.00
25-57-150-435.1	E-BOOKS ETC	2,619	2,843	1,380	2,900	3,000	3,000	.00
25-57-150-436.0	OCLC SUBSCRIPTION	1,605	1,717	469	1,765	1,800	1,800	.00
Budget notes:								
OCLC Yearly Subscription (Partially Funded by ICFL)								
25-57-150-440.0	PROFESSIONAL DEVELOPMENT	.00	169	75	900	900	900	.00
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	5,045	8,900	31,000	.00	31,000-
Budget notes:								
~2025 RFP for cleaning services was issued. Cleaning & custodial services for City Campus, including Library, was awarded. Contract will be managed by Recreation Director.								



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25-57-150-460.0	TELEPHONE	500	499	417	500	550	550	.00
25-57-150-461.0	INTERNET SERVICES	1,400	3,126	1,188	1,450	1,600	1,600	.00
25-57-150-462.0	AUDIO VISUAL MATERIALS	1,469	1,415	746	1,450	1,500	1,500	.00
25-57-150-462.1	VIDEO CIRCUIT LIBRARY	665	584	37	840	.00	.00	.00
25-57-150-463.0	FILM SOCIETY PROGRAM	.00	1,450	.00	.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	218	1,850	2,300	2,300	.00
25-57-150-465.0	CHILDREN'S BOOKS	2,099	2,132	2,071	2,000	2,500	2,500	.00
25-57-150-467.0	YOUNG ADULT MATERIALS	962	866	442	1,400	1,400	1,400	.00
25-57-150-468.0	FRIENDS-BOOKS/MATERIALS, ETC.	727	885	1,501	1,500	1,500	2,000	500
25-57-150-469.0	PROGRAMMING SUPPLIES	2,004	1,944	1,017	2,200	2,300	2,300	.00
25-57-150-490.0	HEAT, LIGHTS, AND UTILITIES	7,398	8,199	7,617	11,000	19,000	19,000	.00
25-57-150-500.0	RENTAL - OFFICE EQUIPMENT	2,045	2,045	1,534	2,045	2,045	2,045	.00
25-57-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	761	573	425	600	650	650	.00
25-57-150-570.0	REPAIRS - BUILDING AND GROUNDS	252	738	1,095	9,000	35,000	35,000	.00
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	47,294	100,750	158,145	127,645	30,500-
<b>CAPITAL EXPENSE</b>								
25-57-200-700.0	LIBRARY EXPANSION	619,587	.00	1,500	1,500	.00	.00	.00
Total CAPITAL EXPENSE:		619,587	.00	1,500	1,500	.00	.00	.00
<b>INTER-FUND TRANSFER EXPENSE</b>								
25-57-600-910.0	ADMINISTRATIVE TRANSFER - GF	210,625	29,567	45,400	54,480	54,480	59,610	5,130
25-57-600-972.0	FUND TRANSFER - NETWORK ADMIN	83,244	83,244	73,190	87,826	87,826	99,324	11,498
25-57-600-998.0	LIBRARY CONSTRUCTION TRANSFER	42,884	45,374	.00	792,687	.00	.00	.00
Total INTER-FUND TRANSFER EXPENSE:		336,753	158,185	118,590	934,993	142,306	158,934	16,628
Total LIBRARY DEPARTMENT:		1,313,449	571,223	463,162	1,412,578	721,590	707,644	13,946-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>GRANT EXPENSES</b>								
<b>GRANTS</b>								
25-60-250-670.0	GRANTS	38,425	.00	1,348	10,000	.00	.00	.00
25-60-250-674.0	FOUND - GRANTS	.00	.00	.00	.00	.00	.00	.00
Total GRANTS:		38,425	.00	1,348	10,000	.00	.00	.00
Total GRANT EXPENSES:		38,425	.00	1,348	10,000	.00	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>CONTINGENCY - LIBRARY FUND</b>								
<b>CONTINGENT REVENUE</b>								
25-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	88,547	50,000	100,000	50,000
	Total CONTINGENT REVENUE:	.00	.00	.00	88,547	50,000	100,000	50,000
<b>CONTINGENT EXPENSE</b>								
25-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	88,547	50,000	100,000	50,000
	Total CONTINGENT EXPENSE:	.00	.00	.00	88,547	50,000	100,000	50,000
	Total CONTINGENCY - LIBRARY FUND:	.00	.00	.00	177,094	100,000	200,000	100,000
	LIBRARY FUND Revenue Total:	1,126,017	628,308	903,102	1,511,125	673,251	807,644	134,393
	LIBRARY FUND Expenditure Total:	1,351,874	571,223	464,510	1,511,125	771,590	807,644	36,054
	Net Total LIBRARY FUND:	225,858-	57,085	438,592	.00	98,339-	.00	98,339

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>RECREATION FUND</b>								
<b>RECREATION FUND REVENUE</b>								
<b>PROPERTY TAX REVENUE</b>								
28-30-010-100.0	PROPERTY TAXES	306,757	369,150	241,697	350,788	350,788	396,343	45,555
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	.00
28-30-010-104.0	PROPERTY TAX - GROWTH INCREAS	.00	.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	.00
Total PROPERTY TAX REVENUE:		308,174	370,695	242,466	352,288	351,788	397,343	45,555
<b>LICENSE &amp; PERMIT REVENUE</b>								
28-30-015-200.0	TREE PERMITS	.00	.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	.00
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	.00
<b>FEE REVENUE</b>								
28-30-020-100.0	PARKS RENTAL FEES	9,425	6,250	5,350	5,000	5,000	5,000	.00
28-30-020-110.0	BOAT LAUNCH FEES	.00	.00	1,189	.00	50,000	50,000	.00
28-30-020-120.0	OVERNIGHT PARKING FEE	3,890	2,515	993	3,500	3,500	3,500	.00
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	.00
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	2,210	1,800	2,000	2,000	.00
28-30-020-150.0	YOUTH SWIMMING	.00	122	.00	.00	.00	.00	.00
28-30-020-160.0	YOUTH TENNIS	2,141	2,292	1,755	3,000	2,500	2,500	.00
28-30-020-170.0	SOCCER PROGRAMS	5,315	5,211	4,278	3,200	5,000	5,000	.00
28-30-020-180.0	SOFTBALL TOURNAMENTS	.00	.00	.00	1,500	2,400	2,400	.00
Budget notes: ~2025 Wooden Bat Tournament								
28-30-020-190.0	YOUTH BALL SPONSORSHIP	1,500	1,600	4,800	2,500	6,000	6,000	.00
28-30-020-200.0	OTHER REVENUE	1,160	.00	.00	15,000	15,000	15,000	.00
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	7,401	5,000	6,000	6,000	.00
28-30-020-230.0	YOUTH BASKETBALL	1,909	1,729	1,451	1,500	1,500	1,500	.00
28-30-020-240.0	YOUTH BASEBALL/SOFTBALL	4,032	4,481	4,843	3,500	4,200	4,200	.00
28-30-020-260.0	ADULT SOFTBALL LEAGUE	4,597	4,502	3,058	2,500	4,000	4,000	.00
28-30-020-435.0	OUTDOOR RECREATIONAL MAP	190	197	10	500	200	200	.00
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	.00
Total FEE REVENUE:		41,967	38,619	37,339	51,000	109,800	109,800	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>GRANT REVENUE</b>								
28-30-025-106.0	GRANTS	78,946	173,704	.00	.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	.00
28-30-025-110.0	GRANTS - FOUNDATIONS & CLUBS	2,474	5,427	.00	.00	.00	.00	.00
28-30-025-200.0	FOUND.- ARBOR DAY	300	.00	.00	300	300	300	.00
28-30-025-300.0	GRANT - COUNTY WATERWAYS	.00	55,000	.00	50,000	50,000	50,000	.00
28-30-025-400.0	STATE-IDPR POTENTIAL GRANTS	.00	.00	.00	.00	250,000	250,000	.00
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	.00
<b>DONATION REVENUE</b>								
28-30-040-970.0	PRIVATE CONTRIBUTIONS	681	3,870	11,000	30,000	.00	.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	.00
28-30-040-970.2	CONTRIBUTIONS - JULY 4TH	.00	6,500	5,100	26,000	40,000	40,000	.00
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	.00
Total DONATION REVENUE:		1,471	12,175	17,008	56,500	41,000	41,000	.00
<b>INTEREST REVENUE</b>								
28-30-045-100.0	INTEREST REVENUE	114	5,693	8,661	3,700	4,500	4,500	.00
Budget notes:								
~2025 Follow up with Linda on this line item.								
Total INTEREST REVENUE:		114	5,693	8,661	3,700	4,500	4,500	.00
<b>APPROPRIATED FUND BALANCE</b>								
28-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.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	.00
<b>CARRY FORWARD REVENUE</b>								
28-30-055-998.0	CARRY FORWARD	.00	.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	.00
<b>INTER-FUND TRANSFER REVENUE</b>								
28-30-060-915.0	REC FUND LOAN FROM GF	.00	.00	.00	.00	200,000	200,000	.00
28-30-060-942.0	PRIOR YEAR LOT TRANSFER	5,995	16,995	.00	5,995	7,311	7,311	.00
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	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
28-30-060-970.0	PARKS TRANSFER - FROM GF	807,561	811,010	813,820	976,579	876,252	745,447	130,805-
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	556,829	556,829
Budget notes: ~2025 CIP 2859-2022-02 Service Vehicle Rotation \$55,000 (CY P-Tax Capital), CIP 2859-2021-02 Repair Legacy Park Stairs \$222,404 (\$107,090 CY P-Tax Capital & \$115,315 FB App), CIP 2859-2018-14 Pathway Maintenance \$100,000 (FY24 CF), CIP 2859-2021-01 10 Bay Restoration CIHM \$138,925 (CY P-Tax Capital), Recreation Lease Buyout CAT Mini Excavator \$40,500 (Appr. FB)								
28-30-060-983.0	TRANSFERS FROM MRA	624,644	22,000	.00	.00	40,000	40,000	.00
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	813,820	1,082,574	1,123,563	1,549,587	426,024
<b>OTHER REVENUE</b>								
28-30-070-100.0	LOCAL OPTION TAX	370,499	437,853	200,000	293,849	249,232	249,232	.00
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	.00
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 Amount 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	.00
28-30-070-900.0	MISCELLANEOUS REVENUE	808-	32,524	25	.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	1,500	1,500	.00
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	.00
Total OTHER REVENUE:		394,700	507,221	236,109	330,549	287,432	287,432	.00
Total RECREATION FUND REVENUE:		2,701,944	2,250,333	1,367,461	1,939,411	2,230,883	2,702,462	471,579

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>RECREATION - PROGRAMS</b>								
<b>PERSONNEL EXPENSE</b>								
28-58-100-110.0	SALARIES AND WAGES	149,975	201,052	165,511	206,294	217,875	217,875	.00
28-58-100-140.0	OVERTIME PAY	961	3,274	249	960	1,024	1,024	.00
28-58-100-147.0	FICA	10,646	11,925	10,108	12,850	13,572	13,572	.00
28-58-100-148.0	MEDICARE	2,490	2,789	2,364	3,005	3,174	3,174	.00
28-58-100-149.0	RETIREMENT - PERSI	20,135	22,703	17,822	21,806	24,721	24,721	.00
28-58-100-150.0	WORKER'S COMPENSATION	2,079	2,188	2,540	2,287	2,416	2,178	238-
28-58-100-151.0	HEALTH INSURANCE	32,970	37,818	33,566	37,121	39,576	39,576	.00
28-58-100-152.0	DENTAL INSURANCE	1,431	2,018	1,756	1,999	2,066	2,066	.00
28-58-100-153.0	PHYSICAL EXAMS	.00	.00	.00	.00	.00	.00	.00
28-58-100-154.0	UNEMPLOYMENT	.00	.00	.00	200	550	550	.00
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	.00
28-58-100-157.0	LIFE INSURANCE	216	227	157	210	173	173	.00
28-58-100-158.0	EMPLOYEE WELLNESS	150	300	225	375	375	375	.00
28-58-100-160.0	EMPLOYEE RECOGNITION	117	289	269	125	125	125	.00
28-58-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00	.00
Budget notes:								
Restricted by Council – reserve for future healthcare costs.								
Total PERSONNEL EXPENSE:		221,671	285,053	235,068	287,832	306,247	306,009	238-
<b>OPERATING EXPENSE</b>								
28-58-150-200.0	OFFICE SUPPLIES	15	70	97	200	200	200	.00
28-58-150-210.0	DEPARTMENT SUPPLIES	17,993	20,723	18,528	20,000	25,000	20,000	5,000-
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	.00
28-58-150-240.0	MINOR EQUIPMENT	121	.00	659	6,525	25,000	25,000	.00
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	2,000	500-
28-58-150-300.0	PROFESSIONAL SERVICES	9,979	14,155	5,061	17,280	17,280	15,000	2,280-
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	5,000	2,500-
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	2,000	500-
28-58-150-420.0	TRAVEL AND MEETINGS	291	2,072	2,124	2,700	2,700	2,000	700-
28-58-150-430.0	DUES AND SUBSCRIPTIONS	305	1,419	1,345	1,400	6,000	1,500	4,500-
Budget notes:								
~2025 Need to follow up on whether or not we will make a website switch and have to utilize that recreation software package? (If so +\$6,000)								
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	2,275	4,600	4,600	2,500	2,100-
28-58-150-460.0	TELEPHONE	1,861	2,550	1,762	2,000	2,500	2,000	500-
28-58-150-490.0	HEAT, LIGHTS, AND UTILITIES	3,555	5,922	3,797	7,000	7,000	4,500	2,500-
28-58-150-500.0	RENTAL - OFFICE EQUIPMENT	2,603	2,124	932	1,300	2,800	900	1,900-
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	.00
28-58-150-510.0	RENTAL - MINOR EQUIPMENT	3,566	4,526	2,480	5,250	5,250	5,000	250-
28-58-150-520.0	RENTAL - PROPERTY	.00	620	.00	15,120	2,500	5,000	2,500

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
28-58-150-570.0	REPAIRS - BUILDING AND GROUNDS	.00	103	.00	500	9,500	5,000	4,500-
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	2,500	2,000-
Total OPERATING EXPENSE:		46,234	60,006	41,987	102,875	129,130	101,900	27,230-
<b>INTER-FUND TRANSFER EXPENSE</b>								
28-58-600-910.0	ADMINISTRATIVE TRANSFER - GF	15,415	17,844	12,890	15,466	15,466	16,980	1,514
28-58-600-972.0	FUND TRANSFER - NETWORK ADMIN	17,003	17,004	16,100	19,315	19,315	26,054	6,739
Total INTER-FUND TRANSFER EXPENSE:		32,418	34,848	28,990	34,781	34,781	43,034	8,253
Total RECREATION - PROGRAMS:		300,323	379,907	306,045	425,488	470,158	450,943	19,215-



Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>RECREATION - PARKS</b>								
<b>PERSONNEL EXPENSE</b>								
28-59-100-110.0	SALARIES AND WAGES	371,531	393,048	315,763	445,126	464,309	464,309	.00
28-59-100-140.0	OVERTIME PAY	1,047	1,338	443	1,930	1,979	1,979	.00
28-59-100-147.0	FICA	22,455	24,016	19,266	27,717	28,910	28,910	.00
28-59-100-148.0	MEDICARE	5,263	5,616	4,506	6,482	6,761	6,761	.00
28-59-100-149.0	RETIREMENT - PERSI	38,895	39,565	30,080	43,060	48,365	48,365	.00
28-59-100-150.0	WORKER'S COMPENSATION	13,755	14,502	14,764	17,384	18,151	15,471	2,680-
28-59-100-151.0	HEALTH INSURANCE	76,583	75,216	65,499	119,266	124,956	116,139	8,817-
28-59-100-152.0	DENTAL INSURANCE	2,501	2,725	2,284	3,777	4,057	3,718	339-
28-59-100-153.0	PHYSICAL EXAMS	140	74	100	100	300	300	.00
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	.00
28-59-100-156.0	CLOTHING/UNIFORMS	4,667	4,520	4,509	6,500	7,000	7,000	.00
28-59-100-157.0	LIFE INSURANCE	566	549	391	630	518	518	.00
28-59-100-158.0	EMPLOYEE WELLNESS	.00	.00	1,125	1,125	1,125	1,125	.00
28-59-100-160.0	EMPLOYEE RECOGNITION	422	383	306	375	375	375	.00
28-59-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.								
Total PERSONNEL EXPENSE:		538,860	562,980	460,320	675,972	709,306	697,470	11,836-
<b>OPERATING EXPENSE</b>								
28-59-150-200.0	OFFICE SUPPLIES	.00	467	63	500	500	500	.00
28-59-150-210.0	DEPARTMENT SUPPLIES	24,623	32,885	20,521	25,750	35,000	20,000	15,000-
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	9,462	12,285	13,500	12,500	1,000-
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	4,000	2,000-
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	5,000	1,180-
28-59-150-218.0	SUPPLIES - FERTILIZER	2,949	2,852	1,535	4,635	5,000	4,000	1,000-
28-59-150-220.0	SAND & SOIL	4,751	9,295	7,086	9,000	11,250	11,000	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	3,735	10,000	10,000	7,500	2,500-
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	5,000	665-
28-59-150-222.1	NOXIOUS WEED PROGRAM	4,397	4,679	1,038	11,990	7,311	7,311	.00
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	8,750	5,995	10,000	10,000	.00
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	4,000	500-
Budget notes:								

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
~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	6,411	7,800	16,000	10,000	6,000-
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	2,500	2,500-
28-59-150-240.0	MINOR EQUIPMENT	16,283	15,096	23,383	26,600	30,000	25,000	5,000-
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	14,475	32,000	33,600	25,000	8,600-
28-59-150-300.0	PROFESSIONAL SERVICES	43,483	138,242	10,152	60,000	80,000	50,000	30,000-
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	1,005	4,500	8,000	5,000	3,000-
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	2,122	4,000	4,000	2,500	1,500-
28-59-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	1,361	1,095	1,150	1,300	1,500	1,500	.00
28-59-150-440.0	PROFESSIONAL DEVELOPMENT	3,867	3,471	2,585	5,500	5,500	2,500	3,000-
28-59-150-460.0	TELEPHONE	2,187	2,032	1,774	4,600	6,100	4,000	2,100-
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	62,353	80,000	95,000	90,000	5,000-
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	2,334	7,200	8,000	8,000	.00
Budget notes:								
~2025 Rates increased.								
28-59-150-500.0	RENTAL - OFFICE EQUIPMENT	232	.00	.00	1,500	1,500	1,000	500-
28-59-150-510.0	RENTAL - MINOR EQUIPMENT	5,088	396-	1,428	6,000	8,000	5,000	3,000-
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	.00
28-59-150-521.0	EQUIPMENT LEASE	33,194	33,194	86,184	66,000	.00	.00	.00
28-59-150-540.0	PATHWAY MAINTENANCE	.00	15,500	.00	15,500	25,000	17,500	7,500-
28-59-150-570.0	REPAIRS - BUILDING AND GROUNDS	51,282	84,048	67,384	97,980	117,500	100,000	17,500-
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	2,500	500-
28-59-150-575.0	REPAIRS - CIHM	603	8,577	7,943	15,000	25,000	15,000	10,000-
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	4,791	8,541	8,500	7,500	1,000-
28-59-150-590.0	REPAIRS - OTHER EQUIPMENT	13,603	19,049	16,380	25,000	25,000	20,000	5,000-
28-59-150-594.0	SPECIAL EVENTS - JULY 4TH	4,455	26,687	34,670	26,000	40,000	30,000	10,000-
28-59-150-596.0	BAD DEBT	.00	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENSE:		368,449	563,548	407,902	605,921	666,506	520,711	145,795-
<b>CAPITAL EXPENSE</b>								
28-59-200-701.0	LEGACY PARK REPAIR	.00	.00	.00	.00	.00	222,404	222,404
28-59-200-702.0	CAPITAL PURCHASES	.00	32,918	.00	.00	65,500	95,500	30,000
Budget notes:								

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~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); CIP 2859-2022-02 Service Vehicle Rotation \$55,000, Buyout 2019 CAT 305E2CR Track Excavator								
28-59-200-703.0	PATHWAYS	.00	22,860	.00	100,000	.00	100,000	100,000
Budget notes:								
~2025 CIP #2859-2018-14 Deferred Pathway Maint. (\$100,000 CF FY24 PT Capital)								
28-59-200-707.0	PARKS ADA IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00
Budget notes:								
~2025 CIP 2859-2021-02 Legacy Park Stair Repair \$222,404 (\$115,314 GF Appr. FB, \$107,090 PT Capital)								
28-59-200-711.0	CITY DOCK REPLACEMENT	.00	.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	.00
28-59-200-715.0	PARKS SHOP RELOCATION	1,415,832	64,606	.00	.00	.00	.00	.00
28-59-200-717.0	CIHM CAPITAL REPAIRS	.00	.00	.00	.00	.00	138,925	138,925
Budget notes:								
~2025 CIP 2859-2021-01 Restoration CIHM 10-bay \$138,925								
28-59-200-998.0	RESRVD - FUTURE CAPITAL	.00	.00	.00	.00	.00	.00	.00
Total CAPITAL EXPENSE:		2,038,723	154,171	.00	100,000	65,500	556,829	491,329
<b>DEBT RELATED EXPENSE</b>								
28-59-350-100.0	EQUIPMENT LEASE PRINCIPAL	.00	.00	.00	.00	50,305	50,305	.00
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	.00
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	.00
<b>INTER-FUND TRANSFER EXPENSE</b>								
28-59-600-911.0	ADMINISTRATIVE TRANSFER - GF	124,152	96,069	57,100	68,514	68,514	72,386	3,872
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	.00
28-59-600-972.0	FUND TRANSFER - NETWORK ADMIN	5,993	5,992	11,010	13,216	13,216	13,762	546
Total INTER-FUND TRANSFER EXPENSE:		130,145	102,061	68,110	81,730	81,730	86,148	4,418
Total RECREATION - PARKS:		3,076,177	1,382,760	936,332	1,463,623	1,588,103	1,926,219	338,116

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<b>GRANT EXPENSES</b>								
<b>GRANTS</b>								
28-60-250-600.0	VALLEY COUNTY WATERWAYS-MATC	.00	.00	.00	.00	.00	.00	.00
28-60-250-606.0	GRANTS	5,500	.00	2,150	.00	.00	.00	.00
28-60-250-616.0	VALLEY COUNTY WATERWAYS	.00	55,000	.00	50,000	50,000	50,000	.00
28-60-250-617.0	STATE-IDPR-WATERWAYS-MATCH	.00	.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	.00
28-60-250-674.0	IDPR GRANT MATCH	101,773	56,144	.00	.00	25,000	25,000	.00
28-60-250-676.0	IDPR LAND & WATER CONSERVATION	75,646	.00	.00	.00	250,000	250,000	.00
Budget notes:								
~2025 Pending grant application?								
28-60-250-677.0	IDPR WATERWAYS IMPROVEMENT FU	.00	173,704	.00	.00	.00	.00	.00
Total GRANTS:		182,919	284,848	2,519	50,300	325,300	325,300	.00
Total GRANT EXPENSES:		182,919	284,848	2,519	50,300	325,300	325,300	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>CONTINGENCY - REC. FUND</b>								
<b>CONTINGENT REVENUE</b>								
28-99-075-100.0	CONTINGENT REVENUES	.00	.00	.00	150,729	150,000	150,000	.00
	Total CONTINGENT REVENUE:	.00	.00	.00	150,729	150,000	150,000	.00
<b>CONTINGENT EXPENSE</b>								
28-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	150,729	150,000	150,000	.00
	Total CONTINGENT EXPENSE:	.00	.00	.00	150,729	150,000	150,000	.00
	Total CONTINGENCY - REC. FUND:	.00	.00	.00	301,458	300,000	300,000	.00
	RECREATION FUND Revenue Total:	2,701,944	2,250,333	1,367,461	2,090,140	2,380,883	2,852,462	471,579
	RECREATION FUND Expenditure Total:	3,559,418	2,047,515	1,244,896	2,090,140	2,533,561	2,852,462	318,901
	Net Total RECREATION FUND:	857,475-	202,819	122,565	.00	152,678-	.00	152,678

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>AIRPORT FUND</b>								
<b>AIRPORT FUND REVENUE</b>								
<b>PROPERTY TAX REVENUE</b>								
29-30-010-100.0	PROPERTY TAXES	62,442	68,211	46,031	66,807	66,807	.00	66,807-
29-30-010-102.0	PROPERTY TAX - 3% INCREASE	.00	.00	.00	.00	.00	.00	.00
29-30-010-104.0	PROPERTY TAX - GROWTH INCREAS	.00	.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	.00
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	.00	500-
Total PROPERTY TAX REVENUE:		78,330	84,096	53,977	82,907	82,907	15,600	67,307-
<b>FEE REVENUE</b>								
29-30-020-400.0	LANDING FEES	15,898	17,268	6,828	15,000	90,000	90,000	.00
29-30-020-500.0	TIE DOWN FEES	910	988	735	2,000	1,000	1,000	.00
29-30-020-505.0	OVERNIGHT PARKING	7,540	10,048	1,974	7,000	12,000	12,000	.00
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	.00
29-30-020-510.0	CAR RENTAL FEES	12,458	13,191	5,138	10,000	13,000	13,000	.00
29-30-020-600.0	FUEL FLOW FEES	30,125	20,988	12,290	25,000	25,000	25,000	.00
Total FEE REVENUE:		66,931	62,482	26,965	59,000	141,000	141,000	.00
<b>GRANT REVENUE</b>								
29-30-025-106.0	GRANTS	.00	284,367	.00	.00	.00	.00	.00
29-30-025-110.0	FEDERAL - AIP PROJECT	1,859,519	832,557	.00	454,000	.00	.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	.00
Total GRANT REVENUE:		1,859,519	1,219,831	.00	454,000	.00	.00	.00
<b>INTEREST REVENUE</b>								
29-30-045-100.0	INTEREST REVENUE	4,802	27,657	21,594	6,000	6,000	6,000	.00
Total INTEREST REVENUE:		4,802	27,657	21,594	6,000	6,000	6,000	.00
<b>APPROPRIATED FUND BALANCE</b>								
29-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	340,444	.00	300,000	300,000
Budget notes: ~2025 CIP 2956-2023-06								
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	340,444	.00	300,000	300,000
<b>CARRY FORWARD REVENUE</b>								
29-30-055-998.0	CARRYFORWARD	.00	.00	.00	.00	.00	.00	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	.00	.00	.00	.00
<b>OPERATIONS REVENUE</b>								
29-30-065-200.0	HANGAR LEASES	193,984	244,148	230,337	225,000	252,000	252,000	.00
Budget notes: ~2025 Assumes 3& increase. Do not think any of the new small hangar complex hangars will be leased before FY26.								

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
29-30-065-300.0	U.S.F.S. CONTRACT	74,781	4,533	65,955	58,500	75,000	75,000	.00
Budget notes:								
Includes Annual Helipad Lease (Base amount is \$3,428.28 subject to an annual CPI 'Urban Wage Earners and Clerical Works' cost adjustment) & Basic agreement for negotiated shared of cost to maintain airfield.								
~2025 USFS late with FY24 O&M 06/07/2024 due to contract verbiage error.								
Total OPERATIONS REVENUE:		268,764	248,682	296,291	283,500	327,000	327,000	.00
<b>OTHER REVENUE</b>								
29-30-070-200.0	MISC. CONTRACTS AND AGREEMENT	700	700	700	1,250	700	700	.00
29-30-070-400.0	IDAHO FUEL TAX REFUND	.00	1,109-	.00	150	.00	.00	.00
29-30-070-900.0	MISCELLANEOUS REVENUE	450	4,608	350	.00	.00	.00	.00
29-30-070-980.0	SALES OF SURPLUS PROPERTY	9,902	.00	.00	.00	.00	.00	.00
Total OTHER REVENUE:		11,052	4,199	1,050	1,400	700	700	.00
Total AIRPORT FUND REVENUE:		2,289,399	1,646,947	399,877	1,227,251	557,607	790,300	232,693

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>AIRPORT DEPARTMENT</b>								
<b>PERSONNEL EXPENSE</b>								
29-56-100-110.0	SALARIES AND WAGES	115,670	134,075	106,498	149,858	158,725	158,725	.00
29-56-100-140.0	OVERTIME PAY	2,363	906	210	4,262	4,585	4,585	.00
29-56-100-147.0	FICA	7,504	8,071	6,491	9,555	10,125	10,125	.00
29-56-100-148.0	MEDICARE	1,755	1,888	1,518	2,235	2,368	2,368	.00
29-56-100-149.0	RETIREMENT - PERSI	12,975	15,095	11,640	15,375	17,547	17,547	.00
29-56-100-150.0	WORKER'S COMPENSATION	2,420	2,224	2,124	6,581	6,973	5,144	1,829-
29-56-100-151.0	HEALTH INSURANCE	23,633	27,909	24,658	29,587	41,941	41,941	.00
29-56-100-152.0	DENTAL INSURANCE	1,335	1,308	1,116	1,339	1,399	1,399	.00
29-56-100-153.0	PHYSICAL EXAMS	110	.00	90	.00	110	110	.00
29-56-100-154.0	UNEMPLOYMENT	1,300	7	2	1,000	500	500	.00
29-56-100-156.0	CLOTHING/UNIFORMS	565	323	.00	500	600	600	.00
29-56-100-157.0	LIFE INSURANCE	154	168	114	168	138	138	.00
29-56-100-158.0	EMPLOYEE WELLNESS	150	.00	300	300	300	300	.00
29-56-100-160.0	EMPLOYEE RECOGNITION	92	432	33	100	100	100	.00
29-56-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.								
Total PERSONNEL EXPENSE:		170,026	192,406	154,794	220,860	245,411	243,582	1,829-
<b>OPERATING EXPENSE</b>								
29-56-150-210.0	DEPARTMENT SUPPLIES	2,479	4,477	4,815	3,000	5,000	5,000	.00
29-56-150-240.0	MINOR EQUIPMENT	1,149	3,530	976	1,000	2,000	2,000	.00
29-56-150-250.0	MOTOR FUELS AND LUBRICANTS	11,629	23,726	18,562	25,000	25,000	25,000	.00
29-56-150-260.0	POSTAGE	.00	193	16	200	100	100	.00
29-56-150-300.0	PROFESSIONAL SERVICES	2,275	1,037	3,675	4,000	5,000	5,000	.00
29-56-150-350.0	ENGINEER SERVICES	35,972	16,261	16,043	25,000	20,000	20,000	.00
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	3,000	3,000	.00
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	2,000	2,000	.00
29-56-150-430.0	DUES AND SUBSCRIPTIONS	.00	.00	265	100	200	200	.00
29-56-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	1,165	950	1,025	1,000	1,500	1,500	.00
29-56-150-440.0	PROFESSIONAL DEVELOPMENT	.00	3,402	5,297	1,000	4,000	4,000	.00
Budget notes: ~2025 Jerry to Runway Lights Training Airport Manager to MAMA								
29-56-150-460.0	TELEPHONE	2,345	2,258	1,616	2,500	2,500	2,500	.00
Budget notes: ~2025 Need cellular-enabled laptop/hot spot access								
29-56-150-465.0	COMMUNICATIONS - RADIO	.00	.00	938	1,000	2,000	2,000	.00
29-56-150-490.0	HEAT, LIGHTS, AND UTILITIES	18,397	19,538	17,183	17,000	20,000	20,000	.00
29-56-150-500.0	RENTAL - OFFICE EQUIPMENT	558	927	743	925	1,000	1,000	.00
29-56-150-500.1	EQUIPMENT MAINTENANCE	.00	.00	.00	500	500	500	.00
29-56-150-521.0	EQUIPMENT LEASE	.00	.00	.00	.00	.00	.00	.00
29-56-150-570.0	REPAIRS - BUILDING AND GROUNDS	7,183	18,054	4,625	15,000	20,000	20,000	.00
29-56-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	542	1,840	2,725	1,000	5,000	5,000	.00
29-56-150-590.0	REPAIRS - AIRPORT EQUIPMENT	4,043	7,646	3,691	10,000	20,000	20,000	.00
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	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
29-56-150-595.0	BAD DEBT	.00	.00	.00	.00	.00	.00	.00
29-56-150-598.0	FLY-IN/OUTREACH	2,319	2,219	2,217	1,000	4,000	4,000	.00
29-56-150-610.0	COMPUTER SOFTWARE	.00	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENSE:		93,073	107,126	87,027	114,225	142,800	142,800	.00
<b>CAPITAL EXPENSE</b>								
29-56-200-701.0	INFIELD DEVEL. - UTILITY EXT.	.00	.00	3,388	300,000	.00	300,000	300,000
Budget notes: ~2025 CIP 2956-2023-06								
29-56-200-702.0	CAPITAL PURCHASES	48,450	.00	.00	.00	.00	.00	.00
29-56-200-998.0	RESRVD - FUTURE CAPITAL	.00	.00	.00	.00	.00	15,147	15,147
Total CAPITAL EXPENSE:		48,450	.00	3,388	300,000	.00	315,147	315,147
<b>DEBT RELATED EXPENSE</b>								
29-56-350-510.0	CAT LEASE 950M - PRINCIPAL	.00	47,017	33,796	32,033	33,458	33,458	.00
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	.00
Total DEBT RELATED EXPENSE:		.00	47,017	47,017	47,016	47,017	47,017	.00
<b>INTER-FUND TRANSFER EXPENSE</b>								
29-56-600-910.0	ADMINISTRATIVE TRANSFER - GF	54,307	59,823	22,960	27,547	27,547	27,847	300
29-56-600-971.0	FUND TRANSFER-CAPITAL PROJECT	.00	37,303	.00	.00	.00	.00	.00
29-56-600-972.0	FUND TRANSFER - NETWORK ADMIN	11,505	11,505	10,970	13,159	13,159	13,907	748
Total INTER-FUND TRANSFER EXPENSE:		65,812	108,631	33,930	40,706	40,706	41,754	1,048
Total AIRPORT DEPARTMENT:		377,362	455,180	326,155	722,807	475,934	790,300	314,366

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>GRANT EXPENSES</b>								
<b>GRANTS</b>								
29-60-250-200.0	GRANTS	.00	293,367	.00	.00	.00	.00	.00
29-60-250-720.0	STATE - AIP PROJECT	.00	102,908	.00	.00	.00	.00	.00
29-60-250-730.0	FEDERAL - AIP PROJECT	1,857,519	767,647	13,386	454,000	.00	.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	.00
Total GRANTS:		2,049,958	1,164,053	14,873	504,444	.00	.00	.00
Total GRANT EXPENSES:		2,049,958	1,164,053	14,873	504,444	.00	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>CONTINGENCY - AIRPORT FUND</b>								
<b>CONTINGENT REVENUE</b>								
29-99-075-100.0	CONTINGENT REVENUES	.00	.00	.00	160,643	150,000	300,000	150,000
	Total CONTINGENT REVENUE:	.00	.00	.00	160,643	150,000	300,000	150,000
<b>CONTINGENT EXPENSE</b>								
29-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	160,643	150,000	300,000	150,000
	Total CONTINGENT EXPENSE:	.00	.00	.00	160,643	150,000	300,000	150,000
	Total CONTINGENCY - AIRPORT FUND:	.00	.00	.00	321,286	300,000	600,000	300,000
	AIRPORT FUND Revenue Total:	2,289,399	1,646,947	399,877	1,387,894	707,607	1,090,300	382,693
	AIRPORT FUND Expenditure Total:	2,427,320	1,619,232	341,028	1,387,894	625,934	1,090,300	464,366
	Net Total AIRPORT FUND:	137,921-	27,715	58,849	.00	81,673	.00	81,673-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>CAPITAL PROJECTS FUND</b>								
<b>CAPITAL PROJECTS FUND REVENUE</b>								
<b>INTEREST REVENUE</b>								
30-30-045-100.0	INTEREST REVENUE	1,204	5,773	5,752	.00	.00	.00	.00
	Total INTEREST REVENUE:	1,204	5,773	5,752	.00	.00	.00	.00
	Total CAPITAL PROJECTS FUND REVENUE:	1,204	5,773	5,752	.00	.00	.00	.00
	CAPITAL PROJECTS FUND Revenue Total:	1,204	5,773	5,752	.00	.00	.00	.00
	CAPITAL PROJECTS FUND Expenditure Total:	.00	.00	.00	.00	.00	.00	.00
	Net Total CAPITAL PROJECTS FUND:	1,204	5,773	5,752	.00	.00	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>LOCAL OPTION TAX FUND</b>								
<b>LOCAL OPTION TAX FUND REVENUE</b>								
<b>GRANT REVENUE</b>								
31-30-025-100.0	GRANTS	27,732	.00	1,859,000	3,889,345	.00	1,950,000	1,950,000
Budget notes:								
~2025 CIP 3149-2024-03 Davis St PH-2 CRABS (Reedy to Lick Creek),								
31-30-025-110.0	STP RURAL GRANT	97,420	17,782	.00	2,432,276	.00	.00	.00
31-30-025-115.0	GRANTS - LHRIP	.00	100,000	.00	.00	.00	.00	.00
31-30-025-120.0	ICDBG	.00	.00	.00	.00	.00	.00	.00
31-30-025-122.0	GRANT - FTA5339	.00	.00	.00	.00	.00	84,440	84,440
Budget notes:								
~2025 CIP 1044-2022-01 City Campus Site Improvements								
31-30-025-123.0	GRANT - RAISE	.00	.00	.00	.00	.00	1,601,319	1,601,319
Budget notes:								
~2025 CIP 3149-2024-01 Raise Grant								
Total GRANT REVENUE:		125,152	117,782	1,859,000	6,321,621	.00	3,635,759	3,635,759
<b>INTEREST REVENUE</b>								
31-30-045-100.0	INTEREST REVENUE	22,183	172,939	111,628	25,000	.00	.00	.00
Total INTEREST REVENUE:		22,183	172,939	111,628	25,000	.00	.00	.00
<b>APPROPRIATED FUND BALANCE</b>								
31-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	104,539	.00	1,413,867	1,413,867
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	104,539	.00	1,413,867	1,413,867
<b>CARRY FORWARD REVENUE</b>								
31-30-055-998.0	CARRY FORWARD	.00	.00	.00	.00	.00	.00	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	.00	.00	.00	.00
<b>INTER-FUND TRANSFER REVENUE</b>								
31-30-060-973.0	CIP TRANSFER FROM STREETS	.00	.00	.00	.00	.00	.00	.00
31-30-060-983.0	TRANSFERS FROM MRA	.00	.00	.00	.00	.00	23,816	23,816
Total INTER-FUND TRANSFER REVENUE:		.00	.00	.00	.00	.00	23,816	23,816
<b>OTHER REVENUE</b>								
31-30-070-100.0	LOCAL OPTION TAX - LODGING	14,500	14,687	14,500	14,500	14,500	14,500	.00
31-30-070-100.1	LOCAL OPTION TAX - STREETS	3,013,422	2,999,457	1,784,939	3,200,000	2,800,000	2,800,000	.00
31-30-070-102.0	LOCAL OPTION TAX - PENALTY	3,231	4,198	1,633	5,000	2,000	2,000	.00
31-30-070-200.0	SEWER LINE IMPROV. - PLRWSD	.00	.00	.00	.00	.00	.00	.00
31-30-070-900.0	MISCELLANEOUS REVENUE	95,152	837,385	.00	.00	.00	.00	.00
Total OTHER REVENUE:		3,126,306	3,855,727	1,801,072	3,219,500	2,816,500	2,816,500	.00
Total LOCAL OPTION TAX FUND REVENUE:		3,273,641	4,146,449	3,771,700	9,670,660	2,816,500	7,889,942	5,073,442

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>LOCAL OPTION TAX DEPARTMENT</b>								
<b>PERSONNEL EXPENSE</b>								
31-49-100-110.0	SALARIES AND WAGES	40,899	47,415	37,819	49,249	53,278	53,278	.00
31-49-100-140.0	OVERTIME PAY	.00	.00	.00	888	961	961	.00
31-49-100-147.0	FICA	2,438	2,653	2,152	3,108	3,363	3,363	.00
31-49-100-148.0	MEDICARE	570	621	503	727	786	786	.00
31-49-100-149.0	RETIREMENT - PERSI	5,293	5,534	4,289	5,605	6,487	6,487	.00
31-49-100-150.0	WORKER'S COMPENSATION	81	82	82	92	99	86	13-
31-49-100-151.0	HEALTH INSURANCE	22,642	18,874	16,698	20,040	21,492	21,492	.00
31-49-100-152.0	DENTAL INSURANCE	722	612	510	612	646	646	.00
31-49-100-157.0	LIFE INSURANCE	84	84	57	84	69	69	.00
31-49-100-158.0	EMPLOYEE WELLNESS	.00	.00	150	150	150	150	.00
31-49-100-160.0	EMPLOYEE RECOGNITION	46	.00	.00	50	50	50	.00
31-49-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.								
Total PERSONNEL EXPENSE:		72,777	75,875	62,261	80,605	87,381	87,368	13-
<b>OPERATING EXPENSE</b>								
31-49-150-210.0	DEPARTMENT SUPPLIES	.00	404	.00	150	150	150	.00
31-49-150-300.0	PROFESSIONAL SERVICES	6,214	43,216	.00	.00	.00	.00	.00
31-49-150-305.0	SOFTWARE SUPPORT - CASELLE	5,800	.00	.00	1,730	1,730	1,730	.00
31-49-150-400.0	ADVERTISING	587	166	.00	600	1,000	1,000	.00
31-49-150-440.0	PROFESSIONAL DEVELOPMENT	828	1,990	895	1,500	2,500	2,500	.00
Budget notes: ~2025 Caselle, Laserfiche Training								
31-49-150-535.0	REIMB. SEWER IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00
31-49-150-595.0	BAD DEBT	.00	14	1	.00	.00	.00	.00
Total OPERATING EXPENSE:		13,428	45,790	896	3,980	5,380	5,380	.00
<b>CAPITAL EXPENSE</b>								
31-49-200-702.0	MAINTENANCE IMPROVMNT PROJEC	.00	14,318	.00	75,000	.00	1,641,310	1,641,310
Budget notes: ~2025 CIP 3149-2020-02 MIP								
31-49-200-704.0	DOWNTOWN CORE REDEVELOPMEN	62,380	382,989	43,308	.00	.00	.00	.00
31-49-200-706.0	JASPER SUBDIVISION IMPROV.	.00	.00	.00	.00	.00	.00	.00
31-49-200-707.0	E. DEINHARD LANE RECON.	269,394	2,166,539	1,547,391	.00	.00	.00	.00
31-49-200-708.0	DAVIS-THOMPSON-SMB-MISSION	.00	1,985,005	877,714	1,561,500	.00	944,339	944,339
Budget notes: ~2025 CIP XKE89EXT Davis St PH-2 CRABS (Reedy to Lick Creek)								
31-49-200-710.0	WOOLEY AVE RECONSTRUCTION	.00	.00	.00	.00	.00	100,000	100,000
Budget notes: ~2025 CIP 3149-2021-02 Wooley Avenue Reconstruction								
31-49-200-711.0	MISSION ST CRABS (LAKE TO ID)	.00	.00	.00	.00	.00	1,047,125	1,047,125
Budget notes: ~2025 CIP 3149-2024-02 Mission Str. CRABS (Lake to Idaho)								
31-49-200-712.0	REEDY LN (DAVIS TO GOLF CH)	.00	.00	.00	.00	.00	125,000	125,000
Budget notes: ~2025 CIP 3149-2022-03 Reedy Ln (Davis Street to Golf Course Clubhouse)								
31-49-200-713.0	WARREN WAGON	.00	.00	.00	.00	.00	100,000	100,000
Budget notes: ~2025 CIP YPOMHWRH Warren Wagon Road								
31-49-200-998.0	RESERVED - FUTURE PROJECTS	584,784	668,772	58,744	.00	.00	.00	.00

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Total CAPITAL EXPENSE:		916,558	5,217,623	2,527,157	1,636,500	.00	3,957,774	3,957,774
<b>Classification: 600</b>								
31-49-600-900.0	CONSTRUCTION FUND TRANSFER	.00	.00	.00	.00	.00	.00	.00
Total Classification: 600:		.00	.00	.00	.00	.00	.00	.00
Total LOCAL OPTION TAX DEPARTMENT:		1,002,763	5,339,288	2,590,314	1,721,085	92,761	4,050,522	3,957,761

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>GRANT EXPENSE</b>								
<b>GRANT EXPENSE</b>								
31-60-250-100.0	GRANTS	.00	.00	.00	3,889,345	.00	1,950,000	1,950,000
Budget notes:								
~2025 CIP XKE89EXT Davis St PH-2 CRABS (Reedy to Lick Creek) - TD Transportation Projects (S)								
31-60-250-101.0	GRANTS - CITY MATCH	5,066	.00	179,845	1,411,764	.00	.00	.00
31-60-250-110.0	STP RURAL GRANT	97,420	17,782	.00	2,432,276	.00	.00	.00
31-60-250-111.0	STP RURAL GRANT - CITY MATCH	11,515	1,409	81,772	216,190	.00	.00	.00
31-60-250-115.0	GRANTS - LHRIP	.00	100,000	.00	.00	.00	.00	.00
31-60-250-120.0	ICDBG GRANT	.00	.00	.00	.00	.00	.00	.00
31-60-250-122.0	GRANTS - FTA5339	.00	.00	.00	.00	.00	84,440	84,440
31-60-250-123.0	FTA5339 GRANT - CITY MATCH	.00	.00	.00	.00	.00	23,816	23,816
31-60-250-125.0	GRANTS - FEDERAL - EDA	.00	.00	.00	.00	.00	.00	.00
31-60-250-127.0	GRANTS - RAISE	.00	.00	.00	.00	.00	1,601,319	1,601,319
Budget notes:								
~2025 CIP 3149-2024-01 Raise Grant								
31-60-250-128.0	GRANTS - RAISE CITY MATCH	.00	.00	.00	.00	.00	179,845	179,845
Budget notes:								
~2025 CIP 3149-2024-01 Raise Grant								
31-60-250-130.0	GRANTS - FEDERAL - TAP	.00	.00	.00	.00	.00	.00	.00
Total GRANT EXPENSE:		114,001	119,191	261,617	7,949,575	.00	3,839,420	3,839,420
Total GRANT EXPENSE:		114,001	119,191	261,617	7,949,575	.00	3,839,420	3,839,420



Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>CONTINGENCY - LOT FUND</b>								
<b>CONTINGENT REVENUE</b>								
31-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	.00	.00	.00	.00
	Total CONTINGENT REVENUE:	.00	.00	.00	.00	.00	.00	.00
<b>CONTINGENT EXPENSE</b>								
31-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	.00	.00	.00	.00
	Total CONTINGENT EXPENSE:	.00	.00	.00	.00	.00	.00	.00
	Total CONTINGENCY - LOT FUND:	.00	.00	.00	.00	.00	.00	.00
	LOCAL OPTION TAX FUND Revenue Total:	3,273,641	4,146,449	3,771,700	9,670,660	2,816,500	7,889,942	5,073,442
	LOCAL OPTION TAX FUND Expenditure Total:	1,116,764	5,458,479	2,851,930	9,670,660	92,761	7,889,942	7,797,181
	Net Total LOCAL OPTION TAX FUND:	2,156,877	1,312,030-	919,770	.00	2,723,739	.00	2,723,739-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>LIBRARY CONSTRUCTION FUND</b>								
<b>LIBRARY CONSTR. FUND REVENUE</b>								
<b>DONATION REVENUE</b>								
32-30-040-100.0	DONATION REVENUE	.00	.00	2,300,000	1,850,000	.00	.00	.00
Total DONATION REVENUE:		.00	.00	2,300,000	1,850,000	.00	.00	.00
<b>INTEREST REVENUE</b>								
32-30-045-100.0	INTEREST REVENUE	.00	116,905	82,358	.00	.00	.00	.00
Total INTEREST REVENUE:		.00	116,905	82,358	.00	.00	.00	.00
<b>CARRY FORWARD REVENUE</b>								
32-30-055-998.0	CARRY FORWARD	.00	.00	.00	2,381,974	.00	385,713	385,713
Total CARRY FORWARD REVENUE:		.00	.00	.00	2,381,974	.00	385,713	385,713
<b>INTER-FUND TRANSFER REVENUE</b>								
32-30-060-900.0	PROCEEDS - 2021 BOND TRANSFER	.00	4,272,063	.00	.00	.00	.00	.00
32-30-060-910.0	TRANSFER-IN FROM OTHER FUNDS	42,884	2,418,774	.00	1,178,400	.00	1,162,227	1,162,227
Total INTER-FUND TRANSFER REVENUE:		42,884	6,690,837	.00	1,178,400	.00	1,162,227	1,162,227
Total LIBRARY CONSTR. FUND REVENUE:		42,884	6,807,742	2,382,358	5,410,374	.00	1,547,940	1,547,940

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>LIBRARY CONSTR. FUND DEPART.</b>								
<b>CAPITAL EXPENSE</b>								
32-40-200-701.0	LIBRARY CONSTRUCTION COSTS	42,884	4,815,058	3,269,988	5,410,374	.00	1,547,940	1,547,940
Total CAPITAL EXPENSE:		42,884	4,815,058	3,269,988	5,410,374	.00	1,547,940	1,547,940
Total LIBRARY CONSTR. FUND DEPART.:		42,884	4,815,058	3,269,988	5,410,374	.00	1,547,940	1,547,940
LIBRARY CONSTRUCTION FUND Revenue Total:		42,884	6,807,742	2,382,358	5,410,374	.00	1,547,940	1,547,940
LIBRARY CONSTRUCTION FUND Expenditure Total:		42,884	4,815,058	3,269,988	5,410,374	.00	1,547,940	1,547,940
Net Total LIBRARY CONSTRUCTION FUND:		.00	1,992,684	887,630-	.00	.00	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>GEN OBLIG DEBT SERVICE FUND</b>								
<b>GEN. OBLIG. DEBT SERVICE REV.</b>								
<b>PROPERTY TAX REVENUE</b>								
40-30-010-100.0	PROPERTY TAX	273,936	258,107	178,379	256,600	256,600	256,600	.00
40-30-010-900.0	PENALTY & INTEREST	498	912	545	.00	1,000	1,000	.00
Total PROPERTY TAX REVENUE:		274,434	259,020	178,924	256,600	257,600	257,600	.00
<b>INTEREST REVENUE</b>								
40-30-045-100.0	INTEREST REVENUE	29,826	50,646	4,832	1,500	100	100	.00
Total INTEREST REVENUE:		29,826	50,646	4,832	1,500	100	100	.00
<b>Source: 050</b>								
40-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	.00	.00	.00	.00
Total Source: 050:		.00	.00	.00	.00	.00	.00	.00
Total GEN. OBLIG. DEBT SERVICE REV.:		304,260	309,666	183,755	258,100	257,700	257,700	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>GEN. OBLIG. DEBT SERVICE DEPT.</b>								
<b>OPERATING EXPENSE</b>								
40-40-150-300.0	PROFESSIONAL SERVICES	1,500	2,000	.00	1,500	1,700	1,700	.00
40-40-150-305.0	G.O. BOND COST OF ISSUANCE	.00	.00	.00	.00	.00	.00	.00
Total OPERATING EXPENSE:		1,500	2,000	.00	1,500	1,700	1,700	.00
<b>DEBT RELATED EXPENSE</b>								
40-40-350-800.0	SERIES 2021 GO BONDS-PRIN	120,000	135,000	.00	140,000	145,000	145,000	.00
40-40-350-801.0	SERIES 2021 GO BONDS-INT	119,756	122,000	58,300	116,600	111,000	111,000	.00
Total DEBT RELATED EXPENSE:		239,756	257,000	58,300	256,600	256,000	256,000	.00
<b>Classification: 600</b>								
40-40-600-900.0	CONSTRUCTION FUND TRANSFER	.00	4,272,063	.00	.00	.00	.00	.00
Total Classification: 600:		.00	4,272,063	.00	.00	.00	.00	.00
Total GEN. OBLIG. DEBT SERVICE DEPT.:		241,256	4,531,063	58,300	258,100	257,700	257,700	.00
GEN OBLIG DEBT SERVICE FUND Revenue Total:		304,260	309,666	183,755	258,100	257,700	257,700	.00
GEN OBLIG DEBT SERVICE FUND Expenditure Total:		241,256	4,531,063	58,300	258,100	257,700	257,700	.00
Net Total GEN OBLIG DEBT SERVICE FUND:		63,004	4,221,397-	125,455	.00	.00	.00	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>GOLF FUND</b>								
<b>GOLF OPERATIONS FUND REVENUE</b>								
<b>DONATION REVENUE</b>								
54-30-040-970.0	PRIVATE CONTRIBUTIONS	44,197	1,449	.00	25,000	.00	.00	.00
54-30-040-970.1	TOURNAMENT SPONSORSHIP	.00	33,000	31,000	.00	31,000	31,000	.00
Budget notes: ~2025 bases on sponsorships i can secure								
Total DONATION REVENUE:		44,197	34,449	31,000	25,000	31,000	31,000	.00
<b>INTEREST REVENUE</b>								
54-30-045-100.0	INTEREST REVENUE	6,468	33,111	11,760	25,000	25,000	25,000	.00
Total INTEREST REVENUE:		6,468	33,111	11,760	25,000	25,000	25,000	.00
<b>APPROPRIATED FUND BALANCE</b>								
54-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	490,537	.00	.00	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	490,537	.00	.00	.00
<b>INTER-FUND TRANSFER REVENUE</b>								
54-30-060-915.0	GOLF LOAN FROM GENERAL FUND	85,000	.00	.00	.00	.00	.00	.00
54-30-060-942.0	PRIOR YEAR LOT TRANSFER	40,000	40,000	.00	120,000	.00	.00	.00
54-30-060-981.0	FUND TRANSFER FROM G.F.	195,443	193,669	159,850	191,824	191,824	170,214	21,610-
54-30-060-982.0	CIP TRANSFER FROM G.F.	.00	.00	.00	.00	.00	305,000	305,000
Budget notes: ~2025 CIP 5485-2019-05 Golf Course Restroom \$40,000, CIP 5485-2020-03 Golf Course Pavilion \$15,000								
Total INTER-FUND TRANSFER REVENUE:		320,443	233,669	159,850	311,824	191,824	475,214	283,390
<b>OPERATIONS REVENUE</b>								
54-30-065-600.0	PRO SHOP OPERATIONS REVENUE	.00	638,801	360,555	634,000	665,000	688,601	23,601
Budget notes: ~2025 5% ...could be more as we get higher % of fees approved.								
54-30-065-605.0	GOLF TOURNAMENT REVENUE	.00	.00	.00	.00	.00	.00	.00
54-30-065-700.0	FACILITY OPERATIONS REVENUE	990,637	931,989	661,188	1,146,609	1,203,939	1,312,374	108,435
Budget notes: ~2025 5% but could be higher based on proposed % hikes.								
54-30-065-800.0	BAR & RESTAURANT REVENUE	68,867	67,777	38,174	66,365	67,000	67,000	.00
Total OPERATIONS REVENUE:		1,059,505	1,638,567	1,059,917	1,846,974	1,935,939	2,067,975	132,036
<b>OTHER REVENUE</b>								
54-30-070-100.0	LOCAL OPTION TAX	.00	.00	.00	107,000	.00	.00	.00
54-30-070-700.0	EMPLOYEE GOLF PASSES	4,350	4,500	3,000	4,000	.00	.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	.00
54-30-070-901.0	UTILITY REIMBURSEMENT REVENUE	23,554	13,810	11,313	13,740	14,500	14,500	.00
54-30-070-980.0	SALES OF SURPLUS PROPERTY	1,656	55,340	2,605	.00	.00	.00	.00
54-30-070-990.0	CASH OVER(SHORT)	.00	482-	128,469-	.00	.00	.00	.00
Total OTHER REVENUE:		30,694	83,051	111,550-	124,740	14,500	14,500	.00

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Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
	Total GOLF OPERATIONS FUND REVENUE:	1,461,306	2,022,848	1,150,977	2,824,075	2,198,263	2,613,689	415,426

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Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>GOLF PRO SHOP DEPARTMENT</b>								
<b>PERSONNEL EXPENSE</b>								
54-84-100-110.0	SALARIES AND WAGES	.00	291,555	236,410	289,295	378,640	377,280	1,360-
54-84-100-140.0	OVERTIME PAY	.00	.00	.00	5,906	.00	.00	.00
54-84-100-147.0	FICA	.00	18,434	14,214	18,302	23,476	23,391	85-
54-84-100-148.0	MEDICARE	.00	4,311	3,324	4,280	5,490	5,471	19-
54-84-100-149.0	RETIREMENT - PERSI	.00	12,052	16,231	17,647	28,857	28,694	163-
54-84-100-150.0	WORKER'S COMPENSATION	.00	4,263	5,162	5,294	6,791	5,846	945-
54-84-100-151.0	HEALTH INSURANCE	.00	23,450	43,203	54,575	87,835	75,915	11,920-
54-84-100-152.0	DENTAL INSURANCE	.00	849	1,466	1,852	2,979	2,565	414-
54-84-100-154.0	UNEMPLOYMENT	.00	.00	.00	168	500	500	.00
54-84-100-156.0	CLOTHING/UNIFORMS	.00	395	1,536	3,500	3,500	3,500	.00
54-84-100-157.0	LIFE INSURANCE	.00	77	108	168	282	178	104-
54-84-100-158.0	EMPLOYEE WELLNESS	.00	.00	.00	300	450	450	.00
54-84-100-160.0	EMPLOYEE RECOGNITION	.00	198	163	100	150	150	.00
Total PERSONNEL EXPENSE:		.00	355,582	321,818	401,387	538,950	523,940	15,010-
<b>OPERATING EXPENSE</b>								
54-84-150-210.0	DEPARTMENT SUPPLIES	.00	142,153	20,375	24,331	32,000	32,000	.00
Budget notes: ~2025 new range balls								
54-84-150-211.0	PRO SHOP MERCHANDISE	.00	200,577	199,660	231,360	245,000	245,000	.00
54-84-150-240.0	MINOR EQUIPMENT	.00	4,429	.00	.00	.00	.00	.00
54-84-150-260.0	POSTAGE	.00	165	827	100	1,000	1,000	.00
Budget notes: ~2025 shipping of special orders								
54-84-150-300.0	PROFESSIONAL SERVICES	.00	3,055	3,526	1,500	2,000	2,000	.00
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	.00
54-84-150-320.0	TOURNAMENT EXPENDITURES	.00	9,228	.00	37,000	10,000	10,000	.00
54-84-150-320.1	TOURNAMENT SPONSOR - SWAG	.00	25,785	9,093	.00	31,000	31,000	.00
Budget notes: ~2025 will spend whatever i can raise in private sponsorships.								
54-84-150-400.0	ADVERTISING & LEGAL	.00	149	65	500	500	500	.00
54-84-150-420.0	TRAVEL & MEETINGS	.00	16,234	.00	3,500	5,000	5,000	.00
Budget notes: ~2025 PGA and other travel meeting. Merchandise buying travel								
54-84-150-460.0	TELEPHONE	.00	1,293	1,617	2,000	2,000	2,000	.00
54-84-150-490.0	HEAT, LIGHTS, AND UTILITIES	.00	26,982	16,111	28,000	28,000	28,000	.00
54-84-150-500.0	RENTAL - OFFICE EQUIPMENT	.00	815	1,461	1,200	1,200	1,200	.00
54-84-150-521.0	EQUIPMENT LEASE	.00	.00	69,486	84,000	104,000	104,000	.00
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	.00
54-84-150-610.0	COMPUTER SOFTWARE	.00	20,191	11,400	15,000	15,000	15,000	.00
Total OPERATING EXPENSE:		.00	478,652	340,829	479,491	532,700	532,700	.00
<b>CAPITAL EXPENSE</b>								
54-84-200-702.0	CAPITAL PURCHASES	.00	17,000	5,950	15,000	.00	.00	.00
Budget notes: ~2025 trackman								



Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
Total CAPITAL EXPENSE:		.00	17,000	5,950	15,000	.00	.00	.00
<b>INTER-FUND TRANSFER EXPENSE</b>								
54-84-600-910.0	ADMINISTRATIVE TRANSFER - GF	.00	.00	43,000	51,601	51,601	57,474	5,873
54-84-600-972.0	FUND TRANSFER - NETWORK ADMIN	.00	.00	20,250	24,296	24,296	25,618	1,322
Total INTER-FUND TRANSFER EXPENSE:		.00	.00	63,250	75,897	75,897	83,092	7,195
Total GOLF PRO SHOP DEPARTMENT:		.00	851,234	731,847	971,775	1,147,547	1,139,732	7,815-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>GOLF OPERATIONS DEPARTMENT</b>								
<b>PERSONNEL EXPENSE</b>								
54-85-100-110.0	SALARIES AND WAGES	331,277	398,989	279,119	399,193	416,617	382,912	33,705-
54-85-100-140.0	OVERTIME PAY	6,415	5,310	1,873	13,689	15,310	13,513	1,797-
54-85-100-147.0	FICA	21,450	23,881	17,290	25,599	26,779	24,578	2,201-
54-85-100-148.0	MEDICARE	5,016	5,585	4,044	5,987	6,263	5,748	515-
54-85-100-149.0	RETIREMENT - PERSI	22,630	25,004	19,143	25,877	29,960	25,714	4,246-
54-85-100-150.0	WORKER'S COMPENSATION	6,060	6,536	6,288	7,405	7,746	6,142	1,604-
54-85-100-151.0	HEALTH INSURANCE	39,144	46,836	34,745	50,638	81,669	54,831	26,838-
54-85-100-152.0	DENTAL INSURANCE	847	1,075	1,026	1,225	2,748	1,838	910-
54-85-100-154.0	UNEMPLOYMENT	4,060	6,198	7,726	5,000	5,000	5,000	.00
54-85-100-156.0	CLOTHING/UNIFORMS	.00	.00	.00	500	.00	.00	.00
54-85-100-157.0	LIFE INSURANCE	158	186	164	252	207	219	12
54-85-100-158.0	EMPLOYEE WELLNESS	.00	.00	.00	450	750	600	150-
54-85-100-159.0	GASB 68 PERSI EXPENSE	38,059	13,243	.00	.00	.00	.00	.00
54-85-100-160.0	EMPLOYEE RECOGNITION	.00	.00	.00	150	250	200	50-
54-85-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00	.00
Budget notes:								
Restricted by Council – reserve for future healthcare costs.								
Total PERSONNEL EXPENSE:		475,116	532,843	371,420	535,965	593,299	521,295	72,004-
<b>OPERATING EXPENSE</b>								
54-85-150-210.0	DEPARTMENT SUPPLIES	17,256	13,966	12,125	16,800	17,000	17,000	.00
54-85-150-216.0	SUPPLIES - SEED, SOD	5,396	2,309	10,111	17,850	15,000	15,000	.00
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	.00
Budget notes:								
Compost								
54-85-150-219.0	FIRST AID, SAFETY	.00	18	.00	150	150	150	.00
54-85-150-220.0	TOP DRESSING SAND	5,049	5,405	.00	7,350	7,500	7,500	.00
54-85-150-222.0	CHEMICALS	23,103	24,505	23,368	26,250	25,000	25,000	.00
54-85-150-223.0	BIOLOGICAL PRODUCTS	4,631	5,293	3,153	6,825	7,000	7,000	.00
54-85-150-225.0	ROADS/PATH REPAIR	.00	.00	.00	35,669	36,000	36,000	.00
54-85-150-227.0	IRRIGATION MAINTENANCE	25,103	22,869	24,696	23,594	24,000	24,000	.00
54-85-150-228.0	DRAINAGE MAINTENANCE	688	652	.00	2,000	2,000	2,000	.00
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	.00
54-85-150-250.0	MOTOR FUELS AND LUBRICANTS	20,344	21,081	5,111	26,250	26,250	26,250	.00
54-85-150-260.0	POSTAGE	.00	.00	.00	.00	.00	.00	.00
54-85-150-280.0	LICENSES AND PERMITS	210	103	100	650	650	650	.00
54-85-150-300.0	PROFESSIONAL SERVICES	680	22,826	3,668	3,500	3,500	3,500	.00
54-85-150-308.0	GOLF OPERATIONS - PRO SHARE	42,679	44,064	.00	.00	.00	.00	.00
54-85-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,767	696	891	2,000	2,000	2,000	.00
54-85-150-405.0	MARKETING	4,826	3,276	6,655	9,500	9,500	9,500	.00
54-85-150-410.0	INSURANCE	9,882	10,794	10,794	10,696	14,197	14,197	.00
54-85-150-420.0	TRAVEL AND MEETINGS	2,006	538	340	750	750	750	.00
54-85-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	475	400	.00	450	450	450	.00
54-85-150-440.0	PROFESSIONAL DEVELOPMENT	5,113	4,053	8,107	6,000	6,000	6,000	.00
54-85-150-460.0	TELEPHONE	560	1,113	541	1,785	1,785	1,785	.00
54-85-150-490.0	HEAT, LIGHTS, AND UTILITIES	27,177	34,528	18,154	38,850	39,000	39,000	.00
54-85-150-491.0	CLUBHOUSE-HEAT, LIGHTS, UTILS	29,381	.00	.00	.00	.00	.00	.00
54-85-150-500.0	RENTAL - OFFICE EQUIPMENT	1,583	1,853	967	2,750	2,750	2,750	.00

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
54-85-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	.00	.00	.00	500	500	500	.00
54-85-150-520.0	RENTAL - EQUIPMENT	543	.00	27,925	1,500	1,500	1,500	.00
54-85-150-521.0	EQUIPMENT LEASE	66,989	1,377	16,316	174,715	174,715	.00	174,715-
54-85-150-522.0	PORTABLE TOILET-RENT CONTRACT	6,384	2,577	4,961	7,500	7,500	7,500	.00
54-85-150-570.0	REPAIRS - BUILDING AND GROUNDS	15,064	15,965	7,865	16,275	16,500	16,500	.00
54-85-150-575.0	REPAIRS - CLUBHOUSE	8,945	27,556	17,171	17,000	17,850	17,850	.00
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	.00
54-85-150-590.0	REPAIRS - OTHER EQUIPMENT	25,390	24,062	9,938	28,350	28,500	28,500	.00
54-85-150-595.0	BAD DEBT EXPENSE	.00	.00	.00	.00	.00	.00	.00
54-85-150-610.0	COMPUTER SOFTWARE	.00	1,400	1,400	.00	1,400	1,400	.00
Total OPERATING EXPENSE:		376,438	319,022	232,556	521,259	523,447	348,732	174,715-
<b>CAPITAL EXPENSE</b>								
54-85-200-702.0	CAPITAL PURCHASES	.00	.00	.00	.00	.00	.00	.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	40,000	40,000
Budget notes:								
~2025 CIP 5485-2019-05 Golf Course Restroom \$40,000								
54-85-200-704.0	CLUBHOUSE IMPROVEMENTS	.00	.00	371,496	248,801	.00	265,000	265,000
Budget notes:								
~2025 CIP 5485-2020-03 Golf Course Pavilion \$15,000								
54-85-200-997.0	CONTRACT BUYOUT	.00	100,000	.00	.00	.00	.00	.00
54-85-200-998.0	RESERVE - FUTURE PROJECTS	.00	.00	.00	.00	.00	.00	.00
Total CAPITAL EXPENSE:		.00	100,000	572,970	665,214	.00	305,000	305,000
<b>DEBT RELATED EXPENSE</b>								
54-85-350-800.0	EQUIPMENT LEASE PRINCIPAL	.00	.00	.00	.00	73,812	177,966	104,154
54-85-350-801.0	EQUIPMENT LEASE INTEREST	.00	.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	.00
54-85-350-806.0	CAT LEASE INTEREST	1,834	1,698	2,455	2,597	2,597	2,597	.00
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	183,810	104,154
<b>INTER-FUND TRANSFER EXPENSE</b>								
54-85-600-910.0	ADMINISTRATIVE TRANSFER - GF	58,566	98,504	90,620	108,746	108,746	98,945	9,801-
54-85-600-972.0	FUND TRANSFER - NETWORK ADMIN	13,304	13,304	12,730	15,272	15,272	16,175	903
Total INTER-FUND TRANSFER EXPENSE:		71,870	111,808	103,350	124,018	124,018	115,120	8,898-
<b>OTHER EXPENSE</b>								
54-85-650-980.0	DEPRECIATION EXPENSE	174,476	238,527	.00	.00	.00	.00	.00
Total OTHER EXPENSE:		174,476	238,527	.00	.00	.00	.00	.00
Total GOLF OPERATIONS DEPARTMENT:		1,099,734	1,309,741	1,286,141	1,852,300	1,320,420	1,473,957	153,537

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>CONTINGENCY - GOLF FUND</b>								
<b>CONTINGENT REVENUE</b>								
54-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	100,000	100,000	100,000	.00
	Total CONTINGENT REVENUE:	.00	.00	.00	100,000	100,000	100,000	.00
<b>CONTINGENT EXPENSE</b>								
54-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	100,000	100,000	100,000	.00
	Total CONTINGENT EXPENSE:	.00	.00	.00	100,000	100,000	100,000	.00
	Total CONTINGENCY - GOLF FUND:	.00	.00	.00	200,000	200,000	200,000	.00
	GOLF FUND Revenue Total:	1,461,306	2,022,848	1,150,977	2,924,075	2,298,263	2,713,689	415,426
	GOLF FUND Expenditure Total:	1,099,734	2,160,975	2,017,988	2,924,075	2,567,967	2,713,689	145,722
	Net Total GOLF FUND:	361,572	138,127-	867,011-	.00	269,704-	.00	269,704

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>WATER FUND</b>								
<b>WATER FUND REVENUE</b>								
<b>FEE REVENUE</b>								
60-30-020-200.0	WATER CONNECTION FEES	62,368	27,975	11,500	41,539	30,000	30,000	.00
60-30-020-300.0	WATER TURN ON/OFF FEES	8,327	5,850	5,135	6,253	6,500	6,500	.00
60-30-020-400.0	ANNUAL WATER TRUCK FEE	2,560	1,200	800	2,600	1,300	1,300	.00
60-30-020-900.0	PENALTIES	9,054	10,417	7,137	6,000	8,000	8,000	.00
60-30-020-910.0	SERVICE CHARGES	1,248	1,291	924	1,200	1,200	1,200	.00
60-30-020-999.0	XBP UTILITY CONVIENCE FEE	2,640	3,366	3,106	3,000	5,000	5,000	.00
Total FEE REVENUE:		86,197	50,099	28,603	60,592	52,000	52,000	.00
<b>INTEREST REVENUE</b>								
60-30-045-100.0	INTEREST REVENUE	37,383	262,375	156,201	43,783	45,000	45,000	.00
Total INTEREST REVENUE:		37,383	262,375	156,201	43,783	45,000	45,000	.00
<b>APPROPRIATED FUND BALANCE</b>								
60-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	1,440,057	.00	607,825	607,825
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	1,440,057	.00	607,825	607,825
<b>CARRY FORWARD REVENUE</b>								
60-30-055-998.0	CARRYFORWARD	.00	.00	.00	50,000	.00	.00	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	50,000	.00	.00	.00
<b>OPERATIONS REVENUE</b>								
60-30-065-100.0	WATER SERVICE REVENUE	3,572,830	3,889,189	2,789,224	4,000,000	4,098,328	4,098,328	.00
Budget notes:								
~2025 Revenue from undated rate study								
60-30-065-700.0	WATER SYSTEM BUY-IN	558,269	883,697	368,725	534,900	650,000	650,000	.00
Total OPERATIONS REVENUE:		4,131,099	4,772,886	3,157,949	4,534,900	4,748,328	4,748,328	.00
<b>OTHER REVENUE</b>								
60-30-070-410.0	IDAHO FUEL TAX REFUND	355	450	127	.00	500	500	.00
60-30-070-535.0	REIMBURSABLE DEVEL. FEES	.00	26,821	.00	15,000	25,000	25,000	.00
60-30-070-535.1	REIMBURS. HYDRANT REPAIR/REPLA	.00	.00	.00	.00	.00	.00	.00
60-30-070-535.2	REIMB. CITY PROVIDED METERS	26,662	52,513	21,805	30,000	40,000	40,000	.00
60-30-070-700.0	PUBLIC WORKS PERMIT	.00	20,283	8,785	.00	20,000	20,000	.00
60-30-070-900.0	MISCELLANEOUS REVENUE	10,220	72	.00	.00	.00	.00	.00
60-30-070-991.0	PROCEEDS FROM DEBT ISSUE	.00	.00	.00	.00	.00	16,500,000	16,500,000
60-30-070-995.0	BAD DEBT RECOVERY	126	.00	.00	.00	.00	.00	.00
Total OTHER REVENUE:		37,363	100,139	30,717	45,000	85,500	16,585,500	16,500,000
Total WATER FUND REVENUE:		4,292,042	5,185,499	3,373,470	6,174,332	4,930,828	22,038,653	17,107,825

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>WATER DISTRIBUTION</b>								
<b>PERSONNEL EXPENSE</b>								
60-64-100-110.0	SALARIES AND WAGES	235,514	257,665	158,363	409,769	451,047	451,047	.00
60-64-100-140.0	OVERTIME PAY	7,451	19,885	17,853	4,717	4,897	4,897	.00
60-64-100-147.0	FICA	15,345	17,353	10,736	25,698	28,269	28,269	.00
60-64-100-148.0	MEDICARE	3,773	3,844	2,511	6,010	6,611	6,611	.00
60-64-100-149.0	RETIREMENT - PERSI	44,082	29,853	19,305	46,339	54,531	54,531	.00
60-64-100-150.0	WORKER'S COMPENSATION	9,978	10,184	9,266	16,080	16,741	13,533	3,208-
60-64-100-151.0	HEALTH INSURANCE	67,874	79,000	51,189	153,062	173,040	173,040	.00
60-64-100-152.0	DENTAL INSURANCE	2,181	2,833	1,623	5,873	5,042	5,042	.00
60-64-100-153.0	PHYSICAL EXAMS	337	184	271	400	400	400	.00
60-64-100-154.0	UNEMPLOYMENT	.00	.00	2,146	500	2,500	2,500	.00
60-64-100-156.0	CLOTHING/UNIFORMS	5,677	883	2,060	4,000	4,000	4,000	.00
60-64-100-157.0	LIFE INSURANCE	375	359	188	588	483	483	.00
60-64-100-158.0	EMPLOYEE WELLNESS	.00	.00	750	1,050	1,200	1,200	.00
60-64-100-159.0	GASB 68 PERSI EXPENSE	111,489	10,751	.00	.00	.00	.00	.00
60-64-100-160.0	EMPLOYEE RECOGNITION	358	144	175	350	400	400	.00
60-64-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00	.00

Budget notes:

Restricted by Council – reserve for future healthcare costs.

Total PERSONNEL EXPENSE:		504,434	432,937	276,436	674,436	749,161	745,953	3,208-
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**OPERATING EXPENSE**

60-64-150-200.0	OFFICE SUPPLIES	1,767	1,015	926	1,200	1,200	1,200	.00
60-64-150-210.0	DEPARTMENT SUPPLIES	9,872	16,679	11,105	16,000	16,000	16,000	.00
60-64-150-220.0	FIRST AID/SAFETY	2,767	329	1,379	3,000	5,000	5,000	.00
60-64-150-240.0	MINOR EQUIPMENT	14,020	9,155	5,897	15,000	10,000	10,000	.00
60-64-150-250.0	MOTOR FUELS AND LUBRICANTS	18,086	18,792	12,406	17,000	20,000	20,000	.00
60-64-150-260.0	POSTAGE	15,581	16,678	13,021	15,000	17,000	17,000	.00
60-64-150-300.0	PROFESSIONAL SERVICES	19,747	33,352	24,988	35,000	40,000	40,000	.00
60-64-150-301.0	PROFESSIONAL SERVICES - BILLS	6,865	6,804	4,982	7,500	7,500	7,500	.00
60-64-150-302.0	LABORATORY TESTING	5,515	4,778	5,694	5,500	10,000	10,000	.00
60-64-150-310.0	ATTORNEY SERVICES	.00	.00	.00	1,000	1,000	1,000	.00
60-64-150-350.0	ENGINEER SERVICES	86,841	30,642	29,025	35,000	45,000	45,000	.00
60-64-150-360.0	REIMBURSABLE DEVEL. FEES	15,459	22,909	19,821	15,000	25,000	25,000	.00
60-64-150-361.0	REIMB. CITY PROVIDED METERS	.00	75,000	3,871	30,000	40,000	40,000	.00
60-64-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	4,274	2,397	6,016	5,000	5,000	5,000	.00
60-64-150-410.0	INSURANCE	69,280	75,690	75,690	75,000	99,550	99,550	.00
60-64-150-420.0	TRAVEL AND MEETINGS	680	1,005	211	1,500	1,500	1,500	.00
60-64-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	471	4,741	779	1,500	1,500	1,500	.00
60-64-150-440.0	PROFESSIONAL DEVELOPMENT	2,839	4,925	2,666	5,500	7,500	7,500	.00
60-64-150-460.0	TELEPHONE	4,117	4,917	3,949	5,000	6,500	6,500	.00
60-64-150-465.0	COMMUNICATIONS - RADIO	3,486	72	2,369	3,000	3,000	3,000	.00
60-64-150-490.0	HEAT, LIGHTS, AND UTILITIES	14,718	15,288	17,289	18,000	20,000	20,000	.00

Budget notes:

For booster pump stations

60-64-150-521.0	RENTAL - EQUIPMENT	12,346	215	.00	.00	.00	.00	.00
60-64-150-560.0	REPAIRS - OFFICE EQUIPMENT	.00	399	.00	500	500	500	.00
60-64-150-570.0	REPAIRS - BUILDING AND GROUNDS	829	2,041	2,746	5,000	15,000	15,000	.00
60-64-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	18,234	13,988	8,461	6,000	8,000	8,000	.00
60-64-150-590.0	REPAIRS - OTHER EQUIPMENT	39,899	53,169	53,177	44,712	45,000	45,570	570
60-64-150-591.0	REPAIRS - WATER METERS/MXU'S	29,174-	299,886	70,079	100,000	100,000	100,000	.00

Budget notes:

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
60-64-150-592.0	REPAIRS-WATER SERVICES & MAINS	67,657	35,236	93,753	50,000	60,000	60,000	.00
60-64-150-595.0	BAD DEBT	6,263	8,086	15,363	5,672	15,000	15,000	.00
Total OPERATING EXPENSE:		412,438	758,188	485,662	522,584	625,750	626,320	570
<b>CAPITAL EXPENSE</b>								
60-64-200-702.0	CAPITAL PURCHASES	.00	.00	625	134,000	.00	139,000	139,000
Budget notes: ~2025 CIP 6064-2022-08 Water Filling Station \$84,000, CIP 6064-2022-18 Vehicle Rotation Program \$55,000								
60-64-200-703.0	WATER LINE IMPRV. - LOT STREETS	.00	2,426,748	308,783	1,908,500	.00	1,510,107	1,510,107
Budget notes: ~2025 CIP 3149-2021-02 \$100,000, CIP 3149-2024-02 \$39,875, CIP 3149-2024-03 \$1,370,232								
60-64-200-704.0	BOOSTER PUMP STATION IMPRV.	.00	.00	.00	.00	.00	50,000	50,000
60-64-200-708.0	2 MG WATER TANK STORAGE	.00	.00	97,792	610,000	.00	4,520,000	4,520,000
Budget notes: ~2025 CIP 6064-2020-01								
60-64-200-720.0	LINE REPLACMNT - CITY WIDE	.00	2,426,749	437,375	.00	.00	.00	.00
60-64-200-723.0	DEQ GRANT - WATER MASTER PLAN	.00	.00	.00	.00	.00	80,000	80,000
Budget notes: ~2025 CIP 6064-2022-15 Water Master Plan								
60-64-200-724.0	DEQ GRANT - MATCH-WATER MASTE	.00	.00	.00	.00	.00	100,000	100,000
Budget notes: ~2025 CIP 6064-2024-01 Lead & Copper Service Line Replacement Plan								
60-64-200-725.0	HYDRANT REPLACEMENT PROGRAM	.00	.00	2,502	79,600	.00	82,200	82,200
Budget notes: ~2025 CIP 6064-2022-16 Annual Fire Hyrant Replacement Program								
60-64-200-726.0	METER UPGRADE PROGRM	.00	.00	.00	.00	.00	300,000	300,000
Budget notes: ~2025 CIP 6064-2024-02 Meter Upgrade Program - New Account								
60-64-200-998.0	RESERVED - FUTURE CAPITAL	.00	.00	.00	.00	.00	3,813,000	3,813,000
Total CAPITAL EXPENSE:		.00	.00	847,077	2,732,100	.00	10,594,307	10,594,307
<b>DEBT RELATED EXPENSE</b>								
60-64-350-812.0	DEQ H2O TREATMENT PRINCIPAL	.00	.00	354,930	354,582	.00	.00	.00
60-64-350-813.0	DEQ H2O TREATMENT INTEREST	16,172	9,105	5,355	5,328	.00	.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	.00
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	.00
Total DEBT RELATED EXPENSE:		16,172	23,545	374,727	368,524	14,123	14,123	.00
<b>INTER-FUND TRANSFER EXPENSE</b>								
60-64-600-901.0	PERSI GASB 68 TRANSFER	.00	.00	.00	.00	.00	.00	.00
60-64-600-905.0	ENGINEER TRANSFER	45,438	45,438	37,870	45,438	45,438	45,438	.00
60-64-600-910.0	ADMINISTRATIVE TRANSFER - GF	88,360	224,490	169,910	203,889	203,889	260,242	56,353
60-64-600-915.0	GIS TRANSFER	.00	.00	.00	.00	.00	.00	.00
60-64-600-920.0	PUBLIC WORKS TRANSFER	163,764	166,707	165,150	198,181	198,181	212,981	14,800
60-64-600-972.0	FUND TRANSFER- NETWORK ADMIN	48,325	48,325	39,630	47,560	47,560	50,501	2,941
Total INTER-FUND TRANSFER EXPENSE:		345,887	484,960	412,560	495,068	495,068	569,162	74,094

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>OTHER EXPENSE</b>								
60-64-650-980.0	DEPRECIATION EXPENSE	842,723	847,731	.00	.00	.00	.00	.00
Total OTHER EXPENSE:		842,723	847,731	.00	.00	.00	.00	.00
Total WATER DISTRIBUTION:		2,121,654	2,547,361	2,396,462	4,792,712	1,884,102	12,549,865	10,665,763



Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>WATER TREATMENT</b>								
<b>PERSONNEL EXPENSE</b>								
60-65-100-110.0	SALARIES AND WAGES	198,854	183,819	142,418	157,841	159,743	159,743	.00
60-65-100-140.0	OVERTIME PAY	267	.00	1,102	613	599	599	.00
60-65-100-147.0	FICA	10,956	10,801	8,375	9,824	9,941	9,941	.00
60-65-100-148.0	MEDICARE	2,678	2,526	1,959	2,298	2,325	2,325	.00
60-65-100-149.0	RETIREMENT - PERSI	21,455	20,513	16,062	17,715	19,177	19,177	.00
60-65-100-150.0	WORKER'S COMPENSATION	7,323	6,800	5,663	6,122	6,196	5,002	1,194-
60-65-100-151.0	HEALTH INSURANCE	56,559	58,155	45,093	57,475	61,667	61,667	.00
60-65-100-152.0	DENTAL INSURANCE	1,725	1,948	1,472	1,852	1,986	1,986	.00
60-65-100-153.0	PHYSICAL EXAMS	62	.00	.00	110	200	200	.00
60-65-100-156.0	CLOTHING/UNIFORMS	1,076	617	430	900	900	900	.00
60-65-100-157.0	LIFE INSURANCE	249	210	125	168	138	138	.00
60-65-100-158.0	EMPLOYEE WELLNESS	300	150	300	300	300	300	.00
60-65-100-160.0	EMPLOYEE RECOGNITION	85	46	55	100	100	100	.00
60-65-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00	.00	.00

Budget notes:

Restricted by Council – reserve for future healthcare costs.

Total PERSONNEL EXPENSE:		301,588	285,587	223,054	255,318	263,272	262,078	1,194-
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**OPERATING EXPENSE**

60-65-150-200.0	OFFICE SUPPLIES	2,361	2,842	1,664	2,500	2,500	2,500	.00
60-65-150-210.0	DEPARTMENT SUPPLIES	100,508-	8,581	10,825	15,453	10,000	10,000	.00
60-65-150-220.0	FIRST AID/SAFETY	1,216	980-	492	1,000	2,000	2,000	.00
60-65-150-222.0	CHEMICALS	48,938	53,700	49,426	40,000	65,000	65,000	.00
60-65-150-240.0	MINOR EQUIPMENT	16,550	35,129	6,138	15,000	15,000	15,000	.00
60-65-150-250.0	MOTOR FUELS AND LUBRICANTS	5,185	1,874	2,232	4,500	4,500	4,500	.00
60-65-150-260.0	POSTAGE	508	346	341	500	500	500	.00
60-65-150-300.0	PROFESSIONAL SERVICES	10,394	51,671	12,830	15,000	15,000	15,000	.00
60-65-150-302.0	LABORATORY TESTING	5,230	7,278	2,772	7,500	7,500	7,500	.00
60-65-150-350.0	ENGINEER SERVICES	57,206	55,785	74,873	40,000	45,000	45,000	.00
60-65-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,416	813	2,824	1,000	1,500	1,500	.00
60-65-150-420.0	TRAVEL AND MEETINGS	368	180	1,882	1,000	1,000	1,000	.00
60-65-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	1,028	750	450	4,000	1,000	1,000	.00
60-65-150-440.0	PROFESSIONAL DEVELOPMENT	2,288	2,640	1,507	3,000	4,000	4,000	.00
60-65-150-460.0	TELEPHONE	5,343	5,295	5,647	5,000	5,500	5,500	.00
60-65-150-490.0	HEAT, LIGHTS, AND UTILITIES	118,078	123,908	78,988	125,000	125,000	125,000	.00
60-65-150-496.0	DEQ ASSESSMENT & WATER	13,399	26,151	2,303	20,000	15,000	15,000	.00
60-65-150-500.0	RENTAL - OFFICE EQUIPMENT	.00	43	538	.00	400	400	.00
60-65-150-570.0	REPAIRS - BUILDING AND GROUNDS	21,669	46,875	9,557	20,000	30,000	30,000	.00
60-65-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	796	2,222	2,504	4,500	2,500	2,500	.00
60-65-150-590.0	REPAIRS - OTHER EQUIPMENT	85,076	159,678	176,169	60,090	60,000	60,000	.00

Total OPERATING EXPENSE:		296,540	584,780	443,964	385,043	412,900	412,900	.00
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**CAPITAL EXPENSE**

60-65-200-702.0	CAPITAL PURCHASES	.00	.00	.00	35,000	.00	.00	.00
60-65-200-706.0	INTAKE BLDG IMPROVEMENTS	.00	.00	532,870	.00	.00	.00	.00
60-65-200-707.0	WATER FLOW METER PROGRAM	.00	.00	.00	.00	.00	70,000	70,000

Budget notes:

~2025 CIP 6065-2023-02 Water Flow Meter Program - NEW Account

60-65-200-708.0	TREATMENT PUMP REPAIR/REPLACE	.00	.00	.00	.00	.00	70,000	70,000
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Budget notes:

~2025 CIP 6065-2024-01 Treatment Pump Repair/Replacemnet Program - NEW Account

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
60-65-200-725.0	WTP IMPROVEMENTS	.00	1	71,739	657,000	.00	1,527,000	1,527,000
Budget notes:								
~2025 CIP 6065-2022-01 Water Treatment Plant Expansion								
60-65-200-998.0	RESERVED FOR FUTURE CAPITAL	.00	.00	.00	.00	.00	7,100,000	7,100,000
Total CAPITAL EXPENSE:		.00	1	604,610	692,000	.00	8,767,000	8,767,000
<b>INTER-FUND TRANSFER EXPENSE</b>								
60-65-600-910.0	ADMINISTRATIVE TRANSFER - GF	17,892	58,461	41,050	49,259	49,259	46,810	2,449-
Total INTER-FUND TRANSFER EXPENSE:		17,892	58,461	41,050	49,259	49,259	46,810	2,449-
Total WATER TREATMENT:		616,021	928,828	1,312,677	1,381,620	725,431	9,488,788	8,763,357

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>CONTINGENCY - WATER FUND</b>								
<b>CONTINGENT REVENUE</b>								
60-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	50,000	50,000	50,000	.00
	Total CONTINGENT REVENUE:	.00	.00	.00	50,000	50,000	50,000	.00
<b>CONTINGENT EXPENSE</b>								
60-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	50,000	50,000	50,000	.00
	Total CONTINGENT EXPENSE:	.00	.00	.00	50,000	50,000	50,000	.00
	Total CONTINGENCY - WATER FUND:	.00	.00	.00	100,000	100,000	100,000	.00
	WATER FUND Revenue Total:	4,292,042	5,185,499	3,373,470	6,224,332	4,980,828	22,088,653	17,107,825
	WATER FUND Expenditure Total:	2,737,674	3,476,189	3,709,139	6,224,332	2,659,533	22,088,653	19,429,120
	Net Total WATER FUND:	1,554,368	1,709,310	335,669-	.00	2,321,295	.00	2,321,295-

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>HOUSING FUND</b>								
<b>HOUSING REVENUE</b>								
<b>INTER-FUND TRANSFER REVENUE</b>								
85-30-060-942.0	DUE FROM GF - PRIOR YEAR LOT	.00	.00	.00	.00	.00	410,031	410,031
85-30-060-975.0	GEN. FUND TRANSFER - HOUSING	.00	.00	.00	.00	.00	803,395	803,395
Total INTER-FUND TRANSFER REVENUE:		.00	.00	.00	.00	.00	1,213,426	1,213,426
<b>OTHER REVENUE</b>								
85-30-070-100.0	LOCAL OPTION TAX - HOUSING	.00	.00	.00	.00	.00	65,268	65,268
Total OTHER REVENUE:		.00	.00	.00	.00	.00	65,268	65,268
Total HOUSING REVENUE:		.00	.00	.00	.00	.00	1,278,694	1,278,694

Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
<b>HOUSING DEPARTMENT</b>								
<b>PERSONNEL EXPENSE</b>								
85-55-100-110.0	SALARIES AND WAGES	.00	.00	.00	.00	.00	90,855	90,855
85-55-100-146.0	OTHER PAY	.00	.00	.00	.00	.00	.00	.00
85-55-100-147.0	FICA	.00	.00	.00	.00	.00	5,666	5,666
85-55-100-148.0	MEDICARE	.00	.00	.00	.00	.00	1,325	1,325
85-55-100-149.0	RETIREMENT - PERSI	.00	.00	.00	.00	.00	10,929	10,929
85-55-100-150.0	WORKER'S COMENSATION	.00	.00	.00	.00	.00	142	142
85-55-100-151.0	HEALTH INSURANCE	.00	.00	.00	.00	.00	29,278	29,278
85-55-100-152.0	DENTAL INSURANCE	.00	.00	.00	.00	.00	993	993
85-55-100-157.0	LIFE INSURANCE	.00	.00	.00	.00	.00	69	69
85-55-100-158.0	EMPLOYEE WELLNESS	.00	.00	.00	.00	.00	150	150
85-55-100-160.0	EMPLOYEE RECOGNITION	.00	.00	.00	.00	.00	50	50
Total PERSONNEL EXPENSE:		.00	.00	.00	.00	.00	139,457	139,457
<b>OPERATING EXPENSE</b>								
85-55-150-330.0	HOUSING STRATEGY IMPL.	.00	.00	.00	.00	.00	150,000	150,000
85-55-150-942.0	HOUSING - LOT FUNDED	.00	.00	.00	.00	.00	475,299	475,299
Budget notes: ~2025 LOT 22-49 City of McCall CED - Housing Initiative - \$100,000, LOT C22-49 City of McCall CED - Housing Initiative \$50,000, LOT 23-35 Deed Restriction Incentives \$150,000, LOT 23-30 Housing Action Plan/STR Conversion \$110,031								
Total OPERATING EXPENSE:		.00	.00	.00	.00	.00	625,299	625,299
<b>CAPITAL EXPENSE</b>								
85-55-200-998.0	RESERVE - LAND BANKING	.00	.00	.00	.00	.00	513,938	513,938
Total CAPITAL EXPENSE:		.00	.00	.00	.00	.00	513,938	513,938
Total HOUSING DEPARTMENT:		.00	.00	.00	.00	.00	1,278,694	1,278,694
HOUSING FUND Revenue Total:		.00	.00	.00	.00	.00	1,278,694	1,278,694
HOUSING FUND Expenditure Total:		.00	.00	.00	.00	.00	1,278,694	1,278,694
Net Total HOUSING FUND:		.00	.00	.00	.00	.00	.00	.00
Net Grand Totals:		3,606,217	2,194,034-	243,898	.00	4,201,665	.00	4,201,665-

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Account Number	Account Title	09/2022 Prior year 2 Actual	09/2023 Prior year Actual	07/24 Cur YTD Actual	2023-24 Current year Budget	2024-25 2nd Request Budget	2024-25 Proposed Tentative Budget	Change
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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}
-

2025 through 2029  
**Capital Improvement Plan**  
 McCall, Idaho  
**Funding Source Summary**

<b>Source</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Airport Fund	300,000	169,666	158,083	254,944	895,000	<b>1,777,693</b>
Debt Serice	4,520,000	5,420,000	4,000,000	200,000	600,000	<b>14,740,000</b>
General Fund	1,497,042	560,012	344,988	265,737	1,862,024	<b>4,529,803</b>
Golf Fund		179,585	643,585	78,585	78,585	<b>980,340</b>
Grant - Federal	1,934,440	4,225,329	2,945,501	4,589,000	17,015,000	<b>30,709,270</b>
Grant - Private		1,000,000			25,000	<b>1,025,000</b>
Grant - State	1,716,319	184,666	1,058,083	264,944	1,975,000	<b>5,199,012</b>
LOT - Streets	4,139,689	3,111,367	2,940,000	2,911,660	3,189,452	<b>16,292,168</b>
McCall Redevelopment Agency (MRA)	23,816	76,184				<b>100,000</b>
Public / Private Partnership	1,162,227	264,000	400,000	200,000	300,000	<b>2,326,227</b>
Streets Fund	500,000	660,000	615,000	310,000	755,000	<b>2,840,000</b>
Water Fund	2,861,307	702,425	1,294,725	2,730,937	2,352,295	<b>9,941,689</b>
<b>GRAND TOTAL</b>	<b>18,654,840</b>	<b>16,553,234</b>	<b>14,399,965</b>	<b>11,805,807</b>	<b>29,047,356</b>	<b>90,461,202</b>

2025 through 2029  
**Capital Improvement Plan**  
 McCall, Idaho  
**Department Summary**

<b>Department</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Administration	150,000					<b>150,000</b>
Airport	300,000	3,393,333	3,161,667	5,098,888	17,900,000	<b>29,853,888</b>
Golf	305,000	264,847	643,585	78,585	78,585	<b>1,370,602</b>
Library	1,547,940					<b>1,547,940</b>
Police	140,000	147,000	154,350	162,068	170,171	<b>773,589</b>
Recreation Parks	531,329	562,750	690,638	513,669	4,761,853	<b>7,060,239</b>
Streets	9,809,371	6,122,879	5,060,000	3,996,660	5,044,452	<b>30,033,362</b>
Water Distribution	5,271,200	2,815,425	535,375	1,793,869	707,210	<b>11,123,079</b>
Water Treatment	600,000	3,247,000	4,154,350	162,068	385,085	<b>8,548,503</b>
<b>GRAND TOTAL</b>	<b>18,654,840</b>	<b>16,553,234</b>	<b>14,399,965</b>	<b>11,805,807</b>	<b>29,047,356</b>	<b>90,461,202</b>



2025 through 2029  
**Capital Improvement Plan**  
 McCall, Idaho  
**Projects By Department**

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
<b>Administration</b>								
City Hall Roof Repair/Replacement	*1044-2024-01	3	150,000					150,000
	<b>Administration Total</b>		150,000	0	0	0	0	150,000
	<b>GRAND TOTAL</b>		150,000	0	0	0	0	150,000

2025 thru 2029

# Capital Improvement Plan

McCall, Idaho

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Project # 1044-2024-01  
Project Name City Hall Roof Repair/Replacement

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Total Project Cost \$150,000 Department Administration  
Type Maintenance Category Building: Maintenance  
Priority 3 Essential Status Pending  
Useful Life 10 years

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<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	150,000	0	0	0	0	<b>150,000</b>
<b>Total</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
General Fund	150,000	0	0	0	0	<b>150,000</b>
<b>Total</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>

2025 through 2029  
**Capital Improvement Plan**  
 McCall, Idaho  
**Projects By Department**

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
<b>Airport</b>								
Snow Removal Equipment (SRE)	*2956-2022-06	3					750,000	<b>750,000</b>
Infield Development - Area Taxiways	*2956-2022-07	5		504,444	1,566,667			<b>2,071,111</b>
Asphalt / Apron Project (s)	*2956-2022-08	4		2,888,889				<b>2,888,889</b>
ASOS Relocation	*2956-2023-01	5				3,444,444	8,575,000	<b>12,019,444</b>
GA Terminal - Krahn Lane Extension	*2956-2023-02	11					8,575,000	<b>8,575,000</b>
RW 16/34-17/35 Pavement Maintenance, TW A	*2956-2023-03	4				500,000		<b>500,000</b>
Wildlife Fencing / Security Gates	*2956-2023-04	4				250,000		<b>250,000</b>
W 16/34 Lighting Replacement	*2956-2023-05	4			275,000			<b>275,000</b>
Infield Development - Utility Extension	*2956-2023-06	4	300,000					<b>300,000</b>
Area Taxiways / Taxilanes Maintenance	*2956-2023-07	5			1,320,000			<b>1,320,000</b>
Area Taxiways/Taxilanes Maint. B-1, Blast Pad, A-2	*2956-2024-01	3				904,444		<b>904,444</b>
	<b>Airport Total</b>		<b>300,000</b>	<b>3,393,333</b>	<b>3,161,667</b>	<b>5,098,888</b>	<b>17,900,000</b>	<b>29,853,888</b>
	<b>GRAND TOTAL</b>		<b>300,000</b>	<b>3,393,333</b>	<b>3,161,667</b>	<b>5,098,888</b>	<b>17,900,000</b>	<b>29,853,888</b>

# Capital Improvement Plan

McCall, Idaho

Project # 2956-2024-01  
 Project Name Area Taxiways/Taxilanes Maint. B-1, Blast Pad, A-2

Total Project Cost	\$904,444	Department	Airport
Type	Improvement	Category	Infrastructure
Priority	3 Essential	Status	Pending
Useful Life	20 years		

### Description

FY26 Design and Reconstruct TW B-1. RWY 17 blast pad (a gravel pad at the end of a runway for Jet blast upon takeoff), TW A-2 and B-2 fillets (asphalt swales at taxiway and taxilane intersections) . BIL \$664,000, NPE \$150,000. Total Funded FAA \$814,000, Total Sponsor \$45,222, Total State \$45,222, Total FAA Request \$814,000, Project Total \$904,000

### Justification

Taxilane maintenance was deferred due to realignment of Taxiway A in 2019. Taxilane B-1, A-2 and B-2 fillets are due for reconstruction, as is the RWY 17 blast pad.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	904,444	0	<b>904,444</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>904,444</b>	<b>0</b>	<b>904,444</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - Federal	0	0	0	814,000	0	<b>814,000</b>
Airport Fund	0	0	0	45,222	0	<b>45,222</b>
Grant - State	0	0	0	45,222	0	<b>45,222</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>904,444</b>	<b>0</b>	<b>904,444</b>

2025 thru 2029

## Capital Improvement Plan

McCall, Idaho

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Project # 2956-2023-07  
Project Name Area Taxiways / Taxilanes Maintenance

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Total Project Cost	\$1,320,000	Department	Airport
Type	Improvement	Category	Unassigned
Priority	5 Desirable	Status	Pending
Useful Life	20 years		

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### Description

Reconstruct Taxilanes H, J, K, E-3. Total FAA Request \$1,188,999, Total State \$66,000. Total Sponsor \$66,000, Project Total \$1,320,000.

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### Justification

Taxilane maintenance was deferred due to realignment of Taxiway A in 2019. Taxilanes H, J, K and E-3 are in dire need of resurfacing.

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<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	1,320,000	0	0	<b>1,320,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,320,000</b>	<b>0</b>	<b>0</b>	<b>1,320,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - Federal	0	0	1,188,000	0	0	<b>1,188,000</b>
Airport Fund	0	0	66,000	0	0	<b>66,000</b>
Grant - State	0	0	66,000	0	0	<b>66,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,320,000</b>	<b>0</b>	<b>0</b>	<b>1,320,000</b>

### Budget Impact

The Airport Fund will receive additional revenue from land leases, and additional fuel flowage fees from the new hangar owners. No new personnel will be necessary. Potential of State Match of 5% not guaranteed. Use 10% City Match for budgeting purposes.

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2025 thru 2029

## Capital Improvement Plan

McCall, Idaho

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Project # 2956-2023-01  
Project Name ASOS Relocation

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Total Project Cost	\$12,019,444	Department	Airport
Type	Unassigned	Category	Unassigned
Priority	5 Desirable	Status	Pending
Useful Life	50 years		

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### Description

PLACEHOLDER ONLY: Land Acquisition: ASOS Relocation (12 acres) FY2027 \$3,444,444.44. Relocate ASOS FY2028 \$405,555.56. FAA 90%, City 10%. Potential for State Match up to 5%.

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### Justification

Acquiring 12 acres to the east of Taxiway A will allow for the relocation of the ASOS from the infield, freeing up space for hangar development, which will generate land lease revenue.

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<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Land Acquisition	0	0	0	3,444,444	8,575,000	<b>12,019,444</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,444,444</b>	<b>8,575,000</b>	<b>12,019,444</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - Federal	0	0	0	3,100,000	7,717,500	<b>10,817,500</b>
Airport Fund	0	0	0	172,222	428,750	<b>600,972</b>
Grant - State	0	0	0	172,222	428,750	<b>600,972</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,444,444</b>	<b>8,575,000</b>	<b>12,019,444</b>

### Budget Impact

Potential of State Match of 5% not guaranteed. Use City Match of 10% for budgeting purposes.

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# Capital Improvement Plan

## McCall, Idaho

Project # 2956-2022-08  
 Project Name Asphalt / Apron Project (s)

Total Project Cost	\$2,888,889	Department	Airport
Type	Maintenance	Category	Infrastructure
Priority	4 Maintenance	Status	Pending
Useful Life	20 years		

### Description

Pavements that are ranked with a Pavement Condition Index (PCI) in the 2020 Condition Report with a value of 40 or less are considered top candidates for reconstruction. FY25 Design and Construct Apron Rehabilitation. Total Funded FAA \$2,600,000, Total Sponsor \$144,444, Total State \$144,444. Project Total \$2,888,889.

### Justification

Project is continuing, ongoing maintenance for the airport pavements. Areas are outlined in the Airport Master Plan, and the 2020 Pavement Condition Index Report for MYL - McCall Municipal Airport. The new CIP needs to include pavement reconstruction/rehabilitation in almost every year. This is because the land acquisition for relocation of the parallel taxiway delayed pavement work for several years. Potential of State Match of 5% not guaranteed. Use 10% City Match for budgeting purposes.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	2,888,889	0	0	0	<b>2,888,889</b>
<b>Total</b>	<b>0</b>	<b>2,888,889</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,888,889</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - Federal	0	2,600,001	0	0	0	<b>2,600,001</b>
Airport Fund	0	144,444	0	0	0	<b>144,444</b>
Grant - State	0	144,444	0	0	0	<b>144,444</b>
<b>Total</b>	<b>0</b>	<b>2,888,889</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,888,889</b>

### Budget Impact

Project is eligible for Federal and State Airport Improvement Program grants. As these projects are maintenance, no major impact on the Airport/City budgets are expected. Potential of State Match of 5% not guaranteed. Use 10% City Match for budgeting purposes.

# Capital Improvement Plan

McCall, Idaho

Project # 2956-2023-02  
 Project Name GA Terminal - Krahn Lane Extension

Total Project Cost	\$8,575,000	Department	Airport
Type	Unassigned	Category	Unassigned
Priority	n/a	Status	Pending
Useful Life	50 years		

### Description

PLACEHOLDER ONLY: FY 2028 Land Acquisition of 17 acres for Approach Protection, GA Terminal and Krahn Lane Extension. \$8,575,000 FAA 90% City 10% Potential of State match up to 5%.

### Justification

A new General Aviation terminal may be warranted per Airport Master Plan adopted spring of 2022.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Land Acquisition	0	0	0	0	8,575,000	<b>8,575,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,575,000</b>	<b>8,575,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - Federal	0	0	0	0	7,717,500	<b>7,717,500</b>
Airport Fund	0	0	0	0	428,750	<b>428,750</b>
Grant - State	0	0	0	0	428,750	<b>428,750</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,575,000</b>	<b>8,575,000</b>



# Capital Improvement Plan

McCall, Idaho

Project # 2956-2022-07  
 Project Name Infield Development - Area Taxiways

Total Project Cost	\$2,071,111	Department	Airport
Type	Improvement	Category	Infrastructure
Priority	5 Desirable	Status	Pending
Useful Life	20 years		

### Description

Design and construction of Infield Development Area taxiways. Taxilane F Design FY2024 BIL \$304,000 and NPE \$150,000. Total funded FAA, total Sponsor \$25,222 Total State \$25,222, Total FAA Request \$454,000, Project Total \$504,444. Taxilane F Construction FY25 NPE \$150,000, DI \$1,260,000. Total funded FAA \$1,410,000. Total Sponsor \$78,333 Total State \$78,333. Total FAA Request \$1,188,000, Project Total \$1,566,667.

### Justification

Infield Area taxiways will support the construction of additional aircraft hangars. Currently, the Hangar Waiting List has 47 interested parties desiring to lease property to construct hangars.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	1,566,667	0	0	<b>1,566,667</b>
Planning/Design	0	504,444	0	0	0	<b>504,444</b>
<b>Total</b>	<b>0</b>	<b>504,444</b>	<b>1,566,667</b>	<b>0</b>	<b>0</b>	<b>2,071,111</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - Federal	0	454,000	1,410,001	0	0	<b>1,864,001</b>
Airport Fund	0	25,222	78,333	0	0	<b>103,555</b>
Grant - State	0	25,222	78,333	0	0	<b>103,555</b>
<b>Total</b>	<b>0</b>	<b>504,444</b>	<b>1,566,667</b>	<b>0</b>	<b>0</b>	<b>2,071,111</b>

### Budget Impact

The Airport Fund will receive additional revenue from land leases, parking fees, landing fees, and additional fuel flowage fees from the new hangar owners. No new personnel will be necessary. Potential of State Match of 5% not guaranteed. Use 10% City Match for budgeting purposes.

# Capital Improvement Plan

## McCall, Idaho

Project # 2956-2023-06  
 Project Name Infield Development - Utility Extension

Total Project Cost	\$300,000	Department	Airport
Type	Improvement	Category	Unassigned
Priority	4 Maintenance	Status	Pending
Useful Life	20 years		

### Description

PLACEHOLDER ONLY: Infield Hangar Development requires utilities extension - water, sewer, power. In summer 2022, the sewer line was extended across Taxiway A to allow future hangars in the infield to hook up to PLRWSD. Private hangar developers will incur costs to extend utilities and hook up, but Airport would like to have funds available to fill gaps between development phases.

### Justification

Installing septic tanks in the infield is untenable, and providing modern utilities services to hangars is appropriate. The prime financial burden will be on developers but the Sponsor wants to have funds available to facilitate extensions between development phases.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	300,000	0	0	0	0	<b>300,000</b>
<b>Total</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Airport Fund	300,000	0	0	0	0	<b>300,000</b>
<b>Total</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>

# Capital Improvement Plan

## McCall, Idaho

Project # 2956-2023-03  
 Project Name RW 16/34-17/35 Pavement Maintenance, TW A

Total Project Cost	\$500,000	Department	Airport
Type	Maintenance	Category	Infrastructure
Priority	4 Maintenance	Status	Pending

### Description

RW 16/34 was rehabilitated and re-marked in 2022. Pavement Maintenance is required every five years. Re-designation to RW 17/35 is required due to a change in magnetic declination has changed- update runway signage. This was not done in 2022 due to FAA updates backlog. FY28 Design Runway rehab. BIL \$150,000, NPE \$300,000. Total funded FAA \$450,000. Total Sponsor, \$25,000, Total State \$25,000. Total Requested FAA \$450,000. Project Total \$500,000.

### Justification

RW 16/34 was rehabilitated and re-marked in 2022. Pavement Maintenance is required every five years. Re designation to RW 17/35 is required- update runway signage. This was not done in 2022 due to FAA chart updates backlog.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	500,000	0	<b>500,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - Federal	0	0	0	450,000	0	<b>450,000</b>
Airport Fund	0	0	0	25,000	0	<b>25,000</b>
Grant - State	0	0	0	25,000	0	<b>25,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>

### Budget Impact

Potential of State Match of 5% not guaranteed. Use City Match of 10% for budgeting purposes.

***By today's costs this project cost is underestimated.***

2025 thru 2029

## Capital Improvement Plan

McCall, Idaho

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Project # 2956-2022-06  
Project Name Snow Removal Equipment (SRE)

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Total Project Cost	\$750,000	Department	Airport
Type	Equipment	Category	Vehicles
Priority	3 Essential	Status	Pending
Useful Life	20 years		

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### Description

PLACHOLDER ONLY: Purchase snow removal equipment (SRE) not planned in five-year CIP period

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### Justification

The Airport purchased a used Oshkosh snow broom in early 2022, leased a Cat 950 with a MetalPless blade in fall 2022, and acquired, also in the fall of 2022, with ITD Aero Leading Edge Grant funds, a LaRue loader-mounted snowblower (mounted on AIP-funded Deere 644). The AIP-funded M-P plow/dump-truck and the AIP-funded New Holland broom/mower are both in good condition and no new SRE is required as of July 2023. The 1990 Rolba snowblower failed to sell at online auction summer 2022 and will be sold by Excel Equipment for a 10% commission. Value is estimated to be \$38,000.

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<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Equip/Vehicles/Furnishings	0	0	0	0	750,000	<b>750,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>750,000</b>	<b>750,000</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - Federal	0	0	0	0	675,000	<b>675,000</b>
Airport Fund	0	0	0	0	37,500	<b>37,500</b>
Grant - State	0	0	0	0	37,500	<b>37,500</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>750,000</b>	<b>750,000</b>

### Budget Impact

Potential of State Match of 5% not guaranteed. Use 10% City Match for budgeting purposes.

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2025 thru 2029

# Capital Improvement Plan

McCall, Idaho

Project # 2956-2023-05  
 Project Name W 16/34 Lighting Replacement

Total Project Cost	\$275,000	Department	Airport
Type	Maintenance	Category	Unassigned
Priority	4 Maintenance	Status	Pending

### Description

PLACEHOLDER ONLY: All runway lights must be replaced with LED. Older lights are no longer manufactured and replacements are difficult to acquire.

### Justification

All runway lights must be replaced with LED. Older lights are no longer manufactured.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	275,000	0	0	<b>275,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>275,000</b>	<b>0</b>	<b>0</b>	<b>275,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - Federal	0	0	247,500	0	0	<b>247,500</b>
Airport Fund	0	0	13,750	0	0	<b>13,750</b>
Grant - State	0	0	13,750	0	0	<b>13,750</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>275,000</b>	<b>0</b>	<b>0</b>	<b>275,000</b>

### Budget Impact

Potential of State Match of 5% not guaranteed. Use City Match of 10% for budgeting purposes.

# Capital Improvement Plan

McCall, Idaho

Project # 2956-2023-04  
 Project Name Wildlife Fencing / Security Gates

Total Project Cost	\$250,000	Department	Airport
Type	Maintenance	Category	Unassigned
Priority	4 Maintenance	Status	Pending

### Description

PLACEHOLDER ONLY: Construct Wildlife fencing and unfence/inadequately fenced airport perimeters. Replace security gates which are nearing end of service.

### Justification

When the Parallel Taxiway A was relocated in 2019, wildlife fencing was installed on the eastern boundary of the airport. Old barb wire cattle fence remains the rest of the fencing around the airport borders. Keeping the runway clear of big game is important. New security gates will function more effectively and reduce maintenance and labor costs.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	250,000	0	<b>250,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>250,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - Federal	0	0	0	225,000	0	<b>225,000</b>
Airport Fund	0	0	0	12,500	0	<b>12,500</b>
Grant - State	0	0	0	12,500	0	<b>12,500</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>250,000</b>

### Budget Impact

Potential of State Match of 5% not guaranteed. Use City Match of 10% for budgeting purposes.

***Per Emily Should do this sooner, but timing depends on FAA funding.***

2025 through 2029  
**Capital Improvement Plan**  
 McCall, Idaho  
**Projects By Department**

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
<b>Golf</b>								
Club House Roof	*5485-2019-04	4	250,000					250,000
Golf Course Restroom	*5485-2019-05	5	40,000	70,262				110,262
65 HP Tractor 4 Wheel Drive	*5485-2019-07	2			48,000			48,000
Additional Storage Shed	*5485-2019-08	2		6,000	45,000			51,000
Pave Maintenance Yard	*5485-2020-02	4		50,000				50,000
Golf Course Pavilion	*5485-2020-03	5	15,000	40,000				55,000
Level Existing Tees	*5485-2022-01	5		10,000	148,000			158,000
New Silver & Gold Tees	*5485-2022-02	5			74,000			74,000
Bunker Renovation	*5485-2022-03	5		10,000	250,000			260,000
Asphalt Zipper	*5485-2024-01	3		78,585	78,585	78,585	78,585	314,340
<b>Golf Total</b>			<b>305,000</b>	<b>264,847</b>	<b>643,585</b>	<b>78,585</b>	<b>78,585</b>	<b>1,370,602</b>
<b>GRAND TOTAL</b>			<b>305,000</b>	<b>264,847</b>	<b>643,585</b>	<b>78,585</b>	<b>78,585</b>	<b>1,370,602</b>

# Capital Improvement Plan

McCall, Idaho

Project # 5485-2019-07  
 Project Name 65 HP Tractor 4 Wheel Drive

Total Project Cost	\$48,000	Contact	Golf Maintenance Superintendent
Department	Golf	Type	Equipment
Category	Equipment: Miscellaneous	Priority	2 Obligated
Status	Pending	Useful Life	15 years

### Description

Purchase a 65HP 4 wheel drive tractor to replace our 30+ year old tractor

### Justification

This tractor would replace the Ford tractor that we use now which is only 2 wheel drive which isn't safe on some of the hills and slopes. We are starting to have some problems with the Ford as it is getting old. The new tractor would handle loads better and safer. We have a number of slopes on the golf course that would be safer to operate on than it is now. Safety concerns will continue and we would not be able to work in some of the areas that we need to go. The other tractor will increase costs of repairs.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Equip/Vehicles/Furnishings	0	0	48,000	0	0	<b>48,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>48,000</b>	<b>0</b>	<b>0</b>	<b>48,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Golf Fund	0	0	48,000	0	0	<b>48,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>48,000</b>	<b>0</b>	<b>0</b>	<b>48,000</b>



# Capital Improvement Plan

McCall, Idaho

Project # 5485-2019-08  
 Project Name Additional Storage Shed

Total Project Cost	\$51,000	Contact	Golf Maintenance Superintendent
Department	Golf	Type	Structure
Category	Buildings	Priority	2 Obligated
Status	Pending	Useful Life	40 years

### Description

Add 5 more bays onto the storage shed and pave maintenance yard.

### Justification

We still have equipment that is stored outside over the winter and need to have it under cover all year. The lot is gravel and dusty in the summer and the equipment sucks up the dirt when driving through it. All equipment would be under cover. Dust would be eliminated and equipment would last longer. We could cut logs that we have in storage to make the building out of. Equipment will deteriorate quicker and not last as long. The logs that we have in storage will become fire wood if we don't use them soon. The shed that we have now is stuffed full in the winter and is hard to get items out of. During the summer we move half of what is in there out in the sun to access the other equipment. The logs that we would mill the lumber out of all came off of the golf courses as dead or down trees. We have been recycling the trees into lumber as often as we can. This project will have to follow bathroom project to make sure we have enough logs.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	45,000	0	0	<b>45,000</b>
Planning/Design	0	6,000	0	0	0	<b>6,000</b>
<b>Total</b>	<b>0</b>	<b>6,000</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>51,000</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Golf Fund	0	6,000	45,000	0	0	<b>51,000</b>
<b>Total</b>	<b>0</b>	<b>6,000</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>51,000</b>

# Capital Improvement Plan

McCall, Idaho



Project # 5485-2024-01  
 Project Name Asphalt Zipper

Total Project Cost	\$392,925	Contact	Golf Maintenance Superintendent
Department	Golf	Type	Equipment
Category	Equipment: Miscellaneous	Priority	3 Essential
Status	Pending	Useful Life	15 years

Supplemental Attachments

[4EXP75553-9e5d416155002facb5795f2c01c585e8.pdf](#)

Description

Asphalt Zipper 720Xi with 6" Cutting Width (Reclaimer / Stabilizer an Utility Trencher

Justification

We have done a number of studies into repairing or replacing cart paths. The biggest issue is getting equipment in and around the golf course without damage to the turf. Staff demoed an Asphalt Zipper and feel that it is the easiest and fastest way just grind in one pass, while adding portland cement, then level, water and roll to have a finished path. All this can be done without the equipment leaving the path. This machine could also be used for bike path and smaller road repair.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>	<b>Future</b>
Construction/Maintenance	0	78,585	78,585	78,585	78,585	<b>314,340</b>	78,585
<b>Total</b>	<b>0</b>	<b>78,585</b>	<b>78,585</b>	<b>78,585</b>	<b>78,585</b>	<b>314,340</b>	

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>	<b>Future</b>
Golf Fund	0	78,585	78,585	78,585	78,585	<b>314,340</b>	78,585
<b>Total</b>	<b>0</b>	<b>78,585</b>	<b>78,585</b>	<b>78,585</b>	<b>78,585</b>	<b>314,340</b>	

# Capital Improvement Plan

McCall, Idaho

Project # 5485-2022-03  
Project Name Bunker Renovation

Total Project Cost	\$260,000	Contact	Golf Maintenance Superintendent
Department	Golf	Type	Maintenance
Category	Pathway: Maintenance	Priority	5 Desirable
Status	Pending	Useful Life	25 years

### Description

Renovate Cedar Bunkers

### Justification

This was one of the A priority projects from the Golf Course Master Plan. The existing bunkers on the Cedar 9 were built in 1995 and have become contaminated with rocks that have worked their way up into the sand. The edges need to be redefined and the sand replaced.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	250,000	0	0	<b>250,000</b>
Planning/Design	0	10,000	0	0	0	<b>10,000</b>
<b>Total</b>	<b>0</b>	<b>10,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>260,000</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Golf Fund	0	10,000	250,000	0	0	<b>260,000</b>
<b>Total</b>	<b>0</b>	<b>10,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>260,000</b>

### Budget Impact

Rocks being thrown onto the green from the bunker causes damage to greens mower reels.

To attract bidders may need to bid out Level Existing Tees, Gold and Silver tees and Bunker Renovation as one project.

# Capital Improvement Plan

McCall, Idaho

Project # 5485-2019-02  
 Project Name Cart Path Repair and Maintenance

Total Project Cost	\$192,000	Contact	Golf Maintenance Superintendent
Department	Golf	Type	Maintenance
Category	Pathway: Maintenance	Priority	4 Maintenance
Status	Completed	Useful Life	20 years

### Description

This is an ongoing project to dig up and rebuild sections of the cart paths that are bad. Patch areas that are ok. Sealcoat every 3 to 5 years and crack seal every year.

### Justification

Blowing the cart paths in the winter has been very hard on the areas that were not constructed well. We have a number of areas that frost heave because of minimal construction and high water table. Even with crack sealing these areas they still open up during the winter. Maintaining and rebuilding the paths would make them last longer and we would be able to continue having them open for walking in the winter. If we don't maintain the paths we will be forced to leave them snow covered in the winter to help extend the life or they will become unusable or require an excessive amount of money to get them back.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
156,000	Construction/Maintenance	18,000	18,000	0	0	0	36,000
	<b>Total</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,000</b>

  

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
156,000	Golf Fund	18,000	18,000	0	0	0	36,000
	<b>Total</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,000</b>

# Capital Improvement Plan

McCall, Idaho

Project # 5485-2019-04  
 Project Name Club House Roof

Total Project Cost	\$250,000	Contact	Golf Maintenance Superintendent
Department	Golf	Type	Maintenance
Category	Building: Maintenance	Priority	4 Maintenance
Status	Pending	Useful Life	40 years

### Description

Replace Metal Roof on the Clubhouse with composite shingles and insulate attic envelope

### Justification

The roof is 25 plus years old and the blue has turned to grey. The snow has taken the molding off in a number of areas and it has been patched a number of times. Ice tore part of it off last winter. We propose to replace the metal roofing with composite shingles which would keep the snow on the roof. Part of the cost would go towards having Energy Seal foam insulate the envelope between the ceiling and roof because all of the heating and cooling ductwork is in the attic. This would make the building more efficient saving on energy costs and solving ice dam problems. With the snow coming off of the metal roofing it falls on the deck and needs to be removed and it there is an exit door on the west side that is dangerous. Snow coming off the roof has also taken out the railing a number of times. The Clubhouse is used year round with the new restaurant open. It is also used for community events and meetings.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	250,000	0	0	0	0	<b>250,000</b>
<b>Total</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
General Fund	250,000	0	0	0	0	<b>250,000</b>
<b>Total</b>	<b>250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>

### Budget Impact

**DISCUSSION:** Future energy savings and repair

# Capital Improvement Plan

McCall, Idaho

Project # 5485-2020-03  
 Project Name Golf Course Pavilion

Total Project Cost	\$55,000	Contact	Golf Maintenance Superintendent
Department	Golf	Type	Structure
Category	Buildings	Priority	5 Desirable
Status	Pending	Useful Life	50 years

### Description

Build a 40 foot by 80 foot roof structure to replace a tent

### Justification

By constructing a permanent roof structure to replace a tent that is used for social functions like weddings, family-community gatherings, tournament meals and fund raisers. This is a money generator for the restaurant and golf course. We could also use this for winter storage out of the weather.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	40,000	0	0	0	<b>40,000</b>
Planning/Design	15,000	0	0	0	0	<b>15,000</b>
<b>Total</b>	<b>15,000</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Golf Fund	0	25,000	0	0	0	<b>25,000</b>
General Fund	15,000	0	0	0	0	<b>15,000</b>
Public / Private Partnership	0	15,000	0	0	0	<b>15,000</b>
<b>Total</b>	<b>15,000</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,000</b>

# Capital Improvement Plan

McCall, Idaho

Project # 5485-2019-05  
 Project Name Golf Course Restroom

Total Project Cost	\$110,262	Contact	Golf Maintenance Superintendent
Department	Golf	Type	Structure
Category	Buildings	Priority	5 Desirable
Status	Pending	Useful Life	50 years

### Description

Construct a new pair of ADA compliant restrooms where a portable toilet is now. This will include a safety roof structure for adverse weather conditions. Restrooms will be winterized to be open year-round. Lumber, beams and logs will be recycled from dead trees removed from the golf course.

### Justification

The Golf Course Advisory Committee (GCAC) has recommended construction of fully functional bathrooms for the golfing community in the summer and walkers in the winter. The clubhouse isn't open daily in the winter and this has been ask for by the general public. This is in the GCAC 5 year plan presented to City Council. The McCall Men's and Women's clubs support this project and will fund \$12,000 of the project. It would give the golfcourse ADA restrooms with running water on the course. We do not have a handicap restroom now for those patrons playing the course other than the Clubhouse.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	40,000	70,262	0	0	0	<b>110,262</b>
<b>Total</b>	<b>40,000</b>	<b>70,262</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,262</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
General Fund	40,000	70,262	0	0	0	<b>110,262</b>
<b>Total</b>	<b>40,000</b>	<b>70,262</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,262</b>

### Budget Impact

Maintenance and utilities will replace rental of portable unit. It would add additional cleaning responsibilities but would be done in conjunction with the other restrooms.

# Capital Improvement Plan

McCall, Idaho

Project # 5485-2022-01  
 Project Name Level Existing Tees

Total Project Cost	\$158,000	Contact	Golf Maintenance Superintendent
Department	Golf	Type	Improvement
Category	Pathway: Maintenance	Priority	5 Desirable
Status	Pending	Useful Life	25 years

### Description

Level existing Blue and White tees on Cedar

### Justification

This was one of the A priority projects from the Golf Course Master Plan. All of the existing tees have become unlevel over the years and need to be reshaped and leveled. A number are too small for the amount of play. By reshaping them we can gain more teeing area. This is the Men's Club number 1 priority.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	148,000	0	0	<b>148,000</b>
Planning/Design	0	10,000	0	0	0	<b>10,000</b>
<b>Total</b>	<b>0</b>	<b>10,000</b>	<b>148,000</b>	<b>0</b>	<b>0</b>	<b>158,000</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Golf Fund	0	10,000	148,000	0	0	<b>158,000</b>
<b>Total</b>	<b>0</b>	<b>10,000</b>	<b>148,000</b>	<b>0</b>	<b>0</b>	<b>158,000</b>

### Budget Impact

Many of the tees are shaped in a way that make them hard to mow and a number are not handicap accessible.

To attract bidders may need to bid out Level Existing Tees, Gold and Silver tees and Bunker Renovation as one project.



2025 thru 2029

## Capital Improvement Plan

McCall, Idaho

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Project # 5485-2022-02  
Project Name New Silver & Gold Tees

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Total Project Cost	\$74,000	Contact	Golf Maintenance Superintendent
Department	Golf	Type	Maintenance
Category	Pathway: Maintenance	Priority	5 Desirable
Status	Pending	Useful Life	25 years

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### Description

Build new Silver and Gold tees on Cedar

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### Justification

This was one of the A priority projects from the Golf Course Master Plan. Most of the Silver Tees need to be move forward to accommodate play and be in the proper position for equality of play. The Gold tees as they exist today are just markers dropped in the fairway. They need to be positioned in the proper position, raised and leveled. This also is the McCall Women's number 1 priority.

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<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	74,000	0	0	<b>74,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>74,000</b>	<b>0</b>	<b>0</b>	<b>74,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Golf Fund	0	0	74,000	0	0	<b>74,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>74,000</b>	<b>0</b>	<b>0</b>	<b>74,000</b>

### Budget Impact

To attract bidders may need to bid out Level Existing Tees, Gold and Silver tees and Bunker Renovation as one project.

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# Capital Improvement Plan

McCall, Idaho

Project # 5485-2020-02  
 Project Name Pave Maintenance Yard

Total Project Cost	\$50,000	Contact	Golf Maintenance Superintendent
Department	Golf	Type	Maintenance
Category	Street Paving	Priority	4 Maintenance
Status	Pending	Useful Life	20 years

### Description

Regrade and pave maintenance yard

### Justification

With the additions to the maintenance building, addition of the recycle wash station and fuel tanks it is time to handle the run off from the property. Runoff goes through the old brown shed in the spring and the yard is dusty in the summer. By regrading and paving we could can keep the building dryer, cleaner and help with snow removal. This would also help extend the life of our equipment.

<b>Expenditures</b>		<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance		0	50,000	0	0	0	<b>50,000</b>
	<b>Total</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>

  

<b>Funding Sources</b>		<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Golf Fund		0	50,000	0	0	0	<b>50,000</b>
	<b>Total</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>

2025 through 2029  
**Capital Improvement Plan**  
 McCall, Idaho  
**Projects By Department**

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
<b>Library</b>								
Library Expansion Project	*2557-2020-01	2	1,547,940					1,547,940
	<b>Library Total</b>		<b>1,547,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,547,940</b>
	<b>GRAND TOTAL</b>		<b>1,547,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,547,940</b>

# Capital Improvement Plan

## McCall, Idaho

Project # 2557-2020-01  
 Project Name Library Expansion Project

Total Project Cost	\$12,188,309	Contact	Public Works Director
Department	Library	Category	Buildings
Priority	2 Obligated	Status	Pending
Useful Life	50 years		

### Description

McCall Library Board of Trustees, City Staff, City Council, Library Expansion Committee, and Library Foundation are working together to build a new facility and renovate the existing space into multi-use City space. This application represents the entire project, as directed by City Council November 3, 2016, confirmed December 1, 2017. The public voted 78% yes for the plan in a 2021 municipal bond election for the amount of \$4.2 million. In May 2022, City Council voted to sign the Guaranteed Maximum Price contract and start this project right away on June 23, 2022. Renovation and construction will continue through August 2024.

### Justification

This project responds to significant and unique circumstance, meriting urgent evaluation consideration. The bond passed at \$4.2 million did not include unforeseen price increases as the nationwide economy rebounds after COVID-19. Worldwide supply chain disruptions contribute to the cost increases. Lumber and steel prices have increased by 4 times the predicted cost in just the past 4 months. \$100,000 in additional CIP funds will help close the gap. The building has not grown since it opened in 1972, but in the past 13 years, library use increased 82% and program attendance increased 567%. We have new collections, new staff, and new technology needs. The Fire Marshall's limit of 82 people is a challenge. Existing climate controls and lighting are outdated and highly inefficient. The entire building is not ADA compliant.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
10,640,369	Construction/Maintenance	1,547,940	0	0	0	0	1,547,940
	<b>Total</b>	<b>1,547,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,547,940</b>

  

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
10,640,369	Public / Private Partnership	1,162,227	0	0	0	0	1,162,227
	General Fund	385,713	0	0	0	0	385,713
	<b>Total</b>	<b>1,547,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,547,940</b>

### Budget Impact

Parking Lot - \$100,000 Bid Alt 1.A, Council Furnishings, and Landscaping

2nd Tranche SLFRF funds added to project

Budget Items	2025	2026	2027	2028	2029	Total
Parking Lot	100,000	0	0	0	0	100,000
Council Furnishings	50,000	0	0	0	0	50,000
Landscaping	25,000	0	0	0	0	25,000
<b>Total</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,000</b>

2025 through 2029  
**Capital Improvement Plan**  
 McCall, Idaho  
**Projects By Department**

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
<b>Police</b>								
Police Vehicle Rotation	*1050-2021-01	5	140,000	147,000	154,350	162,068	170,171	<b>773,589</b>
	<b>Police Total</b>		<b>140,000</b>	<b>147,000</b>	<b>154,350</b>	<b>162,068</b>	<b>170,171</b>	<b>773,589</b>
	<b>GRAND TOTAL</b>		<b>140,000</b>	<b>147,000</b>	<b>154,350</b>	<b>162,068</b>	<b>170,171</b>	<b>773,589</b>

# Capital Improvement Plan

McCall, Idaho

Project # 1050-2021-01  
 Project Name Police Vehicle Rotation

Total Project Cost	\$1,279,589	Contact	Police Chief
Department	Police	Type	Equipment
Category	Vehicles	Priority	5 Desirable
Status	Pending	Useful Life	5 years

### Description

Purchase of two fully equipped marked patrol vehicles to provide safe, reliable and professional police services to the community and its visitors.

### Justification

Maintaining a safe and reliable police vehicle fleet is necessary to ensure the safety of officers and civilians when performing emergency vehicle operation tactics, responding to calls for service, and transporting arrestees to detention facilities. These actions carry great liability and require absolute reliability from our police vehicle fleet to ensure an appropriate and professional response as required of our community. Due to the condition of the police vehicle fleet last year, MPD was able to refrain from this request in the FY23 budget, leaving funds available for other CIP needs. However, as expected MPD is again in need of replacing expiring vehicles within the patrol vehicle fleet and returning to our 6 year vehicle rotation as previously planned.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
506,000	Equip/Vehicles/Furnishings	140,000	147,000	154,350	162,068	170,171	<b>773,589</b>
	<b>Total</b>	<b>140,000</b>	<b>147,000</b>	<b>154,350</b>	<b>162,068</b>	<b>170,171</b>	<b>773,589</b>

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
506,000	General Fund	140,000	147,000	154,350	162,068	170,171	<b>773,589</b>
	<b>Total</b>	<b>140,000</b>	<b>147,000</b>	<b>154,350</b>	<b>162,068</b>	<b>170,171</b>	<b>773,589</b>

### Budget Impact

Regular vehicle rotation keeps maintenance related costs low.

5% cost inflation

2025 through 2029  
**Capital Improvement Plan**  
 McCall, Idaho  
**Projects By Department**

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
<b>Recreation Parks</b>								
Capital Pathway Maintenance & Repairs	*2859-2018-14	2	100,000				100,000	200,000
River Access - Dienhard Bridge	*2859-2018-18	5		85,000				85,000
Legacy Park - Concrete Stair Repair	*2859-2020-02	4	237,404					237,404
10 Bay Restoration Central Idaho Historic Site	*2859-2021-01	2	138,925					138,925
Parks Vehicle Rotation	*2859-2022-02	5	55,000	57,750	60,638	63,669	66,853	303,910
Flex - Storage Facility = (Shipping Container)	*2859-2022-03	5		180,000				180,000
Airport Pocket Park	*2859-2022-04	5				10,000	65,000	75,000
Flight Path Mtn. Bike Jump Lines	*2859-2023-01	5		200,000	400,000	200,000	200,000	1,000,000
Riverfront Park Planning & Development	*2859-2024-02	2		40,000	100,000	240,000	600,000	980,000
Brown Park Restroom Accessibility Renovations	*2859-2024-03	2					150,000	150,000
Sub-surface Boat Ramp Concrete Replacement	*2859-2024-04	2					900,000	900,000
Non-motorized Use and Access Area North of Marina	*2859-2024-05	5					300,000	300,000
Public Boat Dock Repairs & Replacement	*2859-2024-06	6					100,000	100,000
CIHM Bunk House Foundation Log Repair & Replacemnt	*2859-2024-07	2					150,000	150,000
Legacy Park Water Feature Splash Pad Renovations	*2859-2024-08	4					175,000	175,000
Bear Basin Pathway	*2859-2024-09	5					300,000	300,000
Non-leased Equipment Rotation	*2859-2024-10	4			70,000		70,000	140,000
Harshman Skate park Renovation	*2859-2024-11	4					125,000	125,000
Art Roberts Park Renovation & Accessibility	*2859-2024-12	4			60,000		900,000	960,000
Davis Beach Accessibility Renovations	*2859-2024-13	1					560,000	560,000
<b>Recreation Parks Total</b>			<b>531,329</b>	<b>562,750</b>	<b>690,638</b>	<b>513,669</b>	<b>4,761,853</b>	<b>7,060,239</b>
<b>GRAND TOTAL</b>			<b>531,329</b>	<b>562,750</b>	<b>690,638</b>	<b>513,669</b>	<b>4,761,853</b>	<b>7,060,239</b>

# Capital Improvement Plan

## McCall, Idaho

Project # 2859-2021-01  
 Project Name 10 Bay Restoration Central Idaho Historic Site

Total Project Cost	\$138,925	Contact	Recreation Director
Department	Recreation Parks	Type	Maintenance
Category	Building: Maintenance	Priority	2 Obligated
Status	Pending	Useful Life	10 years

### Description

The 10 Bay storage space at the Central Idaho Historic Site is in need restoration work. In 2015 a structural assessment was conducted by AHJ Engineers, PC Structural Consultants, they recommended the following work: replace board and batten siding, Roof joist repair, re-roofing, wall bracing and intermediate shear walls. There is a strong possibility to leverage CIP funds with grant opportunities with historic preservation agencies. Other: The building is on the National Register of Historic Places.

### Justification

Health, Safety, Legal Mandates & Adopted Goals: This is a critical storage location for the Parks department and a building on the historic register. Over the years the building has been maintained on shoestring budget and is in need of a major overhaul. While working on design and shop layout at the site in conjunction with the Parks relocation project C&M Company estimated the repairs to the 10 Bay to cost \$138,925 in 2020. Documented Public Support: We have letters of support from The State Historic Preservation Office, McCall Historic Preservation Committee, The Museum Board, and the State Lands Board. The project has been through the Planning and Zoning process with unanimous approval. If people support the new Library project then this project has to be recognized as an associated cost to the Library Proposal.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	138,925	0	0	0	0	<b>138,925</b>
<b>Total</b>	<b>138,925</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>138,925</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
General Fund	138,925	0	0	0	0	<b>138,925</b>
<b>Total</b>	<b>138,925</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>138,925</b>



# Capital Improvement Plan

McCall, Idaho

Project # 2859-2022-04  
 Project Name Airport Pocket Park

Total Project Cost	\$75,000	Contact	Recreation Director
Department	Recreation Parks	Type	Improvement
Category	Park Improvements	Priority	5 Desirable
Status	Pending	Useful Life	20 years

### Description

Creation of an educational and interpretive pocket park adjacent to the airport and public pathway system utilizing grant funding and local resources to implement. The goal of the project is to create a passive but fun pocket park for pathway users to stop and learn about the airport, listen into air traffic radio chatter and explore amenities such as aviation related exhibits. Goal would be to create a passive place to sit and view and or read about the airport. Listen through a small speaker to airport radio chatter. Stripe the pathway like an airstrip. Install play equipment or an old airplane or helicopter fuselage for kids to interact and play on.

### Justification

Public engagement with the airport and aviation industry in conjunction with recreational opportunities associated with the pathway and the recreational corridor between downtown and the sheep bridge and river access at Riverfront Park. An expansion of recreational and educational opportunities for a growing community. The project is in alignment with multiple master planning documents such as the Parks & Recreation Master Plan, Pathways Master Plan, and City Comprehensive Plan.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	0	65,000	<b>65,000</b>
Planning/Design	0	0	0	10,000	0	<b>10,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>65,000</b>	<b>75,000</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - State	0	0	0	10,000	65,000	<b>75,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>65,000</b>	<b>75,000</b>

# Capital Improvement Plan

## McCall, Idaho

Project # 2859-2024-12  
 Project Name Art Roberts Park Renovation & Accessibility

Total Project Cost	\$960,000	Contact	Recreation Director
Department	Recreation Parks	Type	Improvement
Category	Park Improvements	Priority	4 Maintenance
Status	Pending	Useful Life	30 years

### Description

In conjunction with a Public Works storm water infrastructure improvement project to replace storm drain system, 85% of this facility will need to be reconstructed. At this time we will coordinate to make improvements to ADA Accessibility and the aesthetics and usability of the facility as a whole.

### Justification

Existing storm drain system will need to be replaced and modernized and in order to do that work the park will for the most part be completely ripped up. We will be obligated to work with the Public Works Department CIP to re-establish this public amenity in conjunction with that work.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	0	900,000	<b>900,000</b>
Planning/Design	0	0	60,000	0	0	<b>60,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>900,000</b>	<b>960,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
General Fund	0	0	60,000	0	600,000	<b>660,000</b>
Grant - Federal	0	0	0	0	300,000	<b>300,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>900,000</b>	<b>960,000</b>

### Budget Impact

We are already maintaining this facility and do not expect an increase in O&M, just the capital expense to renovate the facility after new storm drain system is installed.

# Capital Improvement Plan

McCall, Idaho

Project # 2859-2024-09  
 Project Name Bear Basin Pathway

Total Project Cost	\$300,000	Contact	Recreation Director
Department	Recreation Parks	Type	Improvement
Category	Pathway: Construction	Priority	5 Desirable
Status	Pending	Useful Life	20 years

### Description

Complete the pathway connection from the existing Bear Basin Connector trail west to the Lardo Bridge and town. Pathway is proposed to be a natural surface path and would run from Warren Wagon Road to the Brundage Inn.

Phase III of this pathway connection would include the two sections adjacent to the Brundage Inn and Shore lodge. These sections will require a more substantial infrastructure improvement with curb, gutter, and sidewalk.

### Justification

Project is designed and shovel ready and phasable. Project will greatly improve pathway connectivity and user safety when traveling from town to the existing trail and pathway systems to the west of town.

<b>Expenditures</b>		<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance		0	0	0	0	300,000	<b>300,000</b>
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>

  

<b>Funding Sources</b>		<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
General Fund		0	0	0	0	300,000	<b>300,000</b>
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>

# Capital Improvement Plan

McCall, Idaho

Project # 2859-2024-03  
 Project Name Brown Park Restroom Accessibility Renovations

Total Project Cost	\$150,000	Contact	Recreation Director
Department	Recreation Parks	Type	Improvement
Category	Buildings	Priority	2 Obligated
Status	Pending	Useful Life	40 years

### Description

Renovations to public restroom to improve accessibility compliance and repair aging infrastructure.

### Justification

The current space is non-compliant from an ADA accessibility standpoint and was identified in the ADA Transition Plan. In addition, the building is over 30 years old and due for retrofits and renovations to protect and preserve the asset.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	0	125,000	<b>125,000</b>
Planning/Design	0	0	0	0	25,000	<b>25,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - State	0	0	0	0	125,000	<b>125,000</b>
General Fund	0	0	0	0	25,000	<b>25,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>

# Capital Improvement Plan

McCall, Idaho

Project # 2859-2018-14  
 Project Name Capital Pathway Maintenance & Repairs

Total Project Cost	\$200,000	Contact	Recreation Director
Department	Recreation Parks	Type	Improvement
Category	Pathway: Maintenance	Priority	2 Obligated
Status	Pending	Useful Life	20 years

### Description

Pathway deferred maintenance an improvements.

### Justification

The parks department has embarked in a 15 year phased approach to increase annual funding to better maintain existing and new public pathways. To bring facilities up to speed we anticipate a need of approximately \$100,000 every five years for 15 years to suplement annual maintenance demands. This will get facilities to a point where regularly scheduled maintenance can keep up with wear and tear and extend life expectancy.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	100,000	0	0	0	100,000	<b>200,000</b>
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>200,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
General Fund	100,000	0	0	0	100,000	<b>200,000</b>
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>200,000</b>

### Budget Impact

Loss of the trail, loss of an investment.

# Capital Improvement Plan

McCall, Idaho

Project # 2859-2024-07  
 Project Name CIHM Bunk House Foundation Log Repair & Replacemnt

Total Project Cost	\$150,000	Contact	Recreation Director
Department	Recreation Parks	Type	Maintenance
Category	Buildings	Priority	2 Obligated
Status	Pending	Useful Life	40 years

### Description

Replace rotten foundation logs on north east corner of bunk house building.

### Justification

Building is on the historic register and we have an obligation to maintain and preserve the structure. It is also used as the Central Idaho Historic Museum with opportunity for employee lodging on the second floor. Currently being utilized through a sub-lease with the Southern Idaho Timber Protection Association for summer seasonal employee housing.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	0	150,000	<b>150,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - Federal	0	0	0	0	80,000	<b>80,000</b>
Grant - State	0	0	0	0	40,000	<b>40,000</b>
General Fund	0	0	0	0	30,000	<b>30,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>

# Capital Improvement Plan

McCall, Idaho

Project # 2859-2024-13  
 Project Name Davis Beach Accessibility Renovations

Total Project Cost	\$560,000	Contact	Recreation Director
Department	Recreation Parks	Type	Improvement
Category	Park Improvements	Priority	1 Mandated
Status	Pending	Useful Life	30 years

### Description

Davis beach accessibility improvements and site landscape improvements to mitigate erosion concerns.

### Justification

Davis Beach is an un-improved public access point to Payette Lake. As the community has grown and visitation has increased with minimal public access to Payette Lake, this facility is often overcrowded. Accessibility conditions are considered a liability and efforts need to be made to address and mitigate in the near future and as budget allows.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	0	500,000	<b>500,000</b>
Planning/Design	0	0	0	0	60,000	<b>60,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>560,000</b>	<b>560,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
General Fund	0	0	0	0	200,000	<b>200,000</b>
Grant - Federal	0	0	0	0	200,000	<b>200,000</b>
Water Fund	0	0	0	0	160,000	<b>160,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>560,000</b>	<b>560,000</b>

# Capital Improvement Plan

## McCall, Idaho

Project # 2859-2022-03  
 Project Name Flex - Storage Facility = (Shipping Container)

Total Project Cost	\$180,000	Contact	Recreation Director
Department	Recreation Parks	Type	Structure
Category	Buildings	Priority	5 Desirable
Status	Pending	Useful Life	20 years

### Description

Create a flexible covered storage space that will hold up to the weather and can be easily relocated or sold at a later date if the immediate need for covered storage no longer exists. This project would be located in the city's material storage pit South of Riverfront Park and out of the view from the general public.

20' shipping containers are currently \$5,500, the price of these containers fluctuate regularly.

### Justification

There will always be a need for covered storage between departments and the proposed project achieves that at a much lower cost than through the construction of a permanent structure. The immediate need for storage is extremely high and that need is only going to grow over the next few years as operations shift and capital projects commence. Currently, the Parks Department shares the ten bay covered storage space with the museum site and has offered up a bay during the winter months to the Streets Department. This facility would benefit both departments and provide ample storage for the department to operate.

Protecting existing investments.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	150,000	0	0	0	<b>150,000</b>
Planning/Design	0	30,000	0	0	0	<b>30,000</b>
<b>Total</b>	<b>0</b>	<b>180,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
General Fund	0	180,000	0	0	0	<b>180,000</b>
<b>Total</b>	<b>0</b>	<b>180,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180,000</b>



# Capital Improvement Plan

## McCall, Idaho

Project # 2859-2023-01  
 Project Name Flight Path Mtn. Bike Jump Lines

Total Project Cost	\$1,040,000	Contact	Recreation Director
Department	Recreation Parks	Type	Improvement
Category	Park Improvements	Priority	5 Desirable
Status	Pending	Useful Life	20 years

### Description

The Central Idaho Mountain Bike Association (CIMBA) are working with Parks staff on the design, funding, and implementation of Jump Lines adjacent to the existing paved pathway between Stibnite Street and Dienhard Lane. Mountain bike 'jump lines' is a bike path that starts high and gradually slopes downward as bike riders move along the course they will encounter dirt jumps for mountain and jump bikes to navigate along the length of the course.

CIMBA is committed to fund raising and paying for this project. The Parks Department is currently coordinating design strategy and expenses

### Justification

Project would be fundraised for and paid for by CIMBA. This project is very similar to the Harshman Skate Park which was done in the early 2000 by a volunteer group and later gifted to the City as a public amenity. It is a great use of otherwise un-usable public land adjacent to an exiting pathway system.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
40,000	Construction/Maintenance	0	200,000	400,000	200,000	200,000	1,000,000
	<b>Total</b>	<b>0</b>	<b>200,000</b>	<b>400,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,000,000</b>

  

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
40,000	Public / Private Partnership	0	160,000	400,000	200,000	200,000	960,000
	General Fund	0	40,000	0	0	0	40,000
	<b>Total</b>	<b>0</b>	<b>200,000</b>	<b>400,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,000,000</b>

### Budget Impact

Budgeting for professional services within parks operating budget to better understand the site and scope of work to accurately address long term maintenance and liability concerns.

2025 thru 2029

# Capital Improvement Plan

## McCall, Idaho

Project # 2859-2024-11  
 Project Name Harshman Skate park Renovation

Total Project Cost	\$125,000	Contact	Recreation Director
Department	Recreation Parks	Type	Maintenance
Category	Park Improvements	Priority	4 Maintenance
Status	Pending	Useful Life	20 years

### Description

Major concrete and site repairs to counter aging infrastructure and extend overall life expectanc of facility.

### Justification

To mitigate an accelerated deterioration of concrete and many other key components of the facility it is recommended that a specialty contractor come in to address overall conditions of a facility of this nature.

Items to be addressed include but are not limited to:

- Concrete Grinding and major patch work to repair cracks, heaving, and wear and tear
- Ramp transitions, pool coping, and metal banding repairs
- Concrete sealing and painting

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	0	125,000	<b>125,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,000</b>	<b>125,000</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - State	0	0	0	0	50,000	<b>50,000</b>
Public / Private Partnership	0	0	0	0	50,000	<b>50,000</b>
General Fund	0	0	0	0	25,000	<b>25,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,000</b>	<b>125,000</b>

# Capital Improvement Plan

## McCall, Idaho

Project # 2859-2020-02  
 Project Name Legacy Park - Concrete Stair Repair

Total Project Cost	\$237,404	Contact	Recreation Director
Department	Recreation Parks	Type	Maintenance
Category	Infrastructure	Priority	4 Maintenance
Status	Pending	Useful Life	25 years

### Description

Repair or replace concrete heated stairs at Legacy Park. Concrete condition across Legacy Park has always been an issue with safety, aesthetics, and maintenance. It is crucial that we address and schedule this project to protect an existing asset. It has become an immediate safety concern! A significant portion of the population will continue to see the benefit of this facility.

Project has been identified as a public art location and opportunity. We are building in \$15,000 in added public benefit for this component.

### Justification

Repair or replace concrete heated stairs at Legacy Park. Concrete condition across Legacy Park has always been an issue with safety, aesthetics, and maintenance. It is crucial that we address and schedule this project to protect an existing asset. It has become an immediate safety concern and following the 2024 winter season it was no longer safe or usable for the public to access. We recently patched and repaired the facility to avoid closing this public access point to Legacy Park and the public restrooms. Life cycle of recent patch work is impossible to predict but it is likely it will not survive another winter. A significant portion of the population will continue to see the benefit of this facility.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	222,404	0	0	0	0	<b>222,404</b>
Planning/Design	15,000	0	0	0	0	<b>15,000</b>
<b>Total</b>	<b>237,404</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>237,404</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
General Fund	222,404	0	0	0	0	<b>222,404</b>
Grant - State	15,000	0	0	0	0	<b>15,000</b>
<b>Total</b>	<b>237,404</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>237,404</b>

# Capital Improvement Plan

## McCall, Idaho

Project # 2859-2024-08  
 Project Name Legacy Park Water Feature Splash Pad Renovations

Total Project Cost	\$175,000	Contact	Recreation Director
Department	Recreation Parks	Type	Maintenance
Category	Park Improvements	Priority	4 Maintenance
Status	Pending	Useful Life	15 years

### Description

Legacy Park Water Feature Splash Pad Renovations

### Justification

The existing splash pad is nearing the end of its working life cycle and adjustments need to be made to the surface treatments around the existing splash pad to mitigate erosion and maintenance concerns.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	0	175,000	<b>175,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,000</b>	<b>175,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - Federal	0	0	0	0	125,000	<b>125,000</b>
General Fund	0	0	0	0	50,000	<b>50,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,000</b>	<b>175,000</b>

### Budget Impact

Match contribution funding from Tourism LOT could likely secure federal LWCF grant dollars to make the necessary improvements to keep this facility open to the public and improve existing conditions and maintenance demands on this facility.

2025 thru 2029

# Capital Improvement Plan

McCall, Idaho

Project # 2859-2024-10  
 Project Name Non-leased Equipment Rotation

Total Project Cost	\$140,000	Contact	Recreation Director
Department	Recreation Parks	Type	Equipment
Category	Equipment: Miscellaneous	Priority	4 Maintenance
Status	Pending	Useful Life	15 years

## Description

Non-Leased Equipment Rotation - Replacement Cycle

## Justification

As non-leased equipment in the departments fleet ages and builds hours it is essential that it be on a schedule for replacement of every 15-20 years to ensure we maintain the same level of service for our facilities.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Equip/Vehicles/Furnishings	0	0	70,000	0	70,000	<b>140,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>0</b>	<b>70,000</b>	<b>140,000</b>
<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
General Fund	0	0	70,000	0	70,000	<b>140,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>0</b>	<b>70,000</b>	<b>140,000</b>

## Budget Impact

Streets, Golf as it relates to coordinated maintenance requirements and shared use of equipment.

# Capital Improvement Plan

McCall, Idaho

Project # 2859-2024-05  
 Project Name Non-motorized Use and Access Area North of Marina

Total Project Cost	\$300,000	Contact	Recreation Director
Department	Recreation Parks	Type	Improvement
Category	Infrastructure	Priority	5 Desirable
Status	Pending	Useful Life	30 years

### Description

Establish a non-motorized use and access area north of the marina adjacent to E. Lake Street.

### Justification

To alleviate congestion and safety concerns between user groups a non-motorized use area has been identified north of the marina. This will alleviate congestion and conflicts between user groups while improving safety and the user experience.

In Addition:

- Improvements to this area will further mitigate challenges we have had with illegal dumping of old dock debris
- Expenses could be offset by fee revenues from boat ramp to help mitigate safety concerns at the ramp with boater traffic.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	0	300,000	<b>300,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - Federal	0	0	0	0	200,000	<b>200,000</b>
General Fund	0	0	0	0	50,000	<b>50,000</b>
Public / Private Partnership	0	0	0	0	50,000	<b>50,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>

# Capital Improvement Plan

McCall, Idaho

Project # 2859-2022-02  
 Project Name Parks Vehicle Rotation

Total Project Cost	\$303,910	Contact	Recreation Director
Department	Recreation Parks	Type	Equipment
Category	Vehicles	Priority	5 Desirable
Status	Pending	Useful Life	5 years

### Description

As our older work truck fleet (handed down from Streets) ages we are working on a five-to-six-year rotation which would set us up to replace our three primary work and tow vehicles every 15 - 20 years. This has become a necessity following the relocation of the parks shop and significant increases in seasonal maintenance, landscape projects, larger construction projects, and an increase in staffing, the need for reliable mobilization equipment is high and urgent.

### Justification

As the community has grown our departments maintenance requirements and obligations have also increased exponentially. The department has not only outgrown our current fleet but the types of equipment no longer meet the needs or are capable of servicing the type of maintenance demand. It is essential this equipment rotation happens over the next five years to get the fleet on a 15-20 year rotation and adequately service what is expected of the department.

Replacement cycle of 15 years or 150,000 miles, we are way behind on vehicle rotation.

- \*Replace the 1992 Dodge with a 1 ton pickup (2025-26) \$50,000+ (15 year rotation should have been surplussed in 2007)
- \*Replace 1999 Ford Ranger with a 1/2 ton pickup or cargo work van with Shelving or tool boxes(26-27) \$50000+ (15 year rotation should have been surplussed in 2014)
- \*Replace 2007 GMC Canyon with 1/2 ton pickup, set up with canopy or tool boxes/ rack \$50,000+ (27-28)(15 year rotation should have been surplussed in 2022)
- \*(ADD VEHICLE due to department Growth (Superintendent/ Director/ Arborist vehicle) \$50,000+

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Equip/Vehicles/Furnishings	55,000	57,750	60,638	63,669	66,853	<b>303,910</b>
<b>Total</b>	<b>55,000</b>	<b>57,750</b>	<b>60,638</b>	<b>63,669</b>	<b>66,853</b>	<b>303,910</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
General Fund	55,000	57,750	60,638	63,669	66,853	<b>303,910</b>
<b>Total</b>	<b>55,000</b>	<b>57,750</b>	<b>60,638</b>	<b>63,669</b>	<b>66,853</b>	<b>303,910</b>

### Budget Impact

5% cost inflation

# Capital Improvement Plan

McCall, Idaho

Project # 2859-2024-06  
 Project Name Public Boat Dock Repairs & Replacement

Total Project Cost	\$100,000	Contact	Recreation Director
Department	Recreation Parks	Type	Maintenance
Category	Park Improvements	Priority	6 Future Consideration
Status	Pending	Useful Life	35 years

### Description

Renovation and replacement of aging dock systems

### Justification

As older docks age and weather and sustain damages from increased use of lake and facilities it is essential we continue to rotate old docks through a replacement process or significant repair process when appropriate. City funds can be leveraged with county and state grant opportunities to offset budget impacts.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	0	100,000	<b>100,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - State	0	0	0	0	50,000	<b>50,000</b>
General Fund	0	0	0	0	25,000	<b>25,000</b>
Grant - Private	0	0	0	0	25,000	<b>25,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>



# Capital Improvement Plan

McCall, Idaho

Project # 2859-2018-18  
 Project Name River Access - Dienhard Bridge

Total Project Cost	\$85,000	Contact	Recreation Director
Department	Recreation Parks	Type	Improvement
Category	Infrastructure	Priority	5 Desirable
Status	Pending	Useful Life	30 years

### Description

New public boat ramp to provide river access to non-motorized watercraft at the Dienhard Bridge (northeast corner of bridge).

### Justification

The ability to manage an ongoing activity as well as add recreational value to our community; increased recreational opportunities for the citizens of McCall, `

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	85,000	0	0	0	<b>85,000</b>
<b>Total</b>	<b>0</b>	<b>85,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Public / Private Partnership	0	45,000	0	0	0	<b>45,000</b>
General Fund	0	25,000	0	0	0	<b>25,000</b>
Grant - State	0	15,000	0	0	0	<b>15,000</b>
<b>Total</b>	<b>0</b>	<b>85,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,000</b>

# Capital Improvement Plan

McCall, Idaho

Project # 2859-2024-02  
 Project Name Riverfront Park Planning & Development

Total Project Cost	\$980,000	Contact	Recreation Director
Department	Recreation Parks	Type	Improvement
Category	Park Improvements	Priority	2 Obligated
Status	Pending	Useful Life	30 years

## Description

Riverfront Park Improvements - Phase I (Sheep Bridge and River Access Improvements)

## Justification

We are obligated through the National Park Service to be making recreational and park improvements to this property under the 6F designation tied to past grants. Following the completion of the recently adopted Parks, Recreation, and Open Space Plan we are preparing to phase in improvements as funding is available and grants are awarded.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	100,000	200,000	600,000	<b>900,000</b>
Planning/Design	0	40,000	0	40,000	0	<b>80,000</b>
<b>Total</b>	<b>0</b>	<b>40,000</b>	<b>100,000</b>	<b>240,000</b>	<b>600,000</b>	<b>980,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Debt Service	0	0	0	200,000	600,000	<b>800,000</b>
Grant - Federal	0	0	100,000	0	0	<b>100,000</b>
General Fund	0	40,000	0	40,000	0	<b>80,000</b>
<b>Total</b>	<b>0</b>	<b>40,000</b>	<b>100,000</b>	<b>240,000</b>	<b>600,000</b>	<b>980,000</b>

# Capital Improvement Plan

McCall, Idaho

Project # 2859-2024-04  
 Project Name Sub-surface Boat Ramp Concrete Replacement

Total Project Cost	\$900,000	Contact	Recreation Director
Department	Recreation Parks	Type	Improvement
Category	Infrastructure	Priority	2 Obligated
Status	Pending	Useful Life	50 years

## Description

Replace existing concrete below the water line at the municipal boat launch.

## Justification

The existing concrete has exceeded its life expectancy and is in need of replacement. This is the only municipal ramp on Payette Lake and one of only two public ramps on Payette Lake. We have mitigated current issues and will continue to do so while funding mechanisms for full replacement are identified. This project can't be delayed or we risk having to close the facility to the public.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	0	750,000	<b>750,000</b>
Planning/Design	0	0	0	0	150,000	<b>150,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>900,000</b>	<b>900,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - State	0	0	0	0	750,000	<b>750,000</b>
General Fund	0	0	0	0	150,000	<b>150,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>900,000</b>	<b>900,000</b>

2025 through 2029  
**Capital Improvement Plan**  
 McCall, Idaho  
**Projects By Department**

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
<b>Streets</b>								
City Campus Site Improvements	*1044-2022-01	3	108,256	1,461,455				<b>1,569,711</b>
Public Works Facility Improvements	*2455-2019-01	3	500,000	500,000	500,000	500,000	500,000	<b>2,500,000</b>
Snow Storage Land Acquisition	*2455-2021-01	3		105,000	115,000	250,000	255,000	<b>725,000</b>
Service Vehicle Rotation	*2455-2021-04	5		55,000		60,000		<b>115,000</b>
Mather St Recon (Mission to Brundage/Brunage Loop)	*3149-2020-01	3		152,224	105,000	1,250,000	1,100,000	<b>2,607,224</b>
Maintenance Improvement Program (MIP)	*3149-2020-02	4	1,641,310	2,449,200		1,936,660	1,117,037	<b>7,144,207</b>
Wooley Avenue Reconstruction	*3149-2021-02	3	300,000		2,250,000			<b>2,550,000</b>
Deinhard Ln/SH-55 SW Intersection Improvements	*3149-2022-02	3		1,400,000				<b>1,400,000</b>
Reedy Ln (Davis Street to Golf Course Clubhouse)	*3149-2022-03	3	125,000		840,000			<b>965,000</b>
Downtown Core Recons - Phase 4 Stormwater Improv	*3149-2022-04	2			150,000		1,072,415	<b>1,222,415</b>
Raise Grant Match	*3149-2024-01	5	1,781,164					<b>1,781,164</b>
Mission Str. CRABS - Lake to Idaho	*3149-2024-02	4	1,087,000					<b>1,087,000</b>
Davis St PH-2 CRABS (Reedy to Lick Creek)	*3149-2024-03	4	4,166,641					<b>4,166,641</b>
Colorado Street (1st to Samson Trail)	*3149-2024-04	4			100,000		1,000,000	<b>1,100,000</b>
Warren Wagon	*3149-2024-05	4	100,000		1,000,000			<b>1,100,000</b>
<b>Streets Total</b>			<b>9,809,371</b>	<b>6,122,879</b>	<b>5,060,000</b>	<b>3,996,660</b>	<b>5,044,452</b>	<b>30,033,362</b>
<b>GRAND TOTAL</b>			<b>9,809,371</b>	<b>6,122,879</b>	<b>5,060,000</b>	<b>3,996,660</b>	<b>5,044,452</b>	<b>30,033,362</b>

2025 thru 2029

# Capital Improvement Plan

McCall, Idaho

Project # 1044-2022-01  
Project Name City Campus Site Improvements

Total Project Cost \$1,569,711 Contact Public Works Director  
Department Streets Type Maintenance  
Category Infrastructure Priority 3 Essential  
Status Pending Useful Life 30 years

## Description

Paving, stormwater and landscaping for the portion of the City Campus not covered by the Library Expansion Project, the Transit Center, or the Community Center CDBG project

## Justification

Paving will occur on the east and west ends of the City Campus parking lot as part of the Library Expansion and the Community Center projects in FY 22 and FY23. It makes financial sense to use the already mobilized contractor to fill in the gap between the two projects to create a seamless parking lot behind City Hall and TVT. Formalizing the lot with spaces adds more parking to downtown and brings the city into compliance with its own code for parking surfaces. A design similar to the Mill Street lot will be used to ensure appropriate lighting, landscaping and drainage.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	1,353,199	0	0	0	<b>1,353,199</b>
Engineering	108,256	108,256	0	0	0	<b>216,512</b>
<b>Total</b>	<b>108,256</b>	<b>1,461,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,569,711</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - Federal	84,440	1,171,328	0	0	0	<b>1,255,768</b>
LOT - Streets	0	169,943	0	0	0	<b>169,943</b>
McCall Redevelopment Agency (MRA)	23,816	76,184	0	0	0	<b>100,000</b>
Public / Private Partnership	0	44,000	0	0	0	<b>44,000</b>
<b>Total</b>	<b>108,256</b>	<b>1,461,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,569,711</b>

## Budget Impact

Grant Match:

FTA5339 Grant - Federal - \$1,255,768

Local Match (\$313,943):

MRA - \$100,000

Central District Health - \$44,000

City - \$169,943

2025 thru 2029

## Capital Improvement Plan

McCall, Idaho

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Project # 3149-2024-04  
Project Name Colorado Street (1st to Samson Trail)

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Total Project Cost	\$1,100,000	Contact	Public Works Director
Department	Streets	Type	Maintenance
Category	Street Construction	Priority	4 Maintenance
Status	Pending	Useful Life	30 years

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<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	0	1,000,000	<b>1,000,000</b>
Engineering	0	0	100,000	0	0	<b>100,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>1,000,000</b>	<b>1,100,000</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
LOT - Streets	0	0	100,000	0	1,000,000	<b>1,100,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>1,000,000</b>	<b>1,100,000</b>

2025 thru 2029

# Capital Improvement Plan

McCall, Idaho

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Project # 3149-2024-03  
Project Name Davis St PH-2 CRABS (Reedy to Lick Creek)

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Total Project Cost	\$4,166,641	Contact	Public Works Director
Department	Streets	Type	Maintenance
Category	Street Construction	Priority	4 Maintenance
Status	Pending	Useful Life	30 years

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<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	3,796,604	0	0	0	0	<b>3,796,604</b>
Engineering	370,037	0	0	0	0	<b>370,037</b>
<b>Total</b>	<b>4,166,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,166,641</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - Federal	1,850,000	0	0	0	0	<b>1,850,000</b>
Water Fund	1,370,232	0	0	0	0	<b>1,370,232</b>
LOT - Streets	946,409	0	0	0	0	<b>946,409</b>
<b>Total</b>	<b>4,166,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,166,641</b>

## Budget Impact

ITD Transportation Projects (S) - Davis Ave PH-2 reconstruction - \$1,850,000

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# Capital Improvement Plan

## McCall, Idaho

Project # 3149-2022-02  
 Project Name Deinhard Ln/SH-55 SW Intersection Improvements

Total Project Cost	\$1,400,000	Department	Streets
Type	Improvement	Category	Street Reconstruction
Priority	3 Essential	Status	Pending
Useful Life	25 years		

### Description

In collaboration with ITD as well as a regional private industrial development, improvements to the southwest corner of SH-55 and Deinhard Lane would be completed to improve large truck turning movements. Specifically, a free running right turn for eastbound traffic on Deinhard heading south on SH-55 would be constructed. Additional lane widening on Deinhard and SH-55 would also be completed to accommodate northbound large trucks needing to turn left onto westbound Deinhard Lane. Coordination with the FAA and the Airport are necessary so that additional ROW easement can be granted by the Airport for the additional free running right turn lane. As currently contemplated, the City would provide \$400,000 as a joint contribution with ITD the industrial developer to design and construct the improvements.

### Justification

Currently, large trucks cannot safely navigate this intersection for northbound trucks wanting to turn left onto westbound Deinhard. Similarly, westbound traffic on Deinhard intending to turn south onto SH-55 cannot safely make this turn. Improving the southwest corner of this intersection will allow for large truck traffic to safely use Deinhard/Boydston as a bypass around downtown McCall and reduce traffic congestion in the core of the City.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	1,400,000	0	0	0	<b>1,400,000</b>
<b>Total</b>	<b>0</b>	<b>1,400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,400,000</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - Private	0	1,000,000	0	0	0	<b>1,000,000</b>
LOT - Streets	0	400,000	0	0	0	<b>400,000</b>
<b>Total</b>	<b>0</b>	<b>1,400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,400,000</b>



# Capital Improvement Plan

## McCall, Idaho

Project # 3149-2022-04  
 Project Name Downtown Core Recons - Phase 4 Stormwater Improv

Total Project Cost	\$1,222,415	Department	Streets
Type	Improvement	Category	Infrastructure
Priority	2 Obligated	Status	Pending
Useful Life	20 years		

### Description

Phase 4 of the Downtown Core Reconstruction Project proposes to invest in stormwater treatment facility improvements for runoff that is generated from the ROW surfaces from Phases 1-3. Although there are currently existing treatment facilities located within Art Roberts Park, it is unlikely that the treatment facilities are sufficient for meeting IDEQ water quality standards for direct discharge into Payette Lake. This CIP project will construct new storage and infiltration chambers within Art Roberts Park with the goal of regrading and revegetating Art Roberts Park to improve usability and ADA compliance for intended Park uses. As this project is developed, additional investment and collaboration by Parks Department may occur to improve Art Roberts Park to meet the community's need. Design for this project would commence in FY26 with construction to be schedule in FY27 or beyond.

### Justification

It is important that the City address water quality and water treatment requirements for all ROW improvement projects. It makes sense that this component of the overall downtown core reconstruction project be completed after all phases of the project have been implemented so that the final design of the stormwater facilities can take into consideration all of the improvements made in the first 3 phases.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	0	1,072,415	<b>1,072,415</b>
Planning/Design	0	0	150,000	0	0	<b>150,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>1,072,415</b>	<b>1,222,415</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
LOT - Streets	0	0	150,000	0	1,072,415	<b>1,222,415</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>1,072,415</b>	<b>1,222,415</b>

# Capital Improvement Plan

## McCall, Idaho

Project # 3149-2020-02  
 Project Name Maintenance Improvement Program (MIP)

Total Project Cost	\$7,629,207	Department	Streets
Type	Maintenance	Category	Street Reconstruction
Priority	4 Maintenance	Status	Pending
Useful Life	10 years		

### Description

The Streets Department has developed a 5 year Maintenance Improvement Plan (MIP) for significant roadway mainenance projects that will require the procurement of licensed contractors. This request outlines programed MIP projects for the next 5 years. The MIP is a dynamic program that was first discussed in the 2017 Transportation Master Plan. Every 3 years, after extensive, city-wide pavement condition evaluation, the MIP is updated to prioritize roadways that are in the most critical need of maintenance work. Available and forecasted funding levels are also considered. Accordingly, the schedule for completion may change over time. Examples of MIP projects include: chip seals, fog seals, micro surfacing, and mill and repave treatments. Bidding MIP projects is most advantageous when projects are greater than \$500,000, which can also affect how and when a specific project is completed.

### Justification

Implementing MIP projects will help to ensure and improve our roadway surfaces. These projects will also extend the remaining service life (RSL) of the existing pavement so that costly full reconstruction can be delayed for many years. MIP projects were chosen based on RSL (remaining service life) values, traffic volumes and roadway functional classification. The goal of this program is to keep our high use roads in good condition. By keeping them in good condition and not letting them deteriorate to a state that full reconstruction is required, long-term cost savings will occur. If the needed maintenance is not completed, the RSL values of the road network will continue to decline. Higher costs in the long run will result by having to fully reconstruct a road compared to applying a preventive maintenance prescription to the road network. Some paved roads may eventually be turned back to gravel if they are not properly maintained due to funding shortfalls

Prior	Expenditures	2025	2026	2027	2028	2029	Total
485,000	Construction/Maintenance	1,641,310	2,449,200	0	1,936,660	1,117,037	<b>7,144,207</b>
	<b>Total</b>	<b>1,641,310</b>	<b>2,449,200</b>	<b>0</b>	<b>1,936,660</b>	<b>1,117,037</b>	<b>7,144,207</b>

  

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
485,000	LOT - Streets	1,641,310	2,449,200	0	1,936,660	1,117,037	<b>7,144,207</b>
	<b>Total</b>	<b>1,641,310</b>	<b>2,449,200</b>	<b>0</b>	<b>1,936,660</b>	<b>1,117,037</b>	<b>7,144,207</b>

### Budget Impact

Funding for the ongoing MIP will require approximately \$85,000 invested from the Streets Department.

# Capital Improvement Plan

McCall, Idaho

Project # 3149-2020-01  
 Project Name Mather St Recon (Mission to Brundage/Brunage Loop)

Total Project Cost	\$2,607,224	Department	Streets
Type	Improvement	Category	Street Reconstruction
Priority	3 Essential	Status	Pending

### Description

Mather Street Reconstruction (from Mission to Brundage) had been listed in the 2017 Transportation Master Plan's CIP list and Water Master Plan for completion in 2021. However, due to higher use roads needing reconstructed, this project is being delayed until 2026 and beyond. This project will implement a complete streets reconstruction of the right of way. Work will consist of new asphalt pavement and drainage infrastructure. This road has been designated as share the road for multimodal uses. Additionally, new water main and water service replacements and potentially sewer main improvements will also be completed. These improvements will be funded by their own Departments, respectfully. Engineering design for the project would begin in FY26 with construction being completed in FY27 or beyond. Mather is identified as a Minor Collector on the proposed functional classification map. It connects a number of local, residential streets and serves as an alternative route for N. Mission and W. Lake Street. The pavement condition for Mather was identified in 2016 as having 6.5 years of service life left.

### Justification

Restoration of the ROW infrastructure will ensure safe and efficient travel by all users. Safety improvements and reduced maintenance costs are anticipated. Coordinating CIP projects from multiple departments will utilize shared resources, increase efficiency, and result in lower overall costs for both departments.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	1,120,000	1,100,000	<b>2,220,000</b>
Engineering	0	152,224	0	130,000	0	<b>282,224</b>
Planning/Design	0	0	105,000	0	0	<b>105,000</b>
<b>Total</b>	<b>0</b>	<b>152,224</b>	<b>105,000</b>	<b>1,250,000</b>	<b>1,100,000</b>	<b>2,607,224</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Water Fund	0	60,000	105,000	275,000	1,100,000	<b>1,540,000</b>
LOT - Streets	0	92,224	0	975,000	0	<b>1,067,224</b>
<b>Total</b>	<b>0</b>	<b>152,224</b>	<b>105,000</b>	<b>1,250,000</b>	<b>1,100,000</b>	<b>2,607,224</b>

# Capital Improvement Plan

McCall, Idaho

Project # 3149-2024-02  
 Project Name Mission Str. CRABS - Lake to Idaho

Total Project Cost	\$1,087,000	Contact	Public Works Director
Department	Streets	Type	Improvement
Category	Street Construction	Priority	4 Maintenance
Status	Pending	Useful Life	20 years

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	990,000	0	0	0	0	<b>990,000</b>
Engineering	97,000	0	0	0	0	<b>97,000</b>
<b>Total</b>	<b>1,087,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,087,000</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
LOT - Streets	1,047,125	0	0	0	0	<b>1,047,125</b>
Water Fund	39,875	0	0	0	0	<b>39,875</b>
<b>Total</b>	<b>1,087,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,087,000</b>

# Capital Improvement Plan

McCall, Idaho

Project # 2455-2019-01  
 Project Name Public Works Facility Improvements

Total Project Cost	\$2,500,000	Department	Streets
Type	Improvement	Category	Building: Maintenance
Priority	3 Essential	Status	Pending
Useful Life	30 years		

### Description

Public Works completed their Facilities Master Plan in Spring 2020 to better understand the property's overall capacity and identify funding necessary for phased improvements. This CIP item programs anticipated funding necessary to implement the recommendations of the Master Facilities Plan over the next 5 years. Improvements include but are not limited to: a) indoor air quality improvements in offices and in the shop, b) internal plumbing replacement, c) structural seismic upgrades, c) large shop expansion, d) increased heated and unheated covered equipment and materials storage, e) comprehensive grading, drainage and stormwater management, g) ADA access improvements for building ingress/egress, h) relocation and construction of new Water Department equipment building, i) fencing and landscape screening, j)hardscape (asphalt, sidewalk) improvements, k) various lighting and electrical improvements, l) various CMU block and facade aesthetic repairs to conform to City design guidelines, m) and new onsite stormwater conveyance facilities. Refer to the PW Facility Master Plan for more details..

### Justification

As outlined in the PW Facility Master Plan, the existing facilities pose life/safety risks to City employees working and operating equipment within the facility. These critical deficiencies need to be addressed to bring the facility into compliance with local building codes and environmental regulations and ensure workplace safety. Additionally, implementing these improvements will yield increased operational efficiency and protection of the City's streets equipment assets. Impacts to other Departments: By coordinating the improvements needed for the Streets Department alongside the improvements needed for the Water Department, infrastructure costs can be shared and overall savings can occur. Improved PW facilities will allow for better mechanic services and provide additional support to Parks, Golf, Police and other departments that may need temporary and/or permanent equipment storage needs. Many of the proposed facilities will prolong the usable life of equipment and allow the Public Works Department to enhance its capacity to provide essential services to the City. Improved services provided by Public Works benefits all departments and the residents and businesses of McCall.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	500,000	500,000	500,000	500,000	500,000	<b>2,500,000</b>
<b>Total</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>2,500,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Streets Fund	500,000	500,000	500,000	0	500,000	<b>2,000,000</b>
Water Fund	0	0	0	500,000	0	<b>500,000</b>
<b>Total</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>2,500,000</b>

### Budget Impact

Unused funding for FY21 can be carried forward for FY22 and beyond.

2025 thru 2029

## Capital Improvement Plan

McCall, Idaho

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Project # 3149-2024-01  
Project Name Raise Grant Match

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Total Project Cost	\$3,562,328	Department	Streets
Type	Improvement	Category	Unassigned
Priority	5 Desirable	Status	Pending
Useful Life	20 years		

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### Description

3rd Street Corridor with ITD

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Prior	Expenditures	2025	2026	2027	2028	2029	Total
1,781,164	Planning/Design	1,781,164	0	0	0	0	1,781,164
	<b>Total</b>	<b>1,781,164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,781,164</b>

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
1,781,164	Grant - State	1,601,319	0	0	0	0	1,601,319
	LOT - Streets	179,845	0	0	0	0	179,845
	<b>Total</b>	<b>1,781,164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,781,164</b>

### Budget Impact

DOT Raise Grant - Preliminary Design SH55 Alternate Route - \$2,877,512

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# Capital Improvement Plan

McCall, Idaho

Project # 3149-2022-03  
 Project Name Reedy Ln (Davis Street to Golf Course Clubhouse)

Total Project Cost	\$965,000	Department	Streets
Type	Improvement	Category	Street Reconstruction
Priority	3 Essential	Status	Pending
Useful Life	25 years		

### Description

Reedy Lane provide the principal access to the City's golf course and adjacent residential neighborhoods. It has been identified since 2015 as having an asphalt surface that is at the end of life, thus total reconstruction is warranted. Drainage improvements are also needed to manage road runoff, protect impacts from private property and enhance snow storage capacity.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	780,000	0	0	<b>780,000</b>
Planning/Design	125,000	0	0	0	0	<b>125,000</b>
Engineering	0	0	60,000	0	0	<b>60,000</b>
<b>Total</b>	<b>125,000</b>	<b>0</b>	<b>840,000</b>	<b>0</b>	<b>0</b>	<b>965,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
LOT - Streets	125,000	0	840,000	0	0	<b>965,000</b>
<b>Total</b>	<b>125,000</b>	<b>0</b>	<b>840,000</b>	<b>0</b>	<b>0</b>	<b>965,000</b>

# Capital Improvement Plan

## McCall, Idaho

Project # 2455-2021-04  
 Project Name Service Vehicle Rotation

Total Project Cost	\$261,000	Department	Streets
Type	Equipment	Category	Vehicles
Priority	5 Desirable	Status	Pending
Useful Life	10 years		

### Description

Establish a vehicle fleet management plan that provides sustainable funding to rotate out high mileage or higher maintenance service trucks. The streets fleet management plan plans for replacing vehicles (cars, pickups) every 150,000 miles and/or every 15 years.

### Justification

Reliable service trucks that ensures efficient service to the community. Safety. Reduces vehicle maintenance costs. Note- Please see attached vehicle list with age and mileage. Better photo provided on sheet 3. Impact to other Departments: Possible benefit to other departments. Previously rotated vehicles were provided to Park & Recs and Golf.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
146,000	Construction/Maintenance	0	0	0	60,000	0	60,000
	Equip/Vehicles/Furnishings	0	55,000	0	0	0	55,000
	<b>Total</b>	<b>0</b>	<b>55,000</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>115,000</b>

  

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
146,000	Streets Fund	0	55,000	0	60,000	0	115,000
	<b>Total</b>	<b>0</b>	<b>55,000</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>115,000</b>

### Budget Impact

Regular vehicle rotation keeps maintenance related costs low.



# Capital Improvement Plan

McCall, Idaho

Project # 2455-2021-01  
 Project Name Snow Storage Land Acquisition

Total Project Cost	\$725,000	Department	Streets
Type	Unassigned	Category	Unassigned
Priority	3 Essential	Status	Pending

### Description

PLACEHOLDER for future snow storage.

### Justification

Snow removal involves high labor and equipment expenses and is often needed in areas where space is limited and ROWs are fully developed (e.g. downtown core). Existing snow storage area are at max capacity and informal locations on private property are being eliminated as these properties are becoming developed. By purchasing land now, as future snow storage needs increase, cost savings will occur since purchasing land in the future may be more expensive. As demand for winter parking downtown increases, our principal snow storage areas (1st and Mill Street parking lots) may be determined undesirable for using as snow storage in the future. Impacts to other Departments: Both Streets and Parks will have increased capacity to manage snow removal by having additional areas throughout the city to store snow efficiently.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Land Acquisition	0	105,000	115,000	250,000	255,000	<b>725,000</b>
<b>Total</b>	<b>0</b>	<b>105,000</b>	<b>115,000</b>	<b>250,000</b>	<b>255,000</b>	<b>725,000</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Streets Fund	0	105,000	115,000	250,000	255,000	<b>725,000</b>
<b>Total</b>	<b>0</b>	<b>105,000</b>	<b>115,000</b>	<b>250,000</b>	<b>255,000</b>	<b>725,000</b>

### Budget Impact

A well defined future snow storage plan is needed and recommended.

2025 thru 2029

# Capital Improvement Plan

McCall, Idaho

Project # 3149-2024-05  
Project Name Warren Wagon

Total Project Cost \$1,100,000 Contact Public Works Director  
Department Streets Type Maintenance  
Category Unassigned Priority 4 Maintenance  
Status Pending Useful Life 30 years

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	1,000,000	0	0	<b>1,000,000</b>
Engineering	100,000	0	0	0	0	<b>100,000</b>
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>1,100,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
LOT - Streets	100,000	0	1,000,000	0	0	<b>1,100,000</b>
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>1,100,000</b>

# Capital Improvement Plan

## McCall, Idaho

Project # 3149-2021-02  
 Project Name Wooley Avenue Reconstruction

Total Project Cost	\$2,550,000	Department	Streets
Type	Improvement	Category	Street Reconstruction
Priority	3 Essential	Status	Pending
Useful Life	20 years		

### Description

Wooley Avenue (between Davis and Spring Mountain Boulevard) is a primary E/W collector street on the east side of the city that connects other high use roads (Railroad, Davis, Spring Mountain Boulevard). It is also a principal multi-modal transportation route connecting separated pathways east of Davis with the new Wooley boardwalk (just east of Denali Court). Reconstruction of this roadway would include: shift the portions of the vehicle lanes north to accommodate a separated pathway on the south side (between Davis and Denali Court); installing appropriate stormwater and regional drainage facilities, relocating overhead utilities to the edge of the ROW and/or undergrounding them, and upgrading necessary underground infrastructure.

### Justification

This Major Collector roadway has high vehicle and multi-modal use, yet lacks the necessary infrastructure to safely accommodate the users. Additionally, the remaining service life of the asphalt is approaching zero. The Streets Department has high annual maintenance costs to repair potholes and deal with inadequate drainage facilities. The City receives many comments from the community requesting that this roadway be reconstructed to address the poor roadway conditions and lack of pathway and other multi-modal facilities.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	2,100,000	0	0	<b>2,100,000</b>
Planning/Design	300,000	0	0	0	0	<b>300,000</b>
Engineering	0	0	150,000	0	0	<b>150,000</b>
<b>Total</b>	<b>300,000</b>	<b>0</b>	<b>2,250,000</b>	<b>0</b>	<b>0</b>	<b>2,550,000</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Grant - State	100,000	0	900,000	0	0	<b>1,000,000</b>
LOT - Streets	100,000	0	850,000	0	0	<b>950,000</b>
Water Fund	100,000	0	500,000	0	0	<b>600,000</b>
<b>Total</b>	<b>300,000</b>	<b>0</b>	<b>2,250,000</b>	<b>0</b>	<b>0</b>	<b>2,550,000</b>

2025 through 2029  
**Capital Improvement Plan**  
 McCall, Idaho  
**Projects By Department**

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
<b>Water Distribution</b>								
Construct 2mg Water Storage Tank	*6064-2020-01	3	4,520,000	2,320,000	60,000			<b>6,900,000</b>
Majestic View Water Main	*6064-2020-02	11				36,000		<b>36,000</b>
Distribution Equipment Storage Building	*6064-2022-07	3			30,000		250,000	<b>280,000</b>
Water Filling Station	*6064-2022-08	3	84,000					<b>84,000</b>
Timm/Sunset/Allen Water Main	*6064-2022-11	3				55,125		<b>55,125</b>
Saddlehorn/Buckhorn/Bridal Path Main Line	*6064-2022-13	3				77,700		<b>77,700</b>
Broken Rein/Wild Horse/Buckboard Main Replac	*6064-2022-14	3				85,050		<b>85,050</b>
Water Master Plan	*6064-2022-15	5	80,000					<b>80,000</b>
Annual Fire Hydrant Replacement	*6064-2022-16	3	82,200	82,800	85,000	86,200	90,510	<b>426,710</b>
Redundant Fire Pump @ Upper West Pumb Station	*6064-2022-17	11				208,400		<b>208,400</b>
Vehicle Rotation Program	*6064-2022-18	5	55,000	57,500	60,375	63,394	66,700	<b>302,969</b>
Betsy's Pond Booster Station	*6064-2023-02	4	50,000					<b>50,000</b>
N. 3rd St. Stibnite - Floyde Water Main	*6064-2023-03	4		55,125		882,000		<b>937,125</b>
Lead & Copper Service Line Replacement Plan	*6064-2024-01	1	100,000					<b>100,000</b>
Meter Upgrade Project	*6064-2024-02	3	300,000	300,000	300,000	300,000	300,000	<b>1,500,000</b>
	<b>Water Distribution Total</b>		<b>5,271,200</b>	<b>2,815,425</b>	<b>535,375</b>	<b>1,793,869</b>	<b>707,210</b>	<b>11,123,079</b>
	<b>GRAND TOTAL</b>		<b>5,271,200</b>	<b>2,815,425</b>	<b>535,375</b>	<b>1,793,869</b>	<b>707,210</b>	<b>11,123,079</b>

# Capital Improvement Plan

McCall, Idaho

Project # 6064-2022-16  
 Project Name Annual Fire Hydrant Replacement

Total Project Cost	\$660,810	Department	Water Distribution
Type	Maintenance	Category	Water Distribution
Priority	3 Essential	Status	Pending
Useful Life	15 years		

### Description

This CIP addresses the annual replacement of City fire hydrants. This annual replacement program replaces ten fire hydrants each year to distribute the capital cost of replacing these plant components over multiple years.

### Justification

Fire hydrant replacement is essential to maintain proper fire safety within the City of McCall. The current Water Master Plan calls for the replacement of 10 fire hydrants a year.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
234,100	Construction/Maintenance	82,200	82,800	85,000	86,200	90,510	<b>426,710</b>
	<b>Total</b>	<b>82,200</b>	<b>82,800</b>	<b>85,000</b>	<b>86,200</b>	<b>90,510</b>	<b>426,710</b>

  

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
234,100	Water Fund	82,200	82,800	85,000	86,200	90,510	<b>426,710</b>
	<b>Total</b>	<b>82,200</b>	<b>82,800</b>	<b>85,000</b>	<b>86,200</b>	<b>90,510</b>	<b>426,710</b>

# Capital Improvement Plan

McCall, Idaho

Project # 6064-2023-02  
 Project Name Betsy's Pond Booster Station

Total Project Cost	\$50,000	Department	Water Distribution
Type	Improvement	Category	Water Distribution
Priority	4 Maintenance	Status	Pending
Useful Life	20 years		

### Description

Replace the current cover over and protection around the existing electrical panels and improve current access to pumps.

### Justification

The electrical panels for this booster station (located in Whitetail) are all outside and easily accessible to people. The cover needs to be replaced, needs a protective structure built around it, as well as improving the current access to the pumps.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	50,000	0	0	0	0	<b>50,000</b>
<b>Total</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Water Fund	50,000	0	0	0	0	<b>50,000</b>
<b>Total</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,000</b>

# Capital Improvement Plan

McCall, Idaho

Project # 6064-2022-14  
 Project Name Broken Rein/Wild Horse/Buckboard Main Replac

Total Project Cost	\$787,500	Department	Water Distribution
Type	Improvement	Category	Water Distribution
Priority	3 Essential	Status	Pending
Useful Life	50 years		

### Description

Design and construction of a new 8 / 12 water line to replace existing lines.

### Justification

Listed in the water line replacement program in the Water Master Plan.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>	<b>Future</b>
Planning/Design	0	0	0	85,050	0	<b>85,050</b>	702,450
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,050</b>	<b>0</b>	<b>85,050</b>	

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>	<b>Future</b>
Water Fund	0	0	0	85,050	0	<b>85,050</b>	702,450
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,050</b>	<b>0</b>	<b>85,050</b>	

# Capital Improvement Plan

McCall, Idaho

Project # 6064-2020-01  
 Project Name Construct 2mg Water Storage Tank

Total Project Cost	\$7,507,000	Department	Water Distribution
Type	Structure	Category	Unassigned
Priority	3 Essential	Status	Pending

**Description**

Purchase easement, engineering, and construction of a new 2mg Water Storage Reservoir.

**Justification**

The Water System Master Plan feels that our current eastside water reservoir will be inadequate to support increased population and fire flow by the year 2024-2026.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
607,000	Construction/Maintenance	4,100,000	2,320,000	60,000	0	0	<b>6,480,000</b>
	Engineering	420,000	0	0	0	0	<b>420,000</b>
	<b>Total</b>	<b>4,520,000</b>	<b>2,320,000</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>6,900,000</b>

  

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
607,000	Debt Serice	4,520,000	2,320,000	0	0	0	<b>6,840,000</b>
	Water Fund	0	0	60,000	0	0	<b>60,000</b>
	<b>Total</b>	<b>4,520,000</b>	<b>2,320,000</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>6,900,000</b>



# Capital Improvement Plan

McCall, Idaho

Project # 6064-2022-07  
 Project Name Distribution Equipment Storage Building

Total Project Cost	\$280,000	Department	Water Distribution
Type	Improvement	Category	Buildings
Priority	3 Essential	Status	Pending
Useful Life	30 years		

### Description

Design and construction of a new equipment storage building at the Public Works Facility on Samson Trail or at the Water Treatment Plant on Bitterroot Drive. During the completion of the Public Works Facility Master Plan, this building (size, type and location) will be fully evaluated with respect to other needs at the Facility and prioritized accordingly to determine the best location for the new building.

### Justification

The existing Water Department equipment storage building is uninsulated and unsanitary. A new building is needed that is heated (to protect from certain parts freezing) and sanitary (for the storage of water meters and fittings). Additional storage needs include main line, hydrant, valve, and service repair parts as well as excavation materials (sand, bedding chips, and Type I 3/4 aggregate).

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	0	250,000	<b>250,000</b>
Planning/Design	0	0	30,000	0	0	<b>30,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>250,000</b>	<b>280,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Water Fund	0	0	30,000	0	250,000	<b>280,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>250,000</b>	<b>280,000</b>

2025 thru 2029

# Capital Improvement Plan

McCall, Idaho

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Project # 6064-2024-01  
Project Name Lead & Copper Service Line Replacement Plan

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Total Project Cost \$100,000 Contact Public Works Director  
Department Water Distribution Type Improvement  
Category Water Distribution Priority 1 Mandated  
Status Pending

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<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	100,000	0	0	0	0	<b>100,000</b>
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Water Fund	100,000	0	0	0	0	<b>100,000</b>
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>

2025 thru 2029

## Capital Improvement Plan

McCall, Idaho

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Project # 6064-2020-02  
Project Name Majestic View Water Main

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Total Project Cost \$274,000 Department Water Distribution  
Type Improvement Category Unassigned  
Priority n/a Status Pending  
Useful Life 20 years

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<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>	<b>Future</b>
Planning/Design	0	0	0	36,000	0	<b>36,000</b>	238,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,000</b>	<b>0</b>	<b>36,000</b>	

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>	<b>Future</b>
Water Fund	0	0	0	36,000	0	<b>36,000</b>	238,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,000</b>	<b>0</b>	<b>36,000</b>	

2025 thru 2029

# Capital Improvement Plan

McCall, Idaho

Project # 6064-2024-02  
Project Name Meter Upgrade Project

Total Project Cost \$1,500,000 Contact Public Works Director  
Department Water Distribution Type Improvement  
Category Equipment: Miscellaneous Priority 3 Essential  
Status Pending

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	300,000	300,000	300,000	300,000	300,000	<b>1,500,000</b>
<b>Total</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>1,500,000</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Water Fund	300,000	300,000	300,000	300,000	300,000	<b>1,500,000</b>
<b>Total</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>1,500,000</b>

2025 thru 2029

# Capital Improvement Plan

McCall, Idaho

Project # 6064-2023-03  
Project Name N. 3rd St. Stibnite - Floyd Water Main

Total Project Cost \$937,125 Department Water Distribution  
Type Improvement Category Water Distribution  
Priority 4 Maintenance Status Pending  
Useful Life 20 years

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	0	0	0	882,000	0	<b>882,000</b>
Planning/Design	0	55,125	0	0	0	<b>55,125</b>
<b>Total</b>	<b>0</b>	<b>55,125</b>	<b>0</b>	<b>882,000</b>	<b>0</b>	<b>937,125</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Water Fund	0	55,125	0	882,000	0	<b>937,125</b>
<b>Total</b>	<b>0</b>	<b>55,125</b>	<b>0</b>	<b>882,000</b>	<b>0</b>	<b>937,125</b>

# Capital Improvement Plan

McCall, Idaho

Project # 6064-2022-17  
 Project Name Redundant Fire Pump @ Upper West Pumb Station

Total Project Cost	\$208,400	Department	Water Distribution
Type	Unassigned	Category	Unassigned
Priority	n/a	Status	Pending

**Description**

Design ready for when Department of Environmental Quality (DEQ) makes this a requirement.

**Justification**

At some point in the future this will be required by DEQ.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Planning/Design	0	0	0	208,400	0	<b>208,400</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>208,400</b>	<b>0</b>	<b>208,400</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Water Fund	0	0	0	208,400	0	<b>208,400</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>208,400</b>	<b>0</b>	<b>208,400</b>

# Capital Improvement Plan

McCall, Idaho

Project # 6064-2022-13  
 Project Name Saddlehorn/Buckhorn/Bridal Path Main Line

Total Project Cost	\$760,200	Department	Water Distribution
Type	Improvement	Category	Water Distribution
Priority	3 Essential	Status	Pending
Useful Life	50 years		

### Description

Design and construction of a new 8./12 water line to replace existing lines.

### Justification

Listed in the water line replacement program in the Water Master Plan.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>	<b>Future</b>
Planning/Design	0	0	0	77,700	0	<b>77,700</b>	682,500
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,700</b>	<b>0</b>	<b>77,700</b>	

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>	<b>Future</b>
Water Fund	0	0	0	77,700	0	<b>77,700</b>	682,500
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,700</b>	<b>0</b>	<b>77,700</b>	

2025 thru 2029

# Capital Improvement Plan

McCall, Idaho

Project # 6065-2024-02  
Project Name SCADA System Upgrade

Total Project Cost \$300,000 Contact Public Works Director  
Department Water Treatment Type Unassigned  
Category Unassigned Status Pending

## Description

SCADA system upgrade and replacement.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Other	0	0	0	0	300,000	<b>300,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Water Fund	0	0	0	0	300,000	<b>300,000</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>



# Capital Improvement Plan

McCall, Idaho

Project # 6064-2022-11  
 Project Name Timm/Sunset/Allen Water Main

Total Project Cost	\$468,563	Department	Water Distribution
Type	Improvement	Category	Water Distribution
Priority	3 Essential	Status	Pending
Useful Life	50 years		

### Description

Design and construction of a new 8 water line to replace existing 4 mains.

### Justification

Listed in the water line replacement program in the Water Master Plan.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>	<b>Future</b>
Planning/Design	0	0	0	55,125	0	<b>55,125</b>	413,438
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,125</b>	<b>0</b>	<b>55,125</b>	

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>	<b>Future</b>
Water Fund	0	0	0	55,125	0	<b>55,125</b>	413,438
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,125</b>	<b>0</b>	<b>55,125</b>	

2025 through 2029  
**Capital Improvement Plan**  
 McCall, Idaho  
**Projects By Department**

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
<b>Water Treatment</b>								
Water Treatment Plant Expansion	*6065-2022-01	3	460,000	3,100,000	4,000,000			<b>7,560,000</b>
WTP Flowmeter Replacement Program	*6065-2023-02	3	70,000	73,500	77,175	81,034	85,085	<b>386,794</b>
Treatment Pump Repair/Replacement Program	*6065-2024-01		70,000	73,500	77,175	81,034		<b>301,709</b>
SCADA System Upgrade	*6065-2024-02						300,000	<b>300,000</b>
<b>Water Treatment Total</b>			<b>600,000</b>	<b>3,247,000</b>	<b>4,154,350</b>	<b>162,068</b>	<b>385,085</b>	<b>8,548,503</b>
<b>GRAND TOTAL</b>			<b>600,000</b>	<b>3,247,000</b>	<b>4,154,350</b>	<b>162,068</b>	<b>385,085</b>	<b>8,548,503</b>

2025 thru 2029

## Capital Improvement Plan

McCall, Idaho

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Project # 6065-2024-01  
Project Name Treatment Pump Repair/Replacement Program

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Total Project Cost \$301,709 Contact Public Works Director  
Department Water Treatment Type Improvement  
Category Unassigned Status Pending

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<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Other	70,000	73,500	77,175	81,034	0	<b>301,709</b>
<b>Total</b>	<b>70,000</b>	<b>73,500</b>	<b>77,175</b>	<b>81,034</b>	<b>0</b>	<b>301,709</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Water Fund	70,000	73,500	77,175	81,034	0	<b>301,709</b>
<b>Total</b>	<b>70,000</b>	<b>73,500</b>	<b>77,175</b>	<b>81,034</b>	<b>0</b>	<b>301,709</b>

# Capital Improvement Plan

## McCall, Idaho

Project # 6064-2022-18  
 Project Name Vehicle Rotation Program

Total Project Cost	\$407,969	Department	Water Distribution
Type	Equipment	Category	Vehicles
Priority	5 Desirable	Status	Pending
Useful Life	10 years		

**Description**

Replacement of Vehicle 26 (2006 Ford F350), Vehicle 29 (F250), due to age, mileage and loss of dependability.

**Justification**

Vehicle rotation schedule listed in the water master plan.

<b>Prior</b>	<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
105,000	Equip/Vehicles/Furnishings	55,000	57,500	60,375	0	0	<b>172,875</b>
	Construction/Maintenance	0	0	0	63,394	66,700	<b>130,094</b>
	<b>Total</b>	<b>55,000</b>	<b>57,500</b>	<b>60,375</b>	<b>63,394</b>	<b>66,700</b>	<b>302,969</b>

  

<b>Prior</b>	<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
105,000	Water Fund	55,000	57,500	60,375	63,394	66,700	<b>302,969</b>
	<b>Total</b>	<b>55,000</b>	<b>57,500</b>	<b>60,375</b>	<b>63,394</b>	<b>66,700</b>	<b>302,969</b>

# Capital Improvement Plan

McCall, Idaho

Project # 6064-2022-08  
Project Name Water Filling Station

Total Project Cost \$84,000 Department Water Distribution  
Type Improvement Category Buildings  
Priority 3 Essential Status Pending  
Useful Life 30 years

### Description

Purchase and construction of water filling station.

### Justification

The water filling station would simplify the process of contractors getting water and could potentially reduce water loss and increase revenue.

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Planning/Design	84,000	0	0	0	0	<b>84,000</b>
<b>Total</b>	<b>84,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,000</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Water Fund	84,000	0	0	0	0	<b>84,000</b>
<b>Total</b>	<b>84,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,000</b>

2025 thru 2029

# Capital Improvement Plan

McCall, Idaho

Project # 6064-2022-15  
 Project Name Water Master Plan

Total Project Cost	\$80,000	Department	Water Distribution
Type	Improvement	Category	Water Distribution
Priority	5 Desirable	Status	Pending
Useful Life	5 years		

### Description

Update our water master plan, may need to be done early depending on growth.

### Justification

Water Master Plan needs to be updated every 5-7 per IDEQ

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Planning/Design	80,000	0	0	0	0	<b>80,000</b>
<b>Total</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Water Fund	80,000	0	0	0	0	<b>80,000</b>
<b>Total</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>

# Capital Improvement Plan

McCall, Idaho

Project # 6065-2022-01  
 Project Name Water Treatment Plant Expansion

Total Project Cost	\$8,167,000	Contact	Public Works Director
Department	Water Treatment	Type	Improvement
Category	Water Treatment	Priority	3 Essential
Status	Pending	Useful Life	30 years

Prior	Expenditures	2025	2026	2027	2028	2029	Total
607,000	Construction/Maintenance	0	3,100,000	4,000,000	0	0	<b>7,100,000</b>
	Planning/Design	460,000	0	0	0	0	<b>460,000</b>
	<b>Total</b>	<b>460,000</b>	<b>3,100,000</b>	<b>4,000,000</b>	<b>0</b>	<b>0</b>	<b>7,560,000</b>

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
607,000	Debt Serice	0	3,100,000	4,000,000	0	0	<b>7,100,000</b>
	Water Fund	460,000	0	0	0	0	<b>460,000</b>
	<b>Total</b>	<b>460,000</b>	<b>3,100,000</b>	<b>4,000,000</b>	<b>0</b>	<b>0</b>	<b>7,560,000</b>

2025 thru 2029

## Capital Improvement Plan

McCall, Idaho

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Project # 6065-2023-02  
Project Name WTP Flowmeter Replacement Program

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Total Project Cost	\$386,794	Department	Water Treatment
Type	Maintenance	Category	Unassigned
Priority	3 Essential	Status	Pending
Useful Life	10 years		

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### Description

Not identified in the water master plan but should have been, all flowmeters with in the water treatment plant and at Heavens gate are past their life span and need to be replaced.

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### Justification

There are approximately a dozen 6 major flowmeters in the plant and 1 at Heavens Gate that need replaced. Each of these flowmeters are over 20 years old and beyond their expected service life.

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<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction/Maintenance	70,000	73,500	77,175	81,034	85,085	<b>386,794</b>
<b>Total</b>	<b>70,000</b>	<b>73,500</b>	<b>77,175</b>	<b>81,034</b>	<b>85,085</b>	<b>386,794</b>

  

<b>Funding Sources</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Water Fund	70,000	73,500	77,175	81,034	85,085	<b>386,794</b>
<b>Total</b>	<b>70,000</b>	<b>73,500</b>	<b>77,175</b>	<b>81,034</b>	<b>85,085</b>	<b>386,794</b>

### Budget Impact

5% inflation escalation

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