



**City of McCall
City Council**

**AGENDA
Special Meeting
June 30, 2023 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 5:30 pm by calling in as follows:

Dial 208-634-8900 when asked for the Conference ID enter: 172 466 397#

Or you may watch live by clicking this link:

<https://youtube.com/live/TcP35Dy7nnM?feature=share>

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

9:00 AM OPEN SESSION ROLL CALL

BUDGET WORK SESSION

9:05 AM GENERAL PUBLIC COMMENT RELATED TO FY24 BUDGET

HOW TO SUBMIT COMMENTS

On the City's website at <https://www.mccall.id.us/packets> you may leave a public comment or signup to make a comment live online or to call-in prior to 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

FY23 Budget Development Introduction

9:15 AM Local Option Tax (Action Item)

- Local Option Tax Commission Chair Tabitha Martineau will present the LOT Commission's Funding Recommendations
- Request approval of FY24 LOT funding and distributions – Discussion and decision (ACTION ITEM)

9:45 AM Draft Capital Improvement Plan (CIP)

- Review and Discussion of the draft CIP

10:45 AM Draft FY23 Operation & Maintenance budget worksheet

- Review and Discussion of the draft O & M Budget
- Personnel
 - Salary Survey Results - market deficiency and the correction
 - Market Increase
 - Benefit Rate Increases

11:15 AM Property Tax – Direction to Staff (effective increase in current draft is 5.48%)

- Discussion of maximum allowable increase
- Increase derived from 3% increase (\$217,531)
- Increase derived from 90% of New Construction (\$133,188)
- Allowable increase for O & M from Foregone Amount (\$76,018)

***11:45 A.M. Recess For Lunch ***

12:45 PM City Council Deliberation (Action Item)

- Provide guidance and/or direction to staff regarding the discussed elements of the Draft FY24 Budget and to bring back a balanced tentative budget with the maximum allowable increase or some lesser amount

1:15 PM FY23 Budget Next Steps

- Council Work Session on July 21 – set tentative budget
- Council Work Session on August 4 – set tentative budget continued – If Needed
- FY24 Budget Public Hearing on August 24 at 5:30PM
- FY24 Budget Adoption on August 24
- FY24 Foregone Public Hearing on August 24 at 5:30PM

1:30 PM ADJOURN

**FY24 LOT
FUNDING REQUESTS**

Priority #	Rating Score	Project #	Requestor	Project	Amount requested	Amount recommended for funding
1			LOT Administrative Costs	LOT Administrative Costs	\$ 14,500	\$14,500
2			City of McCall Parks & Recreation Dept	Parks & Recreation Move	\$ 200,000	\$200,000
3	114	24-05	Valley County Pathways	Nordic Trail Grooming	\$ 12,000	\$12,000
4	111	24-01	Treasure Valley Transit, Inc.	Rural Grant Funding Match	\$ 108,630	\$108,630
5	110	24-35	City of McCall - Parks & Recreation	Downtown Sidewalk Maintenance	\$ 216,150	\$216,150
6	110	24-43	Payette Lakes Ski Club	Nordic Trails Grooming	\$ 10,000	\$10,000
7	109	24-04	Valley County	Snow Plowing Winter Parking Lots	\$ 17,000	\$17,000
8	109	24-10	McCall Ultra Sled Dog Challenge, LLC	Shuttle Buses	\$ 3,764	\$3,764
9	109	24-37	City of McCall - Parks & Recreation	Community Activities	\$ 31,250	\$31,250
10	107	24-45	Friends of Payette Avalanche Center	Website and Beacon training	\$ 8,000	\$8,000
11	106	24-41	McCall Area Chamber of Commerce and Visitors Bureau	Winter Carnival Logistics	\$ 29,000	\$29,000
12	104	24-03	McCall Arts and Humanities Council	Idaho Talks Speakers	\$ 2,565	\$2,565
13	104	24-27	City of McCall Golf Club	Path Resurfacing	\$ 40,000	\$40,000
14	104	24-36	City of McCall - Parks & Recreation	Equipment Lease	\$ 9,592	\$9,592
15	103	24-18	McCall Folklore Society	Summer Music Festival	\$ 10,000	\$10,000
16	103	24-23	Payette Lakes Community Association, Inc	After School and Summer Prorams	\$ 10,000	\$10,000
17	103	24-42	McCall Area Chamber of Commerce and Visitors Bureau	IDSOS Grant Match	\$ 50,523	\$50,523
18	100	24-17	McCall Nordic & Biathlon Ski Club	AED and Cargo Sled	\$ 5,044	\$5,044
19	100	24-38	City of McCall - Parks & Recreation	Noxiouis Weed Program	\$ 5,995	\$5,995
20	100	24-39	City of McCall - Parks & Recreation	Trash and Benches	\$ 20,362	\$20,362
21	100	24-44	Payette Lakes Ski Club	Rope-Tow Lift	\$ 35,000	\$35,000
22	95	24-07	Roots Forest School	Trek to the North Pole	\$ 1,783	\$1,783
23	95	24-11	McCall Ultra Sled Dog Challenge, LLC	Checkpoint Equipment	\$ 3,162	\$3,162
24	95	24-22	McCall Winter Sports Club	Ski Event Costs	\$ 3,610	\$3,610
25	95	24-25	Valley County Search and Rescue	Winter Response Equipment	\$ 12,700	\$12,700
26	94	24-09	McCall Ultra Sled Dog Challenge, LLC	Equipment Storage Unit	\$ 1,200	\$1,200
27	91	24-16	Payette Land Trust, Inc	Payette River Basin Initiative	\$ 15,000	\$7,500
28	91	24-29	City of McCall Golf Club	Clubhouse Outdoor Lighting	\$ 2,000	\$2,000
29	91	24-46	WCM Economic Development Council	Regional Housing Needs Assessment	\$ 20,000	\$20,000
30	90	24-08	Roots Forest School	Park Use Fee	\$ 3,800	\$3,800
31	90	24-28	City of McCall Golf Club	Clubhouse Roof and Insulation	\$ 50,000	\$50,000
32	90	24-34	City of McCall	Deed Restricted Housing Incentives	\$ 300,000	\$100,000
33	89	24-12	McCall Ultra Sled Dog Challenge, LLC	Communication Equipment	\$ 2,188	\$2,188
34	85	24-02	McCall Fire and EMS	Vehicle for Safety Inspections	\$ 44,909	\$44,909
35	85	24-19	Manchester Ice and Event Center - RJS Foundation	Learn to Skate	\$ 15,000	\$15,000
36	84	24-06	McCall Youth Hockey Association	Ice Time	\$ 8,500	\$8,500
37	84	24-40	City of McCall - Parks & Recreation	Purchase four cameras	\$ 10,500	\$10,500
38	83	24-24	Valley County Search and Rescue	Swiftwater Response Equipment	\$ 32,500	\$16,250
39	78	24-33	City of McCall	Housing Authority	\$ 250,000	\$125,023
40	77	24-30	McCall Figure Skating Club	Ice Time	\$ 10,000	\$10,000
41	75	24-26	City of McCall Golf Club	Permenant Meeting Structure	\$ 15,000	\$15,000
42	74	24-20	McCall Ski Heritage Foundation	Ski Mural	\$ 7,500	\$7,500
Total:					\$ 1,648,727	\$1,300,000
Contingency Items:						
	78	24-32	McCall Public Library	New Library Project	\$ 100,000	\$100,000
	84	24-13	Central Idaho Mountain Bike Association	Bike Park	\$ 50,000	\$50,000
Total:					\$ 150,000	\$150,000
Not recommended for funding						
	86	24-15	WCM Housing Trust	Property purchase	\$ 50,000	\$0
	71	24-14	Valley County Pickleball Club	Rec Facility	\$ 75,000	\$0
	61	24-21	City of McCall - CED	Vehicle Charging Stations	\$ 120,000	\$0
	52	24-31	Manchester Ice and Event Center - RJS Foundation	Exterior Refinishing	\$ 15,000	\$0
Total:					\$ 260,000	\$0

Subject: Implementing McCall Area Local Housing Action Plan
From: Michelle Groenevelt, AICP, Community & Development Director
Date: June 30, 2023

The intention of this Memorandum is to outline the steps and funding need to implement the Local Housing Action Plan as it relates to the budget process.

Adopted in June 2022, the McCall Area Local Housing Action Plan outlines a partnership framework to address Local Housing needs in the McCall Area over at least the next five years. Local Housing is defined as:

Dwellings of all types, that those who live and/or work in the McCall Area can afford to purchase or rent, serving the entire spectrum of housing needs that are not being met by the housing market.

The Plan was established through the recognition that having diverse and secure housing opportunities at prices that residents making their living in the area can afford is essential to maintain the health, vibrancy, and integrity of the McCall Area community, economy, and environment. Strategies to meet housing needs have been identified and prioritized; roles and responsibilities have been assigned. A timeline for achieving priority strategies were established, recognizing that this Plan will have will continue to evolve.

The timeline in the Plan considers the current resource, management and capacity limits in the McCall Area, along with existing momentum. It also considers stepping stones - what needs to happen before later strategies may be implemented. In short, the timeline recognizes that it is not just what you do, but when you do it, that can make or break the success of a particular strategy. Considerations factoring into the timing include:

1. Building blocks: some actions need to happen before others can be successful
2. Current capacity: what can we do now (e.g., available staff, funding)
3. Ease of implementation: political and capacity limits
4. Extent of impact: how much housing can it provide
5. Political capital: will this create a success we need in order to build up support for other strategies

Finally, the timeline from the Plan was based on the premise that additional capacity - staffing, financing, resources, etc. -will be added in the McCall Area over time. Once initiated, all strategies will require ongoing maintenance, monitoring, reporting and management. Additional resources will be needed to operate and evolve the program and implement more strategies.

The Plan states that to be most effective, additional administrative and programmatic capacity is needed in the McCall Area to manage an inventory of permanently restricted Local Housing, as well as facilitate partnerships and coordinate resources needed for Action Plan strategy implementation. The capacity for a housing authority to issue bonds and act as a quasi-governmental entity were desirable attributes of this type of structure. Currently, implementation of local housing efforts falls on CED staff who also manage many other processes and programs so there is not adequate time to move forward significant housing initiatives. As stated on p. 17:

It is recommended that a McCall Area Housing Authority be established, preferably within the first year of Action Plan implementation. The Housing Authority should encompass the City of McCall, plus the Area of Impact. Many strategies will benefit from the administrative and managerial structure of this organization. Further, the additional staff capacity is needed to accelerate Local Housing in the McCall Area.

Budget Requests

The following budget/LOT requests have been made to effectuate the Local Housing Action Plan:

1. A **Housing Coordinator position** to manage the McCall Housing Authority and related housing efforts: This is a full-time new position that would be added to the CED Department.
2. A **Housing Authority Funding** LOT funding request for \$250,000 was made to the LOT committee. The Local Housing Action Plan recommended \$230,000 per year for staffing and funding for implementation. The LOT committee ranked the application 39th and recommended to fund \$125,023. However, the committee ranked the WCM Regional Housing Needs Assessment as 29th but the City Council has funded a Housing Needs Assessment and Housing Action Plan for the McCall Area (which includes the County's Impact Area) and now funding is needed for implementation.
3. **Deed Restricted Local Housing Incentive Program**: This program was adopted in 2018 and has generally been funded through LOT. It is anticipated that this program will be evaluated to revise deed restriction, increase incentive from \$10,000 to \$15,000 In the

upcoming budget year. \$300,000 was requested in the application, and the LOT committee ranked this 32nd and only recommended \$100,000.

Previous requests for the incentive program/land banking have been accruing (\$239,000) and FY23 LOT requests (\$350,000) have not been received. It would just take a medium sized project or two to wipe all the funds currently available for the Incentive Program. Similarly, there are entitled projects that have not been constructed to date but these funds are on a first come, first serve basis.

Matrix of Responsibilities: Action Strategies

Strategies	TYPE	Lead	Support
1 Sewer District Coordination (Prioritize Local Housing)	Partnerships	Sewer District/City	Sewer District/City
2 Housing Organization - create, fund, staff	Preservation	City	County
3 State ARPA Funds	Funding	Sewer District/City	Sewer District/City
4 Deed Restricted Housing (Permanent)	Preservation	City	
5 Employer Assisted Housing	Partnerships	Chamber, West Central EDC	Employers (large and small), The Housing Company
6 Public/Private/Institutional Partnerships (land for housing)	Partnerships	City/Housing Org. when formed	Forest Service, School District, St. Lukes, Employers
7 Existing LOT (and/or General Fund) Dedicated to Housing	Funding	City/Housing Org. when formed	
8 STR/Second Home Conversion to Long Term Rentals	Program	Property Mgt (Kelly Hill)	City/Housing Org. when formed, Employers, Chamber
9 Annexation Policy	Regulations	City	County
10 Fee Waivers & Deferrals	Incentives	City	Developers, Sewer District
11 Land Banking (Acquisition) for Housing - Evaluation	Partnerships	City/Housing Org. when formed, County	Chamber/Employers, MRA, aligned with public/private partnerships
12 Public Infrastructure Investment Planning	Incentives	City/Sewer District	MRA
13 Density Bonus (code modifications, community support)	Incentives	City (code)/Housing Org. when formed (community)	Sewer District, Developers, Citizen Local Housing support group, County
14 Legislative Lobby Group	Partnerships/Regulations	County, City	
15 Federal and State Funding Opportunities (Loans, Grants, UHTC)	Funding	Housing Org. when formed	Developers, Stake holders
16 STR Rental Management Policies	Regulations	City, County	Property managers, Realtors
17 Condo Conversion Policy	Preservation	City	County
18 Tax Increment Financing (TIF) Participation Guidelines	Funding	MRA/City	
19 Mobile Home Park Affordability	Preservation	Housing Org. when formed	LEAP Housing/ROC USA
20 Removal of Regulatory Barriers	Incentives	City	Developers, County
21 Land Banking (Acquisition) for Housing - Purchase	Partnerships	City/Housing Org., County	Various partners
22 Accessory Dwelling Units	Incentives	City	
23 Homebuyer Assistance	Programs	Housing Org. when formed	City, IHFA, Property Management, Realtors
24 New Taxes Dedicated to Housing	Funding	City/Housing Org. when formed	Citizen support group, Employers, Developers
25 Acquisition of Deed Restriction on Market Rate Units	Preservation	Housing Org. when formed	City, Property Management, Realtors
26 Private Donations / Philanthropy	Funding	Housing Org. when formed	Chamber
27 Rehab and Weatherization	Preservation	Housing Org. when formed	

Strategies are sorted in the same order of the timeline presented above.

Abbreviations: City = elected officials, advisory boards, and staff; Sewer District = Board and staff; Housing Org. = housing organization;

MRA = McCall Redevelopment Agency

**FY24 Budget
Worksheet Summary**

	FY21	FY22	FY23	FY24
	Actual	Actual	PY Budget	1st Request
General Fund				
Total Revenues	8,587,206	8,773,130	13,994,726	10,315,110
Mayor & Council Expenses	382,559	463,298	419,279	464,554
Info Systems Expenses	411,208	448,887	546,054	529,894
City Manager Expenses	480,036	493,688	554,990	591,242
Admin Expenses	328,604	346,307	397,126	406,480
Finance Expenses	399,092	425,767	508,478	464,851
City Clerk Expenses	271,100	312,786	369,385	327,008
Local Option Tax Expenses	821,225	529,847	2,169,669	1,764,493
Community Devel. Expenses	843,350	868,281	1,131,648	1,346,035
Police Expenses	1,859,280	1,813,313	2,126,225	2,291,102
Parks Expenses	779,298	903,004	904,679	902,834
Grant Expenses	645,680	279,882	599,540	75,000
CIP (Capital Improvement Plan)	573,526	1,236,930	4,039,549	817,771
Total Expenses	7,794,958	8,121,990	13,994,726	10,331,264
Revenues Over Expenses	792,248	651,140	-	(16,154)
Streets				
Total Revenues	2,228,841	2,389,487	2,937,601	2,671,736
Total Expenses	2,018,816	2,350,180	2,937,601	2,769,708
Revenues Over Expenses	210,025	39,306	-	(97,972)
Library				
Total Revenues	814,638	1,126,017	1,212,393	679,505
Total Expenses	622,489	1,351,874	1,212,393	690,943
Revenues Over Expenses	192,149	(225,858)	-	(11,438)
Recreation				
Total Revenues	2,459,700	2,701,944	2,096,971	1,755,423
Recreation Programs Expenses	300,004	300,323	390,468	426,398
Recreation Parks Expenses	2,153,899	3,076,177	1,277,144	1,366,019
Grants	125,654	182,919	253,705	50,300
Total Expenses	2,579,557	3,559,418	2,096,971	1,992,717
Revenues Over Expenses	(119,857)	(857,475)	-	(237,294)
Airport				
Total Revenues	2,947,545	2,289,399	1,868,468	634,989
Total Expenses	2,863,113	2,427,320	1,868,468	655,204
Revenues Over Expenses	84,432	(137,921)	-	(20,215)
Capital Projects				
Total Revenues	356	1,204	-	-
Total Expenses	-	-	-	-
Revenues Over Expenses	356	1,204	-	-
Local Option Tax				
Total Revenues	3,037,975	3,273,641	6,321,509	3,244,500
Total Expenses	1,955,986	1,116,764	6,321,509	85,392
Revenues Over Expenses	1,081,989	2,156,877	-	3,159,108

**FY24 Budget
Worksheet Summary**

	FY21	FY22	FY23	FY24
	Actual	Actual	PY Budget	1st Request
Library Construction				
Total Revenues	-	42,884	8,091,896	25,000
Total Expenses	-	42,884	8,091,896	-
Total Revenues	-	42,884	8,091,896	25,000
Debt Service				
Total Revenues	125	304,260	4,457,000	258,100
Total Expenses	69,598	241,256	4,457,000	258,100
Revenues Over Expenses	(69,473)	63,004	-	-
Golf				
Total Revenues	1,467,318	1,461,306	2,774,126	2,146,538
Golf Pro Expenses	-	-	689,708	892,979
Golf Operations Expenses	987,949	1,099,734	1,984,418	1,242,462
Total Expenses	987,949	1,099,734	2,654,126	2,135,441
Revenues Over Expenses	479,369	361,572	120,000	11,097
Water				
Total Revenues	4,205,308	4,292,042	8,411,637	4,755,492
Water Distribution Expenses	1,681,996	2,121,654	6,732,777	2,074,591
Water Treatment Expenses	621,875	616,021	1,678,860	642,148
Total Expenses	2,303,871	2,737,674	8,411,637	2,816,739
Revenues Over Expenses	1,901,437	1,554,368	-	1,938,753
City				
Total Revenues	25,749,011	26,655,314	52,166,327	26,486,393
Total Expenses	21,196,336	23,049,097	52,046,327	21,735,508
Revenues Over Expenses	4,552,675	3,606,217	120,000	4,750,885
Governmental Funds to Balance				(383,073)
LOT - Streets				3,159,108
Library Construction Fund				25,000
Debt Service Fund				-
Golf Fund				11,097
Water Fund				1,938,753
				<u>4,750,885</u>

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
GENERAL FUND						
GENERAL FUND REVENUE						
PROPERTY TAX REVENUE						
10-30-010-100.0	PROPERTY TAXES	3,680,211	4,154,260	3,012,869	3,886,376	4,211,273
10-30-010-101.0	FOREGONE AMOUNT	.00	.00	.00	72,382	76,018
10-30-010-102.0	3% INCREASE	.00	.00	.00	207,784	217,531
10-30-010-104.0	PROPERTY TAX GROWTH INCREASE	.00	.00	.00	104,213	133,188
10-30-010-105.0	PROPERTY TAX REPLACEMENT	29,423	29,423	17,467	29,691	29,691
10-30-010-106.0	PROPERTY TAX RELIEF - FROM LOT	.00	.00	.00	59,406-	.00
10-30-010-900.0	PENALTY & INTEREST	22,026	19,192	11,924	20,000	20,000
Total PROPERTY TAX REVENUE:		3,731,659	4,202,875	3,042,259	4,261,040	4,687,701
LICENSE & PERMIT REVENUE						
10-30-015-300.0	ANIMAL BOARDING/KENNEL LICENSE	25	35	.00	25	30
10-30-015-340.0	ANIMAL LICENSES	1,325	1,565	1,105	1,300	1,000
10-30-015-400.0	BUSINESS LICENSE	29,563	40,862	35,165	37,000	37,000
Budget notes: ~2024 Short-term rentals are run through 10-30-015-440.						
10-30-015-410.0	ALCOHOLIC BEVERAGE LICENSE	19,552	22,885	2,611	25,000	25,000
10-30-015-420.0	VENDOR'S PERMIT	5,675	7,425	6,085	10,150	7,000
Budget notes: ~2024 With the reduction of long term permits this number will be much less - a 6 month permit was \$1,000 and a year permit was \$2000 now both are \$140						
10-30-015-440.0	SHORT TERM RENTAL PERMIT	.00	.00	74,105	.00	75,000
Budget notes: ~2024 This is still a very unknown number. some STRs are closing while we still have some new ones coming online						
10-30-015-500.0	BUILDING PERMITS	633,443	639,780	356,368	563,427	480,000
Total LICENSE & PERMIT REVENUE:		689,582	712,553	475,439	636,902	625,030
FEE REVENUE						
10-30-020-220.0	PD-FINGERPRINTING	660	945	2,835	3,200	3,200
10-30-020-225.0	BACKGROUND CHECKS	.00	.00	40	.00	.00
10-30-020-240.0	ANIMAL CONTROL VIOLATION FEE	.00	.00	.00	.00	.00
10-30-020-310.0	FRANCHISE FEES - CABLEONE	61,270	42,737	26,022	60,500	60,500
10-30-020-320.0	FRANCHISE FEES - IDAHO POWER	270,411	283,717	189,625	286,500	295,000
10-30-020-430.0	COPY/FAX/NOTARY SERVICES	2	13	1,225	.00	.00
10-30-020-435.0	GIS MAPS	10	10	.00	25	.00
10-30-020-530.0	PLANNING AND ZONING FEES	69,470	83,915	81,465	70,000	60,000
10-30-020-540.0	PLAN CHECK FEES	422,071	401,531	235,665	357,500	312,000
10-30-020-999.0	XBP NON-UTILITY SERVICE FEE	3,369	6,616	8,826	12,996	11,000
Total FEE REVENUE:		827,263	819,483	545,703	790,721	741,700
GRANT REVENUE						
10-30-025-100.0	GRANTS	.00	16,049	19,799	17,299	4,500
10-30-025-110.0	GRANTS - STATE OR FEDERAL	635,073	297,784	894	.00	.00
10-30-025-209.0	FOUND-NAT'L ENDWOMENT FOR ARTS	.00	.00	.00	10,000	5,000
10-30-025-400.0	FEDERAL - PD - BJA BODY ARMOR	1,593	1,472	553	2,400	1,500
10-30-025-402.0	FEDERAL - PD - HIGHWAY SAFETY	5,390	2,997	717	5,000	2,500
10-30-025-406.0	FEDERAL - CD - CLG	510	5,000	.00	.00	.00

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
Total GRANT REVENUE:		642,565	323,302	21,963	34,699	13,500
REVENUE SHARING & LIQUOR REV.						
10-30-030-310.0	STATE LIQUOR DISTRIBUTION	365,067	365,409	214,038	405,820	362,540
Budget notes: Beginning FY2020 the total City apportionment from the State Liquor Account will drop from 60% to 57.8% and will continue to decrease 2.2% each FY until FY2023, when the percentage is locked in at 49%.						
10-30-030-330.0	SHARED REVENUE - STATE DISTRB	633,674	640,011	315,750	707,016	665,982
10-30-030-340.0	SHARED REVENUE - B & E DISTRIB	268	268	201	268	268
Total REVENUE SHARING & LIQUOR REV.:		999,009	1,005,688	529,989	1,113,104	1,028,790
FINES REVENUE						
10-30-035-100.0	PD-FINES AND COURT COSTS	32,482	34,442	28,757	33,000	33,000
10-30-035-150.0	PD - DMV VIN INSPECTIONS	180	315	115	400	200
10-30-035-200.0	FINES & FEES - PARKING / SNOW	1,235	.00	355	1,000	300
Total FINES REVENUE:		33,897	34,757	29,227	34,400	33,500
DONATION REVENUE						
10-30-040-970.0	PRIVATE CONTR. - PUBLIC ART	.00	.00	1,170	.00	.00
Total DONATION REVENUE:		.00	.00	1,170	.00	.00
INTEREST REVENUE						
10-30-045-100.0	INTEREST REVENUE	16,336	67,362	217,242	25,000	50,000
Total INTEREST REVENUE:		16,336	67,362	217,242	25,000	50,000
APPROPRIATED FUND BALANCE						
10-30-050-996.0	APPROPRIATED FB-PRIOR YEAR LOT	.00	.00	.00	561,588	314,493
Budget notes: Excess FY21 LOT provided property tax relief ~2024 LOT App #'s: 19-08 City of McCall Art Advisory Committee - DT \$1,000, 21-29 City of McCall CED Local Housing \$99,998, 22-18 City of McCall Rec/Parks - Noxious Weeds \$5,995, 22-29 McCall Golf course - Repave Pathways \$40,000, 22-26 City of McCall Public Art Advisory - Public Mural \$17,500, 22-49 City of McCall CED - Housing Initiative \$100,000, C22-49 City of McCall CED - Housing Initiative \$50,000						
10-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	3,207,548	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	3,769,136	314,493
CARRY FORWARD REVENUE						
10-30-055-998.0	CARRY FORWARD	.00	.00	.00	532,043	60,000
Total CARRY FORWARD REVENUE:		.00	.00	.00	532,043	60,000
INTER-FUND TRANSFER REVENUE						
10-30-060-900.0	ADMINISTRATIVE TRANSFER	523,262	695,026	549,423	732,552	732,552
10-30-060-910.0	NETWORK ADMIN TRANSFER	202,002	219,344	164,511	219,344	219,344
10-30-060-915.0	GIS TRANSFER	61,978	.00	.00	.00	.00
Total INTER-FUND TRANSFER REVENUE:		787,242	914,370	713,934	951,896	951,896
OTHER REVENUE						
10-30-070-100.0	LOCAL OPTION TAX	845,425	599,182	617,044	1,608,081	1,450,000
Budget notes:						

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
~2024 This includes the primary funding and the contingency						
10-30-070-100.1	PY LOCAL OPTION TAX	.00	2,696	992	.00	.00
10-30-070-110.0	RENTS & ROYALTIES	.00	2	80	1,200	.00
10-30-070-115.0	MCCALL AVENUE HOMES - RENT	1,100	3,600	1,100	8,400	8,500
10-30-070-405.0	DRUG RESTITUTION	.00	.00	.00	.00	.00
10-30-070-900.0	MISCELLANEOUS REVENUE	13,127	14,480	526	.00	.00
10-30-070-965.0	REFUNDS & REIMBURSEMENTS	.00	70,000	.00	.00	.00
10-30-070-980.0	SALES OF SURPLUS PROPERTY	.00	2,779	5,704	.00	.00
10-30-070-990.0	CASH OVER\SHORT	1	2	1	.00	.00
Total OTHER REVENUE:		859,653	692,741	625,447	1,617,681	1,458,500
Total GENERAL FUND REVENUE:		8,587,206	8,773,130	6,202,372	13,766,622	9,965,110

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
MAYOR & COUNCIL						
PERSONNEL EXPENSE						
10-41-100-110.0	SALARIES AND WAGES	17,050	42,550	37,800	50,400	50,400
10-41-100-147.0	FICA	593	2,105	1,969	3,125	3,125
10-41-100-148.0	MEDICARE	139	492	461	731	731
10-41-100-149.0	RETIREMENT - PERSI	1,976	4,131	3,654	6,018	5,635
10-41-100-150.0	WORKER'S COMPENSATION	39	57	44	78	66
10-41-100-151.0	HEALTH INSURANCE	55,953	50,529	38,206	48,713	61,543
10-41-100-152.0	DENTAL INSURANCE	2,282	1,683	1,752	2,124	2,694
10-41-100-157.0	LIFE INSURANCE	452	326	255	340	340
10-41-100-158.0	EMPLOYEE WELLNESS	300	150	.00	150	300
Budget notes: Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.						
10-41-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes: Restricted by Council - reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		78,784	102,024	84,141	111,679	124,834
OPERATING EXPENSE						
10-41-150-210.0	DEPARTMENT SUPPLIES	18	168	.00	200	200
10-41-150-275.0	PUBLIC RELATIONS	13,460	13,974	10,068	17,000	23,000
Budget notes: ~2024 Increase from FY23 due to Council direction to run Weekly Star News Ads, Special Community Outreach for Wildlife, Focus Groups, etc.						
10-41-150-420.0	TRAVEL AND MEETINGS	1,105	6,378	3,161	5,000	5,000
10-41-150-430.0	DUES AND SUBSCRIPTIONS	.00	.00	2,500	.00	2,500
Budget notes: ~2024 Resort City Coalition						
10-41-150-552.0	UTILITY BILLING HARDSHIPS	.00	.00	.00	2,000	2,000
10-41-150-554.0	EMPLOYEE HOLIDAY PARTY	3,490	3,257	2,038	4,000	4,000
10-41-150-560.0	EMPLOYEE LONGEVITY AWARDS	1,176	1,397	542	1,400	895
10-41-150-562.0	COMMITTEE RECOGNITION & AWARDS	.00	101	858	1,000	2,000
Budget notes: ~2024 This increase is to accommodate for a guest at the Committee recognition event and to assist with the Youth Council Recruitment efforts and training for the Youth Council with AIC						
Total OPERATING EXPENSE:		19,249	25,274	19,167	30,600	39,595
INTER-FUND TRANSFER EXPENSE						
10-41-600-960.0	FUND TRANSFER-GOLF LOAN	.00	85,000	.00	.00	.00
10-41-600-962.0	FUND TRANSFER-REC. LOAN	.00	.00	.00	.00	.00
10-41-600-981.0	FUND TRANSFER-GOLF	100,000	100,000	74,997	100,000	100,000
Budget notes: Includes \$100,000 annual transfer for operation						
10-41-600-999.0	OPERATING TRANSFER - MRA	18,196	.00	.00	.00	.00
Total INTER-FUND TRANSFER EXPENSE:		118,196	185,000	74,997	100,000	100,000
COMMUNITY REQUESTS FOR FUNDS						
10-41-700-100.0	MCCALL TRANSIT	119,000	104,000	125,000	125,000	148,125
Budget notes: ~2024 TVT initial request of \$133,125 for operations plus \$15k for match for the Green Line bus replacement.						
10-41-700-102.0	MCPAWS	40,000	40,000	40,000	40,000	40,000
10-41-700-107.0	WOODY DEBRIS PROGRAM	7,000	7,000	.00	7,000	7,000

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
Total COMMUNITY REQUESTS FOR FUNDS:		166,000	151,000	165,000	172,000	195,125
COUNCIL CONTINGENCY						
10-41-750-999.0	FUNDED COUNCIL CONTINGENCY	.00	.00	.00	5,000	5,000
Total COUNCIL CONTINGENCY:		.00	.00	.00	5,000	5,000
Total MAYOR & COUNCIL:		382,229	463,298	343,305	419,279	464,554

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
INFORMATION SYSTEMS						
PERSONNEL EXPENSE						
10-42-100-110.0	SALARIES AND WAGES	145,085	156,859	104,675	162,118	178,147
Budget notes:						
~2024 Per CC do not need OT - SR opted for comp time.						
10-42-100-140.0	OVERTIME PAY	.00	.00	.00	1,974	2,163
10-42-100-147.0	FICA	8,755	9,379	6,301	10,174	11,179
10-42-100-148.0	MEDICARE	2,048	2,194	1,474	2,379	2,615
10-42-100-149.0	RETIREMENT - PERSI	17,323	18,729	12,438	19,593	20,159
10-42-100-150.0	WORKER'S COMPENSATION	833	583	326	687	625
10-42-100-151.0	HEALTH INSURANCE	17,357	25,726	15,945	28,680	14,022
10-42-100-152.0	DENTAL INSURANCE	1,067	1,205	799	1,331	986
10-42-100-156.0	CLOTHING/UNIFORMS	311	.00	.00	200	200
10-42-100-157.0	LIFE INSURANCE	202	168	112	168	168
10-42-100-158.0	EMPLOYEE WELLNESS	300	150	.00	150	300
10-42-100-160.0	EMPLOYEE RECOGNITION	.00	189	.00	100	100
10-42-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes:						
Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		193,280	215,182	142,070	227,554	230,664
OPERATING EXPENSE						
10-42-150-210.0	DEPARTMENT SUPPLIES	2,265	2,284	471	1,000	1,000
10-42-150-240.0	MINOR EQUIPMENT	3,482	2,633	.00	5,000	5,000
10-42-150-240.1	MINOR EQUIPEMENT - RAPID EQUIP	.00	.00	11,766	10,000	15,000
Budget notes:						
~2024 Core switch and distribution switches						
10-42-150-250.0	MOTOR FUELS AND LUBRICANTS	281	299	342	500	500
10-42-150-280.0	LICENSES AND PERMITS	.00	180	.00	1,500	1,500
10-42-150-300.0	PROFESSIONAL SERVICES	26,356	26,938	42,284	35,000	50,000
Budget notes:						
~2024 Electrical and conduit work related to RAPID						
10-42-150-310.0	LEGAL	.00	.00	.00	15,000	10,000
10-42-150-392.0	WEB PAGE	3,201	1,991	531	2,000	2,000
10-42-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	.00	675	.00	2,500	1,500
10-42-150-420.0	TRAVEL AND MEETINGS	1,676	2,962	323	3,500	3,500
10-42-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	.00	921	.00	.00	.00
10-42-150-440.0	PROFESSIONAL DEVELOPMENT	4,215	3,375	.00	8,000	8,000
10-42-150-460.0	TELEPHONE	2,998	3,897	1,848	1,500	2,730
10-42-150-463.0	DIGITAL PHONE SYSTEM	10,030	2,143	.00	10,000	5,000
10-42-150-465.0	COMMUNICATIONS - ETHERNET	18,336	16,542	10,940	47,000	30,000
10-42-150-560.0	REPAIRS - COMPUTER EQUIP	4,870	.00	505	7,500	5,000
10-42-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	244	264	.00	1,000	1,000
10-42-150-610.0	COMPUTER SOFTWARE	90,360	78,174	48,280	77,500	77,500
10-42-150-620.0	COMPUTER HARDWARE	49,615	90,427	22,015	90,000	80,000
Total OPERATING EXPENSE:		217,928	233,705	139,305	318,500	299,230
Total INFORMATION SYSTEMS:		411,208	448,887	281,375	546,054	529,894

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
CITY MANAGER						
PERSONNEL EXPENSE						
10-43-100-110.0	SALARIES AND WAGES	310,909	341,235	268,063	382,355	409,306
10-43-100-140.0	OVERTIME PAY	.00	.00	.00	.00	.00
10-43-100-147.0	FICA	18,347	20,535	16,201	23,706	25,377
10-43-100-148.0	MEDICARE	4,336	4,803	3,789	5,544	5,935
10-43-100-149.0	RETIREMENT - PERSI	37,122	40,744	32,007	45,653	45,760
10-43-100-150.0	WORKER'S COMPENSATION	1,301	888	580	1,111	992
10-43-100-151.0	HEALTH INSURANCE	53,985	58,274	48,810	63,167	69,342
10-43-100-152.0	DENTAL INSURANCE	1,908	1,995	1,788	2,128	2,325
10-43-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00	.00
10-43-100-155.0	CONTRACT - BENEFITS	2,543	2,761	2,028	2,807	3,086
10-43-100-157.0	LIFE INSURANCE	359	302	232	294	294
10-43-100-158.0	EMPLOYEE WELLNESS	150	150	.00	75	675
10-43-100-160.0	EMPLOYEE RECOGNITION	962	209	106	225	225
10-43-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes:						
Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		431,924	471,894	373,602	527,065	563,317
OPERATING EXPENSE						
10-43-150-210.0	DEPARTMENT SUPPLIES	278	233	1,132	1,000	1,000
10-43-150-240.0	MINOR EQUIPMENT	167	.00	50	500	500
10-43-150-275.0	PUBLIC RELATIONS	1,430	299	928	1,500	1,500
10-43-150-300.0	PROFESSIONAL SERVICES	3,709	2,941	250	5,000	5,000
10-43-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	.00	880	467	2,000	2,000
10-43-150-420.0	TRAVEL AND MEETINGS	363	2,233	1,345	4,000	4,000
10-43-150-430.0	DUES AND SUBSCRIPTIONS	2,474	3,466	2,141	3,000	3,000
10-43-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	378	689	383	400	400
10-43-150-440.0	PROFESSIONAL DEVELOPMENT	4,568	9,534	1,236	8,000	8,000
10-43-150-460.0	TELEPHONE	1,454	1,520	991	1,525	1,525
10-43-150-590.0	REPAIRS - SENIOR CENTER	.00	.00	180	1,000	1,000
Total OPERATING EXPENSE:		14,822	21,794	9,103	27,925	27,925
OTHER EXPENSE						
10-43-650-910.0	COVID-19 - FEMA TRACKING	33,291	.00	.00	.00	.00
Total OTHER EXPENSE:		33,291	.00	.00	.00	.00
Total CITY MANAGER:		480,036	493,688	382,706	554,990	591,242

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
ADMINISTRATIVE COSTS						
OPERATING EXPENSE						
10-44-150-200.0	OFFICE SUPPLIES	3,583	4,479	2,171	3,500	3,500
10-44-150-260.0	POSTAGE	3,006	6,660	3,544	4,800	4,800
10-44-150-300.0	PROFESSIONAL SERVICES	1,520	1,458	2,865	3,900	2,200
10-44-150-306.0	BANKING COSTS	5,469	5,783	4,801	7,500	7,500
10-44-150-306.1	CREDIT CARD PROCESSING FEES	17,792	28,052	23,587	28,000	35,000
Budget notes:						
~2024 FY24 Exstimated credit card processing charges						
10-44-150-310.0	ATTORNEY - CIVIL NON-REIMB	104,290	116,247	106,111	139,400	139,400
10-44-150-320.0	ATTORNEY - PROSECUTING	48,415	50,000	33,333	54,500	54,500
10-44-150-410.0	INSURANCE	93,461	95,030	100,020	103,826	102,880
10-44-150-420.0	TRAVEL AND MEETINGS	1,220	968	1,320	1,000	1,200
10-44-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	499	581	592	600	600
10-44-150-440.0	PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.00
10-44-150-450.0	CLEANING AND CUSTODIAL	5,063	5,840	3,930	6,000	6,000
10-44-150-460.0	TELEPHONE	912	913	709	1,100	1,100
10-44-150-490.0	HEAT, LIGHTS, AND UTILITIES	11,533	11,117	8,769	12,000	12,000
10-44-150-490.1	CARES ACT BROADBAND GRANT	1,453	2,060	512	2,000	2,000
10-44-150-490.2	WF HOUSING - TOASTER HOUSE	.00	41	2,988	.00	3,500
10-44-150-500.0	RENTAL - OFFICE EQUIPMENT	13,605	5,825	5,054	6,000	8,000
10-44-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	3,306	3,064	1,396	3,000	3,300
10-44-150-570.0	REPAIRS - BUILDING AND GROUNDS	13,477	8,190	7,010	19,000	19,000
10-44-150-580.0	REPAIRS - AUTOMOTIVE	.00	.00	.00	1,000	.00
Budget notes:						
Pool vehicle repairs and maintenance						
Total OPERATING EXPENSE:		328,604	346,307	308,713	397,126	406,480
Total ADMINISTRATIVE COSTS:		328,604	346,307	308,713	397,126	406,480

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
FINANCE						
PERSONNEL EXPENSE						
10-45-100-110.0	SALARIES AND WAGES	214,467	230,549	160,370	235,003	250,611
10-45-100-140.0	OVERTIME PAY	.00	.00	.00	686	758
10-45-100-147.0	FICA	12,851	13,877	9,628	14,613	15,585
10-45-100-148.0	MEDICARE	3,006	3,245	2,252	3,417	3,645
10-45-100-149.0	RETIREMENT - PERSI	25,607	27,528	19,148	28,141	28,103
10-45-100-150.0	WORKER'S COMPENSATION	642	425	257	509	453
10-45-100-151.0	HEALTH INSURANCE	44,418	48,095	39,661	54,649	59,953
10-45-100-152.0	DENTAL INSURANCE	1,223	1,077	919	1,341	1,399
10-45-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00	.00
10-45-100-157.0	LIFE INSURANCE	346	286	210	294	294
10-45-100-158.0	EMPLOYEE WELLNESS	150	300	.00	375	525
10-45-100-160.0	EMPLOYEE RECOGNITION	.00	288	.00	175	175
10-45-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes:						
Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		302,711	325,671	232,444	339,203	361,501
OPERATING EXPENSE						
10-45-150-210.0	DEPARTMENT SUPPLIES	478	517	339	1,000	1,000
10-45-150-240.0	MINOR EQUIPMENT	880	.00	.00	.00	.00
10-45-150-300.0	PROFESSIONAL SERVICES	59	109	422	31,000	1,000
10-45-150-301.0	AUDIT FEES	67,700	74,750	53,500	50,000	60,000
10-45-150-302.0	AUDITOR FEES OTHER THAN AUDIT	.00	.00	750	50,000	3,500
10-45-150-305.0	SOFTWARE SUPPORT - CASELLE	21,386	21,462	23,695	24,425	25,000
10-45-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	4,197	2,208	.00	4,200	4,200
10-45-150-420.0	TRAVEL AND MEETINGS	.00	40	37	200	200
10-45-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	.00	49	.00	250	250
10-45-150-440.0	PROFESSIONAL DEVELOPMENT	1,131	385	2,790	5,000	5,000
Budget notes:						
Includes City Treasurer certification and continuing education						
10-45-150-610.0	COMPUTER SOFTWARE	550	575	.00	3,200	3,200
Total OPERATING EXPENSE:		96,381	100,095	81,534	169,275	103,350
Total FINANCE:		399,092	425,767	313,978	508,478	464,851

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
CITY CLERK						
PERSONNEL EXPENSE						
10-46-100-110.0	SALARIES AND WAGES	165,481	174,297	124,925	181,136	194,764
10-46-100-140.0	OVERTIME PAY	.00	.00	58	869	939
10-46-100-147.0	FICA	9,907	10,276	7,447	11,284	12,134
10-46-100-148.0	MEDICARE	2,317	2,403	1,742	2,639	2,838
10-46-100-149.0	RETIREMENT - PERSI	19,758	20,730	14,923	21,731	21,880
10-46-100-150.0	WORKER'S COMPENSATION	508	321	200	392	351
10-46-100-151.0	HEALTH INSURANCE	35,217	45,934	37,419	56,687	53,940
10-46-100-152.0	DENTAL INSURANCE	1,287	1,190	1,022	1,445	1,410
10-46-100-156.0	CLOTHING & UNIFORMS	.00	.00	401	400	400
10-46-100-157.0	LIFE INSURANCE	302	245	189	252	252
10-46-100-158.0	EMPLOYEE WELLNESS	150	.00	.00	.00	450
10-46-100-160.0	EMPLOYEE RECOGNITION	150	138	.00	150	150
10-46-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		235,078	255,535	188,325	276,985	289,508
OPERATING EXPENSE						
10-46-150-210.0	DEPARTMENT SUPPLIES	767	743	652	600	700
10-46-150-230.0	PRINTING AND BINDING	6,361	962	4,686	5,000	5,000
10-46-150-240.0	MINOR EQUIPMENT	557	933	138	500	500
10-46-150-300.0	PROFESSIONAL SERVICES	.00	31,740	36,160	55,500	500
10-46-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,954	3,040	786	4,000	4,000
10-46-150-420.0	TRAVEL AND MEETINGS	.00	411	172	300	300
10-46-150-440.0	PROFESSIONAL DEVELOPMENT	5,188	3,008	2,917	7,500	7,500
Budget notes: City Clerk certification and ongoing Laserfiche training ~2024 ICCTFOA, AIC, IIMC, ADA Coordinator Certification						
10-46-150-598.0	RECORDS DESTRUCTION	1,654	2,921	1,633	5,000	5,000
10-46-150-599.0	RECORDS RETENTION	19,344	13,298	12,778	13,500	13,500
10-46-150-999.0	ELECTRONIC RECORDING FEES	195	195	.00	500	500
Total OPERATING EXPENSE:		36,021	57,250	59,920	92,400	37,500
Total CITY CLERK:		271,100	312,786	248,245	369,385	327,008

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
LOCAL OPTION TAX DEPARTMENT						
OPERATING EXPENSE						
10-47-150-595.0	BAD DEBT	.00	.00	.00	.00	.00
	Budget notes:					
	~2024 Current Year Estimate - will be split out after Council approves distributions.					
10-47-150-600.0	BEAUTIFICATION	.00	.00	.00	.00	1,435,500
	Budget notes:					
	Category D-- Parks maintenance, development, and beautification.					
10-47-150-610.0	REC & CULTURAL ACTIVITIES (C)	143,542	115,315	41,700	161,592	.00
	Budget notes:					
	Category C -- Services for Community recreational and cultural activities.					
10-47-150-620.0	ANIMAL SHELTER SUPPORT (E)	.00	.00	.00	.00	.00
	Budget notes:					
	Category E -- Animal Shelter and/or spay or neuter of stray animals found in the City.					
10-47-150-630.0	EC GRWTH/MKTG/EVENT PROMO(G)	29,804	30,904	6,500	448,191	.00
	Budget notes:					
	Category G -- Services for McCall marketing, advertising, tourism development, and event promotion.					
10-47-150-640.0	DIRECT COSTS	198	599	635	14,500	14,500
	Budget notes:					
	Direct costs to collect and enforce the tax.					
10-47-150-641.0	PY REFUNDED LOT FUNDS	.00	.00	.00	.00	.00
10-47-150-642.0	PRIOR YEAR LOT - CF	149,896	80,899	.00	251,303	268,498
	Budget notes:					
	~2024 LOT App #'s: 19-08 City of McCall Art Advisory Committee - DT \$1,000, 21-29 City of McCall CED Local Housing \$99,998, 22-26 City of McCall Public Art Advisory - Public Mural \$17,500, 22-49 City of McCall CED - Housing Initiative \$100,000, C22-49 City of McCall CED - Housing Initiative \$50,000					
10-47-150-643.0	CF PY LOT FUNDS	.00	.00	.00	.00	.00
10-47-150-650.0	PAVE/PARK/BIKE PATHS/TRANS (A)	195,000	155,135	196,150	379,488	.00
	Budget notes:					
	Category A -- Streets, sidewalks and pathways, Public transit, pedestrian crosswalks, and transportation.					
10-47-150-660.0	GRANT MATCHING FUNDS	.00	.00	.00	.00	.00
	Budget notes:					
	Category H -- Mitigate the effects of tourism on the city that the general fund cannot accommodate.					
10-47-150-670.0	REC & CULTURAL FACILITIES (B)	25,000	51,000	200,000	317,200	.00
	Budget notes:					
	Category B -- Construction and maintenance of recreational facilities.					
10-47-150-680.0	PARKS MAINT. & DEVELOPMENT (D)	.00	.00	.00	37,110	.00
	Budget notes:					
	Category D -- Public parks maintenance, development and beautification.					
10-47-150-690.0	HOUSING PROGRAM (F)	.00	50,000	.00	250,000	.00
	Budget notes:					
	Category F -- Local housing program as recommended in the McCall Housing Strategy.					
Total OPERATING EXPENSE:		543,440	483,852	444,985	1,859,384	1,718,498
INTER-FUND TRANSFER EXPENSE						
10-47-600-942.0	PY LOT TRANSFER	277,785	45,995	.00	310,285	45,995
	Budget notes:					
	~2024 LOT App #'s: 22-18 City of McCall Rec/Parks - Noxious Weeds \$5,995, 22-29 McCall Golf course - Repave Pathways \$40,000					
Total INTER-FUND TRANSFER EXPENSE:		277,785	45,995	.00	310,285	45,995
Total LOCAL OPTION TAX DEPARTMENT:		821,225	529,847	444,985	2,169,669	1,764,493

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
COMMUNITY DEVELOPMENT						
PERSONNEL EXPENSE						
10-48-100-110.0	SALARIES AND WAGES	432,341	438,830	287,501	509,469	542,275
10-48-100-140.0	OVERTIME PAY	1,388	180	311	1,442	1,501
10-48-100-147.0	FICA	25,624	26,649	17,180	31,676	33,714
10-48-100-148.0	MEDICARE	6,019	6,232	4,018	7,408	7,885
10-48-100-149.0	RETIREMENT - PERSI	50,696	51,688	34,365	61,003	60,794
10-48-100-150.0	WORKER'S COMPENSATION	2,073	1,368	737	1,709	1,508
10-48-100-151.0	HEALTH INSURANCE	97,016	87,659	71,548	121,088	133,449
10-48-100-152.0	DENTAL INSURANCE	3,703	3,230	2,517	4,217	4,373
10-48-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00	.00
10-48-100-155.0	CONTRACT - BENEFITS	1,600	1,661	1,108	1,600	1,600
10-48-100-156.0	CLOTHING/UNIFORMS	638	436	.00	500	500
10-48-100-157.0	LIFE INSURANCE	741	560	378	588	588
10-48-100-158.0	EMPLOYEE WELLNESS	150	150	.00	150	1,050
10-48-100-160.0	EMPLOYEE RECOGNITION	60	490	191	350	350
10-48-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		622,049	619,133	419,852	741,200	789,587
OPERATING EXPENSE						
10-48-150-210.0	DEPARTMENT SUPPLIES	4,377	6,598	1,191	3,500	3,500
10-48-150-230.0	PRINTING AND BINDING	.00	.00	.00	2,000	.00
10-48-150-240.0	MINOR EQUIPMENT	2,417	.00	5,952	1,500	3,000
10-48-150-250.0	MOTOR FUELS AND LUBRICANTS	1,831	1,492	850	2,000	2,000
10-48-150-300.0	PROFESSIONAL SERVICES	81,536	79,471	26,887	95,000	250,000
Budget notes: ~2024 Comp Plan Update \$100,000 Climate Action Planning \$50,000 Impact Fee Report \$100,000						
10-48-150-310.0	ATTORNEY - CIVIL NON-REIMB	.00	.00	.00	3,000	3,000
10-48-150-325.0	ECONOMIC DEVELOPMENT	3,500	2,750	.00	20,000	20,000
Budget notes: ~2024 \$3500 WCMEDEC support						
10-48-150-330.0	HOUSING STRATEGY IMPL.	.00	.00	94,309	150,000	150,000
10-48-150-370.0	PLAN CHECK SERVICES	3,193	.00	2,453	20,000	10,000
10-48-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	5,726	4,882	1,050	3,500	5,500
10-48-150-420.0	TRAVEL AND MEETINGS	611	2,908	770	7,000	7,000
10-48-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	1,830	216	275	1,200	1,200
10-48-150-440.0	PROFESSIONAL DEVELOPMENT	3,004	10,393	4,515	9,900	9,900
10-48-150-460.0	TELEPHONE	3,688	3,152	1,664	4,000	3,000
10-48-150-465.0	HISTORIC PRSRVT COMMITTEE SUP.	170	3,698	2,368	4,500	10,000
10-48-150-466.0	PUBLIC ART	66,563	.00	25	6,200	16,200
10-48-150-571.0	MAINT. - PUBLIC ART	304	1,700	2,375	7,598	7,598
10-48-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	78	637	6	1,200	1,200
10-48-150-610.0	GIS EQUIPMENT	19,124	7,901	21,500	25,000	30,000
Budget notes: Includes software and hardware						
Total OPERATING EXPENSE:		197,951	125,798	166,190	367,098	533,098
CAPITAL EXPENSE						
10-48-200-725.0	HOUSING INVESTMENT	.00	100,000	.00	.00	.00

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
Total CAPITAL EXPENSE:		.00	100,000	.00	.00	.00
INTER-FUND TRANSFER EXPENSE						
10-48-600-905.0	ENGINEER TRANSFER	23,350	23,350	17,514	23,350	23,350
Total INTER-FUND TRANSFER EXPENSE:		23,350	23,350	17,514	23,350	23,350
Total COMMUNITY DEVELOPMENT:		843,350	868,281	603,556	1,131,648	1,346,035

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
POLICE DEPARTMENT						
PERSONNEL EXPENSE						
10-50-100-110.0	SALARIES AND WAGES	1,009,588	889,243	678,455	1,061,647	1,164,714
10-50-100-140.0	OVERTIME PAY	40,865	29,420	22,227	25,722	28,096
10-50-100-147.0	FICA	61,391	62,966	42,008	67,417	73,954
10-50-100-148.0	MEDICARE	14,389	14,751	9,824	15,767	17,296
10-50-100-149.0	RETIREMENT - PERSI	124,960	125,710	84,166	133,019	148,893
10-50-100-150.0	WORKER'S COMPENSATION	43,712	34,381	21,503	41,654	44,048
10-50-100-151.0	HEALTH INSURANCE	218,245	235,944	188,867	302,182	333,107
10-50-100-152.0	DENTAL INSURANCE	7,759	7,506	6,314	10,557	11,544
10-50-100-153.0	PHYSICAL EXAMS	90	285	45	200	200
10-50-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00	.00
10-50-100-156.0	CLOTHING/UNIFORMS	13,528	8,697	10,629	17,000	20,000
10-50-100-157.0	LIFE INSURANCE	1,411	1,134	819	1,260	1,260
10-50-100-158.0	EMPLOYEE WELLNESS	1,500	1,350	.00	1,350	2,250
10-50-100-159.0	FITNESS INCENTIVE	8,000	7,000	7,000	12,000	12,000
10-50-100-160.0	EMPLOYEE RECOGNITION	843	1,032	.00	750	750
10-50-100-161.0	DUTY SERVICE AWARD	.00	.00	125	500	500
10-50-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		1,546,282	1,419,420	1,071,982	1,691,025	1,858,612
OPERATING EXPENSE						
10-50-150-210.0	DEPARTMENT SUPPLIES	6,194	10,098	7,521	8,000	8,000
10-50-150-215.0	RANGE/AMMUNITION	12,704	11,944	11,518	28,000	18,000
Budget notes: Ammunition for officers to qualify bi-annually.						
10-50-150-240.0	MINOR EQUIPMENT	74,490	65,997	21,230	61,000	61,000
10-50-150-250.0	MOTOR FUELS AND LUBRICANTS	29,322	43,235	28,330	60,000	60,000
10-50-150-260.0	POSTAGE	761	1,253	775	800	800
Budget notes: FedEx/UPS						
10-50-150-275.0	PUBLIC RELATIONS	1,199	1,180	1,459	3,000	3,000
Budget notes: Includes halloween candy, junior police badges for children, and public info brochures.						
10-50-150-300.0	PROFESSIONAL SERVICES	5,102	9,420	4,072	8,000	8,000
Budget notes: Includes hospital patient fees, towing services, fire extinguisher services, polygraph and psychological exams, and other incidental fees associated with investigation.						
10-50-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	297	1,444	647	2,000	4,000
Budget notes: Includes open position advertising, grant ads, and ordinance changes						
10-50-150-405.0	DRUG CASE EXPENDITURES	563	2,777	283	5,500	5,500
10-50-150-420.0	TRAVEL AND MEETINGS	2,200	2,635	5,053	2,500	4,500
10-50-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	1,506	1,418	191	2,000	2,000
Budget notes: Idaho Code/Criminal & Traffic and misc. publication subscriptions.						
10-50-150-440.0	PROFESSIONAL DEVELOPMENT	14,267	30,152	27,494	35,000	40,000
Budget notes: Professional Dues & Training costs						
10-50-150-450.0	CLEANING AND CUSTODIAL	5,433	7,335	5,660	18,000	18,000
10-50-150-460.0	TELEPHONE	10,763	13,268	9,406	14,000	15,000
10-50-150-465.0	COMMUNICATIONS - RADIO	.00	.00	.00	.00	.00

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
10-50-150-466.0	COST SHARE- DISPATCH CTR/ILETS	.00	94,446	.00	65,000	65,000
10-50-150-490.0	HEAT, LIGHTS, AND UTILITIES	7,685	8,109	4,132	14,000	14,040
10-50-150-500.0	RENTAL - OFFICE EQUIPMENT	6,124	5,612	3,584	6,200	6,000
Budget notes:						
Includes Xerox copier and fax lease						
10-50-150-501.0	MAINT - COPIER - PER PAGE COST	479	581	507	1,500	750
10-50-150-520.0	RENTAL - PROPERTY	4,872	4,872	5,604	6,500	6,500
Budget notes:						
Storage unit rentals will not be necessary if PD relocates						
10-50-150-520.1	RENTAL-POLICE DEPT. FACILITIES	32,400	32,400	24,300	32,400	32,400
10-50-150-570.0	REPAIRS - BUILDING AND GROUNDS	.00	3,196	644	9,800	5,000
10-50-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	11,836	22,771	8,662	15,000	15,000
10-50-150-590.0	REPAIRS - OTHER EQUIPMENT	790	949	460	2,000	2,000
10-50-150-610.0	COMPUTER SOFTWARE	84,010	18,801	14,224	35,000	38,000
Budget notes:						
Includes Annual software fees for maintenance, technical support, licensing and upgrades for Computer ARTS, File on Q (evidence management), LaserFiche, McCall Web Design, Lexipol, and Trans Union.						
Total OPERATING EXPENSE:		312,998	393,893	185,755	435,200	432,490
Total POLICE DEPARTMENT:		1,859,280	1,813,313	1,257,737	2,126,225	2,291,102

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
INTER-FUND TRANSFER EXPENSES						
OPERATING TRANSFER EXPENSE						
10-59-600-970.0	FUND TRANSFER - REC. PARKS	683,855	807,561	608,256	811,010	811,010
10-59-600-981.0	FUND TRANSFER - GOLF	95,443	95,443	70,254	93,669	91,824
Total OPERATING TRANSFER EXPENSE:		779,298	903,004	678,510	904,679	902,834
Total INTER-FUND TRANSFER EXPENSES:		779,298	903,004	678,510	904,679	902,834

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
GRANT EXPENSES						
GRANTS						
10-60-250-596.0	PD - BODY CAMERA GRANT-MATCH	.00	16,049	1,250	17,299	.00
10-60-250-597.0	PD - BODY CAMEARA GRANT	.00	16,049	1,250	17,299	.00
10-60-250-598.0	FEDERAL - CDBG	5,866	238,240	894	.00	.00
10-60-250-607.0	GRANTS - INFO SYST - CARES Act	639,814	.00	.00	.00	.00
10-60-250-616.0	FOUND-NAT'L ENDOWMENT FOR ARTS	.00	.00	5,000	10,000	5,000
10-60-250-660.0	FEDERAL - PD - BJA BODY ARMOR	.00	.00	553	2,400	1,500
10-60-250-662.0	FEDERAL - PD - HIGHWAY SAFETY	.00	.00	.00	.00	2,500
10-60-250-670.0	FED-PD-CITY MATCH BJA	.00	.00	553	2,400	1,500
10-60-250-671.0	FEDERAL-PD-HWY SAFETY-MATCH	.00	.00	.00	5,000	.00
10-60-250-720.0	FEDERAL - CD - HISTORICAL	.00	.00	3,500	.00	4,500
10-60-250-722.0	CITY MATCH - NAT'L ENDWMNT ART	.00	.00	.00	60,000	60,000
10-60-250-725.0	SLFRF - Federal	.00	9,544	8,651	485,142	.00
Total GRANTS:		645,680	279,882	21,650	599,540	75,000
Total GRANT EXPENSES:		645,680	279,882	21,650	599,540	75,000

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
CAPITAL IMPROVEMENT PLAN						
INTER-FUND TRANSFER EXPENSE						
10-70-600-710.0	GENERAL FUND CIP	361,395	384,760	77,208	121,802	462,271
10-70-600-724.0	STREETS FUND CIP	32,717	50,580	.00	23,921	.00
10-70-600-725.0	LIBRARY FUND CIP	.00	300,000	.00	.00	.00
10-70-600-728.0	RECREATION FUND CIP	20,296	425,598	.00	55,987	.00
10-70-600-732.0	LIBRARY CONSTRUCTION FUND TRF.	.00	.00	.00	3,045,839	.00
10-70-600-754.0	GOLF FUND CIP	186,446	.00	.00	.00	.00
10-70-600-998.0	RESRVD - FUTURE CAPITAL	.00	.00	.00	.00	.00
Total INTER-FUND TRANSFER EXPENSE:		600,855	1,160,938	77,208	3,247,549	462,271
FRANCHISE FEE CONTINGENCY						
10-70-750-997.0	FRANCHISE FEES - CONTINGENCY	27,328-	75,992	175,103	792,000	355,500
Total FRANCHISE FEE CONTINGENCY:		27,328-	75,992	175,103	792,000	355,500
Total CAPITAL IMPROVEMENT PLAN:		573,526	1,236,930	252,311	4,039,549	817,771

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
CONTINGENCY - GENERAL FUND						
CONTINGENT REVENUE						
10-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	228,104	350,000
Budget notes:						
General Fund Total Contingent Revenue to allow use of newly identified revenue without requiring reopening the public budget hearing process in mid-year.						
Total CONTINGENT REVENUE:		.00	.00	.00	228,104	350,000
CONTINGENT EXPENSE						
10-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	228,104	350,000
Budget notes:						
General Fund Total Contingent Expense to allow use of newly identified revenue without requiring reopening the public budget hearing process in mid-year.						
Total CONTINGENT EXPENSE:		.00	.00	.00	228,104	350,000
Total CONTINGENCY - GENERAL FUND:		.00	.00	.00	456,208	700,000
GENERAL FUND Revenue Total:		8,587,206	8,773,130	6,202,372	13,994,726	10,315,110
GENERAL FUND Expenditure Total:		7,794,628	8,121,990	5,137,071	13,994,726	10,331,264
Net Total GENERAL FUND:		792,578	651,140	1,065,302	.00	16,154-

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
PUBLIC WORKS & STREETS FUND						
PUBLIC WORKS & STREETS REVENUE						
PROPERTY TAX REVENUE						
24-30-010-100.0	PROPERTY TAXES	1,702,645	1,730,337	1,457,148	2,036,782	2,036,782
24-30-010-102.0	3% INCREASE	.00	.00	.00	.00	.00
24-30-010-104.0	PROPERTY TAX GROWTH INCREASE	.00	.00	.00	.00	.00
24-30-010-900.0	PENALTIES AND INTEREST	10,194	7,990	5,767	8,000	10,000
Total PROPERTY TAX REVENUE:		1,712,839	1,738,327	1,462,914	2,044,782	2,046,782
REVENUE SHARING						
24-30-030-200.0	SHARED REV - HB312 - HWY DIST	41,983	41,316	21,199	43,652	42,755
24-30-030-310.0	HIGHWAY DISTRIBUTION ACCT	175,301	135,774	72,436	138,791	144,704
24-30-030-330.0	SALES TAX DISTRIB - IC-63-3638	.00	.00	.00	.00	40,000
Total REVENUE SHARING:		217,284	177,089	93,635	182,443	227,459
INTEREST REVENUE						
24-30-045-100.0	INTEREST REVENUE	2,674	9,324	37,598	2,500	20,000
Total INTEREST REVENUE:		2,674	9,324	37,598	2,500	20,000
APPROPRIATED FUND BALANCE						
24-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	221,749	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	221,749	.00
CARRY FORWARD REVENUE						
24-30-055-998.0	CARRY FORWARD	.00	.00	.00	194,330	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	194,330	.00
INTER-FUND TRANSFER REVENUE						
24-30-060-905.0	ENGINEER TRANSFER	68,788	68,788	51,597	68,788	68,788
24-30-060-942.0	PRIOR YEAR LOT TRANSFER	.00	.00	.00	.00	.00
24-30-060-982.0	CIP TRANSFER FROM G.F.	32,717	50,580	.00	23,921	.00
24-30-060-999.0	PUBLIC WORKS FUND TRANSFER	141,252	163,764	125,028	166,707	166,707
Total INTER-FUND TRANSFER REVENUE:		242,757	283,132	176,625	259,416	235,495
OTHER REVENUE						
24-30-070-400.0	IDAHO FUEL TAX REFUND	4,503	3,636	9,010	6,500	8,000
24-30-070-535.0	REIMBURSABLE DEVEL. FEES	26,747	52,704	52,037	19,881	24,000
24-30-070-700.0	PUBLIC WORKS PERMITS	8,530	12,220	17,545	6,000	10,000
24-30-070-900.0	MISCELLANEOUS REVENUE	13,507	107,971	42	.00	.00
24-30-070-980.0	SALES OF SURPLUS PROPERTY	.00	5,083	173	.00	.00
Total OTHER REVENUE:		53,287	181,614	78,807	32,381	42,000
Total PUBLIC WORKS & STREETS REVENUE:		2,228,841	2,389,487	1,849,579	2,937,601	2,571,736

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
PUBLIC WORKS & STREETS						
PERSONNEL EXPENSE						
24-55-100-110.0	SALARIES AND WAGES	696,573	674,748	593,980	916,639	1,000,057
24-55-100-140.0	OVERTIME PAY	8,909	7,141	16,596	14,708	15,132
24-55-100-147.0	FICA	41,838	42,897	36,581	57,743	62,942
24-55-100-148.0	MEDICARE	9,822	10,043	8,555	13,505	14,720
24-55-100-149.0	RETIREMENT - PERSI	82,773	85,110	72,868	111,203	113,498
24-55-100-150.0	WORKER'S COMPENSATION	47,031	29,962	22,698	48,989	45,734
24-55-100-151.0	HEALTH INSURANCE	171,871	173,081	153,004	248,919	266,563
24-55-100-152.0	DENTAL INSURANCE	6,381	6,386	5,458	8,848	8,622
24-55-100-153.0	PHYSICAL EXAMS	1,087	1,116	743	1,200	1,200
24-55-100-154.0	UNEMPLOYMENT	3,360	777	.00	5,000	5,000
24-55-100-156.0	CLOTHING/UNIFORMS	8,688	4,797	3,163	9,000	9,000
24-55-100-157.0	LIFE INSURANCE	1,319	1,015	866	1,176	1,176
24-55-100-158.0	EMPLOYEE WELLNESS	1,350	1,500	.00	1,500	2,100
24-55-100-160.0	EMPLOYEE RECOGNITION	592	795	219	700	700
24-55-100-210.0	RESERVE FOR HEALTHCARE	10-	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		1,081,586	1,039,367	914,731	1,439,130	1,546,444
OPERATING EXPENSE						
24-55-150-210.0	DEPARTMENT SUPPLIES	46,734-	6,824-	2,172	6,000	4,000
24-55-150-211.0	MECHANIC SHOP SUPPLIES	13,862	6,530	10,862	8,500	9,500
24-55-150-220.0	FIRST AID, SAFETY	423	192	425	4,000	4,000
24-55-150-240.0	MINOR EQUIPMENT	7,566	1,920	3,353	3,500	3,500
24-55-150-250.0	MOTOR FUELS AND LUBRICANTS	79,815	76,001	98,787	150,000	130,000
24-55-150-260.0	POSTAGE	92	19	12	200	200
24-55-150-300.0	PROFESSIONAL SERVICES	37,872	31,349	11,225	10,000	10,000
Budget notes: Includes annual CAD license for In-house Engineer						
24-55-150-310.0	ATTORNEY SERVICES	.00	.00	.00	3,000	.00
24-55-150-350.0	ENGINEER SERVICES	11,973	27,181	22,297	15,000	20,000
24-55-150-360.0	REIMBURSABLE DEVEL. FEES	2,079	6,178	7,430	5,000	6,000
24-55-150-370.0	CONST. BEST MGT. PRACTICE CERT	.00	5,033	.00	.00	.00
Budget notes: Construction Management Re-certification every 3 years.						
24-55-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	3,935	4,323	1,067	4,500	4,500
24-55-150-420.0	TRAVEL AND MEETINGS	3,908	103	506	1,000	1,000
24-55-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	.00	900	1,205	1,000	2,200
24-55-150-440.0	PROFESSIONAL DEVELOPMENT	4,876	4,943	3,457	10,000	8,000
24-55-150-450.0	CLEANING AND CUSTODIAL	1,216	886	497	5,000	5,000
24-55-150-460.0	TELEPHONE	5,361	4,363	3,739	6,000	6,000
24-55-150-465.0	COMMUNICATIONS - RADIO	890	65	2,070	1,500	1,500
24-55-150-490.0	HEAT, LIGHTS, AND UTILITIES	10,897	12,366	12,175	14,000	20,000
24-55-150-491.0	STREET LIGHTS - POWER	19,789	19,946	13,992	25,000	27,000
24-55-150-500.0	RENTAL - OFFICE EQUIPMENT	2,399	1,964	1,310	3,000	3,000
24-55-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	849	321	370	1,000	1,000
24-55-150-521.0	RENTAL - EQUIPMENT	157,448	157,448	61,404	.00	.00
Budget notes: Cat/Western States Lease - 6 pieces of equipment						
24-55-150-540.0	STREET REPAIR - PATCHING	9,261	75,275	21,106	65,000	70,000
24-55-150-542.0	STREET REPAIR - ROW MAINT.	23,105	56	.00	3,000	3,000

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
24-55-150-543.0	STREET REPAIR - DUST ABATEMENT	23,402	26,935	15,291	38,000	40,000
24-55-150-545.0	STREET REPAIR - SNOW REMOVAL	25,740	44,220	37,683	59,881	65,000
Budget notes:						
~2024 Additional snow hauling from city lots planned for 2024						
24-55-150-546.0	STREET REPAIR - STORM DRAIN	476	14,528	.00	30,000	30,000
24-55-150-547.0	SIGNS & POSTS	9,703	9,878	9,457	9,000	12,000
24-55-150-548.0	STREET REPAIR - SAND & GRAVEL	7,140	4,800	.00	14,000	14,000
24-55-150-548.1	STREET REPAIR - ROAD SALT	12,414	15,049	.00	20,000	20,000
24-55-150-549.0	STREET REPAIR -STREET PAINTING	34,032	44,569	4,453	40,000	40,000
24-55-150-550.0	STREET REPAIR - LIGHTS	7,692	22,623	13,560	10,000	10,000
24-55-150-551.0	STREET REPAIR - CRACK SEAL	13,212	14,572	8,180	15,000	15,000
24-55-150-570.0	REPAIRS - BUILDING AND GROUNDS	3,544	15,922	4,466	8,000	8,000
24-55-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	42,837	84,055	47,960	65,000	70,000
24-55-150-590.0	REPAIRS - OTHER EQUIPMENT	1,465	6,201	1,127	2,500	2,500
24-55-150-595.0	BAD DEBT	.00	394	338	.00	400
Total OPERATING EXPENSE:		532,541	734,282	421,975	656,581	666,300
CAPITAL EXPENSE						
24-55-200-700.0	STATE HWY 55/DEINHARD LN STUDY	.00	.00	.00	.00	.00
24-55-200-701.0	FACILITY PLAN & IMPROVEMENTS	21,186	42,514	182,866	400,000	.00
24-55-200-702.0	CAPITAL PURCHASES	32,717	.00	.00	40,000	.00
24-55-200-702.1	HEAVY EQUIP-SNOW REMVL & MAINT	.00	.00	.00	.00	.00
24-55-200-714.0	PARK STREET STREETScape IMPROV	81,470	332,500	.00	.00	.00
24-55-200-716.1	HB312 - STREET REPAIR & REHAB	67,081	35,838	.00	.00	.00
Total CAPITAL EXPENSE:		202,455	410,852	182,866	440,000	.00
DEBT RELATED EXPENSE						
24-55-350-812.0	CAT LEASE - PRINCIPAL	.00	.00	109,912	194,274	157,360
24-55-350-813.0	CAT LEASE - INTEREST	.00	.00	.00	19,852	111,840
Total DEBT RELATED EXPENSE:		.00	.00	109,912	214,126	269,200
INTER-FUND TRANSFER EXPENSE						
24-55-600-910.0	ADMINISTRATIVE TRANSFER - GF	133,641	125,709	110,844	147,794	147,794
24-55-600-915.0	GIS TRANSFER	18,781	.00	.00	.00	.00
24-55-600-972.0	FUND TRANSFER - NETWORK ADMIN	36,817	39,970	29,979	39,970	39,970
24-55-600-973.0	FUND TRANSFER - STREETS LOT	12,996	.00	.00	.00	.00
Total INTER-FUND TRANSFER EXPENSE:		202,235	165,679	140,823	187,764	187,764
Total PUBLIC WORKS & STREETS:		2,018,816	2,350,180	1,770,307	2,937,601	2,669,708

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
CONTINGENCY - PW & S FUND						
CONTINGENT REVENUE						
24-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	.00	100,000
	Total CONTINGENT REVENUE:	.00	.00	.00	.00	100,000
CONTINGENT EXPENSE						
24-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	.00	100,000
	Total CONTINGENT EXPENSE:	.00	.00	.00	.00	100,000
	Total CONTINGENCY - PW & S FUND:	.00	.00	.00	.00	200,000
	PUBLIC WORKS & STREETS FUND Revenue Total:	2,228,841	2,389,487	1,849,579	2,937,601	2,671,736
	PUBLIC WORKS & STREETS FUND Expenditure Total:	2,018,816	2,350,180	1,770,307	2,937,601	2,769,708
	Net Total PUBLIC WORKS & STREETS FUND:	210,025	39,306	79,273	.00	97,972-

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
LIBRARY FUND						
LIBRARY FUND REVENUE						
PROPERTY TAX REVENUE						
25-30-010-100.0	PROPERTY TAX REVENUE	503,046	665,565	385,012	538,165	538,165
25-30-010-102.0	3% INCREASE	.00	.00	.00	.00	.00
25-30-010-104.0	PROPERTY TAX GROWTH INCREASE	.00	.00	.00	.00	.00
25-30-010-900.0	PENALTIES AND INTEREST	3,009	3,076	1,524	.00	2,600
Total PROPERTY TAX REVENUE:		506,055	668,642	386,536	538,165	540,765
FEE REVENUE						
25-30-020-100.0	NONRESIDENT LIBRARY CARD FEES	8,422	9,320	6,319	8,000	8,000
25-30-020-150.0	SPANISH CLASS	180	.00	.00	.00	.00
25-30-020-200.0	COMPUTER USAGE FEES	30	45	.00	.00	.00
25-30-020-430.0	COPY/FAX/NOTARY SERVICES	2,360	2,139	1,845	1,800	1,900
Total FEE REVENUE:		10,992	11,504	8,164	9,800	9,900
GRANT REVENUE						
25-30-025-200.0	GRANTS	9,772	41,811	.00	.00	.00
Total GRANT REVENUE:		9,772	41,811	.00	.00	.00
FINES REVENUE						
25-30-035-200.0	FINES	90	7	.00	.00	.00
Total FINES REVENUE:		90	7	.00	.00	.00
DONATION REVENUE						
25-30-040-970.0	PRIVATE CONTRIBUTIONS	2,101	134	1,242	200	200
25-30-040-971.0	FRIENDS CONTRIBUTIONS	1,799	838	865	1,500	1,500
25-30-040-973.0	FILM SOCIETY	.00	.00	448	500	.00
25-30-040-974.0	VIDEO CIRCUIT DUES	886	700	560	700	840
25-30-040-975.0	CONTRIBUTIONS - BUILDING FUND	7,708	9,911	3,448	600	500
Total DONATION REVENUE:		12,494	11,584	6,563	3,500	3,040
INTEREST REVENUE						
25-30-045-100.0	INTEREST REVENUE	1,306	5,317	27,466	1,200	25,000
Total INTEREST REVENUE:		1,306	5,317	27,466	1,200	25,000
APPROPRIATED FUND BALANCE						
25-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	4,080	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	4,080	.00
CARRY FORWARD REVENUE						
25-30-055-998.0	CARRY FORWARD	.00	.00	.00	2,000	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	2,000	.00

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
INTER-FUND TRANSFER REVENUE						
25-30-060-942.0	PRIOR YEAR LOT TRANSFER	271,790	.00	.00	271,790	.00
25-30-060-982.0	CIP TRANSFER FROM G.F.	.00	300,000	.00	.00	.00
Total INTER-FUND TRANSFER REVENUE:		271,790	300,000	.00	271,790	.00
OTHER REVENUE						
25-30-070-100.0	LOCAL OPTION TAX	.00	85,665	.00	.00	.00
25-30-070-900.0	MISCELLANEOUS REVENUE	4,772	1,483	255,622	800	800
Budget notes:						
Includes reimbursement for lost books						
25-30-070-980.0	SALES OF SURPLUS PROPERTY	.00	4	.00	.00	.00
25-30-070-990.0	CASH OVER\ (SHORT)	20-	1-	2	.00	.00
25-30-070-998.0	PROCEEDS FROM BOND SALE	.00	.00	.00	.00	.00
Total OTHER REVENUE:		4,752	87,152	255,624	800	800
Total LIBRARY FUND REVENUE:		814,638	1,126,017	684,353	831,335	579,505

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
LIBRARY DEPARTMENT						
PERSONNEL EXPENSE						
25-57-100-110.0	SALARIES AND WAGES	218,880	222,124	180,329	258,440	275,370
Budget notes:						
~2024 Can we please build in a few extra dollars for when we have to hire a substitute when we are short staffed?						
25-57-100-147.0	FICA	13,002	14,118	10,894	16,023	17,073
25-57-100-148.0	MEDICARE	3,056	3,302	2,548	3,747	3,993
25-57-100-149.0	RETIREMENT - PERSI	23,758	25,541	19,601	30,858	30,786
25-57-100-150.0	WORKER'S COMPENSATION	662	431	288	568	504
25-57-100-151.0	HEALTH INSURANCE	33,768	36,720	30,547	40,779	44,491
25-57-100-152.0	DENTAL INSURANCE	1,680	1,599	1,252	1,697	1,713
25-57-100-154.0	UNEMPLOYMENT	102-	.00	.00	500	.00
25-57-100-156.0	CLOTHING/UNIFORMS	520	.00	13	300	300
25-57-100-157.0	LIFE INSURANCE	302	252	189	252	252
25-57-100-158.0	EMPLOYEE WELLNESS	.00	.00	.00	.00	1,050
25-57-100-160.0	EMPLOYEE RECOGNITION	192	179	116	350	350
25-57-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes:						
Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		295,719	304,266	245,778	353,514	375,882
OPERATING EXPENSE						
25-57-150-200.0	OFFICE SUPPLIES	460	335	305	700	750
25-57-150-210.0	DEPARTMENT SUPPLIES	2,717	7,559	792	3,500	3,600
25-57-150-234.0	COMPUTER SOFTWARE	1,153	717	1,419	2,000	3,100
Budget notes:						
Includes Cassie and Spot Maintenance						
25-57-150-235.0	COMPUTER - HARDWARE	.00	.00	1,389	.00	2,000
25-57-150-240.0	MINOR EQUIPMENT	10,401	609	46	4,500	5,000
25-57-150-280.0	LICENSES AND PERMITS	.00	.00	.00	.00	500
25-57-150-300.0	PROFESSIONAL SERVICES	3,155	4,659	2,569	5,000	15,000
Budget notes:						
Includes Biblionix						
~2024 \$10,000 for professional moving services						
25-57-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	363	531	.00	700	700
25-57-150-400.1	BLDG EXPANSION PROJ PUB INFO	1,650	649	513	6,000	5,000
25-57-150-420.0	TRAVEL AND MEETINGS	37	439	97	750	700
25-57-150-430.0	DUES AND SUBSCRIPTIONS	1,555	1,130	1,135	1,580	1,600
Budget notes:						
Subscription to Overdrive, the e-book platform						
25-57-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	11,930	9,989	5,798	12,000	12,500
25-57-150-435.1	E-BOOKS ETC	1,084	2,619	1,752	2,900	2,900
25-57-150-436.0	OCLC SUBSCRIPTION	3,000	1,605	.00	1,765	1,765
Budget notes:						
OCLC Yearly Subscription (Partially Funded by ICFL)						
25-57-150-440.0	PROFESSIONAL DEVELOPMENT	180	.00	139	900	900
Budget notes:						
Includes Idaho Library Association (ILA), Valley Mountain Library Consortium (VMLC) and American Library Association (ALA) dues						
25-57-150-450.0	CLEANING AND CUSTODIAL	135	120	805	1,750	8,900
Budget notes:						
~2024 \$1700 supplies + \$1800/month for 4 months = \$8900						
25-57-150-460.0	TELEPHONE	501	500	333	700	500
25-57-150-461.0	CABLEONE INTERNET SERVICES	935	1,400	956	1,400	1,450

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
25-57-150-462.0	AUDIO VISUAL MATERIALS	1,536	1,469	985	1,450	1,450
25-57-150-462.1	VIDEO CIRCUIT LIBRARY	487	665	241	700	840
25-57-150-463.0	FILM SOCIETY PROGRAM	.00	.00	1,050	1,400	.00
Budget notes:						
Includes: Alpine Playhouse rent, film purchases, advertising, and tickets						
25-57-150-464.0	PERIODICALS	2,526	1,602	953	1,800	1,850
25-57-150-465.0	CHILDREN'S BOOKS	1,703	2,099	1,197	1,850	2,000
25-57-150-467.0	YOUNG ADULT MATERIALS	1,071	962	481	1,400	1,400
25-57-150-468.0	FRIENDS-BOOKS/MATERIALS, ETC.	1,400	727	577	1,500	1,500
25-57-150-469.0	PROGRAMMING SUPPLIES	4,198	2,004	1,141	2,000	2,200
25-57-150-490.0	HEAT, LIGHTS, AND UTILITIES	6,303	7,398	6,400	7,300	11,000
Budget notes:						
~2024 Estimating \$7400 for 12 mo. existing building, plus \$700/mo. for 4 months for new.						
25-57-150-500.0	RENTAL - OFFICE EQUIPMENT	2,264	2,045	1,363	2,045	2,045
25-57-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	620	761	390	550	600
25-57-150-570.0	REPAIRS - BUILDING AND GROUNDS	762	252	551	21,000	9,000
Budget notes:						
~2024 Reduced because existing building will be under renovation for 4 months during FY24.						
Total OPERATING EXPENSE:		62,125	52,843	33,377	89,140	100,750
CAPITAL EXPENSE						
25-57-200-700.0	LIBRARY EXPANSION	133,872	619,587	18	.00	1,500
Budget notes:						
~2024 Replica of Historic Building						
Total CAPITAL EXPENSE:		133,872	619,587	18	.00	1,500
INTER-FUND TRANSFER EXPENSE						
25-57-600-910.0	ADMINISTRATIVE TRANSFER - GF	53,895	210,625	22,176	29,567	29,567
25-57-600-972.0	FUND TRANSFER - NETWORK ADMIN	76,878	83,244	62,433	83,244	83,244
25-57-600-998.0	LIBRARY CONSTRUCTION TRANSFER	.00	42,884	68,425	275,870	.00
Total INTER-FUND TRANSFER EXPENSE:		130,773	336,753	153,034	388,681	112,811
Total LIBRARY DEPARTMENT:		622,489	1,313,449	432,208	831,335	590,943

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
GRANT EXPENSES						
GRANTS						
25-60-250-670.0	GRANTS	.00	38,425	277-	.00	.00
25-60-250-674.0	FOUND - GRANTS	.00	.00	.00	.00	.00
Total GRANTS:		.00	38,425	277-	.00	.00
Total GRANT EXPENSES:		.00	38,425	277-	.00	.00

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
CONTINGENCY - LIBRARY FUND						
CONTINGENT REVENUE						
25-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	381,058	100,000
Total CONTINGENT REVENUE:		.00	.00	.00	381,058	100,000
CONTINGENT EXPENSE						
25-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	381,058	100,000
Total CONTINGENT EXPENSE:		.00	.00	.00	381,058	100,000
Total CONTINGENCY - LIBRARY FUND:		.00	.00	.00	762,116	200,000
LIBRARY FUND Revenue Total:		814,638	1,126,017	684,353	1,212,393	679,505
LIBRARY FUND Expenditure Total:		622,489	1,351,874	431,930	1,212,393	690,943
Net Total LIBRARY FUND:		192,149	225,858-	252,423	.00	11,438-

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
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RECREATION FUND

RECREATION FUND REVENUE

PROPERTY TAX REVENUE

28-30-010-100.0	PROPERTY TAXES	286,107	306,757	262,750	367,268	367,268
Budget notes:						
~2024 Confirming this line item is still calculated and entered by finance?						
28-30-010-102.0	3% INCREASE	.00	.00	.00	.00	.00
28-30-010-104.0	PROPERTY TAX GROWTH INCREASE	.00	.00	.00	.00	.00
28-30-010-900.0	PENALTIES AND INTEREST	1,713	1,416	1,040	1,500	1,500
Budget notes:						
~2024 Confirming this line item is still entered by finance?						
Total PROPERTY TAX REVENUE:		287,820	308,174	263,789	368,768	368,768

LICENSE & PERMIT REVENUE

28-30-015-200.0	TREE PERMITS	.00	.00	.00	2,000	.00
Budget notes:						
~2024 Need to assess with Community Development and look at inter-fund transfers from CD to Parks for design review?						
28-30-015-430.0	CONCESSIONAL USE PERMIT	7,270	10,000	10,321	12,500	12,500
Budget notes:						
Cheap Thrills Use Permit Agreement -January 1, 2013 through December 31, 2022 - base rate of \$7,100 with an annual CPI adjustment (Western Urban Index for the 12 months prior and including the month of March). Fee is due and payable May 1.						
Total LICENSE & PERMIT REVENUE:		7,270	10,000	10,321	14,500	12,500

FEE REVENUE

28-30-020-100.0	PARKS RENTAL FEES	3,417	9,425	3,600	5,000	5,000
28-30-020-120.0	OVERNIGHT PARKING FEE	4,274	3,890	45	3,500	3,500
28-30-020-120.1	TREE CONSULTATION FEE	.00	.00	.00	6,000	.00
Budget notes:						
~2024 Assess Inter-fund transfer from Community Development on Design Review Fees.						
28-30-020-140.0	MOUNTAIN BIKING	2,100	2,180	1,680	1,800	1,800
28-30-020-150.0	YOUTH SWIMMING	.00	.00	122	.00	.00
28-30-020-160.0	YOUTH TENNIS	1,840	2,141	1,940	2,000	3,000
28-30-020-170.0	SOCCER PROGRAMS	3,551	5,315	3,194	3,200	3,200
28-30-020-180.0	SOFTBALL TOURNAMENTS	.00	.00	.00	1,500	1,500
28-30-020-190.0	YOUTH BALL SPONSORSHIP	2,900	1,500	1,600	2,500	2,500
28-30-020-200.0	OTHER REVENUE	.00	1,160	.00	.00	15,000
Budget notes:						
~2024 Reimbursement via MOA with the Payette Lakes Community Association (AFTER SCHOOL PROGRAM)						
28-30-020-220.0	OTHER PROGRAMS	4,178	5,627	5,110	4,200	5,000
28-30-020-230.0	YOUTH BASKETBALL	810	1,909	1,729	1,500	1,500
28-30-020-240.0	YOUTH BASEBALL/SOFTBALL	3,704	4,032	4,276	2,500	2,500
28-30-020-260.0	ADULT SOFTBALL LEAGUE	4,735	4,597	1,211	2,000	2,000
28-30-020-435.0	OUTDOOR RECREATIONAL MAP	320	190	20	500	500
28-30-020-973.1	ACTIVITY GUIDE ADVERTISING	.00	.00	.00	.00	.00
Budget notes:						
~2024 Researching advertising opportunities and value.						
Total FEE REVENUE:		31,829	41,967	24,526	36,200	47,000

GRANT REVENUE

28-30-025-106.0	GRANTS	60,358	78,946	.00	.00	.00
28-30-025-108.0	STATE-PARKS-IDPR-WATERWAYS	.00	.00	.00	.00	.00

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
28-30-025-110.0	GRANTS - FOUNDATIONS & CLUBS	998	2,474	5,494	.00	.00
28-30-025-200.0	FOUND.- ARBOR DAY	300	300	.00	.00	300
28-30-025-300.0	GRANT - COUNTY WATERWAYS	.00	.00	.00	30,000	50,000
Budget notes: ~2024 Pending approval at June or July Waterways meeting						
28-30-025-400.0	STATE-IDPR POTENTIAL GRANTS	.00	.00	.00	173,705	.00
Total GRANT REVENUE:		61,656	81,720	5,494	203,705	50,300
DONATION REVENUE						
28-30-040-970.0	PRIVATE CONTRIBUTIONS	500	681	3,870	30,000	30,000
Budget notes: ~2024 Kempthorn Alleyway Vacation AGreement						
28-30-040-970.1	YOUTH SCHOLARSHIP DONATIONS	20	70	.00	.00	.00
28-30-040-970.2	CONTRIBUTIONS - JULY 4TH	1,095	.00	.00	.00	26,000
Budget notes: ~2024 Securing funding mechanism(s) for 4th of July Fireworks \$5,000 Chamber? \$25,000 LOT?						
28-30-040-971.0	PRIVATE CONTR-CENT. PARK PAVER	1,850	720	400	500	500
Total DONATION REVENUE:		3,465	1,471	4,270	30,500	56,500
INTEREST REVENUE						
28-30-045-100.0	INTEREST REVENUE	466	114	5,222	500	500
Total INTEREST REVENUE:		466	114	5,222	500	500
APPROPRIATED FUND BALANCE						
28-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	74,013	.00
Budget notes: ~2024 Rely on Linda and Kathy for budget numbers here						
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	74,013	.00
CARRY FORWARD REVENUE						
28-30-055-998.0	CARRY FORWARD	.00	.00	.00	22,890	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	22,890	.00
INTER-FUND TRANSFER REVENUE						
28-30-060-915.0	REC FUND LOAN FROM GF	.00	.00	.00	.00	.00
Budget notes: ~2024 Confirm with Linda and Anette how we want to budget this line item as it relates to the buy back and the internal borrowing against reserve future capital.						
28-30-060-942.0	PRIOR YEAR LOT TRANSFER	5,995	5,995	.00	25,995	5,995
Budget notes: ~2024 Account for delay in funding as it relates to the time of year the funding becomes available.						
28-30-060-970.0	PARKS TRANSFER - FROM GF	683,855	807,561	608,256	811,010	811,010
Budget notes: ~2024 Rely on Linda and Kathy to assist with budget numbers for this line item.						
28-30-060-982.0	CIP TRANSFER FROM G.F.	20,296	425,598	.00	55,987	.00
Budget notes: ~2024 Confirm difference between this and carry-forward assumption on Pathways CIP						
28-30-060-983.0	TRANSFERS FROM URBAN RENEWAL	1,173,933	624,644	.00	.00	.00

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
Total INTER-FUND TRANSFER REVENUE:		1,884,079	1,863,798	608,256	892,992	817,005
OTHER REVENUE						
28-30-070-100.0	LOCAL OPTION TAX	165,447	370,499	381,150	244,848	216,150
28-30-070-110.0	RENTS & ROYALTIES	14,529	24,335	30,214	31,901	36,000
Budget notes:						
Includes lease with Mile High Marina (which coincides with the submerged land lease, and ends 12-31-2027), Land Lease for Dock with Garnet Beach Homeowners.						
~2024 Account for increase to marina slip rental rates						
28-30-070-410.0	IDAHO FUEL TAX REFUND	1,013	700	598	500	700
28-30-070-900.0	MISCELLANEOUS REVENUE	2,128	808-	32,309	.00	.00
Budget notes:						
~2024 Parks contribution associated with development parks requirements						
28-30-070-980.0	SALES OF SURPLUS PROPERTY	.00	.00	5,765	.00	.00
28-30-070-990.0	CASH OVER\(\SHORT)	2-	26-	.00	.00	.00
Total OTHER REVENUE:		183,115	394,700	450,035	277,249	252,850
Total RECREATION FUND REVENUE:		2,459,700	2,701,944	1,371,914	1,921,317	1,605,423

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
RECREATION - PROGRAMS						
PERSONNEL EXPENSE						
28-58-100-110.0	SALARIES AND WAGES	163,009	149,975	133,278	187,662	206,294
28-58-100-140.0	OVERTIME PAY	976	961	227	915	960
28-58-100-147.0	FICA	9,398	10,646	7,920	11,692	12,850
28-58-100-148.0	MEDICARE	2,217	2,490	1,852	2,734	3,005
28-58-100-149.0	RETIREMENT - PERSI	18,661	20,135	15,723	21,230	21,806
28-58-100-150.0	WORKER'S COMPENSATION	2,498	2,079	1,310	2,449	2,287
28-58-100-151.0	HEALTH INSURANCE	29,246	32,970	29,017	35,186	38,452
28-58-100-152.0	DENTAL INSURANCE	1,428	1,431	1,536	1,933	1,962
28-58-100-153.0	PHYSICAL EXAMS	.00	.00	.00	.00	.00
28-58-100-154.0	UNEMPLOYMENT	398	.00	.00	200	200
28-58-100-156.0	CLOTHING/UNIFORMS	500	500	470	600	600
28-58-100-157.0	LIFE INSURANCE	262	216	174	1,170	210
28-58-100-158.0	EMPLOYEE WELLNESS	150	150	.00	150	375
28-58-100-160.0	EMPLOYEE RECOGNITION	102	117	.00	125	125
28-58-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		228,847	221,671	191,507	266,046	289,126
OPERATING EXPENSE						
28-58-150-200.0	OFFICE SUPPLIES	14	15	.00	200	200
28-58-150-210.0	DEPARTMENT SUPPLIES	12,224	17,993	16,043	15,000	20,000
Budget notes: ~2024 Need to assess afterschool program status and budget development should we take over the program. Pending!						
28-58-150-230.0	PRINTING AND BINDING	.00	939	281	1,200	1,200
28-58-150-240.0	MINOR EQUIPMENT	.00	121	.00	6,525	6,525
Budget notes: ~2024 Confirm with Tara and Stefanie Confirm with caselle reporting for FY 22 and FY23						
28-58-150-250.0	MOTOR FUELS AND LUBRICANTS	872	1,255	947	2,200	2,500
28-58-150-300.0	PROFESSIONAL SERVICES	9,974	9,979	2,347	17,280	17,280
Budget notes: Includes fees paid for game umpires, and instructors to teach various recreation programs.						
28-58-150-350.0	ENGINEER SERVICES	.00	.00	.00	5,000	7,500
28-58-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	682	279	591	2,500	2,500
28-58-150-420.0	TRAVEL AND MEETINGS	1,065	291	666	2,500	2,700
28-58-150-430.0	DUES AND SUBSCRIPTIONS	97	305	1,345	350	1,400
28-58-150-440.0	PROFESSIONAL DEVELOPMENT	2,873	2,475	1,386	4,600	4,600
28-58-150-460.0	TELEPHONE	2,127	1,861	1,537	2,000	2,000
28-58-150-490.0	HEAT, LIGHTS, AND UTILITIES	3,438	3,555	4,866	4,000	7,000
28-58-150-500.0	RENTAL - OFFICE EQUIPMENT	2,676	2,603	1,695	2,800	1,300
28-58-150-501.0	MAINT - COPIER - PER PAGE COST	709	.00	.00	1,000	800
28-58-150-510.0	RENTAL - MINOR EQUIPMENT	985	3,566	960	4,800	4,800
28-58-150-520.0	RENTAL - PROPERTY	.00	.00	.00	15,120	15,120
28-58-150-570.0	REPAIRS - BUILDING AND GROUNDS	.00	.00	.00	500	500
28-58-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	1,757	997	1,571	2,000	4,500
Budget notes: ~2024 Increased repair cost on older (car/bus/arborist rig) vehicles and tire life cycle replacement cost						
Total OPERATING EXPENSE:		39,492	46,234	34,236	89,575	102,425

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
INTER-FUND TRANSFER EXPENSE						
28-58-600-910.0	ADMINISTRATIVE TRANSFER - GF	16,117	15,415	13,383	17,844	17,844
	Budget notes:					
	~2024 Rely on Linda and Kathy for budget number here?					
28-58-600-972.0	FUND TRANSFER - NETWORK ADMIN	15,548	17,003	12,753	17,003	17,003
Total INTER-FUND TRANSFER EXPENSE:		31,665	32,418	26,136	34,847	34,847
Total RECREATION - PROGRAMS:		300,004	300,323	251,880	390,468	426,398

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
RECREATION - PARKS						
PERSONNEL EXPENSE						
28-59-100-110.0	SALARIES AND WAGES	349,628	371,531	267,327	406,575	445,126
28-59-100-140.0	OVERTIME PAY	969	1,047	438	1,806	1,930
28-59-100-147.0	FICA	20,706	22,455	16,296	25,320	27,717
28-59-100-148.0	MEDICARE	4,923	5,263	3,811	5,922	6,482
28-59-100-149.0	RETIREMENT - PERSI	36,038	38,895	27,424	42,065	43,060
28-59-100-150.0	WORKER'S COMPENSATION	18,662	13,755	8,947	18,183	17,384
28-59-100-151.0	HEALTH INSURANCE	72,839	76,583	56,175	78,318	123,630
28-59-100-152.0	DENTAL INSURANCE	2,884	2,501	2,036	3,107	3,727
28-59-100-153.0	PHYSICAL EXAMS	.00	140	74	.00	100
28-59-100-154.0	UNEMPLOYMENT	1,376	1,035	1,242	2,500	2,500
Budget notes: ~2024 Rely on Linda and Kathy to help develop budget numbers for this line item.						
28-59-100-156.0	CLOTHING/UNIFORMS	1,077	4,667	3,298	6,000	6,500
Budget notes: ~2024 In FY23 we increased to include a stipend for work boots/pants for parks field workers						
28-59-100-157.0	LIFE INSURANCE	418-	566	411	580	630
28-59-100-158.0	EMPLOYEE WELLNESS	150	.00	.00	.00	1,125
28-59-100-160.0	EMPLOYEE RECOGNITION	538	422	317	375	375
28-59-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		509,372	538,860	387,795	590,751	680,286
OPERATING EXPENSE						
28-59-150-200.0	OFFICE SUPPLIES	38	.00	467	200	500
Budget notes: ~2024 Confirm what US Bank Card Services is driving this number up.						
28-59-150-210.0	DEPARTMENT SUPPLIES	15,066	24,623	20,177	25,000	25,750
28-59-150-211.0	BATHROOM SUPPLIES	11,892	13,770	7,980	10,500	12,285
Budget notes: ~2024 Adjusted to better reflect inflation rate which has significantly impacted these materials.						
28-59-150-212.0	HOLIDAY LIGHTS	.00	529	.00	2,000	4,000
Budget notes: Downtown holiday lights - maintenance and replacement ~2024 ITD Salt on roads has been really hard on holiday lights in the downtown core.						
28-59-150-216.0	SUPPLIES - SEED, SOD	1,273	1,600	2,370	6,000	6,180
Budget notes: ~2024 Wholesale prices on these materials remains High - confirm with Eddie whether they have gone up again this year.						
28-59-150-218.0	SUPPLIES - FERTILIZER	1,823	2,949	2,762	4,500	4,635
28-59-150-220.0	SAND & SOIL	2,811	4,751	3,931	7,475	9,000
28-59-150-221.0	TREES	1,442	4,373	954	6,000	10,000
Budget notes: ~2024 Need to significantly increase to start addressing impacts of salts and anticipated replacement costs and tree care/maintenance costs.						
28-59-150-222.0	CHEMICALS	7,864	660	1,933	5,500	5,665
28-59-150-222.1	NOXIOUS WEED PROGRAM	.00	4,397	2,262	11,990	11,990
Budget notes: ~2024 Includes LOT App #22-18 City of McCall Rec/Parks - Noxious Weeds \$5,995,						
28-59-150-223.0	FLOWERS	7,537	7,363	1,504	9,500	5,995
28-59-150-226.0	IRRIGATION-CTRL ID HIST MUSEUM	2,972	3,304	1,459	1,500	1,500
28-59-150-227.0	IRRIGATION MAINTENANCE	5,569	5,863	1,041	6,500	7,800
28-59-150-228.0	DRAINAGE MAINTENANCE	1,431	860	.00	2,000	5,000
Budget notes:						

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~2024 Improve drainage at museum site and Art Roberts Park - mitigate impacts of road salts on vegetation.						
28-59-150-240.0	MINOR EQUIPMENT	7,410	16,283	8,192	16,100	16,100
Budget notes:						
~2024 Continue to offset overhead cost increases associated with mobilization and adjustments to new location						
28-59-150-250.0	MOTOR FUELS AND LUBRICANTS	17,131	21,598	18,076	32,000	32,000
Budget notes:						
~2024 Pending discussions with other departments as it relates to anticipated fuel costs						
28-59-150-300.0	PROFESSIONAL SERVICES	4,122	43,483	107,233	66,500	50,000
Budget notes:						
~2024 Need to increase annual budget for professional services to account for minor design and consultation services needed on various maintenance projects tied predominantly to the ADA transition plan improvements.						
28-59-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,533	1,296	669	4,500	4,500
28-59-150-420.0	TRAVEL AND MEETINGS	1,782	288	668	4,000	4,000
28-59-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	915	1,361	1,045	1,300	1,300
28-59-150-440.0	PROFESSIONAL DEVELOPMENT	3,173	3,867	3,471	5,500	5,500
28-59-150-460.0	TELEPHONE	2,576	2,187	1,317	4,600	4,600
28-59-150-490.0	HEAT, LIGHTS, AND UTILITIES	73,815	82,537	59,395	80,000	80,000
Budget notes:						
~2024 Confirm year to date and anticipated summer expenses.						
28-59-150-491.0	TRASH, PORTA POTTIE RENTAL	4,119	4,853	2,462	6,600	7,200
28-59-150-500.0	RENTAL - OFFICE EQUIPMENT	.00	232	.00	1,500	1,500
28-59-150-510.0	RENTAL - MINOR EQUIPMENT	1,837	5,088	1,026	4,000	6,000
28-59-150-520.0	RENTAL - PROPERTY	.00	.00	2,459	5,400	5,400
28-59-150-521.0	EQUIPMENT LEASE	25,070	33,194	27,147	30,194	66,000
Budget notes:						
~2024 New Loader Lease - Reference LOT Applications & Downtown Snow removal program with public works Loader Lease est. from Western States \$35,688						
28-59-150-540.0	PATHWAY MAINTENANCE	7,733	.00	.00	15,500	15,500
28-59-150-570.0	REPAIRS - BUILDING AND GROUNDS	40,000	51,282	30,833	61,800	97,980
28-59-150-571.0	REPAIRS - CENTENNIAL PARK	1,685	73	374	3,000	3,000
28-59-150-575.0	REPAIRS - CIHM	1,560	603	4,638	12,000	15,000
28-59-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	3,360	7,125	3,590	7,300	8,541
28-59-150-590.0	REPAIRS - OTHER EQUIPMENT	19,051	13,603	17,458	19,872	23,250
Budget notes:						
~2024 Need to confirm with Eddie and compare to previous years.						
28-59-150-594.0	SPECIAL EVENTS - JULY 4TH	3,273	4,455	480	4,000	26,000
Budget notes:						
~2024 Cost to take on the 4th of July Fireworks - Potential revenue from LOT request. Compare to cost of drone or laser show at upwards of \$40,000						
28-59-150-596.0	BAD DEBT	.00	.00	.00	.00	.00
Total OPERATING EXPENSE:		279,860	368,449	335,320	484,331	583,671
CAPITAL EXPENSE						
28-59-200-702.0	CAPITAL PURCHASES	24,500	.00	32,918	.00	.00
Budget notes:						
~2024 Buy Out on Mini Excavator Lease - potential for LOT Funds to offset cost.						
28-59-200-703.0	PATHWAYS	.00	.00	.00	100,000	.00
Budget notes:						
~2024 Potential Carry Forward if we can't bid and contract out work in FY 23						
28-59-200-711.0	CITY DOCK REPLACEMENT	.00	.00	.00	.00	.00
28-59-200-714.0	BROWN PARK / EAST LAKE STR WF	1,172,587	622,891	33,787	.00	.00
28-59-200-715.0	PARKS SHOP RELOCATION	68,619	1,415,832	136,379	.00	.00
Budget notes:						
~2024 LOT Allocation to pay back internal borrowing, don't know if this is the best place to account for it or not?						
28-59-200-998.0	RESRVD - FUTURE CAPITAL	.00	.00	.00	.00	.00

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
Total CAPITAL EXPENSE:		1,265,706	2,038,723	203,084	100,000	.00
INTER-FUND TRANSFER EXPENSE						
28-59-600-911.0	ADMINISTRATIVE TRANSFER - GF	79,337	124,152	72,054	96,069	96,069
Budget notes:						
~2024 Rely on Linda and Kathy for budget numbers for this line item						
28-59-600-915.0	GIS TRANSFER	14,086	.00	.00	.00	.00
28-59-600-972.0	FUND TRANSFER - NETWORK ADMIN	5,538	5,993	4,491	5,993	5,993
Budget notes:						
~2024 Rely on Linda and Kathy for budget numbers here.						
Total INTER-FUND TRANSFER EXPENSE:		98,961	130,145	76,545	102,062	102,062
Total RECREATION - PARKS:		2,153,899	3,076,177	1,002,745	1,277,144	1,366,019

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
GRANT EXPENSES						
GRANTS						
28-60-250-600.0	VALLEY COUNTY WATERWAYS-MATCH	.00	.00	.00	.00	.00
Budget notes:						
~2024 Pending County Waterways approval to help fund repairs to the sub surface concrete and dredging maintenance at boat ramp.						
28-60-250-606.0	GRANTS	.00	5,500	2,505	.00	.00
28-60-250-616.0	VALLEY COUNTY WATERWAYS	.00	.00	1,520	30,000	50,000
Budget notes:						
~2024 Tentative pending approval to fund sub-surface concrete repairs at Boat Ramp						
28-60-250-617.0	STATE-IDPR-WATERWAYS-MATCH	.00	.00	.00	.00	.00
28-60-250-669.0	FOUND - PARKS - ARBOR DAY	.00	.00	186	.00	300
28-60-250-674.0	IDPR GRANT MATCH	65,296	101,773	2,592	50,000	.00
28-60-250-676.0	IDPR LAND & WATER CONSERVATION	60,358	75,646	.00	.00	.00
28-60-250-677.0	IDPR WATERWAYS IMPROVEMENT FUN	.00	.00	239,279	173,705	.00
Total GRANTS:		125,654	182,919	246,082	253,705	50,300
Total GRANT EXPENSES:		125,654	182,919	246,082	253,705	50,300

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
CONTINGENCY - REC. FUND						
CONTINGENT REVENUE						
28-99-075-100.0	CONTINGENT REVENUES	.00	.00	.00	175,654	150,000
Total CONTINGENT REVENUE:		.00	.00	.00	175,654	150,000
CONTINGENT EXPENSE						
28-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	175,654	150,000
Total CONTINGENT EXPENSE:		.00	.00	.00	175,654	150,000
Total CONTINGENCY - REC. FUND:		.00	.00	.00	351,308	300,000
RECREATION FUND Revenue Total:		2,459,700	2,701,944	1,371,914	2,096,971	1,755,423
RECREATION FUND Expenditure Total:		2,579,557	3,559,418	1,500,707	2,096,971	1,992,717
Net Total RECREATION FUND:		119,857-	857,475-	128,793-	.00	237,294-

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
AIRPORT FUND						
AIRPORT FUND REVENUE						
PROPERTY TAX REVENUE						
29-30-010-100.0	PROPERTY TAXES	65,815	62,442	48,547	67,858	67,858
29-30-010-102.0	3% INCREASE	.00	.00	.00	.00	.00
29-30-010-104.0	PROPERTY TAX GROWTH INCREASE	.00	.00	.00	.00	.00
29-30-010-400.0	COUNTY AIRPORT LEVY	15,600	15,600	7,800	15,600	15,600
Budget notes: Funds will be received 1/2 in January and 1/2 in July.						
29-30-010-900.0	PENALTIES AND INTEREST	394	288	192	500	.00
Total PROPERTY TAX REVENUE:		81,809	78,330	56,539	83,958	83,458
FEE REVENUE						
29-30-020-400.0	LANDING FEES	18,923	15,898	4,476	9,500	9,500
29-30-020-500.0	TIE DOWN FEES	1,745	910	935	3,500	3,500
29-30-020-505.0	OVERNIGHT PARKING	7,090	7,540	1,730	4,000	7,000
29-30-020-506.0	VEHICLE PARKING	.00	.00	.00	100	.00
29-30-020-510.0	CAR RENTAL FEES	10,525	12,458	6,232	5,500	10,000
29-30-020-600.0	FUEL FLOW FEES	36,827	30,125	6,990	22,500	25,000
Total FEE REVENUE:		75,111	66,931	20,363	45,100	55,000
GRANT REVENUE						
29-30-025-106.0	GRANTS	.00	.00	.00	.00	56,631
29-30-025-110.0	FEDERAL - AIP PROJECT	2,549,848	1,859,519	172,020	1,170,000	.00
29-30-025-200.0	STATE - AIP PROJECT	.00	.00	337,277	65,000	.00
Total GRANT REVENUE:		2,549,848	1,859,519	509,297	1,235,000	56,631
INTEREST REVENUE						
29-30-045-100.0	INTEREST REVENUE	1,608	4,802	17,108	1,500	5,000
Total INTEREST REVENUE:		1,608	4,802	17,108	1,500	5,000
APPROPRIATED FUND BALANCE						
29-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	111,026	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	111,026	.00
CARRY FORWARD REVENUE						
29-30-055-998.0	CARRYFORWARD	.00	.00	.00	.00	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	.00	.00
OPERATIONS REVENUE						
29-30-065-200.0	HANGAR LEASES	180,569	193,984	240,345	187,500	225,000
29-30-065-300.0	U.S.F.S. CONTRACT	56,390	74,781	3,380	58,500	58,500
Budget notes: Includes Annual Helipad Lease (Base amount is \$3,428.28 subject to an annual CPI 'Urban Wage Earners and Clerical Works' cost adjustment) & Basic agreement for negotiated shared of cost to maintain airfield.						
Total OPERATIONS REVENUE:		236,959	268,764	243,726	246,000	283,500

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
OTHER REVENUE						
29-30-070-200.0	MISC. CONTRACTS AND AGREEMENTS	700	700	700	1,250	1,250
29-30-070-400.0	IDAHO FUEL TAX REFUND	.00	.00	1,109-	150	150
29-30-070-900.0	MISCELLANEOUS REVENUE	1,511	450	4,068	.00	.00
29-30-070-980.0	SALES OF SURPLUS PROPERTY	.00	9,902	.00	.00	.00
Total OTHER REVENUE:		2,211	11,052	3,659	1,400	1,400
Total AIRPORT FUND REVENUE:		2,947,545	2,289,399	850,691	1,723,984	484,989

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
AIRPORT DEPARTMENT						
PERSONNEL EXPENSE						
29-56-100-110.0	SALARIES AND WAGES	119,325	115,670	93,802	140,358	149,858
29-56-100-140.0	OVERTIME PAY	3,732	2,363	906	3,974	4,262
29-56-100-147.0	FICA	7,276	7,504	5,700	8,949	9,555
29-56-100-148.0	MEDICARE	1,702	1,755	1,333	2,093	2,235
29-56-100-149.0	RETIREMENT - PERSI	13,848	12,975	10,615	15,485	15,375
29-56-100-150.0	WORKER'S COMPENSATION	3,066	2,420	1,452	6,163	6,581
29-56-100-151.0	HEALTH INSURANCE	24,031	23,633	20,932	27,956	30,745
29-56-100-152.0	DENTAL INSURANCE	1,488	1,335	981	1,343	1,324
29-56-100-153.0	PHYSICAL EXAMS	.00	110	.00	.00	.00
29-56-100-154.0	UNEMPLOYMENT	.00	1,300	2	1,000	1,000
29-56-100-156.0	CLOTHING/UNIFORMS	170	565	120	500	500
29-56-100-157.0	LIFE INSURANCE	202	154	126	168	168
29-56-100-158.0	EMPLOYEE WELLNESS	.00	150	.00	150	300
29-56-100-160.0	EMPLOYEE RECOGNITION	.00	92	397	100	100
29-56-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00

Budget notes:

Restricted by Council – reserve for future healthcare costs.

Total PERSONNEL EXPENSE:	174,838	170,026	136,366	208,239	222,003
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OPERATING EXPENSE

29-56-150-210.0	DEPARTMENT SUPPLIES	2,335	2,479	510	1,500	3,000
29-56-150-240.0	MINOR EQUIPMENT	351	1,149	773	1,000	1,000
29-56-150-250.0	MOTOR FUELS AND LUBRICANTS	10,039	11,629	23,220	20,000	25,000
29-56-150-260.0	POSTAGE	8	.00	193	.00	200
29-56-150-300.0	PROFESSIONAL SERVICES	298	2,275	804	4,000	4,000
29-56-150-350.0	ENGINEER SERVICES	17,353	35,972	8,645	20,000	20,000

Budget notes:

Surveying

29-56-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	936	1,416	694	500	1,000
29-56-150-420.0	TRAVEL AND MEETINGS	.00	1,602	150	2,000	1,000
29-56-150-430.0	DUES AND SUBSCRIPTIONS	.00	.00	.00	100	100
29-56-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	565	1,165	950	100	1,000
29-56-150-440.0	PROFESSIONAL DEVELOPMENT	555	.00	437	1,000	3,000
29-56-150-460.0	TELEPHONE	2,262	2,345	1,505	2,300	2,500
29-56-150-465.0	COMMUNICATIONS - RADIO	495	.00	.00	300	500
29-56-150-490.0	HEAT, LIGHTS, AND UTILITIES	17,850	18,397	15,730	16,000	17,000
29-56-150-500.0	RENTAL - OFFICE EQUIPMENT	.00	558	625	400	925
29-56-150-500.1	EQUIPMENT MAINTENANCE	268	.00	.00	500	.00
29-56-150-521.0	EQUIPMENT LEASE	.00	.00	.00	.00	.00
29-56-150-570.0	REPAIRS - BUILDING AND GROUNDS	6,844	7,183	11,632	15,000	15,000
29-56-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	523	542	1,125	1,000	1,000
29-56-150-590.0	REPAIRS - AIRPORT EQUIPMENT	11,127	4,043	7,308	10,000	10,000
29-56-150-595.0	BAD DEBT	.00	.00	.00	100	.00
29-56-150-598.0	FLY-IN/OUTREACH	2,017	2,319	195	1,600	2,000
29-56-150-610.0	COMPUTER SOFTWARE	.00	.00	.00	.00	.00

Total OPERATING EXPENSE:	73,825	93,073	74,498	97,400	108,225
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CAPITAL EXPENSE

29-56-200-702.0	CAPITAL PURCHASES	.00	48,450	.00	.00	.00
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Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
Total CAPITAL EXPENSE:		.00	48,450	.00	.00	.00
DEBT RELATED EXPENSE						
29-56-350-510.0	CAT LEASE 950M - PRINCIPAL	.00	.00	47,017	47,017	32,033
29-56-350-511.0	CAT LEASE 950M - INTEREST	.00	.00	.00	.00	14,983
Total DEBT RELATED EXPENSE:		.00	.00	47,017	47,017	47,017
INTER-FUND TRANSFER EXPENSE						
29-56-600-910.0	ADMINISTRATIVE TRANSFER - GF	54,051	54,307	44,865	59,823	59,823
29-56-600-971.0	FUND TRANSFER-CAPITAL PROJECTS	.00	.00	37,303	.00	.00
29-56-600-972.0	FUND TRANSFER - NETWORK ADMIN	10,504	11,505	8,631	11,505	11,505
Total INTER-FUND TRANSFER EXPENSE:		64,555	65,812	90,799	71,328	71,328
Total AIRPORT DEPARTMENT:		313,218	377,362	348,680	423,984	448,573

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
GRANT EXPENSES						
GRANTS						
29-60-250-200.0	GRANTS	.00	.00	245,854	.00	56,631
29-60-250-720.0	STATE - AIP PROJECT	.00	.00	102,908	65,000	.00
29-60-250-730.0	FEDERAL - AIP PROJECT	2,549,895	1,857,519	271,540	1,170,000	.00
29-60-250-731.0	FEDERAL - CITY MATCH (AIP)	.00	192,439	79,193-	65,000	.00
Total GRANTS:		2,549,895	2,049,958	541,108	1,300,000	56,631
Total GRANT EXPENSES:		2,549,895	2,049,958	541,108	1,300,000	56,631

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
CONTINGENCY - AIRPORT FUND						
CONTINGENT REVENUE						
29-99-075-100.0	CONTINGENT REVENUES	.00	.00	.00	144,484	150,000
Total CONTINGENT REVENUE:		.00	.00	.00	144,484	150,000
CONTINGENT EXPENSE						
29-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	144,484	150,000
Total CONTINGENT EXPENSE:		.00	.00	.00	144,484	150,000
Total CONTINGENCY - AIRPORT FUND:		.00	.00	.00	288,968	300,000
AIRPORT FUND Revenue Total:		2,947,545	2,289,399	850,691	1,868,468	634,989
AIRPORT FUND Expenditure Total:		2,863,113	2,427,320	889,788	1,868,468	655,204
Net Total AIRPORT FUND:		84,432	137,921-	39,097-	.00	20,215-

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
CAPITAL PROJECTS FUND						
CAPITAL PROJECTS FUND REVENUE						
INTEREST REVENUE						
30-30-045-100.0	INTEREST REVENUE	356	1,204	3,410	.00	.00
Total INTEREST REVENUE:		356	1,204	3,410	.00	.00
Total CAPITAL PROJECTS FUND REVENUE:		356	1,204	3,410	.00	.00
CAPITAL PROJECTS FUND Revenue Total:		356	1,204	3,410	.00	.00
CAPITAL PROJECTS FUND Expenditure Total:		.00	.00	.00	.00	.00
Net Total CAPITAL PROJECTS FUND:		356	1,204	3,410	.00	.00

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
LOCAL OPTION TAX FUND						
LOCAL OPTION TAX FUND REVENUE						
GRANT REVENUE						
31-30-025-100.0	GRANTS	32,268	27,732	30,075	250,000	.00
31-30-025-110.0	STP RURAL GRANT	96,780	97,420	17,782	.00	.00
31-30-025-115.0	GRANTS - LHRIP	.00	.00	.00	100,000	.00
31-30-025-120.0	ICDBG	.00	.00	.00	.00	.00
Total GRANT REVENUE:		129,048	125,152	47,857	350,000	.00
INTEREST REVENUE						
31-30-045-100.0	INTEREST REVENUE	3,091	22,183	102,649	5,000	25,000
Total INTEREST REVENUE:		3,091	22,183	102,649	5,000	25,000
APPROPRIATED FUND BALANCE						
31-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	1,590,009	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	1,590,009	.00
CARRY FORWARD REVENUE						
31-30-055-998.0	CARRY FORWARD	.00	.00	.00	122,000	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	122,000	.00
INTER-FUND TRANSFER REVENUE						
31-30-060-973.0	CIP TRANSFER FROM STREETS	12,996	.00	.00	.00	.00
Total INTER-FUND TRANSFER REVENUE:		12,996	.00	.00	.00	.00
OTHER REVENUE						
31-30-070-100.0	LOCAL OPTION TAX - LODGING	14,500	14,500	.00	14,500	14,500
31-30-070-100.1	LOCAL OPTION TAX - STREETS	2,843,015	3,013,422	1,769,524	3,100,000	3,200,000
31-30-070-102.0	LOCAL OPTION TAX - PENALTY	2,419	3,231	2,604	5,000	5,000
31-30-070-200.0	SEWER LINE IMPROV. - PLRWSD	1,748-	.00	.00	.00	.00
31-30-070-900.0	MISCELLANEOUS REVENUE	34,654	95,152	.00	900,000	.00
Total OTHER REVENUE:		2,892,840	3,126,306	1,772,128	4,019,500	3,219,500
Total LOCAL OPTION TAX FUND REVENUE:		3,037,975	3,273,641	1,922,635	6,086,509	3,244,500

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
LOCAL OPTION TAX DEPARTMENT						
PERSONNEL EXPENSE						
31-49-100-110.0	SALARIES AND WAGES	41,277	40,899	32,828	46,935	49,249
31-49-100-140.0	OVERTIME PAY	382	.00	.00	855	888
31-49-100-147.0	FICA	2,243	2,438	1,850	2,963	3,108
31-49-100-148.0	MEDICARE	525	570	433	693	727
31-49-100-149.0	RETIREMENT - PERSI	4,910	5,293	3,920	5,706	5,605
31-49-100-150.0	WORKER'S COMPENSATION	127	81	52	105	92
31-49-100-151.0	HEALTH INSURANCE	20,518	22,642	14,155	25,584	20,847
31-49-100-152.0	DENTAL INSURANCE	652	722	459	672	612
31-49-100-157.0	LIFE INSURANCE	101	84	63	84	84
31-49-100-158.0	EMPLOYEE WELLNESS	.00	.00	.00	.00	150
31-49-100-160.0	EMPLOYEE RECOGNITION	50	46	.00	50	50
31-49-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes:						
Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		70,784	72,777	53,759	83,647	81,412
OPERATING EXPENSE						
31-49-150-210.0	DEPARTMENT SUPPLIES	29	.00	.00	150	150
31-49-150-300.0	PROFESSIONAL SERVICES	6,293	6,214	.00	.00	.00
31-49-150-305.0	SOFTWARE SUPPORT - CASELLE	.00	5,800	.00	.00	1,730
31-49-150-400.0	ADVERTISING	83	587	.00	.00	600
31-49-150-440.0	PROFESSIONAL DEVELOPMENT	400	828	1,990	1,500	1,500
31-49-150-535.0	REIMB. SEWER IMPROVEMENTS	.00	.00	.00	.00	.00
31-49-150-595.0	BAD DEBT	300	.00	.00	1,000	.00
Total OPERATING EXPENSE:		7,105	13,428	1,990	2,650	3,980
CAPITAL EXPENSE						
31-49-200-702.0	MAINTENANCE IMPROVMNT PROJECTS	1,200,104	.00	.00	177,500	.00
31-49-200-704.0	DOWNTOWN CORE REDEVELOPMENT	493,019	62,380	75,349	400,000	.00
31-49-200-706.0	JASPER SUBDIVISION IMPROV.	.00	.00	.00	.00	.00
31-49-200-707.0	E. DEINHARD LANE RECON.	80,528	269,394	237,641	1,636,544	.00
31-49-200-708.0	DAVIS-THOMPSON-SMB-MISSION	.00	.00	441,059	2,414,168	.00
31-49-200-710.0	THOMPSON / PARK STR. IMPROV.	.00	.00	.00	.00	.00
31-49-200-998.0	RESERVED - FUTURE PROJECTS	.00	584,784	744,047	.00	.00
Total CAPITAL EXPENSE:		1,773,651	916,558	1,498,096	4,628,212	.00
Classification: 600						
31-49-600-900.0	CONSTRUCTION FUND TRANSFER	.00	.00	.00	122,000	.00
Total Classification: 600:		.00	.00	.00	122,000	.00
Total LOCAL OPTION TAX DEPARTMENT:		1,851,540	1,002,763	1,553,845	4,836,509	85,392

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
GRANT EXPENSE						
GRANT EXPENSE						
31-60-250-100.0	GRANTS	.00	.00	.00	250,000	.00
31-60-250-101.0	GRANTS - CITY MATCH	.00	5,066	.00	.00	.00
31-60-250-110.0	STP RURAL GRANT	96,780	97,420	17,782	1,000,000	.00
31-60-250-111.0	STP RURAL GRANT - CITY MATCH	7,666	11,515	1,409	.00	.00
31-60-250-115.0	GRANTS - LHRIP	.00	.00	.00	.00	.00
31-60-250-120.0	ICDBG GRANT	.00	.00	.00	.00	.00
Total GRANT EXPENSE:		104,446	114,001	19,191	1,250,000	.00
Total GRANT EXPENSE:		104,446	114,001	19,191	1,250,000	.00

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
CONTINGENCY - LOT FUND						
CONTINGENT REVENUE						
31-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	235,000	.00
	Total CONTINGENT REVENUE:	.00	.00	.00	235,000	.00
CONTINGENT EXPENSE						
31-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	235,000	.00
	Total CONTINGENT EXPENSE:	.00	.00	.00	235,000	.00
	Total CONTINGENCY - LOT FUND:	.00	.00	.00	470,000	.00
	LOCAL OPTION TAX FUND Revenue Total:	3,037,975	3,273,641	1,922,635	6,321,509	3,244,500
	LOCAL OPTION TAX FUND Expenditure Total:	1,955,986	1,116,764	1,573,036	6,321,509	85,392
	Net Total LOCAL OPTION TAX FUND:	1,081,989	2,156,877	349,599	.00	3,159,108

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
LIBRARY CONSTRUCTION FUND						
LIBRARY CONSTR. FUND REVENUE						
DONATION REVENUE						
32-30-040-100.0	DONATION REVENUE	.00	.00	.00	654,984	.00
Total DONATION REVENUE:		.00	.00	.00	654,984	.00
INTEREST REVENUE						
32-30-045-100.0	INTEREST REVENUE	.00	.00	63,142	500	50,000
Total INTEREST REVENUE:		.00	.00	63,142	500	50,000
INTER-FUND TRANSFER REVENUE						
32-30-060-900.0	PROCEEDS - 2021 BOND TRANSFER	.00	.00	4,272,063	4,200,000	.00
32-30-060-910.0	TRANSFER-IN FROM OTHER FUNDS	.00	42,884	68,425	3,236,412	.00
Total INTER-FUND TRANSFER REVENUE:		.00	42,884	4,340,488	7,436,412	.00
Total LIBRARY CONSTR. FUND REVENUE:		.00	42,884	4,403,630	8,091,896	50,000

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
LIBRARY CONSTR. FUND DEPART.						
CAPITAL EXPENSE						
32-40-200-701.0	LIBRARY CONSTRUCTION COSTS	.00	42,884	839,812	8,091,896	25,000
	Total CAPITAL EXPENSE:	.00	42,884	839,812	8,091,896	25,000
	Total LIBRARY CONSTR. FUND DEPART.:	.00	42,884	839,812	8,091,896	25,000
	LIBRARY CONSTRUCTION FUND Revenue Total:	.00	42,884	4,403,630	8,091,896	50,000
	LIBRARY CONSTRUCTION FUND Expenditure Total:	.00	42,884	839,812	8,091,896	25,000
	Net Total LIBRARY CONSTRUCTION FUND:	.00	.00	3,563,818	.00	25,000

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
GEN OBLIG DEBT SERVICE FUND						
GEN. OBLIG. DEBT SERVICE REV.						
PROPERTY TAX REVENUE						
40-30-010-100.0	PROPERTY TAX	.00	273,936	183,875	257,000	513,200
40-30-010-900.0	PENALTY & INTEREST	.00	498	643	.00	.00
Total PROPERTY TAX REVENUE:		.00	274,434	184,518	257,000	513,200
INTEREST REVENUE						
40-30-045-100.0	INTEREST REVENUE	125	29,826	47,124	.00	1,500
Total INTEREST REVENUE:		125	29,826	47,124	.00	1,500
Source: 050						
40-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	4,200,000	.00
Total Source: 050:		.00	.00	.00	4,200,000	.00
Total GEN. OBLIG. DEBT SERVICE REV.:		125	304,260	231,642	4,457,000	514,700

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
GEN. OBLIG. DEBT SERVICE DEPT.						
OPERATING EXPENSE						
40-40-150-300.0	PROFESSIONAL SERVICES	.00	1,500	500	.00	1,500
40-40-150-305.0	G.O. BOND COST OF ISSUANCE	69,598	.00	.00	.00	.00
Total OPERATING EXPENSE:		69,598	1,500	500	.00	1,500
DEBT RELATED EXPENSE						
40-40-350-800.0	SERIES 2021 GO BONDS-PRIN	.00	120,000	.00	135,000	280,000
40-40-350-801.0	SERIES 2021 GO BONDS-INT	.00	119,756	61,000	122,000	233,200
Total DEBT RELATED EXPENSE:		.00	239,756	61,000	257,000	513,200
Classification: 600						
40-40-600-900.0	CONSTRUCTION FUND TRANSFER	.00	.00	4,272,063	4,200,000	.00
Total Classification: 600:		.00	.00	4,272,063	4,200,000	.00
Total GEN. OBLIG. DEBT SERVICE DEPT.:		69,598	241,256	4,333,563	4,457,000	514,700
GEN OBLIG DEBT SERVICE FUND Revenue Total:		125	304,260	231,642	4,457,000	514,700
GEN OBLIG DEBT SERVICE FUND Expenditure Total:		69,598	241,256	4,333,563	4,457,000	514,700
Net Total GEN OBLIG DEBT SERVICE FUND:		69,473-	63,004	4,101,922-	.00	.00

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
GOLF FUND						
GOLF OPERATIONS FUND REVENUE						
DONATION REVENUE						
54-30-040-970.0	PRIVATE CONTRIBUTIONS	1,000	44,197	31,949	10,000	25,000
Budget notes: ~2024 Sponsorship money for am and other events.						
Total DONATION REVENUE:		1,000	44,197	31,949	10,000	25,000
INTEREST REVENUE						
54-30-045-100.0	INTEREST REVENUE	1,026	6,468	20,094	800	25,000
Total INTEREST REVENUE:		1,026	6,468	20,094	800	25,000
APPROPRIATED FUND BALANCE						
54-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	548,394	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	548,394	.00
INTER-FUND TRANSFER REVENUE						
54-30-060-915.0	GOLF LOAN FROM GENERAL FUND	.00	85,000	.00	.00	.00
54-30-060-942.0	PRIOR YEAR LOT TRANSFER	.00	40,000	.00	52,500	40,000
Budget notes: ~2024 22-18 22-29 McCall Golf course - Repave Pathways \$40,000,						
54-30-060-981.0	FUND TRANSFER FROM G.F.	195,443	195,443	145,251	193,669	191,824
54-30-060-982.0	CIP TRANSFER FROM G.F.	186,446	.00	.00	.00	.00
Total INTER-FUND TRANSFER REVENUE:		381,889	320,443	145,251	246,169	231,824
OPERATIONS REVENUE						
54-30-065-600.0	PRO SHOP OPERATIONS REVENUE	.00	.00	8,597	616,113	634,000
54-30-065-605.0	GOLF TOURNAMEMT REVENUE	.00	.00	.00	.00	.00
54-30-065-700.0	FACILITY OPERATIONS REVENUE	999,174	990,637	284,150	1,092,009	1,146,609
54-30-065-800.0	BAR & RESTAURANT REVENUE	55,912	68,867	29,076	63,205	66,365
Total OPERATIONS REVENUE:		1,055,086	1,059,505	321,823	1,771,327	1,846,974
OTHER REVENUE						
54-30-070-100.0	LOCAL OPTION TAX	.00	.00	.00	80,000	.00
54-30-070-700.0	EMPLOYEE GOLF PASSES	4,800	4,350	.00	4,350	4,000
Budget notes: Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.						
54-30-070-900.0	MISCELLANEOUS REVENUE	1,383	1,134	109	.00	.00
54-30-070-901.0	UTILITY REIMBURSEMENT REVENUE	22,134	23,554	8,645	13,086	13,740
54-30-070-980.0	SALES OF SURPLUS PROPERTY	.00	1,656	340	.00	.00
54-30-070-990.0	CASH OVER\ (SHORT)	.00	.00	8-	.00	.00
Total OTHER REVENUE:		28,317	30,694	9,086	97,436	17,740
Total GOLF OPERATIONS FUND REVENUE:		1,467,318	1,461,306	528,202	2,674,126	2,146,538

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
GOLF PRO SHOP DEPARTMENT						
PERSONNEL EXPENSE						
54-84-100-110.0	SALARIES AND WAGES	.00	.00	97,591	273,468	289,295
54-84-100-140.0	OVERTIME PAY	.00	.00	.00	5,968	5,906
54-84-100-147.0	FICA	.00	.00	6,842	17,325	18,302
54-84-100-148.0	MEDICARE	.00	.00	1,600	4,052	4,280
54-84-100-149.0	RETIREMENT - PERSI	.00	.00	8,809	17,929	17,647
54-84-100-150.0	WORKER'S COMPENSATION	.00	.00	1,465	5,625	5,294
54-84-100-151.0	HEALTH INSURANCE	.00	.00	17,055	51,169	56,835
54-84-100-152.0	DENTAL INSURANCE	.00	.00	617	1,904	1,852
54-84-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00	2,000
54-84-100-156.0	CLOTHING/UNIFORMS	.00	.00	297	.00	3,500
Budget notes:						
~2024 golf staff uniforms						
54-84-100-157.0	LIFE INSURANCE	.00	.00	56	168	168
54-84-100-158.0	EMPLOYEE WELLNESS	.00	.00	.00	.00	300
54-84-100-160.0	EMPLOYEE RECOGNITION	.00	.00	198	100	100
Budget notes:						
~2024 meals for training and recognition						
Total PERSONNEL EXPENSE:		.00	.00	134,528	377,708	405,479
OPERATING EXPENSE						
54-84-150-210.0	DEPARTMENT SUPPLIES	.00	.00	22,277	.00	24,000
54-84-150-211.0	PRO SHOP MERCHANDISE	.00	.00	123,067	215,000	225,000
Budget notes:						
~2024 slight increase based on inflation of goods and special orders						
54-84-150-240.0	MINOR EQUIPMENT	.00	.00	4,429	.00	.00
54-84-150-260.0	POSTAGE	.00	.00	21	.00	100
54-84-150-300.0	PROFESSIONAL SERVICES	.00	.00	1,468	.00	1,200
54-84-150-306.1	CREDIT CARD PROCESSING FEES	.00	.00	841	36,000	36,000
54-84-150-320.0	TOURNAMENT EXPENDITURES	.00	.00	13,024	37,000	37,000
54-84-150-400.0	ADVERTISING & LEGAL	.00	.00	47	.00	500
54-84-150-420.0	TRAVEL & MEETINGS	.00	.00	16,234	.00	3,500
Budget notes:						
~2024 PGA show and meeting travel						
54-84-150-460.0	TELEPHONE	.00	.00	646	.00	2,000
54-84-150-490.0	HEAT, LIGHTS, AND UTILITIES	.00	.00	14,539	.00	28,000
54-84-150-500.0	RENTAL - OFFICE EQUIPMENT	.00	.00	86	.00	1,200
54-84-150-521.0	EQUIPMENT LEASE	.00	.00	6,949	.00	84,000
Budget notes:						
~2024 cart lease						
54-84-150-590.0	REPAIRS - OTHER EQUIPMENT	.00	.00	.00	24,000	15,000
54-84-150-610.0	COMPUTER SOFTWARE	.00	.00	11,633	.00	15,000
Total OPERATING EXPENSE:		.00	.00	215,260	312,000	472,500
CAPITAL EXPENSE						
54-84-200-702.0	CAPITAL PURCHASES	.00	.00	25,182	.00	15,000
Budget notes:						
~2024 Range Balls						
Total CAPITAL EXPENSE:		.00	.00	25,182	.00	15,000

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
INTER-FUND TRANSFER EXPENSE						
54-84-600-910.0	ADMINISTRATIVE TRANSFER - GF	.00	.00	.00	.00	.00
54-84-600-972.0	FUND TRANSFER - NETWORK ADMIN	.00	.00	.00	.00	.00
Total INTER-FUND TRANSFER EXPENSE:		.00	.00	.00	.00	.00
Total GOLF PRO SHOP DEPARTMENT:		.00	.00	374,970	689,708	892,979

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
GOLF OPERATIONS DEPARTMENT						
PERSONNEL EXPENSE						
54-85-100-110.0	SALARIES AND WAGES	322,076	331,277	200,279	376,665	399,193
54-85-100-140.0	OVERTIME PAY	2,957	6,415	3,068	13,037	13,689
54-85-100-147.0	FICA	19,130	21,450	12,130	24,161	25,599
54-85-100-148.0	MEDICARE	4,509	5,016	2,837	5,651	5,987
54-85-100-149.0	RETIREMENT - PERSI	24,789	22,630	17,434	26,143	25,877
54-85-100-150.0	WORKER'S COMPENSATION	9,134	6,060	3,093	7,845	7,405
54-85-100-151.0	HEALTH INSURANCE	45,462	39,144	34,903	47,791	52,620
54-85-100-152.0	DENTAL INSURANCE	1,305	847	794	1,152	1,198
54-85-100-154.0	UNEMPLOYMENT	1,948	4,060	5,508	4,000	5,000
54-85-100-156.0	CLOTHING/UNIFORMS	46,090	.00	.00	500	500
54-85-100-157.0	LIFE INSURANCE	252	158	138	252	252
54-85-100-158.0	EMPLOYEE WELLNESS	.00	.00	.00	.00	450
54-85-100-159.0	GASB 68 PERSI EXPENSE	.00	38,059	.00	.00	.00
54-85-100-160.0	EMPLOYEE RECOGNITION	.00	.00	.00	150	150
54-85-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes: Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		385,473	475,116	280,183	507,347	537,920
OPERATING EXPENSE						
54-85-150-210.0	DEPARTMENT SUPPLIES	11,820	17,256	11,240	16,000	16,800
54-85-150-216.0	SUPPLIES - SEED, SOD	3,651	5,396	747	17,000	17,850
Budget notes: Seed/sod for repair of winter damaged areas.						
54-85-150-218.0	SUPPLIES - FERTILIZER	15,355	21,995	5,258	25,000	26,250
Budget notes: Compost						
54-85-150-219.0	FIRST AID, SAFETY	.00	.00	.00	150	150
54-85-150-220.0	TOP DRESSING SAND	4,265	5,049	1,556	7,000	7,350
54-85-150-222.0	CHEMICALS	19,297	23,103	18,193	25,000	26,250
54-85-150-223.0	BIOLOGICAL PRODUCTS	4,515	4,631	3,040	6,500	6,825
54-85-150-225.0	ROADS/PATH REPAIR	.00	.00	.00	18,000	36,000
54-85-150-227.0	IRRIGATION MAINTENANCE	18,208	25,103	13,575	22,470	23,594
54-85-150-228.0	DRAINAGE MAINTENANCE	39	688	.00	2,000	2,000
Budget notes: Drain pipe and gravel for sub-surface drain lines.						
54-85-150-240.0	MINOR EQUIPMENT	3,108	2,960	7,834	5,000	7,500
54-85-150-250.0	MOTOR FUELS AND LUBRICANTS	18,020	20,344	7,719	25,000	26,250
54-85-150-260.0	POSTAGE	.00	.00	.00	.00	.00
54-85-150-280.0	LICENSES AND PERMITS	505	210	103	600	650
54-85-150-300.0	PROFESSIONAL SERVICES	991	680	1,650	3,000	3,500
54-85-150-308.0	GOLF OPERATIONS - PRO SHARE	30,696	42,679	44,064	45,000	.00
54-85-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	706	1,767	295	1,000	2,000
54-85-150-405.0	MARKETING	9,029	4,826	3,176	9,500	9,500
54-85-150-410.0	INSURANCE	9,869	9,882	10,794	10,794	10,696
54-85-150-420.0	TRAVEL AND MEETINGS	.00	2,006	538	500	750
54-85-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	.00	475	400	300	450
54-85-150-440.0	PROFESSIONAL DEVELOPMENT	1,615	5,113	3,938	5,000	6,000
54-85-150-460.0	TELEPHONE	625	560	780	1,700	1,785
54-85-150-490.0	HEAT, LIGHTS, AND UTILITIES	38,707	27,177	13,813	37,000	38,850
54-85-150-491.0	CLUBHOUSE-HEAT, LIGHTS, UTILS	17,547	29,381	.00	26,000	27,300

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
54-85-150-500.0	RENTAL - OFFICE EQUIPMENT	29	1,583	1,218	2,500	2,750
54-85-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	.00	.00	.00	500	500
54-85-150-520.0	RENTAL - EQUIPMENT	.00	543	.00	1,000	1,500
54-85-150-521.0	EQUIPMENT LEASE	72,462	66,989	85,980	87,825	174,715
54-85-150-522.0	PORTABLE TOILET-RENT CONTRACT	8,385	6,384	899	7,000	7,500
54-85-150-570.0	REPAIRS - BUILDING AND GROUNDS	12,483	15,064	13,208	15,500	16,275
54-85-150-575.0	REPAIRS - CLUBHOUSE	17,536	8,945	21,685	13,000	15,000
Budget notes:						
Building is aging and will require additional repairs each year.						
54-85-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	946	260	574	2,000	2,000
54-85-150-590.0	REPAIRS - OTHER EQUIPMENT	25,567	25,390	12,472	27,000	28,350
54-85-150-595.0	BAD DEBT EXPENSE	997	.00	.00	.00	.00
54-85-150-610.0	COMPUTER SOFTWARE	.00	.00	1,400	.00	.00
Total OPERATING EXPENSE:		346,974	376,438	286,148	465,839	546,890
CAPITAL EXPENSE						
54-85-200-702.0	CAPITAL PURCHASES	.00	.00	.00	.00	.00
54-85-200-703.0	FACILITY IMPROVEMENTS	.00	.00	3,949	458,262	40,000
Budget notes:						
~2024 Includes: LOT App #22-29 McCall Golf Course - Repave Pathways						
54-85-200-704.0	CLUBHOUSE IMPROVEMENTS	.00	.00	4,191	114,801	.00
54-85-200-997.0	CONTRACT BUYOUT	.00	.00	202,609	320,517	.00
54-85-200-998.0	RESERVE - FUTURE PROJECTS	.00	.00	.00	.00	.00
Total CAPITAL EXPENSE:		.00	.00	210,750	893,580	40,000
DEBT RELATED EXPENSE						
54-85-350-805.0	CAT LEASE PRINCIPAL	.00	.00	5,844	5,844	3,247
54-85-350-806.0	CAT LEASE INTEREST	3,451	1,834	.00	.00	2,598
Total DEBT RELATED EXPENSE:		3,451	1,834	5,844	5,844	5,844
INTER-FUND TRANSFER EXPENSE						
54-85-600-910.0	ADMINISTRATIVE TRANSFER - GF	66,990	58,566	73,881	98,504	98,504
54-85-600-972.0	FUND TRANSFER - NETWORK ADMIN	12,394	13,304	9,981	13,304	13,304
Total INTER-FUND TRANSFER EXPENSE:		79,384	71,870	83,862	111,808	111,808
OTHER EXPENSE						
54-85-650-980.0	DEPRECIATION EXPENSE	172,376	174,476	.00	.00	.00
Total OTHER EXPENSE:		172,376	174,476	.00	.00	.00
Total GOLF OPERATIONS DEPARTMENT:		987,658	1,099,734	866,787	1,984,418	1,242,462

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
CONTINGENCY - GOLF FUND						
CONTINGENT REVENUE						
54-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	100,000	.00
Total CONTINGENT REVENUE:		.00	.00	.00	100,000	.00
CONTINGENT EXPENSE						
54-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	100,000	.00
Total CONTINGENT EXPENSE:		.00	.00	.00	100,000	.00
Total CONTINGENCY - GOLF FUND:		.00	.00	.00	200,000	.00
GOLF FUND Revenue Total:		1,467,318	1,461,306	528,202	2,774,126	2,146,538
GOLF FUND Expenditure Total:		987,658	1,099,734	1,241,757	2,774,126	2,135,441
Net Total GOLF FUND:		479,660	361,572	713,555-	.00	11,097

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
WATER FUND						
WATER FUND REVENUE						
FEE REVENUE						
60-30-020-200.0	WATER CONNECTION FEES	41,210	62,368	15,700	41,539	41,539
60-30-020-300.0	WATER TURN ON/OFF FEES	7,085	8,327	2,665	6,253	6,253
60-30-020-400.0	ANNUAL WATER TRUCK FEE	1,100	2,560	900	1,600	2,600
60-30-020-900.0	PENALTIES	3,579	9,054	6,289	5,308	6,000
60-30-020-910.0	SERVICE CHARGES	780	1,248	875	840	1,200
60-30-020-999.0	XBP UTILITY CONVIENCE FEE	2,336	2,640	2,369	5,000	3,000
Total FEE REVENUE:		56,090	86,197	28,798	60,540	60,592
INTEREST REVENUE						
60-30-045-100.0	INTEREST REVENUE	10,464	37,383	157,439	15,000	15,000
Total INTEREST REVENUE:		10,464	37,383	157,439	15,000	15,000
APPROPRIATED FUND BALANCE						
60-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	3,334,904	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	3,334,904	.00
OPERATIONS REVENUE						
60-30-065-100.0	WATER SERVICE REVENUE	3,478,102	3,572,830	2,394,965	3,902,353	4,000,000
60-30-065-700.0	WATER SYSTEM BUY-IN	659,220	558,269	477,833	951,375	534,900
Budget notes:						
~2024 Per 2022 rate study						
Total OPERATIONS REVENUE:		4,137,322	4,131,099	2,872,798	4,853,728	4,534,900
OTHER REVENUE						
60-30-070-410.0	IDAHO FUEL TAX REFUND	414	355	424	.00	.00
60-30-070-535.0	REIMBURSABLE DEVEL. FEES	.00	.00	27,007-	5,000	15,000
60-30-070-535.1	REIMBURS. HYDRANT REPAIR/REPLA	225	.00	.00	.00	.00
60-30-070-535.2	REIMB. CITY PROVIDED METERS	.00	26,662	30,077	75,000	30,000
60-30-070-900.0	MISCELLANEOUS REVENUE	793	10,220	72	.00	.00
60-30-070-995.0	BAD DEBT RECOVERY	.00	126	.00	.00	.00
Total OTHER REVENUE:		1,432	37,363	3,566	80,000	45,000
Total WATER FUND REVENUE:		4,205,308	4,292,042	3,062,601	8,344,172	4,655,492

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
WATER DISTRIBUTION						
PERSONNEL EXPENSE						
60-64-100-110.0	SALARIES AND WAGES	220,033	235,514	206,666	410,539	409,769
60-64-100-140.0	OVERTIME PAY	2,174	7,451	6,171	4,773	4,717
60-64-100-147.0	FICA	12,703	15,345	13,452	25,749	25,698
60-64-100-148.0	MEDICARE	2,992	3,773	2,931	6,022	6,010
60-64-100-149.0	RETIREMENT - PERSI	22,615	44,082	22,498	49,588	46,339
60-64-100-150.0	WORKER'S COMPENSATION	11,435	9,978	6,995	18,544	16,080
60-64-100-151.0	HEALTH INSURANCE	59,588	67,874	66,519	144,337	176,853
60-64-100-152.0	DENTAL INSURANCE	1,924	2,181	2,392	5,162	5,841
60-64-100-153.0	PHYSICAL EXAMS	195	337	110	400	400
60-64-100-154.0	UNEMPLOYMENT	.00	.00	.00	500	500
60-64-100-156.0	CLOTHING/UNIFORMS	2,245	5,677	883	4,000	4,000
60-64-100-157.0	LIFE INSURANCE	409	375	300	588	588
60-64-100-158.0	EMPLOYEE WELLNESS	150	.00	.00	.00	1,050
60-64-100-159.0	GASB 68 PERSI EXPENSE	151,690	111,489	.00	.00	.00
60-64-100-160.0	EMPLOYEE RECOGNITION	253	358	120	350	350
60-64-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00

Budget notes:

Restricted by Council – reserve for future healthcare costs.

Total PERSONNEL EXPENSE:	185,024	504,434	329,038	670,552	698,195
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OPERATING EXPENSE

60-64-150-200.0	OFFICE SUPPLIES	546	1,767	869	1,200	1,200
60-64-150-210.0	DEPARTMENT SUPPLIES	4,181	9,872	14,055	14,000	16,000
60-64-150-220.0	FIRST AID/SAFETY	1,518	2,767	329	3,000	3,000
60-64-150-240.0	MINOR EQUIPMENT	13,543	14,020	2,976	15,000	15,000
60-64-150-250.0	MOTOR FUELS AND LUBRICANTS	11,445	18,086	12,769	20,000	17,000
60-64-150-260.0	POSTAGE	14,612	15,581	10,972	15,000	15,000
60-64-150-300.0	PROFESSIONAL SERVICES	36,305	19,747	20,902	37,000	35,000
60-64-150-301.0	PROFESSIONAL SERVICES - BILLS	6,277	6,865	4,546	7,000	7,500
60-64-150-302.0	LABORATORY TESTING	3,172	5,515	4,448	5,500	5,500
60-64-150-310.0	ATTORNEY SERVICES	.00	.00	.00	1,000	1,000
60-64-150-350.0	ENGINEER SERVICES	18,147	86,841	10,329	25,000	35,000
60-64-150-360.0	REIMBURSABLE DEVEL. FEES	6,271	15,459	6,399	5,000	15,000
60-64-150-361.0	REIMB. CITY PROVIDED METERS	.00	.00	52,848	75,000	30,000
60-64-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	5,328	4,274	1,375	8,000	5,000
60-64-150-410.0	INSURANCE	69,255	69,280	75,690	75,690	75,000
60-64-150-420.0	TRAVEL AND MEETINGS	47	680	977	1,500	1,500
60-64-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	89	471	4,741	1,500	1,500
60-64-150-440.0	PROFESSIONAL DEVELOPMENT	3,060	2,839	2,842	5,000	5,500
60-64-150-460.0	TELEPHONE	3,265	4,117	2,970	5,000	5,000
60-64-150-465.0	COMMUNICATIONS - RADIO	149	3,486	72	3,000	3,000
60-64-150-490.0	HEAT, LIGHTS, AND UTILITIES	14,129	14,718	9,517	18,000	18,000

Budget notes:

For booster pump stations

60-64-150-521.0	RENTAL - EQUIPMENT	12,152	12,346	.00	.00	.00
60-64-150-560.0	REPAIRS - OFFICE EQUIPMENT	.00	.00	.00	500	500
60-64-150-570.0	REPAIRS - BUILDING AND GROUNDS	4,674	829	1,651	5,000	5,000
60-64-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	4,974	18,234	10,259	6,000	6,000
60-64-150-590.0	REPAIRS - OTHER EQUIPMENT	27,893	39,899	14,003	35,000	44,712
60-64-150-591.0	REPAIRS - WATER METERS/MXU'S	62,938	29,174	160,014	100,000	100,000

Budget notes:

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
60-64-150-592.0	REPAIRS-WATER SERVICES & MAINS	.00	67,657	15,966	50,000	50,000
60-64-150-595.0	BAD DEBT	4,306	6,263	6,139	4,000	6,000
Total OPERATING EXPENSE:		328,275	412,438	447,657	541,890	522,912
CAPITAL EXPENSE						
60-64-200-702.0	CAPITAL PURCHASES	.00	.00	29,554	220,000	.00
60-64-200-703.0	WATER LINE IMPR. - LOT STREETS	.00	.00	476,710	2,438,550	.00
60-64-200-704.0	BOOSTER PUMP STATION IMPRV.	.00	.00	2,765	50,000	.00
60-64-200-720.0	LINE REPLACEMNT - CITY WIDE	1	.00	150,790	1,000,000	.00
60-64-200-725.0	HYDRANT REPLACEMENT PROGRAM	.00	.00	.00	78,000	.00
60-64-200-998.0	RESERVED - FUTURE CAPITAL	.00	.00	.00	.00	.00
Total CAPITAL EXPENSE:		1	.00	659,819	3,786,550	.00
DEBT RELATED EXPENSE						
60-64-350-812.0	DEQ H2O TREATMENT PRINCIPAL	.00	.00	347,661	334,032	354,582
60-64-350-813.0	DEQ H2O TREATMENT INTEREST	22,793	16,172	12,249	25,877	5,328
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	.00	14,441	14,441	8,614
60-64-350-816.0	CAT LEASE INTEREST	.00	.00	.00	.00	.00
Total DEBT RELATED EXPENSE:		22,792	16,172	374,350	374,350	368,524
INTER-FUND TRANSFER EXPENSE						
60-64-600-901.0	PERSI GASB 68 TRANSFER	.00	.00	.00	.00	.00
60-64-600-905.0	ENGINEER TRANSFER	45,438	45,438	34,083	45,438	45,438
60-64-600-910.0	ADMINISTRATIVE TRANSFER - GF	78,771	88,360	168,372	224,490	224,490
60-64-600-915.0	GIS TRANSFER	29,111	.00	.00	.00	.00
60-64-600-920.0	PUBLIC WORKS TRANSFER	141,252	163,764	125,028	166,707	166,707
60-64-600-972.0	FUND TRANSFER- NETWORK ADMIN	44,323	48,325	36,243	48,325	48,325
Total INTER-FUND TRANSFER EXPENSE:		338,895	345,887	363,726	484,960	484,960
OTHER EXPENSE						
60-64-650-980.0	DEPRECIATION EXPENSE	807,010	842,723	.00	807,010	.00
Total OTHER EXPENSE:		807,010	842,723	.00	807,010	.00
Total WATER DISTRIBUTION:		1,681,996	2,121,654	2,174,590	6,665,312	2,074,591

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
WATER TREATMENT						
PERSONNEL EXPENSE						
60-65-100-110.0	SALARIES AND WAGES	184,090	198,854	152,592	159,153	157,841
60-65-100-140.0	OVERTIME PAY	.00	267	.00	666	613
60-65-100-147.0	FICA	10,549	10,956	8,720	9,909	9,824
60-65-100-148.0	MEDICARE	2,492	2,678	2,039	2,317	2,298
60-65-100-149.0	RETIREMENT - PERSI	20,301	21,455	16,493	19,082	17,715
60-65-100-150.0	WORKER'S COMPENSATION	8,248	7,323	5,090	7,111	6,122
60-65-100-151.0	HEALTH INSURANCE	51,376	56,559	48,613	46,554	59,715
60-65-100-152.0	DENTAL INSURANCE	1,563	1,725	1,605	1,339	1,852
60-65-100-153.0	PHYSICAL EXAMS	10	62	.00	.00	110
60-65-100-156.0	CLOTHING/UNIFORMS	675	1,076	617	900	900
60-65-100-157.0	LIFE INSURANCE	297	249	178	168	168
60-65-100-158.0	EMPLOYEE WELLNESS	300	300	.00	300	300
60-65-100-160.0	EMPLOYEE RECOGNITION	66	85	40	100	100
60-65-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	.00	.00	.00
Budget notes:						
Restricted by Council – reserve for future healthcare costs.						
Total PERSONNEL EXPENSE:		279,967	301,588	235,988	247,599	257,558
OPERATING EXPENSE						
60-65-150-200.0	OFFICE SUPPLIES	1,390	2,361	1,637	2,500	2,500
60-65-150-210.0	DEPARTMENT SUPPLIES	6,158	100,508-	4,670	5,000	15,000
60-65-150-220.0	FIRST AID/SAFETY	254	1,216	980-	1,000	1,000
60-65-150-222.0	CHEMICALS	42,998	48,938	24,400	45,000	40,000
60-65-150-240.0	MINOR EQUIPMENT	15,332	16,550	5	15,000	15,000
60-65-150-250.0	MOTOR FUELS AND LUBRICANTS	2,106	5,185	1,874	6,000	4,500
60-65-150-260.0	POSTAGE	433	508	184	1,000	500
60-65-150-300.0	PROFESSIONAL SERVICES	13,054	10,394	12,600	15,000	15,000
60-65-150-302.0	LABORATORY TESTING	3,833	5,230	5,208	5,000	7,500
60-65-150-350.0	ENGINEER SERVICES	33,925	57,206	8,584	40,000	40,000
60-65-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	2,248	1,416	776	1,000	1,000
60-65-150-420.0	TRAVEL AND MEETINGS	47	368	45	1,000	1,000
60-65-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	80	1,028	.00	300	4,000
60-65-150-440.0	PROFESSIONAL DEVELOPMENT	1,446	2,288	988	3,000	3,000
60-65-150-460.0	TELEPHONE	5,618	5,343	3,510	5,000	5,000
60-65-150-490.0	HEAT, LIGHTS, AND UTILITIES	111,206	118,078	72,830	100,000	125,000
60-65-150-496.0	DEQ ASSESSMENT & WATER	12,468	13,399	12,882	15,000	20,000
60-65-150-500.0	RENTAL - OFFICE EQUIPMENT	93	.00	43	.00	.00
60-65-150-570.0	REPAIRS - BUILDING AND GROUNDS	20,058	21,669	46,705	20,000	20,000
60-65-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	426	796	2,198	2,000	4,500
60-65-150-590.0	REPAIRS - OTHER EQUIPMENT	28,274	85,076	90,977	50,000	60,090
Total OPERATING EXPENSE:		301,448	296,540	289,136	332,800	384,590
CAPITAL EXPENSE						
60-65-200-702.0	CAPITAL PURCHASES	.00	.00	.00	.00	.00
60-65-200-706.0	INTAKE BLDG IMPROVEMENTS	.00	.00	48,056	250,000	.00
60-65-200-725.0	WTP IMPROVEMENTS	.00	.00	23,806	790,000	.00
Total CAPITAL EXPENSE:		.00	.00	71,862	1,040,000	.00

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
INTER-FUND TRANSFER EXPENSE						
60-65-600-910.0	ADMINISTRATIVE TRANSFER - GF	40,460	17,892	43,848	58,461	.00
Total INTER-FUND TRANSFER EXPENSE:		40,460	17,892	43,848	58,461	.00
Total WATER TREATMENT:		621,875	616,021	640,834	1,678,860	642,148

Account Number	Account Title	09/2021 Prior year 2 Actual	09/2022 Prior year Actual	06/23 Cur YTD Actual	2022-23 Current year Budget	2023-24 1st Request Budget
CONTINGENCY - WATER FUND						
CONTINGENT REVENUE						
60-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	67,465	100,000
	Total CONTINGENT REVENUE:	.00	.00	.00	67,465	100,000
CONTINGENT EXPENSE						
60-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	67,465	100,000
	Total CONTINGENT EXPENSE:	.00	.00	.00	67,465	100,000
	Total CONTINGENCY - WATER FUND:	.00	.00	.00	134,930	200,000
	WATER FUND Revenue Total:	4,205,308	4,292,042	3,062,601	8,411,637	4,755,492
	WATER FUND Expenditure Total:	2,303,871	2,737,674	2,815,424	8,411,637	2,816,739
	Net Total WATER FUND:	1,901,437	1,554,368	247,177	.00	1,938,753
	Net Grand Totals:	4,553,296	3,606,217	577,635	.00	4,750,885

City of McCall, Idaho
Capital Improvement Plan
 FY 24 thru FY 28

FUNDING SOURCE SUMMARY

Source	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Airport Fund	153,750	37,500	37,500			228,750
Debt Serice	7,877,401		3,590,000			11,467,401
Franchise Fees	13,500	150,000	150,000	150,000	150,000	613,500
General Fund	813,677	751,000	696,000	773,500	680,000	3,714,177
Golf Fund	514,600	629,000	18,000			1,161,600
Grant - Federal	2,271,642	450,000	2,581,180			5,302,822
Grant - State	171,546	96,963	87,500			356,009
Library	646,406					646,406
LOT - Streets	2,993,029	3,248,848	1,602,660	4,645,139		12,489,676
LOT - Tourism	93,988	1,959,840	70,000			2,123,828
Public / Private Partnership	2,214,566	288,881	150,000	2,466,667	150,000	5,270,114
Recreation Fund	217,297	109,462	270,000			596,759
Streets Fund	463,921	500,000	500,000	500,000		1,963,921
Water Fund	836,600	3,003,400	521,800	646,000	1,345,000	6,352,800
GRAND TOTAL	19,281,923	11,224,894	10,274,640	9,181,306	2,325,000	52,287,763

City of McCall, Idaho
Capital Improvement Plan
 FY 24 thru FY 28

PROJECTS BY DEPARTMENT WITH DESCRIPTIONS

Department	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Administration								
City Campus Site Improvements	1044-2022-01	3	300,000					300,000
Administration Total			300,000					300,000

City Campus Site Improvements

1044-2022-01

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

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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

Type	Maintenance	Department	Administration
Useful Life	30 years	Contact	
Category	Infrastructure	Priority	3 Essential

Status Active

Total Project Cost: \$300,000

Description

Paving, stormwater and landscaping for the portion of the City Campus not covered by the Library Expansion project, the Transit Center project, 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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	300,000					300,000
Total	300,000					300,000

Department	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Airport								
Snow Removal Equipment	2956-2022-06	3	750,000					750,000
Infield Development - Area Taxiways	2956-2022-07	3	800,000					800,000
Asphalt Project (s)	2956-2022-08	3	500,000	500,000	500,000			1,500,000
Airport Total			2,050,000	500,000	500,000			3,050,000

Snow Removal Equipment

2956-2022-06

Purchase snow removal equipment.

Infield Development - Area Taxiways

2956-2022-07

Design and construction of Infield Development Area taxiways.

Asphalt Project (s)

2956-2022-08

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. These include Taxi lanes J and K, Taxi lane E, Taxiway B1, and the North Apron.

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	2956-2022-06
Project Name	Snow Removal Equipment

Type	Equipment	Department	Airport
Useful Life	20 years	Contact	Airport Manager
Category	Vehicles	Priority	3 Essential

Status Active

Total Project Cost: \$750,000

Description
Purchase snow removal equipment.

Justification
New snow removal equipment will replace the current, undersized, equipment decreasing the time it takes to remove snow after a snowfall. After this purchase, all large snow removal equipment will be less than 10 years old - which will put off the need to purchase replacement equipment for 7 - 10 years into the future.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equip/Vehicles/Furnishings	750,000					750,000
Total	750,000					750,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Airport Fund	56,250					56,250
Grant - Federal	675,000					675,000
Grant - State	18,750					18,750
Total	750,000					750,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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

Type	Improvement	Department	Airport
Useful Life	20 years	Contact	Airport Manager
Category	Infrastructure	Priority	5 Desirable

Status Active

Total Project Cost: \$800,000

Description
Design and construction of Infield Development Area taxiways.

Justification
Infield Area taxiways will support the construction of additional aircraft hangars. Currently, the Hangar Waiting List has 57 interested parties desiring to lease property to construct hangars

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	800,000					800,000
Total	800,000					800,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Airport Fund	60,000					60,000
Grant - Federal	720,000					720,000
Grant - State	20,000					20,000
Total	800,000					800,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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

Type	Maintenance	Department	Airport
Useful Life	20 years	Contact	Airport Manager
Category	Infrastructure	Priority	4 Maintenance

Status Active

Total Project Cost: \$1,500,000

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. These include Taxi lanes J and K, Taxi lane E, Taxiway B1, and the North Apron.

Justification

Project is continuing, ongoing maintenance for the airport pavements. Areas to be repaired will be 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

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	500,000	500,000	500,000			1,500,000
Total	500,000	500,000	500,000			1,500,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Airport Fund	37,500	37,500	37,500			112,500
Grant - Federal	450,000	450,000	450,000			1,350,000
Grant - State	12,500	12,500	12,500			37,500
Total	500,000	500,000	500,000			1,500,000

Department	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Comm. & Econ. Dev.								
Public Art for McCall Library	1048-2022-01	3	65,000					70,000
Comm. & Econ. Dev. Total			65,000					65,000

Public Art for McCall Library

1048-2022-01

The Public Art for McCall Library project will integrate public artwork in one or more locations within the upcoming McCall Library Expansion Project by providing integrated public artwork that provide a critical component of the Library expansion project such as front desk, interior doorway, flooring, furnishings and/or fireplace mantel in a unique and beautiful way. The artist and artwork will be selected utilizing an extensive community outreach process consistent with City Council policy.

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	1048-2022-01
Project Name	Public Art for McCall Library

Type	Beautification	Department	Comm. & Econ. Dev.
Useful Life	30 years	Contact	Comm. & Econ. Director
Category	Buildings	Priority	5 Desirable



Status Active

Description

The Public Art for McCall Library project will integrate public artwork in one or more locations within the upcoming McCall Library Expansion Project by providing integrated public artwork that provide a critical component of the Library expansion project such as front desk, interior doorway, flooring, furnishings and/or fireplace mantel in a unique and beautiful way. The artist and artwork will be selected utilizing an extensive community outreach process consistent with City Council policy.

Justification

In order to integrate public art within the Library Expansion Project, the artist and project must be identified as early as possible in the construction process in order for the artwork to provide a critical component of the building project. The requested General Fund amount of \$62,000 reflects 1% of the overall Library Expansion project budget of \$6.2M, which is consistent with best practices of other municipal public art programs. These funds will be used to match a \$25,000 National Endowment for the Arts grant.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Other	70,000					70,000
Total	70,000					70,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	60,000					60,000
Grant - Federal	10,000					10,000
Total	70,000					70,000

Department	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Golf								
Cart Path Repair and Maintenance	5485-2019-02	3	18,000	18,000	18,000			54,000
Clubhouse Lift Station Replace/Rebuild	5485-2019-03	3	84,000					84,000
Club House Roof	5485-2019-04	3	135,600					135,600
65 HP Tractor 4 Wheel Drive	5485-2019-07	3		48,000				48,000
Additional Storage Shed	5485-2019-08	3		51,000				51,000
Pave Maintenance Yard	5485-2020-02	3	50,000					50,000
Golf Course Pavilion	5485-2020-03	3	5,000	50,000				55,000
Level Existing Tees	5485-2022-01	3	148,000	148,000				296,000
New Silver & Gold Tees	5485-2022-02	3	74,000	74,000				148,000
Bunker Renovation	5485-2022-03	3	5,000	250,000				255,000
Golf Total			519,600	639,000	18,000			1,176,600

Cart Path Repair and Maintenance

5485-2019-02

This would be 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.

Clubhouse Lift Station Replace/Rebuild

5485-2019-03

Replace or Rebuild the sewer lift station for the golf course clubhouse

Club House Roof

5485-2019-04

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

65 HP Tractor 4 Wheel Drive

5485-2019-07

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

Additional Storage Shed

5485-2019-08

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

Pave Maintenance Yard

5485-2020-02

Regrade and pave maintenance yard

Golf Course Pavilion

5485-2020-03

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

Level Existing Tees

5485-2022-01

Level existing Blue and White tees

New Silver & Gold Tees

5485-2022-02

Build new Silver and Gold tees

Bunker Renovation

5485-2022-03

Renovate Cedar Bunkers

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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



Type Maintenance Department Golf
 Useful Life 15 years Contact Golf Maintenance Superintende
 Category Pathway: Maintenance Priority 4 Maintenance

Status Active

Total Project Cost: \$221,000

Description

This would be 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 cartpaths 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 cracksealing 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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	18,000	18,000	18,000			54,000
Total	18,000	18,000	18,000			54,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Golf Fund	18,000	18,000	18,000			54,000
Total	18,000	18,000	18,000			54,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project # 5485-2019-03
 Project Name Clubhouse Lift Station Replace/Rebuild



Type Improvement Department Golf
 Useful Life 20 years Contact Golf Maintenance Superintende
 Category Equipment: Miscellaneous Priority 3 Essential

Status Active

Total Project Cost: \$84,000

Description

Replace or Rebuild the sewer lift station for the golf course clubhouse

Justification

The lift station for the clubhouse is over 25 years old. The concrete and metal are breaking down and in need of repair. The electronics are also old and need updated. The pipe leaving the station is rusting out. Our two options are to patch the concrete, replace the electrical components, pumps and hangers or completely replace the station. The city also owns the lift station as it wasn't part of the transfer to the Sewer District. The Clubhouse is a public building benefiting not only golfers but the community. With the restaurant in year round operation having the lift station updated will increase safety from a leak or spill from the system going down. Possibility of a leak or spill. System could go down during periods of high usage with high cost of emergency repair.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	84,000					84,000
Total	84,000					84,000
Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Golf Fund	84,000					84,000
Total	84,000					84,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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



Type	Maintenance	Department	Golf
Useful Life	40 years	Contact	Golf Maintenance Superintende
Category	Building: Maintenance	Priority	4 Maintenance

Status Active

Total Project Cost: \$135,600

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	135,600					135,600
Total	135,600					135,600

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Golf Fund	135,600					135,600
Total	135,600					135,600

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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



Type	Equipment	Department	Golf
Useful Life	15 years	Contact	Golf Maintenance Superintende
Category	Equipment: Miscellaneous	Priority	2 Obligated

Status Active

Total Project Cost: \$48,000

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equip/Vehicles/Furnishings		48,000				48,000
Total		48,000				48,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Golf Fund		48,000				48,000
Total		48,000				48,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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



Type	Structure	Department	Golf
Useful Life	40 years	Contact	Golf Maintenance Superintende
Category	Buildings	Priority	2 Obligated

Status Active

Total Project Cost: \$51,000

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance		45,000				45,000
Other		6,000				6,000
Total		51,000				51,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Golf Fund		51,000				51,000
Total		51,000				51,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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



Type Maintenance Department Golf
 Useful Life 20 years Contact Golf Maintenance Superintende
 Category Street Paving Priority 4 Maintenance

Status Active

Total Project Cost: \$50,000

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	50,000					50,000
Total	50,000					50,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Golf Fund	50,000					50,000
Total	50,000					50,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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



Type	Structure	Department	Golf
Useful Life	50 years	Contact	Golf Maintenance Superintende
Category	Buildings	Priority	5 Desirable

Status Active

Total Project Cost: \$55,000

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design	5,000					5,000
Construction/Maintenance		50,000				50,000
Total	5,000	50,000				55,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Golf Fund		40,000				40,000
Public / Private Partnership	5,000	12,000				17,000
Total	5,000	52,000				57,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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



Type	Improvement	Department	Golf
Useful Life	25 years	Contact	Golf Maintenance Superintende
Category	Pathway: Maintenance	Priority	5 Desirable

Status Active

Total Project Cost: \$449,000

Description

Level existing Blue and White tees

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	148,000	148,000				296,000
Total	148,000	148,000				296,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Golf Fund	148,000	148,000				296,000
Total	148,000	148,000				296,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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



Type	Maintenance	Department	Golf
Useful Life	25 years	Contact	Golf Maintenance Superintende
Category	Pathway: Maintenance	Priority	5 Desirable

Status Active

Total Project Cost: \$227,000

Description

Build new Silver and Gold tees

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	74,000	74,000				148,000
Total	74,000	74,000				148,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Golf Fund	74,000	74,000				148,000
Total	74,000	74,000				148,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	5485-2022-03
Project Name	Bunker Renovation



Type	Maintenance	Department	Golf
Useful Life	25 years	Contact	Golf Maintenance Superintende
Category	Pathway: Maintenance	Priority	5 Desirable

Status Active

Total Project Cost: \$255,000

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design	5,000					5,000
Construction/Maintenance		250,000				250,000
Total	5,000	250,000				255,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Golf Fund	5,000	250,000				255,000
Total	5,000	250,000				255,000

Department	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Information Systems								
Buried Conduit/Fiber Optic Network Links	1042-2018-02	3	422,000	73,000	16,000	103,500		614,500
RAPID Neighborhood Deployment (LID)	1042-2022-01	3		850,000	850,000	850,000	850,000	3,400,000
Information Systems Total			422,000	923,000	866,000	953,500	850,000	4,014,500

Buried Conduit/Fiber Optic Network Links

1042-2018-02

Many City offices, operations and critical infrastructure facilities are remote from the downtown campus. There is an ongoing need to provide secure, reliable IT infrastructure and bandwidth for staff offices. Some of these locations have been served on an interim basis by City-owned and maintained wireless networks, but other locations cannot be served this way due to terrain or trees. Wireless equipment is aging, reliability is imperfect, and levels of service are not adequate for some mission-critical or demanding applications. Third party provider (outsource / contract / lease) costs to provide these network links at or near the campus level of service are available, but estimated at \$60,000 per mile per year, or about \$300,000 per year overall, and would lack direct control by City staff. A one-time investment in underground network infrastructure to connect City facilities can be expected to provide a 30-50 year service life, with a "break even" of under 2 years compared to outsourcing like-kind infrastructure. Note: Black Lines are already installed routes; Purple Lines show installations happening in FY2024, Pink lines show future installation.

RAPID Neighborhood Deployment (LID)

1042-2022-01

Annual capital request for monies to support the installation of ~300 homes annually as part of the RAPID project. This project would be part of the City's municipal fiber utility and is fully described in the RAPID strategic plan. This amount will recur for ~10 years. The funding for this project will be part of a local improvement district that is an opt-in LID for internet services. The City does not provide internet. That service is provided by commercial internet service providers (ISP's). The LID will be bonded out annually for each LID recouping the money each year.

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	1042-2018-02
Project Name	Buried Conduit/Fiber Optic Network Links

Type	Unassigned	Department	Information Systems
Useful Life	20 years	Contact	Info Syst Director
Category	Infrastructure	Priority	5 Desirable

Status Active

Total Project Cost: \$1,193,050

Description

Many City offices, operations and critical infrastructure facilities are remote from the downtown campus. There is an ongoing need to provide secure, reliable IT infrastructure and bandwidth for staff offices. Some of these locations have been served on an interim basis by City-owned and maintained wireless networks, but other locations cannot be served this way due to terrain or trees. Wireless equipment is aging, reliability is imperfect, and levels of service are not adequate for some mission-critical or demanding applications. Third party provider (outsource / contract / lease) costs to provide these network links at or near the campus level of service are available, but estimated at \$60,000 per mile per year, or about \$300,000 per year overall, and would lack direct control by City staff. A one-time investment in underground network infrastructure to connect City facilities can be expected to provide a 30-50 year service life, with a "break even" of under 2 years compared to outsourcing like-kind infrastructure. Note: Black Lines are already installed routes; Purple Lines show installations happening in FY2024, Pink lines show future installation.

Justification

Compromised usability of many City facilities, limitation of potential disaster recovery locations, poor reliability and performance of existing work-arounds, and lost or deferred opportunities to partner for cost sharing. Future consequences could include a decision to contract for far higher cost third-party services. Or usability of some City facilities could continue to be constrained by limited network services. If neither fiber networks nor outsourced services are employed, InfoSys staff will continue to devote resources to maintain and repair obsolete wireless networks that progressively degrade the usability of our remote facilities. Additionally, the City's underground fiber connections could be used for connectivity to middle mile providers. The meet point for this connectivity is on Industrial Loop.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design	10,000			10,000		20,000
Construction/Maintenance	300,000	60,500	13,300	77,500		451,300
Equip/Vehicles/Furnishings	112,000	12,500	2,700	16,000		143,200
Total	422,000	73,000	16,000	103,500		614,500

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Franchise Fees	13,500					13,500
General Fund	408,500	73,000	16,000	93,500		591,000
Public / Private Partnership		10,000				10,000
Total	422,000	83,000	16,000	93,500		614,500

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	1042-2022-01
Project Name	RAPID Neighborhood Deployment (LID)



Type	Unassigned	Department	Information Systems
Useful Life	20 years	Contact	Info Syst Director
Category	Infrastructure	Priority	n/a

Status Active

Total Project Cost: \$4,250,000

Description

Annual capital request for monies to support the installation of ~300 homes annually as part of the RAPID project. This project would be part of the City's municipal fiber utility and is fully described in the RAPID strategic plan. This amount will recur for ~10 years. The funding for this project will be part of a local improvement district that is an opt-in LID for internet services. The City does not provide internet. That service is provided by commercial internet service providers (ISP's). The LID will be bonded out annually for each LID recouping the money each year.

Justification

RAPID is a city owned municipal fiber utility designed to increase internet bandwidth while lowering household costs for internet. It achieves this through the City owned physical infrastructure (fiber) for internet services while introducing competition through multiple carriers sharing the City infrastructure. Incumbent carriers have shown a lack of desire to provide this type of service making an Open Access network like this an essential service. This project is ultimately self-funding once the project is complete but will require annual funding until complete.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design		10,000	10,000	10,000		30,000
Construction/Maintenance		700,000	750,000	750,000	750,000	2,950,000
Equip/Vehicles/Furnishings		140,000	90,000	90,000	100,000	420,000
Total		850,000	850,000	850,000	850,000	3,400,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Franchise Fees		150,000	150,000	150,000	150,000	600,000
General Fund		550,000	550,000	550,000	550,000	2,200,000
Public / Private Partnership		150,000	150,000	150,000	150,000	600,000
Total		850,000	850,000	850,000	850,000	3,400,000

Department	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Library								
Library Expansion Project	2557-2020-01	3	5,367,197	106,881				5,474,078
Library Total			5,367,197	106,881				5,474,078

Library Expansion Project

2557-2020-01

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.

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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

Type	Structure	Department	Library
Useful Life	50 years	Contact	Library Director
Category	Buildings	Priority	2 Obligated

Status Active

Total Project Cost: \$10,704,073

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.

This project adheres to the following relevant Capital Request criterion:

- 1) Criteria 1: Health and safety mandates, ADA compliance and fire marshal codes.
- 2) Criteria 2: City of McCall's Comprehensive Plan (2007), Downtown Master Plan (2013), City Campus Plan, and Library Strategic Plan (2021-2026, see pp 9-12). The library expansion will also "support McCall as a cultural center" and enable the library to be a workspace and tech assistance to new businesses (City of McCall, Community Choice Workshop, pp. 2-3). Transit Center location and bike paths are adjacent.
- 3) Criteria 3: Investments in this project include: \$100,000 per year in CIP funding, plus \$25,000 in LOT funds awarded (2015) for library design; \$60,000 LOT (2017); \$4,000 LOT (2018); \$240,000 LOT (2019) for project development; \$100,000 LOT with \$271,790 in contingency (2020); and \$271,790 in LOT (2021). Additional private investments include \$200,000 in grants from the Laura Moore Cunningham Foundation, \$150,000 STEM Action Center grant, \$1,178,135 in gifts and pledges for the project, and thousands of hours by Trustees, Mayor and Council, Department Heads, staff and volunteers. In summary, the public/private partnership for this project has been working. The community voted "yes" to the \$4.2 million bond, and eagerly awaits the results. Delays in the broader expansion timeline have the further negative consequence of increasing project cost due to unprecedented inflation. An additional CIP funds are needed now to curb the unforeseen inflation since the budget was prepared for the 2021 bond. The May 2021 passage of a city bond ensures this project has full support and will move forward.
- 4) Criteria 6: This project has documented public support. According to McCall Comp Plan, "during the Comprehensive Plan process, many participants favored the redevelopment of Second Street and the City Hall/Library area as the best location for this [civic] gathering area" (2007, p55). Currently, the project has support from several civic groups, including the Progressive Club, McCall Donnelly Education Foundation, the "Friends of the Library," the Library Expansion Committee, and more. Further public support is evident from the extensive public process conducted by Library consultants Humphries Poli in July - Oct 2016. Furthermore, current Library usage speaks to the need for expansion (see Benefit #5, below). There have been approx. 20 letters to the Editor in the Star News in support.
- 5) Criteria 5: Far more than half of the City's population will direct use and benefit from the project. In 2018, 4,080 of McCall's homeowners had library memberships. Total membership is 5,871 which includes part time residents. Many more attend events at the library without memberships.

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

6) Criteria 4: This project contains space for multiple departments and will increase government efficiency, by facilitating communication and collaboration between departments. Furthermore, consolidating government facilities makes City operational infrastructure more resource efficient.

7) Criteria 7: This project will stimulate private investment in the City.

8) Criteria 8: Nationwide, the "Return on Investment" for a new library is 4-5%. Not only are libraries vibrant, they spawn further vibrancy.

9) Criteria 9: 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. Lumber and steel prices have increased by 4 times the predicted cost in just the past 4 months. Additional CIP funds will help close the gap. In addition, the ability to address the library's need for an expanded and improved facility while also serving the City's need for improved facilities and meeting its ultimate goals of a City Campus make this project particularly unique among city opportunities. Combining an institution of literacy and education with the City's civic facilities at the very heart of our town makes a strong symbolic declaration about the unity of our community and its dedication to civic involvement, excellence in governance, and intellectual empowerment for all its citizens.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	5,367,197	106,881				5,474,078
Total	5,367,197	106,881				5,474,078

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Debt Serice	2,877,401					2,877,401
General Fund	217,177					217,177
Grant - Federal	416,647					416,647
Library	646,406					646,406
Public / Private Partnership	1,209,566	106,881				1,316,447
Total	5,367,197	106,881				5,474,078

Department	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Police								
Police Vehicle Rotation	1050-2021-01	3	128,000	128,000	130,000	130,000	130,000	646,000
Police Total			128,000	128,000	130,000	130,000	130,000	646,000

Police Vehicle Rotation

1050-2021-01

Purchase of marked patrol units, fully-equipped, to provide professional police services to the City of McCall

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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



Type	Equipment	Department	Police
Useful Life	5 years	Contact	Police Chief
Category	Vehicles	Priority	5 Desirable

Status Active

Total Project Cost: \$1,024,000

Description

Purchase of marked patrol units, fully-equipped, to provide professional police services to the City of McCall

Justification

Reliable transportation ensures efficient service delivery in emergency situations. Benefits of a vehicle rotation schedule are immediate response to emergency calls for service; professional appearance with the the public, safety of the offices operating the vehicles, and lower maintenance costs.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equip/Vehicles/Furnishings	128,000	128,000	130,000	130,000	130,000	646,000
Total	128,000	128,000	130,000	130,000	130,000	646,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
General Fund	128,000	128,000	130,000	130,000	130,000	646,000
Total	128,000	128,000	130,000	130,000	130,000	646,000

Department	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Recreation Parks								
Davis Street Pathway	2859-2018-05	3			130,000			130,000
Lick Creek Road Pathway	2859-2018-11	3			140,000			140,000
River Access	2859-2018-18	3		65,000				65,000
McCall Educ & Rec Center, Public Boat House	2859-2019-02	3		1,959,840				1,959,840
Wooley Separated Pathway Phase II	2859-2020-01	3	336,829					336,829
Legacy Park - Concrete Stair Repair	2859-2020-02	3	94,752					94,752
10 Bay Restoration Central Idaho Historic Site	2859-2021-01	3		138,925				138,925
Parks Vehicle Rotation	2859-2022-02	3			36,000			36,000
Flex - Storage Facility = (Shipping Container)	2859-2022-03	3			34,000			34,000
Airport Pocket Park	2859-2022-04	3			75,000			75,000
Recreation Parks Total			431,581	2,163,765	415,000			3,010,346

Davis Street Pathway

2859-2018-05

Construction of adjacent and/or separated pathway from Wooley to Ponderosa State Park paralleling Davis Street.

Lick Creek Road Pathway

2859-2018-11

Construction of adjacent or separated pathway from Spring Mt. Blvd. to Davis Street and Ponderosa State Park.

River Access

2859-2018-18

River access has been granted by the Lake Reservoir Company on the condition that and access constructed can also accommodate their equipment needs.

McCall Educ & Rec Center, Public Boat House

2859-2019-02

"To build and sustainably operate a publicly accessible center for meetings/events/education and recreation, combined with year-round non-motorized light watercraft leasable storage facility, on the city owned parcel between 1400 and 1304 Mill Road in McCall. This building would support a complementary city project to build docks for non-motorized watercraft access to Payette Lake, on city property immediately north of the Mile High Marina and extending towards Brown Park."

Wooley Separated Pathway Phase II

2859-2020-01

"Phase II of the Wooley Avenue Pathway Project: Construction of a separated pathway connection along the South side of Wooley Avenue connecting Davis Avenue with the new Wooley Boardwalk at Denali Court.

Irrigation Diversion: An irrigation diversion pipe would be installed to divert excess water in the pond at Denali Court across Wooley Avenue to the Golf Course. Excess water from the water treatment plant ends up in this wetland area/pond and could be used for irrigation at the golf course. Preliminary numbers estimate that this water could offset the use of one of the two wells used to irrigate portions of the golf course.

Note:

Timing of this project will most likely correspond with a streets project to re-construct this section of Wooley Avenue."

Legacy Park - Concrete Stair Repair

2859-2020-02

"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 and before it becomes an immediate safety concern. A significant portion of the population will continue to see the benefit of this facility."

10 Bay Restoration Central Idaho Historic Site

2859-2021-01

"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. "

Parks Vehicle Rotation

2859-2022-02

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.

Cost breakdown:

1. F-350 4x4 \$27,000 - \$35,000 (This CIP will replace the 1994 Ford F-250 work truck)
2. Flatbed or utility bed \$5,000

Flex - Storage Facility = (Shipping Container)

2859-2022-03

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.

Airport Pocket Park

2859-2022-04

Creation of an educational and interpretive pocket park adjacent to the airport and public pathway system utilizing grant funding and local recourses 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.

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	2859-2018-05
Project Name	Davis Street Pathway



Type	Improvement	Department	Recreation Parks
Useful Life	20 years	Contact	Recreation Director
Category	Pathway: Maintenance	Priority	n/a

Status Active

Total Project Cost: \$130,000

Description	
Construction of adjacent and/or separated pathway from Wooley to Ponderosa State Park paralleling Davis Street.	

Justification	
This route is heavily used by pedestrians and bicyclists and is also a heavy vehicular traffic area and a significant safety concern towards pedestrian users all year long.	
Connecting the existing pathways to Ponderosa State Park and Gold Glove Park would provide a safer transportation route for residents and visitors. This a major goal of the Pathway Master Plan.	

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design			15,000			15,000
Construction/Maintenance			115,000			115,000
Total			130,000			130,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
LOT - Tourism			30,000			30,000
Recreation Fund			100,000			100,000
Total			130,000			130,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	2859-2018-11
Project Name	Lick Creek Road Pathway



Type	Unassigned	Department	Recreation Parks
Useful Life		Contact	Recreation Director
Category	Infrastructure	Priority	n/a

Status Active

Total Project Cost: \$140,000

Description
Construction of adjacent or separated pathway from Spring Mt. Blvd. to Davis Street and Ponderosa State Park.

Justification
This route is heavily used by pedestrians and bicyclists and is also a heavy traffic area and a primary access route to recreational opportunities and to North end of lake. Connecting the existing pathways would provide a safer transportation route for residents and visitors. This a major goal of the Pathway Master Plan.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design			15,000			15,000
Construction/Maintenance			125,000			125,000
Total			140,000			140,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
LOT - Tourism			40,000			40,000
Recreation Fund			100,000			100,000
Total			140,000			140,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project # 2859-2018-18

Project Name River Access



Type Unassigned

Department Recreation Parks

Useful Life

Contact Recreation Director

Category Infrastructure

Priority n/a

Status Active

Total Project Cost: \$65,000

Description

River access has been granted by the Lake Reservoir Company on the condition that and access constructed can also accommodate their equipment needs.

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, increased economic vitality for businesses from visitors and improved health for our community.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance		65,000				65,000
Total		65,000				65,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Grant - State		15,000				15,000
Public / Private Partnership		10,000				10,000
Recreation Fund		40,000				40,000
Total		65,000				65,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	2859-2019-02
Project Name	McCall Educ & Rec Center, Public Boat House



Type	Unassigned	Department	Recreation Parks
Useful Life		Contact	Recreation Director
Category	Buildings	Priority	n/a

Status Active

Total Project Cost: \$1,959,840

Description

"To build and sustainably operate a publicly accessible center for meetings/events/education and recreation, combined with year-round non-motorized light watercraft leasable storage facility, on the city owned parcel between 1400 and 1304 Mill Road in McCall. This building would support a complementary city project to build docks for non-motorized watercraft access to Payette Lake, on city property immediately north of the Mile High Marina and extending towards Brown Park."

Justification

"1. Support McCall Parks and Recreation plans to build light watercraft docks on the waterfront facing the property. Provide paddlers and rowers with a safe, easily accessible space to store boating gear and enter/exit the lake. 2. Provide critically needed event, education and meeting space, available for rent to both private and public entities." Revenue generating opportunity for the department and a much needed facility within the community. Continued shortage of public open space for both public and private events and activities.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design		165,000				165,000
Construction/Maintenance		1,794,840				1,794,840
Total		1,959,840				1,959,840

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
LOT - Tourism		1,959,840				1,959,840
Total		1,959,840				1,959,840

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	2859-2020-01
Project Name	Wooley Separated Pathway Phase II

Type	Improvement	Department	Recreation Parks
Useful Life	30 years	Contact	Recreation Director
Category	Infrastructure	Priority	3 Essential

Status Active

Total Project Cost: \$336,829

Description

"Phase II of the Wooley Avenue Pathway Project: Construction of a separated pathway connection along the South side of Wooley Avenue connecting Davis Avenue with the new Wooley Boardwalk at Denali Court.

Irrigation Diversion: An irrigation diversion pipe would be installed to divert excess water in the pond at Denali Court across Wooley Avenue to the Golf Course. Excess water from the water treatment plant ends up in this wetland area/pond and could be used for irrigation at the golf course. Preliminary numbers estimate that this water could offset the use of one of the two wells used to irrigate portions of the golf course.

Note:
Timing of this project will most likely correspond with a streets project to re-construct this section of Wooley Avenue."

Justification

"Health, Safety, Legal Mandates & Adopted Goals: The Wooley Avenue Pathway Connection is the primary East West pathway connection between the downtown core and the East side of town to the Spring Mountain Boulevard pathway. This section of road receives significant vehicular and pedestrian traffic. Phase I (Wooley Boardwalk) addressed the most dangerous and unsafe section, however phase II (Davis Avenue to Denali Court) is still share the road and a significant safety concern for both motorized and non-motorized traffic.

Documented Public Support: This project ranked as high priority during public community outreach in the McCall Comprehensive Plan, Pathways Masterplan, Transportation Masterplan, and Parks & Recreation Master Plan. Neighborhood meetings also ranked this Project as a high priority and the Spring Mountain Ranch Home Owners Association has already contributed \$50,000 towards this pathway connection."

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design	15,156					15,156
Construction/Maintenance	321,673					321,673
Total	336,829					336,829

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Grant - State	120,296					120,296
LOT - Tourism	60,148					60,148
Recreation Fund	156,385					156,385
Total	336,829					336,829

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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



Type	Maintenance	Department	Recreation Parks
Useful Life	25 years	Contact	Recreation Director
Category	Infrastructure	Priority	4 Maintenance

Status Active

Total Project Cost: \$94,752

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 and before it becomes an immediate safety concern. A significant portion of the population will continue to see the benefit of this facility."

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 and before it becomes an immediate safety concern. A significant portion of the population will continue to see the benefit of this facility."

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	94,752					94,752
Total	94,752					94,752
Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
LOT - Tourism	33,840					33,840
Recreation Fund	60,912					60,912
Total	94,752					94,752

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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

Type	Maintenance	Department	Recreation Parks
Useful Life	10 years	Contact	Recreation Director
Category	Building: Maintenance	Priority	2 Obligated

Status Active

Total Project Cost: \$138,925

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."

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance		138,925				138,925
Total		138,925				138,925
Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Grant - State		69,463				69,463
Recreation Fund		69,462				69,462
Total		138,925				138,925

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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



Type	Equipment	Department	Recreation Parks
Useful Life	5 years	Contact	Recreation Director
Category	Vehicles	Priority	5 Desirable

Status Active

Total Project Cost: \$36,000

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.

Cost breakdown:

1. F-350 4x4 \$27,000 - \$35,000 (This CIP will replace the 1994 Ford F-250 work truck)
2. Flatbed or utility bed \$5,000

Justification

1. Hauling of landscape products such as compost, rock, soil, and heavier building materials such as wall block, lumber etc. 2. Need an adequate vehicle to tow equipment either for maintenance around town or for equipment service out of the area. 3. If Parks is re-located to a new location it is likely we will have to mobilize on a more regular basis. 4. In the past the parks department has taken old trucks from public works, this would be a viable option for the truck portion of this CIP if there is an availability.

Current vehicles capable of towing:

- 2019 F-550 dump truck (In excellent condition)
- 1994 f-250 (In poor working condition with high miles and use)
- 1992 Doge 1-ton (In poor working condition with high miles and use)

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equip/Vehicles/Furnishings			36,000			36,000
Total			36,000			36,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Recreation Fund			36,000			36,000
Total			36,000			36,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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

Type	Structure	Department	Recreation Parks
Useful Life	15 years	Contact	Recreation Director
Category	Buildings	Priority	5 Desirable

Status Active

Total Project Cost: \$34,000

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.

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 miscellaneous items that are only used during specific seasons.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance			34,000			34,000
Total			34,000			34,000
Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Recreation Fund			34,000			34,000
Total			34,000			34,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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



Type	Improvement	Department	Recreation Parks
Useful Life	20 years	Contact	Recreation Director
Category	Park Improvements	Priority	5 Desirable

Status Active

Total Project Cost: \$75,000

Description

Creation of an educational and interpretive pocket park adjacent to the airport and public pathway system utilizing grant funding and local recourses 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 Masterplan, and City Comprehensive Plan.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design			10,000			10,000
Construction/Maintenance			65,000			65,000
Total			75,000			75,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Grant - State			75,000			75,000
Total			75,000			75,000

Department	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Streets								
Public Works Facility Improvements	2455-2019-01	3	423,921	500,000	500,000	500,000		1,923,921
Service Vehicle Rotation	2455-2021-04	3	40,000		45,000			85,000
STP Rural - Mission Street Reconstruction	3149-2018-01	3			2,300,000			2,300,000
Mather Str Recon - Mission to Brundage	3149-2020-01	3			440,557			440,557
Maintenance Improvement Program (MIP)	3149-2020-02	3	1,540,764	1,873,848	703,020	2,961,806		7,079,438
Wooley Avenue Reconstruction	3149-2021-02	3	120,000	1,625,000				1,745,000
Boydston/SH-55 Roundabout	3149-2022-01	3				3,300,000		3,300,000
Deinhard Ln/SH-55 SW Intersection Improvements	3149-2022-02	3	1,400,000					1,400,000
Reedy Ln	3149-2022-03	3		125,000	550,000			675,000
Downtown Core Recons - Phase 4 Stormwater Improv	3149-2022-04	3			115,263	700,000		815,263
Davis-Thompson-Spring Mtn Blvd-Mission Reconstr.	3149-2023-01	3	932,265					932,265
Streets Total			4,456,950	4,123,848	4,653,840	7,461,806		20,696,444

Public Works Facility Improvements

2455-2019-01

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..

Service Vehicle Rotation

2455-2021-04

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.

STP Rural - Mission Street Reconstruction

3149-2018-01

Reconstruct Mission St from Deinhard south to the City limits. Federal funding provides 92.66% of project cost. Required City match is 7.34%

Mather Str Recon - Mission to Brundage

3149-2020-01

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.

Maintenance Improvement Program (MIP)

3149-2020-02

The Streets Department has developed a 5 year Maintenance Improvement Plan (MIP) for significant roadway maintenance 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.

Wooley Avenue Reconstruction

3149-2021-02

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.

Boydston/SH-55 Roundabout

3149-2022-01

As identified in the 2017 Transportation Master Plan as well as the 2021 SH-55 and Deinhard/Boydston Corridor Exchange Feasibility Study, a round-about is intended for the intersection of SH-55 and Boydston Lane. This project will be joint funded by the City, ITD and potentially private development. In order to execute the project, preliminary design and land acquisition is planned for FY24 with construction occurring in 2026. Due to the high demand for development at this intersection, it may be necessary to secure land prior to 2024.

Deinhard Ln/SH-55 SW Intersection Improvements

3149-2022-02

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.

Reedy Ln

3149-2022-03

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.

Downtown Core Recons - Phase 4 Stormwater Improv

3149-2022-04

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.

Davis-Thompson-Spring Mtn Blvd-Mission Reconstr.

3149-2023-01

CRABS roadway reconstruction of: Davis (Thompson to Lick Creek); Thompson (Davis to Alpine); Spring Mountain Boulevard (Penstamen to Majestic View); and Mission (W. Lake to Idaho Street). Multimodal components on Davis will include bike lanes and new separated path (Fairway Drive to Lick Creek Road). Construction of a new 8" water line to replace 50+yr old pipe and galvanized main. Additional project components include: water main reconstruction on Davis (Thompson to Lick Creek and Lawrence (Davis to Ready).

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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



Type	Improvement	Department	Streets
Useful Life	30 years	Contact	Public Works Director
Category	Building: Maintenance	Priority	3 Essential

Status Active

Total Project Cost: \$3,323,921

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	423,921	500,000	500,000	500,000		1,923,921
Total	423,921	500,000	500,000	500,000		1,923,921

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Streets Fund	423,921	500,000	500,000	500,000		1,923,921
Total	423,921	500,000	500,000	500,000		1,923,921

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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

Type	Equipment	Department	Streets
Useful Life	10 years	Contact	Public Works Director
Category	Vehicles	Priority	5 Desirable

Status Active

Total Project Cost: \$191,000

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equip/Vehicles/Furnishings	40,000		45,000			85,000
Total	40,000		45,000			85,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Streets Fund	40,000					40,000
Total	40,000					40,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	3149-2018-01
Project Name	STP Rural - Mission Street Reconstruction



Type	Improvement	Department	Streets
Useful Life	20 - 25 years	Contact	Public Works Director
Category	Street Reconstruction	Priority	2 Obligated

Status Active

Total Project Cost: \$2,630,400

Description
Reconstruct Mission St from Deinhard south to the City limits. Federal funding provides 92.66% of project cost. Required City match is 7.34%

Justification
City has received ~93% funding grant for full reconstruction of Mission Street (from Deinhard to the City limits). This road is a major collector and the asphalt is at the end of its usable life. Therefore, the City is incurring high maintenance annual maintenance expense for this short section of roadway. Project will construct roadside stormwater conveyance/treatment facilities and a separated multi-modal pathway to improve user safety.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance			2,300,000			2,300,000
Total			2,300,000			2,300,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Grant - Federal			2,131,180			2,131,180
LOT - Streets			168,820			168,820
Total			2,300,000			2,300,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	3149-2020-01
Project Name	Mather Str Recon - Mission to Brundage



Type	Improvement	Department	Streets
Useful Life		Contact	Public Works Director
Category	Street Reconstruction	Priority	3 Essential

Status Active

Total Project Cost: \$485,557

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design			65,557			65,557
Construction/Maintenance			375,000			375,000
Total			440,557			440,557

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
LOT - Streets			65,557			65,557
Water Fund		45,000	375,000			420,000
Total		45,000	440,557			485,557

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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

Type	Maintenance	Department	Streets
Useful Life	10 years	Contact	Public Works Director
Category	Street Reconstruction	Priority	4 Maintenance

Status Active

Total Project Cost: \$7,516,938

Description

The Streets Department has developed a 5 year Maintenance Improvement Plan (MIP) for significant roadway maintenance 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

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	1,540,764	1,873,848	703,020	2,961,806		7,079,438
Total	1,540,764	1,873,848	703,020	2,961,806		7,079,438

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
LOT - Streets	1,540,764	1,873,848	703,020	2,961,806		7,079,438
Total	1,540,764	1,873,848	703,020	2,961,806		7,079,438

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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

Type	Improvement	Department	Streets
Useful Life	20 years	Contact	Public Works Director
Category	Street Reconstruction	Priority	3 Essential

Status Active

Total Project Cost: \$1,745,000

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design	120,000					120,000
Construction/Maintenance		1,625,000				1,625,000
Total	120,000	1,625,000				1,745,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
LOT - Streets	120,000	1,250,000				1,370,000
Water Fund		375,000				375,000
Total	120,000	1,625,000				1,745,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	3149-2022-01
Project Name	Boydston/SH-55 Roundabout

Type	Improvement	Department	Streets
Useful Life	25 - 50 years	Contact	Public Works Director
Category	Street Reconstruction	Priority	3 Essential

Status Active

Total Project Cost: \$3,300,000

Description

As identified in the 2017 Transportation Master Plan as well as the 2021 SH-55 and Deinhard/Boydston Corridor Exchange Feasibility Study, a round-about is intended for the intersection of SH-55 and Boydston Lane. This project will be joint funded by the City, ITD and potentially private development. In order to execute the project, preliminary design and land acquisition is planned for FY24 with construction occurring in 2026. Due to the high demand for development at this intersection, it may be necessary to secure land prior to 2024.

Justification

Improving the intersection of Boydston Lane and SH-55 is a critical component facilitating the corridor exchange and rerouting of SH-55 out of the downtown core (via Deinhard and Boydston).

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design				500,000		500,000
Construction/Maintenance				2,800,000		2,800,000
Total				3,300,000		3,300,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
LOT - Streets				983,333		983,333
Public / Private Partnership				2,316,667		2,316,667
Total				3,300,000		3,300,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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

Type	Improvement	Department	Streets
Useful Life	25 - 50 years	Contact	Public Works Director
Category	Street Reconstruction	Priority	3 Essential

Status Active

Total Project Cost: \$1,400,000

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	1,400,000					1,400,000
Total	1,400,000					1,400,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
LOT - Streets	400,000					400,000
Public / Private Partnership	1,000,000					1,000,000
Total	1,400,000					1,400,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	3149-2022-03
Project Name	Reedy Ln

Type	Improvement	Department	Streets
Useful Life	25 - 50 years	Contact	Public Works Director
Category	Street Reconstruction	Priority	3 Essential

Status Active

Total Project Cost: \$675,000

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.

Justification

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design		125,000				125,000
Construction/Maintenance			550,000			550,000
Total		125,000	550,000			675,000

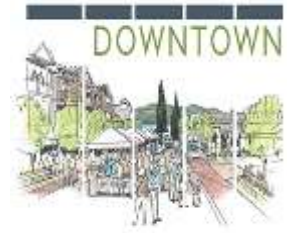
Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
LOT - Streets		125,000	550,000			675,000
Total		125,000	550,000			675,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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



Type	Improvement	Department	Streets
Useful Life	20 years	Contact	Public Works Director
Category	Infrastructure	Priority	2 Obligated

Status Active

Total Project Cost: \$815,263

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design			115,263			115,263
Construction/Maintenance				700,000		700,000
Total			115,263	700,000		815,263

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
LOT - Streets			115,263	700,000		815,263
Total			115,263	700,000		815,263

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	3149-2023-01
Project Name	Davis-Thompson-Spring Mtn Blvd-Mission Reconstr.

Type	Improvement	Department	Streets
Useful Life	25 - 50 years	Contact	
Category	Unassigned	Priority	3 Essential

Status Active

Total Project Cost: \$5,761,041

Description

CRABS roadway reconstruction of: Davis (Thompson to Lick Creek); Thompson (Davis to Alpine); Spring Mountain Boulevard (Penstamen to Majestic View); and Mission (W. Lake to Idaho Street). Multimodal components on Davis will include bike lanes and new separated path (Fairway Drive to Lick Creek Road). Construction of a new 8" water line to replace 50+yr old pipe and galvanized main. Additional project components include: water main reconstruction on Davis (Thompson to Lick Creek and Lawrence (Davis to Ready).

Justification

Roadway pavement is at the end of life. Davis Street lacks bike lanes and needed pathways. Water main replacement has been listed in the Water Master Plan. Removal of lead jointed existing, undersized main will improve fire flows and water quality.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	932,265					932,265
Total	932,265					932,265

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
LOT - Streets	932,265					932,265
Total	932,265					932,265

Department	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Water Distribution								
Construct 2mg Water Storage Tank	6064-2020-01	3		310,000	3,590,000			3,900,000
Burns/Mather/Cross Water Main Des & Cons	6064-2020-04	3	92,000	950,000				1,042,000
Vehicle Rotation Program	6064-2022-01	3	35,000	40,000				75,000
Distribution Equipment Storage Building	6064-2022-07	3	150,000					150,000
Timm/Sunset/Allen Water Main	6064-2022-11	3			50,000	375,000		425,000
Wooley Water Main Project	6064-2022-12	3		375,000				375,000
Saddlehorn/Buckhorn/Bridal Path Main Line	6064-2022-13	3				74,000	650,000	724,000
Broken Rein/Wild Horse/Buckboard Main Replac	6064-2022-14	3					55,000	55,000
Water Master Plan	6064-2022-15	3				100,000		100,000
Annual Fire Hydrant Replacement	6064-2022-16	3	79,600	82,200	82,800	85,000		329,600
Water Distribution Total			356,600	1,757,200	3,722,800	634,000	705,000	7,175,600

Construct 2mg Water Storage Tank

6064-2020-01

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

Burns/Mather/Cross Water Main Des & Cons

6064-2020-04

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

Vehicle Rotation Program

6064-2022-01

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

Distribution Equipment Storage Building

6064-2022-07

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.

Timm/Sunset/Allen Water Main

6064-2022-11

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

Wooley Water Main Project

6064-2022-12

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

Saddlehorn/Buckhorn/Bridal Path Main Line

6064-2022-13

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

Broken Rein/Wild Horse/Buckboard Main Replac

6064-2022-14

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

Water Master Plan

6064-2022-15

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

Annual Fire Hydrant Replacement

6064-2022-16

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.

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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



Type	Structure	Department	Water Distribution
Useful Life		Contact	Public Works Director
Category	Unassigned	Priority	3 Essential

Status Active

Total Project Cost: \$3,900,000

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design		310,000				310,000
Construction/Maintenance			3,590,000			3,590,000
Total		310,000	3,590,000			3,900,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Debt Serice			3,590,000			3,590,000
Water Fund		310,000				310,000
Total		310,000	3,590,000			3,900,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	6064-2020-04
Project Name	Burns/Mather/Cross Water Main Des & Cons



Type	Improvement	Department	Water Distribution
Useful Life	50 years	Contact	Public Works Director
Category	Water Distribution	Priority	3 Essential

Status Active

Total Project Cost: \$3,900,000

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design	92,000					92,000
Construction/Maintenance		950,000				950,000
Total	92,000	950,000				1,042,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Water Fund	92,000	950,000				1,042,000
Total	92,000	950,000				1,042,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	6064-2022-01
Project Name	Vehicle Rotation Program

Type	Equipment	Department	Water Distribution
Useful Life	10 years	Contact	Public Works Director
Category	Vehicles	Priority	5 Desirable

Status Active

Total Project Cost: \$145,000

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Equip/Vehicles/Furnishings	35,000	40,000				75,000
Total	35,000	40,000				75,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Water Fund	40,000	35,000				75,000
Total	40,000	35,000				75,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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

Type	Improvement	Department	Water Distribution
Useful Life	30 years	Contact	Public Works Director
Category	Buildings	Priority	3 Essential

Status Active

Total Project Cost: \$200,000

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).

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	150,000					150,000
Total	150,000					150,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Water Fund	150,000					150,000
Total	150,000					150,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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



Type Improvement Department Water Distribution
 Useful Life 50 years Contact Public Works Director
 Category Water Distribution Priority 3 Essential

Status Active

Total Project Cost: \$425,000

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design			50,000			50,000
Construction/Maintenance				375,000		375,000
Total			50,000	375,000		425,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Water Fund			50,000	375,000		425,000
Total			50,000	375,000		425,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	6064-2022-12
Project Name	Wooley Water Main Project



Type	Improvement	Department	Water Distribution
Useful Life	50 years	Contact	Public Works Director
Category	Water Distribution	Priority	3 Essential

Status Active

Total Project Cost: \$375,000

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design		25,000				25,000
Construction/Maintenance		350,000				350,000
Total		375,000				375,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Water Fund		375,000				375,000
Total		375,000				375,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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



Type	Improvement	Department	Water Distribution
Useful Life	50 years	Contact	Public Works Director
Category	Water Distribution	Priority	3 Essential

Status Active

Total Project Cost: \$724,000

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design				74,000		74,000
Construction/Maintenance					650,000	650,000
Total				74,000	650,000	724,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Water Fund				74,000	650,000	724,000
Total				74,000	650,000	724,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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

Type	Improvement	Department	Water Distribution
Useful Life	50 years	Contact	Public Works Director
Category	Water Distribution	Priority	3 Essential

Status Active

Total Project Cost: \$750,000

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design					55,000	55,000
Total					55,000	55,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Water Fund					695,000	695,000
Total					695,000	695,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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

Type	Improvement	Department	Water Distribution
Useful Life	5 - 7 years	Contact	
Category	Water Distribution	Priority	5 Desirable

Status Active

Total Project Cost: \$100,000

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

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design				100,000		100,000
Total				100,000		100,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Water Fund				100,000		100,000
Total				100,000		100,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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

Type	Maintenance	Department	Water Distribution
Useful Life	15 years	Contact	
Category	Water Distribution	Priority	3 Essential

Status Active

Total Project Cost: \$484,100

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	79,600	82,200	82,800	85,000		329,600
Total	79,600	82,200	82,800	85,000		329,600

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Water Fund	79,600	82,200	82,800	85,000		329,600
Total	79,600	82,200	82,800	85,000		329,600

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	6064-2023-03
Project Name	N. 3rc St. Stibnite - Floyde Water Main

Type	Unassigned	Department	Water Treatment
Useful Life		Contact	
Category	Unassigned	Priority	n/a

Status Active

Total Project Cost: \$850,000

Description
Design and construction of a new 10" water line to replace existing mains.

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

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Planning/Design	50,000					50,000
Construction/Maintenance		800,000				800,000
Total	50,000	800,000				850,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Water Fund	50,000	800,000				850,000
Total	50,000	800,000				850,000

Department	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Water Treatment								
N. 3rc St. Stibnite - Floyde Water Main	6064-2023-03	3	50,000	800,000				850,000
WTP Valve & Actuator Replacement	6065-2021-01	3	30,000	11,200	14,000	12,000		67,200
3rd Filter Bay	6065-2022-01	3	5,000,000					5,000,000
WTP Flowmeter Replacement Program	6065-2023-02	3	20,000	20,000				40,000
Water Treatment Total			5,100,000	831,200	14,000	12,000		5,957,200

N. 3rc St. Stibnite - Floyde Water Main

6064-2023-03

Design and construction of a new 10" water line to replace existing mains.

WTP Valve & Actuator Replacement

6065-2021-01

The annual replacement of critical, large diameter water valves and actuators within the Water Treatment Plant (WTP). This annual replacement program replaces one valve and actuator each year to distribute the capital cost of replacing these plant components over multiple years. 2023 will be Filter #1 complete filter actuator rebuild project. 2024 will be the same for Filter #2.

3rd Filter Bay

6065-2022-01

Plant was originally designed for 3 filters, it cannot run up to design capacity without the building of a new filter.

WTP Flowmeter Replacement Program

6065-2023-02

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.

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	6065-2020-05
Project Name	WTP Garage

Type	Improvement	Department	Water Treatment
Useful Life	25 years	Contact	Public Works Director
Category	Water Treatment	Priority	3 Essential

Status Active

Total Project Cost: \$420,000

Description	
Build a garage at the water treatment plant to hold vehicles and equipment.	

Justification	
Vehicles and equipment are currently being stored within the water treatment plant which is not the proper place to be storing this type of equipment because there is a potential for contamination.	

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Water Fund	375,000					375,000
Total	375,000					375,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	6065-2021-01
Project Name	WTP Valve & Actuator Replacement

Type	Maintenance	Department	Water Treatment
Useful Life	10 years	Contact	Public Works Director
Category	Water Treatment	Priority	3 Essential

Status Active

Total Project Cost: \$108,200

Description

The annual replacement of critical, large diameter water valves and actuators within the Water Treatment Plant (WTP). This annual replacement program replaces one valve and actuator each year to distribute the capital cost of replacing these plant components over multiple years. 2023 will be Filter #1 complete filter actuator rebuild project. 2024 will be the same for Filter #2.

Justification

The Water Treatment Plant has approximately a dozen major valves and actuators throughout. Each of these valves and actuators are over 20 years old and beyond their expected service life.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	30,000	11,200	14,000	12,000		67,200
Total	30,000	11,200	14,000	12,000		67,200

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Water Fund	30,000	11,200	14,000	12,000		67,200
Total	30,000	11,200	14,000	12,000		67,200

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

Project #	6065-2022-01
Project Name	3rd Filter Bay

Type	Maintenance	Department	Water Treatment
Useful Life		Contact	Public Works Director
Category	Water Treatment	Priority	3 Essential

Status Active

Total Project Cost: \$5,424,600

Description	
Plant was originally designed for 3 filters, it cannot run up to design capacity without the building of a new filter.	

Justification	

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	5,000,000					5,000,000
Total	5,000,000					5,000,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Debt Serice	5,000,000					5,000,000
Total	5,000,000					5,000,000

Capital Improvement Plan

FY 24 *thru* FY 28

City of McCall, Idaho

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

Type	Maintenance	Department	Water Treatment
Useful Life	10 years	Contact	
Category	Unassigned	Priority	3 Essential

Status Active

Total Project Cost: \$60,000

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.

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.

Expenditures	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Construction/Maintenance	20,000	20,000				40,000
Total	20,000	20,000				40,000

Funding Sources	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Water Fund	20,000	20,000				40,000
Total	20,000	20,000				40,000

City of McCall, Idaho
Capital Improvement Plan
 FY 24 thru FY 28

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Airport Fund								
Snow Removal Equipment	2956-2022-06	3	56,250					56,250
Infield Development - Area Taxiways	2956-2022-07	5	60,000					60,000
Asphalt Project (s)	2956-2022-08	4	37,500	37,500	37,500			112,500
Airport Fund Total			153,750	37,500	37,500			228,750
Debt Serice								
Library Expansion Project	2557-2020-01	2	2,877,401					2,877,401
Construct 2mg Water Storage Tank	6064-2020-01	3			3,590,000			3,590,000
3rd Filter Bay	6065-2022-01	3	5,000,000					5,000,000
Debt Serice Total			7,877,401		3,590,000			11,467,401
Franchise Fees								
Buried Conduit/Fiber Optic Network Links	1042-2018-02	5	13,500					13,500
RAPID Neighborhood Deployment (LID)	1042-2022-01	n/a		150,000	150,000	150,000	150,000	600,000
Franchise Fees Total			13,500	150,000	150,000	150,000	150,000	613,500
General Fund								
Buried Conduit/Fiber Optic Network Links	1042-2018-02	5	408,500	73,000	16,000	93,500		591,000
RAPID Neighborhood Deployment (LID)	1042-2022-01	n/a		550,000	550,000	550,000	550,000	2,200,000
Public Art for McCall Library	1048-2022-01	5	60,000					60,000
Police Vehicle Rotation	1050-2021-01	5	128,000	128,000	130,000	130,000	130,000	646,000
Library Expansion Project	2557-2020-01	2	217,177					217,177
General Fund Total			813,677	751,000	696,000	773,500	680,000	3,714,177
Golf Fund								
Cart Path Repair and Maintenance	5485-2019-02	4	18,000	18,000	18,000			54,000
Clubhouse Lift Station Replace/Rebuild	5485-2019-03	3	84,000					84,000
Club House Roof	5485-2019-04	4	135,600					135,600
65 HP Tractor 4 Wheel Drive	5485-2019-07	2		48,000				48,000
Additional Storage Shed	5485-2019-08	2		51,000				51,000
Pave Maintenance Yard	5485-2020-02	4	50,000					50,000
Golf Course Pavilion	5485-2020-03	5		40,000				40,000
Level Existing Tees	5485-2022-01	5	148,000	148,000				296,000
New Silver & Gold Tees	5485-2022-02	5	74,000	74,000				148,000
Bunker Renovation	5485-2022-03	5	5,000	250,000				255,000
Golf Fund Total			514,600	629,000	18,000			1,161,600

Source	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
Grant - Federal								
Public Art for McCall Library	1048-2022-01	5	5,000					5,000
Library Expansion Project	2557-2020-01	2	416,647					416,647
Snow Removal Equipment	2956-2022-06	3	675,000					675,000
Infield Development - Area Taxiways	2956-2022-07	5	720,000					720,000
Asphalt Project (s)	2956-2022-08	4	450,000	450,000	450,000			1,350,000
STP Rural - Mission Street Reconstruction	3149-2018-01	2			2,131,180			2,131,180
Grant - Federal Total			2,271,642	450,000	2,581,180			5,302,822
Grant - State								
River Access	2859-2018-18	n/a		15,000				15,000
Wooley Separated Pathway Phase II	2859-2020-01	3	120,296					120,296
10 Bay Restoration Central Idaho Historic Site	2859-2021-01	2		69,463				69,463
Airport Pocket Park	2859-2022-04	5			75,000			75,000
Snow Removal Equipment	2956-2022-06	3	18,750					18,750
Infield Development - Area Taxiways	2956-2022-07	5	20,000					20,000
Asphalt Project (s)	2956-2022-08	4	12,500	12,500	12,500			37,500
Grant - State Total			171,546	96,963	87,500			356,009
Library								
Library Expansion Project	2557-2020-01	2	646,406					646,406
Library Total			646,406					646,406
LOT - Streets								
STP Rural - Mission Street Reconstruction	3149-2018-01	2			168,820			168,820
Mather Str Recon - Mission to Brundage	3149-2020-01	3			65,557			65,557
Maintenance Improvement Program (MIP)	3149-2020-02	4	1,540,764	1,873,848	703,020	2,961,806		7,079,438
Wooley Avenue Reconstruction	3149-2021-02	3	120,000	1,250,000				1,370,000
Boydston/SH-55 Roundabout	3149-2022-01	3				983,333		983,333
Deinhard Ln/SH-55 SW Intersection Improvements	3149-2022-02	3	400,000					400,000
Reedy Ln	3149-2022-03	3		125,000	550,000			675,000
Downtown Core Recons - Phase 4 Stormwater Improv	3149-2022-04	2			115,263	700,000		815,263
Davis-Thompson-Spring Mtn Blvd-Mission Reconstr.	3149-2023-01	3	932,265					932,265
LOT - Streets Total			2,993,029	3,248,848	1,602,660	4,645,139		12,489,676
LOT - Tourism								
Davis Street Pathway	2859-2018-05	n/a			30,000			30,000
Lick Creek Road Pathway	2859-2018-11	n/a			40,000			40,000
McCall Educ & Rec Center, Public Boat House	2859-2019-02	n/a		1,959,840				1,959,840
Wooley Separated Pathway Phase II	2859-2020-01	3	60,148					60,148
Legacy Park - Concrete Stair Repair	2859-2020-02	4	33,840					33,840
LOT - Tourism Total			93,988	1,959,840	70,000			2,123,828
Public / Private Partnership								
Buried Conduit/Fiber Optic Network Links	1042-2018-02	5		10,000				10,000
RAPID Neighborhood Deployment (LID)	1042-2022-01	n/a		150,000	150,000	150,000	150,000	600,000
Library Expansion Project	2557-2020-01	2	1,209,566	106,881				1,316,447

Source	Project #	Priority	FY 24	FY 25	FY 26	FY 27	FY 28	Total
River Access	2859-2018-18	n/a		10,000				10,000
Boydston/SH-55 Roundabout	3149-2022-01	3				2,316,667		2,316,667
Deinhard Ln/SH-55 SW Intersection Improvements	3149-2022-02	3	1,000,000					1,000,000
Golf Course Pavilion	5485-2020-03	5	5,000	12,000				17,000
Public / Private Partnership Total			2,214,566	288,881	150,000	2,466,667	150,000	5,270,114
Recreation Fund								
Davis Street Pathway	2859-2018-05	n/a			100,000			100,000
Lick Creek Road Pathway	2859-2018-11	n/a			100,000			100,000
River Access	2859-2018-18	n/a		40,000				40,000
Wooley Separated Pathway Phase II	2859-2020-01	3	156,385					156,385
Legacy Park - Concrete Stair Repair	2859-2020-02	4	60,912					60,912
10 Bay Restoration Central Idaho Historic Site	2859-2021-01	2		69,462				69,462
Parks Vehicle Rotation	2859-2022-02	5			36,000			36,000
Flex - Storage Facility = (Shipping Container)	2859-2022-03	5			34,000			34,000
Recreation Fund Total			217,297	109,462	270,000			596,759
Streets Fund								
Public Works Facility Improvements	2455-2019-01	3	423,921	500,000	500,000	500,000		1,923,921
Service Vehicle Rotation	2455-2021-04	5	40,000					40,000
Streets Fund Total			463,921	500,000	500,000	500,000		1,963,921
Water Fund								
Mather Str Recon - Mission to Brundage	3149-2020-01	3		45,000	375,000			420,000
Wooley Avenue Reconstruction	3149-2021-02	3		375,000				375,000
Construct 2mg Water Storage Tank	6064-2020-01	3		310,000				310,000
Burns/Mather/Cross Water Main Des & Cons	6064-2020-04	3	92,000	950,000				1,042,000
Vehicle Rotation Program	6064-2022-01	5	40,000	35,000				75,000
Distribution Equipment Storage Building	6064-2022-07	3	150,000					150,000
Timm/Sunset/Allen Water Main	6064-2022-11	3			50,000	375,000		425,000
Wooley Water Main Project	6064-2022-12	3		375,000				375,000
Saddlehorn/Buckhorn/Bridal Path Main Line	6064-2022-13	3				74,000	650,000	724,000
Broken Rein/Wild Horse/Buckboard Main Replac	6064-2022-14	3					695,000	695,000
Water Master Plan	6064-2022-15	5				100,000		100,000
Annual Fire Hydrant Replacement	6064-2022-16	3	79,600	82,200	82,800	85,000		329,600
N. 3rc St. Stibnite - Floyde Water Main	6064-2023-03	n/a	50,000	800,000				850,000
WTP Garage	6065-2020-05	3	375,000					375,000
WTP Valve & Actuator Replacement	6065-2021-01	3	30,000	11,200	14,000	12,000		67,200
WTP Flowmeter Replacement Program	6065-2023-02	3	20,000	20,000				40,000
Water Fund Total			836,600	3,003,400	521,800	646,000	1,345,000	6,352,800
GRAND TOTAL			19,281,928	11,224,894	10,274,640	9,181,306	2,325,000	52,287,768



PERSONNEL COST

FY24 City of McCall Proposed
Budget

Budget Workshop June 30, 2023

INTRODUCTION

Good Morning Mayor and Council,

Our organization is dedicated to the people of this great community. We depend on the sweat, dedication, and unwavering commitment of our employees to ensure all City operations 24/7, 365 days a year. They are the backbone that keeps our organization running. Investing in our employees is investing in the sustainability of the services we provide.

Providing competitive benefits and wages can enhance employee morale and engagement, which help to foster a sense of shared purpose within our workforce. When our employees feel valued, their motivation to go above and beyond for our community, and each other, is strengthened.

In today's highly competitive market, it is essential that we acknowledge the critical role played by our employees. They are the driving force behind our achievements and the reason for our continued success.

I firmly believe that our budget should prioritize our employees. By investing in their well-being and financial security, we send a message that we recognize their invaluable contributions and are committed to their growth and prosperity. It is a strategic decision that aligns with our organizational values and long-term vision to have a safe, clean, healthy community.

Respectfully,
Traci Malvich, HR Manager

HIGHLIGHTS

- We completed a salary analysis to compare our wages to peers around the state. The analysis showed our wage scale to be lagging the market by 5% overall. Increasing our wage scale by 5% and correcting severely lagging positions resulted in a wage scale that is leading the market by 1% overall.
- Based on feedback we received from staff, we plan to implement a wellness benefit for every regular employee for FY24. Each eligible employee will be able to select an annual golf pass or an annual wellness incentive payment of \$150 to be used for gyms, classes, equipment, etc. Wellness payments are taxable and will be processed with payroll to ensure regulatory compliance.
- We will continue to offer excellent insurance benefits through our current carriers: III-A, Delta Dental, Willamette Dental, NueSynergy, and Colonial. I have requested quotes from our broker to explore long-term and short-term disability plans, but I have not received that information quite yet. Stay tuned for future updates.
- The current version of the FY24 budget does not include any added positions, increased FTE's, or added benefit plans. The budget we are reviewing today includes maintaining the staffing level and services we currently provide.

WAGES

Market/Equity Adjustments

5% salary scale adjustment results in wage increases for all employees. Internal equity adjustments were also done as needed. I am working on some revisions to the pay structure for the Police Department with Chief Palmer. The draft version increased wages for sworn officers are included in the current budget.

Staffing

The current budget does not include any added positions; however, we have requests for 4.1 additional FTE as follows:

CEDD-Housing Administrator 1 FTE
Clerk-Records Specialist 1 FTE
Recreation-Rec Coordinator 1 FTE
Finance-Purchasing 0.5 FTE
HR-HR Coordinator 0.5 FTE
Library-Library Substitute 0.1 FTE

Merit Pay

I am proposing a 5% market increase effective October 1, 2023, and no performance-based merit increase in February 2024. This method is an advantage to our employees because they will have their full 5% pay increase for the entire year instead of receiving a partial increase in October and the remainder in February.

CPI - INFORMATION

The Consumer Pricing Index (CPI) is a guiding measurement in determining wage increases each year. We have proposed a 5% wage adjustment for the FY24 budget. The most up-to-date (May) average annual CPI is up 5.3% from May 2022. The numbers below show that our wage growth is projected to be ahead of the current CPI beginning in FY24.

(CPI data source <https://www.usinflationcalculator.com/inflation/annual-averages-for-rate-of-inflation/>)

	October 2022	February 2023	October 2023	12 Month Total
12-month wage growth	3% Increase	2.5% average increase	Proposed 5% increase	10.5%

POSITION CLASSIFICATION CHANGES

Average **-10.58%** below survey median

GIS Coordinator
GIS Technician
Accounting Specialist
Facility Custodian/Parks
Maintenance
Lead Parks Maintenance Worker
Code Enforcement Officer

Corrected Average 1% above survey median

The positions listed to the left were identified for compensation grade adjustment due to our salary range for the position being more than 8% behind the statewide compensation data for similar positions.

Ensuring our positions are compensated at a rate consistent with market trends is critical to retention and recruitment. After better aligning the identified positions within our pay scale, market lag was eliminated for each position overall.

BENEFITS

Medical Insurance

- 10% rate increase (preliminary)
- Slight increase in employee cost share for dependent coverage, the changes range from \$4.00 to \$8.00 per pay period.
- No plan changes or reduction in benefits.

Delta Dental

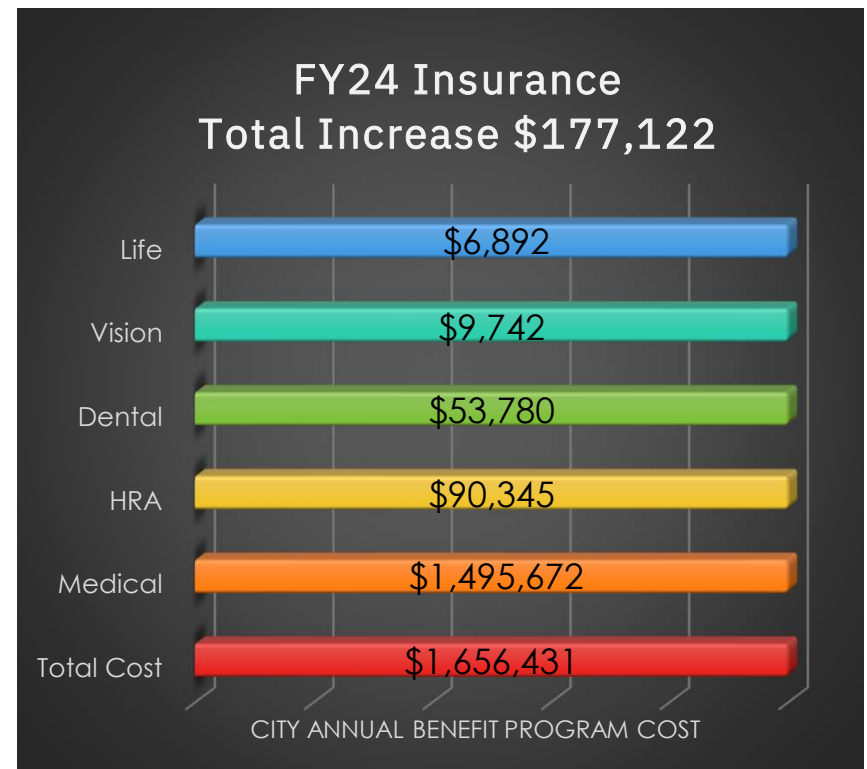
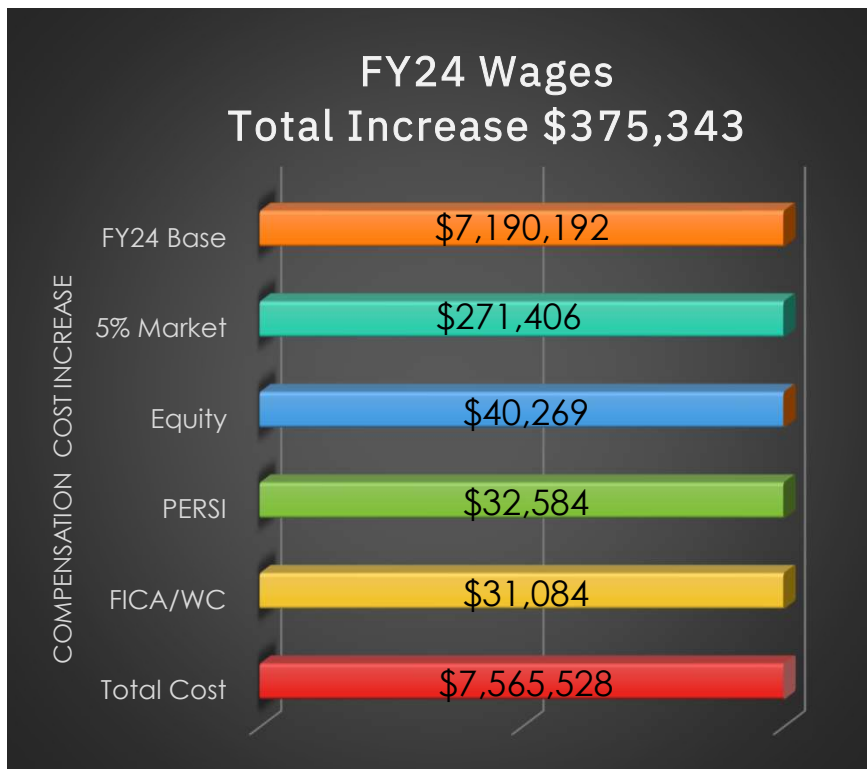
- 4% rate increase - preliminary
- Employee cost share changes for dependent coverage: \$2 increase for employee/children.
- No plan changes anticipated

Willamette Dental

- 0% rate increase - final
- Employee cost share changes for dependent coverage: None
- No plan changes anticipated

Note - Medical cost share changes were necessary to maintain the cost share ratio with employees paying 13% for dependent coverage and the city paying the remaining 87% of the total premium.

TOTAL COST INCREASE \$552,465





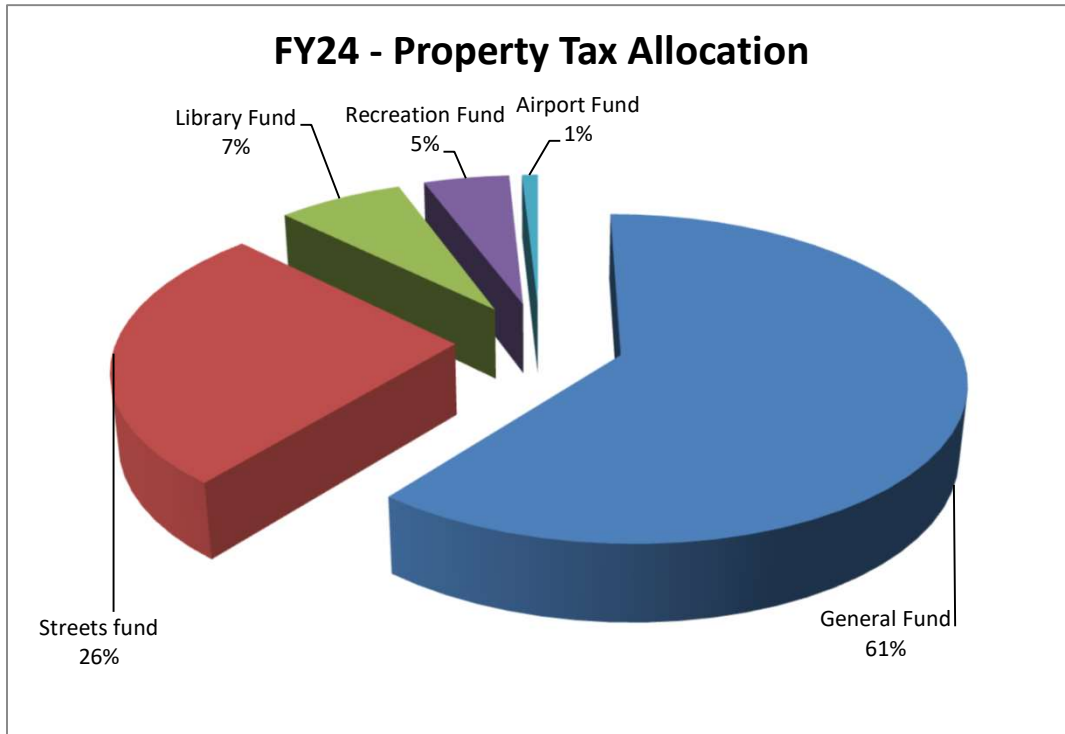
QUESTIONS



THANK YOU

Thank you for supporting our staff and being dedicated to employee well-being and success.

2021 L-2 Worksheet (must be attached to the L-2 form)			
District Name: McCall			
Form Type: City			
Allowable Base Budget Calculation Plus Solar:			
Highest Non-Exempt P-Tax Budget + P-Tax Replacement (from the 'Maximum Budget and Forgone Amount Worksheet')	(1)	\$7,251,036	
3% Base Budget Growth (multiply line 1 by 3%)	(2)	\$217,531	
Enter the total amount you received for Solar Farm Tax from the immediate prior year	(3)		
New Construction & Annexation allowable budget increases calculation:			
2021 New construction preliminary levy rate (box G from 'Calculator')	(4)	0.002153130	
2021 Value of District's New Construction Roll from Each Applicable County Below:			
County Name		Value	
Valley	(4a)	\$61,857,761	
	(4b)		
	(4c)		
	(4d)		
Total of New Construction (Including Urban Renewal) Roll Value:			
Total new construction roll plus urban renewal (total of lines 4a thru 4d plus box K from 'Calculator')	(5)	\$61,857,761	
New construction roll allowable budget increase (multiply line 5 by line 4)	(6)	\$133,188	
2021 Value of District's Annexation:			
2021 annexation preliminary levy rate (box H from 'Calculator')	(7)	0.002153130	
2021 full taxable value of annexation from property assessed by the county	(7a)		
90% of annexation value	(7b)		
Annexation allowable budget increase (multiply line 7 by line 7b)	(8)		
Total Non-Exempt Allowable Budget (before P-tax Replacement and P-tax Substitute Funds deductions):			
Add lines 1+2+3+6+8	(9)	\$7,601,755	
Total capped growth (max 8%) + line 3	(9a)	\$7,831,119	
Total growth allowed (lesser of lines 9 and 9a)	(10)	\$7,601,756	
Property Tax Replacement:			
Enter yearly amount of the agricultural equipment replacement money	(11)	\$268	
Enter yearly amount of the personal property replacement money	(12)	\$29,423	
Information below is reported in indicated columns of the 'Recovered/Recaptured Property Tax and Refund List':			
Enter the Solar Farm Tax reported in column 1	(13)		
Enter the recovered Homeowner's Exemption property tax reported in column 2	(14)		
Enter the total amount reported in column 3	(15)		
Enter the total amount reported in column 4	(16)		
Total of lines 11 thru 16 (Col. 5 of L-2 must equal this amount)	(17)	\$29,691	
Fire District Annexation (Cities Only):			
Amount used prior to annexation of the city by a fire district	(18)		
Forgone Amount Section (please complete this section even if you don't plan on using your forgone amount):			
Enter the total forgone amount reported on the 'Maximum Budget and Forgone Amount Worksheet'	(19)	\$509,513	
Enter the forgone amount to be recovered in your budget. This amount can't exceed what is reported on the attached resolution	(20)	\$76,018	
Tort Fund Less Property Tax Replacement (Schools Only):			
Not Applicable	(21)		
Not Applicable	(22)		
Maximum Allowable Non-exempt Property Tax, That Can Be Levied (Including Forgone Amount):			
Maximum non-exempt property tax budget including forgone amount (lines 10-17-18+20)	(23)	\$7,648,083	



Fund	General Fund	Streets Fund	Library Fund	Recreation Fund	Airport Fund	Total By General Ledger Account
Property Tax	\$ 4,211,273	\$ 2,036,782	\$ 538,165	\$ 367,268	\$ 67,858	\$ 7,221,346
3% Increase	\$ 217,531	\$ -	\$ -	\$ -	\$ -	\$ 217,531
Foregone Amount ¹	\$ 76,018	\$ -	\$ -	\$ -	\$ -	\$ 76,018
Property Tax Growth	\$ 133,188	\$ -	\$ -	\$ -	\$ -	\$ 133,188
Total by Fund	\$ 4,638,010	\$ 2,036,782	\$ 538,165	\$ 367,268	\$ 67,858	\$ 7,648,083