

**FY21 Budget  
Worksheet Summary**

	FY18	FY19	FY20	FY21
	Actual	Actual	PY Budget	Adopted
<b>General Fund</b>				
Total Revenues	6,615,295	7,280,396	10,697,888	8,952,972
Mayor & Council Expenses	295,514	284,732	326,127	382,573
Info Systems Expenses	333,068	341,789	459,430	479,276
City Manager Expenses	368,927	388,741	450,147	473,480
Admin Expenses	345,555	324,262	331,354	325,050
Finance Expenses	346,034	353,299	393,240	445,237
City Clerk Expenses	200,367	253,571	289,433	287,871
Local Option Tax Expenses	257,342	398,950	1,065,359	974,777
Community Devel. Expenses	591,037	655,344	929,864	1,052,448
Police Expenses	1,496,875	1,487,563	1,768,038	1,971,900
Parks Expenses	665,980	707,127	1,052,011	779,298
Grant Expenses	(1)	116,022	24,000	23,937
CIP (Capital Improvement Plan)	797,056	1,356,768	3,238,711	1,506,398
Total Expenses	5,697,755	6,668,167	10,697,888	8,952,972
Revenues Over Expenses	917,540	612,229	0	-
<b>Streets</b>				
Total Revenues	1,975,953	2,073,176	3,676,555	2,580,839
Total Expenses	2,184,256	1,911,123	3,676,555	2,580,839
Revenues Over Expenses	(208,303)	162,053	-	-
<b>Library</b>				
Total Revenues	522,001	570,164	1,343,147	1,047,469
Total Expenses	437,276	518,534	1,343,147	1,047,469
Revenues Over Expenses	84,725	51,631	-	-
<b>Recreation</b>				
Total Revenues	1,258,543	1,581,268	2,278,816	3,854,250
Recreation Programs Expenses	263,169	293,457	308,102	312,033
Recreation Parks Expenses	895,535	1,290,906	1,592,485	2,956,180
Grants	8,291	79,558	226,304	417,496
Total Expenses	1,166,995	1,663,922	2,278,816	3,854,250
Revenues Over Expenses	91,548	(82,654)	-	-
<b>Airport</b>				
Total Revenues	3,418,692	592,098	11,832,250	3,304,192
Total Expenses	3,081,278	568,911	11,832,250	3,304,192
Revenues Over Expenses	337,414	23,187	-	-
<b>Capital Projects</b>				
Total Revenues	2,116	3,202	-	-
Total Expenses	-	-	-	-
Revenues Over Expenses	2,116	3,202	-	-
<b>Local Option Tax</b>				
Total Revenues	2,304,725	2,417,777	4,548,572	2,254,139
Total Expenses	1,805,851	3,460,929	4,548,572	2,254,139
Revenues Over Expenses	498,873	(1,043,152)	-	-

**FY21 Budget  
Worksheet Summary**

	FY18	FY19	FY20	FY21
	Actual	Actual	PY Budget	Adopted
<b>Golf</b>				
Total Revenues	1,052,109	1,072,989	1,224,577	1,275,999
Total Expenses	954,268	1,010,177	1,224,577	1,275,999
Revenues Over Expenses	97,841	62,812	-	-
<b>Water</b>				
Total Revenues	2,659,411	3,147,814	3,437,576	3,056,223
Water Distribution Expenses	1,758,290	1,663,633	2,752,746	2,059,873
Water Treatment Expenses	547,347	488,471	684,830	996,350
Total Expenses	2,305,637	2,152,104	3,437,576	3,056,223
Revenues Over Expenses	353,773	995,710	-	-
<b>City</b>				
Total Revenues	17,504,119	16,321,106	39,039,381	26,326,083
Total Expenses	17,633,317	17,953,867	39,039,381	26,326,083
Revenues Over Expenses	(129,198)	(1,632,761)	0	-

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>GENERAL FUND</b>					
<b>GENERAL FUND REVENUE</b>					
<b>PROPERTY TAX REVENUE</b>					
10-30-010-100.0	PROPERTY TAXES	3,383,359	3,619,382	3,505,038	<b>3,765,279</b>
10-30-010-101.0	FOREGONE AMOUNT	.00	.00	.00	<b>.00</b>
10-30-010-102.0	3% INCREASE	.00	.00	181,340	<b>.00</b>
10-30-010-104.0	PROPERTY TAX GROWTH INCREASE	.00	.00	95,028	<b>146,523</b>
10-30-010-105.0	PROPERTY TAX REPLACEMENT	29,423	29,423	29,691	<b>29,959</b>
10-30-010-900.0	PENALTY & INTEREST	12,936	14,851	20,000	<b>15,000</b>
Total PROPERTY TAX REVENUE:		<u>3,425,717</u>	<u>3,663,656</u>	<u>3,831,097</u>	<b><u>3,956,761</u></b>
<b>LICENSE &amp; PERMIT REVENUE</b>					
10-30-015-300.0	ANIMAL BOARDING/KENNEL LICENSE	.00	35	.00	<b>25</b>
10-30-015-340.0	ANIMAL LICENSES	1,200	980	1,100	<b>1,250</b>
10-30-015-400.0	BUSINESS LICENSE	22,740	26,400	27,000	<b>25,000</b>
Budget notes:					
Renewed Annually in December					
10-30-015-410.0	ALCOHOLIC BEVERAGE LICENSE	19,140	18,715	17,000	<b>18,000</b>
Budget notes:					
Renewed Annually in August					
10-30-015-420.0	VENDOR'S PERMIT	4,385	4,100	3,500	<b>3,500</b>
10-30-015-500.0	BUILDING PERMITS	337,209	350,430	235,000	<b>300,000</b>
Total LICENSE & PERMIT REVENUE:		<u>384,674</u>	<u>400,660</u>	<u>283,600</u>	<b><u>347,775</u></b>
<b>FEE REVENUE</b>					
10-30-020-220.0	PD-FINGERPRINTING	3,480	3,460	3,000	<b>3,200</b>
10-30-020-240.0	ANIMAL CONTROL VIOLATION FEE	.00	150	.00	<b>.00</b>
10-30-020-310.0	FRANCHISE FEES - CABLEONE	79,544	79,264	78,416	<b>79,000</b>
10-30-020-320.0	FRANCHISE FEES - IDAHO POWER	240,843	236,432	244,925	<b>235,000</b>
10-30-020-430.0	COPY/FAX/NOTARY SERVICES	76	1,080	.00	<b>.00</b>
10-30-020-435.0	GIS MAPS	75	84	50	<b>50</b>
10-30-020-530.0	PLANNING AND ZONING FEES	90,805	83,550	60,000	<b>50,000</b>
10-30-020-540.0	PLAN CHECK FEES	202,892	238,779	152,750	<b>195,000</b>
10-30-020-999.0	XBP NON-UTILITY SERVICE FEE	.00	.00	.00	<b>.00</b>
Total FEE REVENUE:		<u>617,715</u>	<u>642,799</u>	<u>539,141</u>	<b><u>562,250</u></b>
<b>GRANT REVENUE</b>					
10-30-025-105.0	GRANTS - CD - PLANNING GRANT	.00	.00	.00	<b>.00</b>
10-30-025-110.0	GRANTS - STATE OR FEDERAL	.00	.00	.00	<b>.00</b>
10-30-025-111.0	IDAHO COMMISSION ON THE ARTS	.00	.00	.00	<b>1,137</b>
Budget notes:					
~2021 CIP 1048-2019-01R DT Placemaking Public Art					
10-30-025-115.0	LHRIP	.00	.00	.00	<b>.00</b>
10-30-025-209.0	FOUND-NAT'L ENDWOMENT FOR ARTS	.00	.00	.00	<b>.00</b>
10-30-025-397.0	FEDERAL - EDWARD BYRNE GRANT	.00	.00	.00	<b>.00</b>
10-30-025-400.0	FEDERAL - PD - BJA BODY ARMOR	498	1,990	1,500	<b>2,400</b>
10-30-025-401.0	FEDERAL - PD - US DOJ - COPS	.00	.00	.00	<b>.00</b>
10-30-025-402.0	FEDERAL - PD - HIGHWAY SAFETY	13,553	72,829	18,000	<b>18,000</b>
10-30-025-406.0	FEDERAL - CD - CLG	36	4,458	3,000	<b>.00</b>
Total GRANT REVENUE:		<u>14,087</u>	<u>79,277</u>	<u>22,500</u>	<b><u>21,537</u></b>
<b>REVENUE SHARING &amp; LIQUOR REV.</b>					
10-30-030-310.0	STATE LIQUOR DISTRIBUTION	268,090	288,637	268,114	<b>289,755</b>
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%.					

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
10-30-030-330.0	SHARED REVENUE - STATE DISTRB	430,586	455,984	463,932	<b>455,143</b>
10-30-030-340.0	SHARED REVENUE - B & E DISTRIB	136,908	143,630	146,097	<b>151,714</b>
Total REVENUE SHARING & LIQUOR REV.:		835,584	888,251	878,143	<b>896,612</b>
<b>FINES REVENUE</b>					
10-30-035-100.0	PD-FINES AND COURT COSTS	33,651	32,529	33,000	<b>33,000</b>
10-30-035-200.0	PARKING FINES	325	1,540	600	<b>300</b>
Total FINES REVENUE:		33,976	34,069	33,600	<b>33,300</b>
<b>DONATION REVENUE</b>					
10-30-040-300.0	DONATIONS	1,650	.00	.00	<b>.00</b>
10-30-040-970.0	PRIVATE CONTR. - PUBLIC ART	.00	200	.00	<b>.00</b>
Total DONATION REVENUE:		1,650	200	.00	<b>.00</b>
<b>INTEREST REVENUE</b>					
10-30-045-100.0	INTEREST REVENUE	80,240	131,423	50,000	<b>45,000</b>
Total INTEREST REVENUE:		80,240	131,423	50,000	<b>45,000</b>
<b>APPROPRIATED FUND BALANCE</b>					
10-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	2,734,989	<b>338,089</b>
Budget notes: ~2021 CIP 1042-2021-02 - Pilot RAPID Neighborhood \$100,000 (FB), CIP E1050-2021-1 - Police Vehicle Rotation \$63,000 (FB), CIP 2455-2019-01R Public Works Facility Improvements \$80,089, CIP 1048-2021-01 Climate Action Plan \$60,000, CIP 1048-2021-02 Lake Management Plan \$35,000,					
Total APPROPRIATED FUND BALANCE:		.00	.00	2,734,989	<b>338,089</b>
<b>CARRY FORWARD REVENUE</b>					
10-30-055-998.0	CARRY FORWARD	.00	.00	416,507	<b>733,803</b>
Budget notes: ~2021 CIP 1044-2018-01R - Senior Center Building Envelope Refurbish \$90,000 (FY20 FB), \$2,598 Maint. - Public Art, \$76,640 Public Art, CIP 5485-2018-01R Golf Parking Lot Overlay \$126,446 (FY20 FB), CIP 5485-2018-02 Golf Cart Path Repair & Maintenance \$18,000 (FY20 FB), CIP 2557-2020-01R Library Expansion \$300,000, CIP 2859-2019-01 Brown Park Upgrade & Repair \$35,000, CIP 2859-2018-14 Sprin Mtn. Pathway \$49,500 (FY20 FB)					
Total CARRY FORWARD REVENUE:		.00	.00	416,507	<b>733,803</b>
<b>INTER-FUND TRANSFER REVENUE</b>					
10-30-060-900.0	ADMINISTRATIVE TRANSFER	588,013	528,933	549,322	<b>523,262</b>
10-30-060-910.0	NETWORK ADMIN TRANSFER	134,550	167,511	160,332	<b>202,002</b>
10-30-060-915.0	GIS TRANSFER	83,387	112,934	112,934	<b>61,978</b>
Total INTER-FUND TRANSFER REVENUE:		805,950	809,378	822,588	<b>787,242</b>
<b>OTHER REVENUE</b>					
10-30-070-100.0	LOCAL OPTION TAX	400,775	617,176	712,249	<b>650,866</b>
10-30-070-100.1	PY LOCAL OPTION TAX	.00	.00	.00	<b>323,910</b>
Budget notes: ~2021 Includes: 18-08 Golf Club House Parking LOT Overlay \$30,000, 19-20 McCall Housing Fund \$60,000, 19-04 Golf Enlarge & Build #6 Aspen Green \$12,500, 19-08 DT Public Art \$19,000, 19-03C Library Expansion \$51,513, 20-45 McCall Work Force Housing \$100,000, AB 18-324 McCall Affordable Housing \$50,897					
10-30-070-101.0	LOCAL OPTION TAX PENALTY	.00	.00	.00	<b>.00</b>
10-30-070-110.0	RENTS & ROYALTIES	.00	.00	.00	<b>1,200</b>
10-30-070-115.0	MCCALL AVENUE HOMES - RENT	3,300	3,300	3,300	<b>3,300</b>
10-30-070-200.0	SCHOOL FUNDS FOR YOUTH OFFICER	.00	.00	.00	<b>.00</b>
10-30-070-405.0	DRUG RESTITUTION	250	.00	.00	<b>600</b>
10-30-070-535.0	REIMBURSABLE DEVEL. FEES	.00	472	.00	<b>.00</b>
10-30-070-900.0	MISCELLANEOUS REVENUE	11,378	8,752	.00	<b>.00</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
10-30-070-980.0	SALES OF SURPLUS PROPERTY	.00	1,007	.00	<b>.00</b>
10-30-070-990.0	CASH OVER\ (SHORT)	2-	3-	.00	<b>.00</b>
10-30-070-993.0	UNREALIZED GAIN/LOSS ON INVEST	.00	.00	.00	<b>.00</b>
10-30-070-994.0	BAD DEBT RECOVERY	.00	.00	.00	<b>.00</b>
Total OTHER REVENUE:		415,701	630,703	715,549	<b>979,876</b>
Total GENERAL FUND REVENUE:		6,615,295	7,280,416	10,327,714	<b>8,702,245</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>MAYOR &amp; COUNCIL</b>					
<b>PERSONNEL EXPENSE</b>					
10-41-100-110.0	SALARIES AND WAGES	15,150	15,300	15,300	15,300
10-41-100-147.0	FICA	854	839	949	949
10-41-100-148.0	MEDICARE	200	196	222	222
10-41-100-149.0	RETIREMENT - PERSI	1,715	1,748	1,827	1,827
10-41-100-150.0	WORKER'S COMPENSATION	38	26	42	42
10-41-100-151.0	HEALTH INSURANCE	29,505	31,046	50,985	47,509
10-41-100-152.0	DENTAL INSURANCE	1,962	2,174	2,618	2,658
10-41-100-157.0	LIFE INSURANCE	445	428	438	504
10-41-100-158.0	EMPLOYEE GOLF PASS	300	150	150	150
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	1,101	12,122
Budget notes:					
Restricted by Council - reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		50,169	51,906	73,632	81,283
<b>OPERATING EXPENSE</b>					
10-41-150-210.0	DEPARTMENT SUPPLIES	243	.00	200	200
10-41-150-275.0	PUBLIC RELATIONS	.00	3,073	15,390	15,390
10-41-150-300.0	PROFESSIONAL SERVICES	.00	.00	.00	.00
10-41-150-325.0	ECONOMIC DEVELOPMENT SUPPORT	.00	.00	.00	.00
10-41-150-420.0	TRAVEL AND MEETINGS	4,270	3,413	3,500	4,000
10-41-150-552.0	UTILITY BILLING HARDSHIPS	60	.00	500	5,000
10-41-150-554.0	EMPLOYEE HOLIDAY PARTY	2,796	3,020	3,500	3,500
10-41-150-560.0	EMPLOYEE LONGEVITY AWARDS	270	420	905	1,200
10-41-150-562.0	COMMITTEE RECOGNITION & AWARDS	607	899	1,000	1,000
Total OPERATING EXPENSE:		8,245	10,825	24,995	30,290
<b>INTER-FUND TRANSFER EXPENSE</b>					
10-41-600-963.0	FUND TRANSFER-AIRPORT LOAN	.00	.00	.00	.00
10-41-600-981.0	FUND TRANSFER-GOLF	100,000	100,000	100,000	100,000
Budget notes:					
Includes \$100,000 annual transfer for operation					
Total INTER-FUND TRANSFER EXPENSE:		100,000	100,000	100,000	100,000
<b>COMMUNITY REQUESTS FOR FUNDS</b>					
10-41-700-100.0	MCCALL TRANSIT	90,000	75,000	75,000	119,000
Budget notes:					
~2021 Includes \$104,000 new route and match for Red Line & Green Lines, \$15,000 Add'l bus with Brundage					
10-41-700-102.0	MCPAWS	40,000	40,000	40,000	40,000
10-41-700-106.0	ITD, CASCADE COOP. AGREEMENT	.00	.00	.00	.00
10-41-700-107.0	WOODY DEBRIS PROGRAM	7,100	7,000	7,500	7,000
10-41-700-108.0	BC FOUND.-SUBRECIPIEN DISB.	.00	.00	.00	.00
Total COMMUNITY REQUESTS FOR FUNDS:		137,100	122,000	122,500	166,000
<b>COUNCIL CONTINGENCY</b>					
10-41-750-999.0	FUNDED COUNCIL CONTINGENCY	.00	.00	5,000	5,000
Total COUNCIL CONTINGENCY:		.00	.00	5,000	5,000
Total MAYOR & COUNCIL:		295,514	284,732	326,127	382,573

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>INFORMATION SYSTEMS</b>					
<b>PERSONNEL EXPENSE</b>					
10-42-100-110.0	SALARIES AND WAGES	138,875	114,480	133,149	<b>145,296</b>
10-42-100-140.0	OVERTIME PAY	.00	1,194	1,792	<b>1,810</b>
10-42-100-147.0	FICA	8,512	7,133	8,366	<b>9,121</b>
10-42-100-148.0	MEDICARE	1,991	1,668	1,957	<b>2,133</b>
10-42-100-149.0	RETIREMENT - PERSI	15,721	12,999	16,112	<b>17,565</b>
10-42-100-150.0	WORKER'S COMPENSATION	760	469	758	<b>827</b>
10-42-100-151.0	HEALTH INSURANCE	11,943	10,385	23,354	<b>13,121</b>
10-42-100-152.0	DENTAL INSURANCE	711	766	1,069	<b>930</b>
10-42-100-156.0	CLOTHING/UNIFORMS	.00	.00	.00	<b>.00</b>
10-42-100-157.0	LIFE INSURANCE	202	180	202	<b>202</b>
10-42-100-158.0	EMPLOYEE GOLF PASS	150	300	300	<b>300</b>
10-42-100-160.0	EMPLOYEE RECOGNITION	.00	115	100	<b>100</b>
10-42-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	1,966	<b>1,966</b>
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		178,865	149,689	189,125	<b>193,371</b>
<b>OPERATING EXPENSE</b>					
10-42-150-210.0	DEPARTMENT SUPPLIES	975	1,422	1,200	<b>1,200</b>
10-42-150-240.0	MINOR EQUIPMENT	836	11,354	16,250	<b>18,000</b>
10-42-150-250.0	MOTOR FUELS AND LUBRICANTS	270	348	500	<b>500</b>
10-42-150-300.0	PROFESSIONAL SERVICES	23,913	13,499	46,000	<b>46,000</b>
10-42-150-392.0	WEB PAGE	510	634	.00	<b>.00</b>
10-42-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	472	439	2,000	<b>2,500</b>
10-42-150-420.0	TRAVEL AND MEETINGS	.00	973	1,500	<b>2,500</b>
10-42-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	.00	682	750	<b>500</b>
10-42-150-440.0	PROFESSIONAL DEVELOPMENT	.00	8,475	8,000	<b>8,000</b>
10-42-150-460.0	TELEPHONE	995	1,635	1,440	<b>1,440</b>
10-42-150-463.0	DIGITAL PHONE SYSTEM	21,849	25,595	26,665	<b>26,665</b>
10-42-150-465.0	COMMUNICATIONS - ETHERNET	12,768	25,580	26,400	<b>35,000</b>
10-42-150-560.0	REPAIRS - COMPUTER EQUIP	1,813	7,087	8,500	<b>7,500</b>
10-42-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	29	212	1,800	<b>1,800</b>
10-42-150-610.0	COMPUTER SOFTWARE	31,353	49,675	63,500	<b>68,500</b>
10-42-150-620.0	COMPUTER HARDWARE	58,420	44,492	65,800	<b>65,800</b>
Total OPERATING EXPENSE:		154,203	192,100	270,305	<b>285,905</b>
Total INFORMATION SYSTEMS:		333,068	341,789	459,430	<b>479,276</b>

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<b>CITY MANAGER</b>					
<b>PERSONNEL EXPENSE</b>					
10-43-100-110.0	SALARIES AND WAGES	237,853	256,489	273,550	<b>313,251</b>
10-43-100-140.0	OVERTIME PAY	.00	.00	.00	<b>.00</b>
10-43-100-147.0	FICA	14,053	15,208	16,960	<b>19,422</b>
10-43-100-148.0	MEDICARE	3,287	3,557	3,966	<b>4,542</b>
10-43-100-149.0	RETIREMENT - PERSI	26,925	29,344	32,662	<b>37,402</b>
10-43-100-150.0	WORKER'S COMPENSATION	1,027	799	1,180	<b>1,315</b>
10-43-100-151.0	HEALTH INSURANCE	48,808	53,075	52,997	<b>53,540</b>
10-43-100-152.0	DENTAL INSURANCE	1,675	1,655	1,803	<b>1,907</b>
10-43-100-154.0	UNEMPLOYMENT	.00	.00	.00	<b>.00</b>
10-43-100-155.0	CONTRACT - BENEFITS	1,391	2,357	2,351	<b>2,544</b>
10-43-100-157.0	LIFE INSURANCE	343	365	353	<b>353</b>
10-43-100-158.0	EMPLOYEE GOLF PASS	300	300	300	<b>300</b>
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
10-43-100-160.0	EMPLOYEE RECOGNITION	.00	.00	175	<b>175</b>
10-43-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	13,144	<b>13,699</b>
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		335,661	363,149	399,441	<b>448,450</b>
<b>OPERATING EXPENSE</b>					
10-43-150-210.0	DEPARTMENT SUPPLIES	607	1,912	1,000	<b>1,000</b>
10-43-150-240.0	MINOR EQUIPMENT	.00	185	.00	<b>1,000</b>
10-43-150-275.0	PUBLIC RELATIONS	1,779	838	1,500	<b>1,500</b>
10-43-150-300.0	PROFESSIONAL SERVICES	529	11,471	29,926	<b>5,000</b>
10-43-150-392.0	WEB PAGE	10,250	.00	1,500	<b>.00</b>
10-43-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	2,158	93	3,000	<b>3,000</b>
10-43-150-420.0	TRAVEL AND MEETINGS	11,886	1,290	3,000	<b>3,000</b>
10-43-150-430.0	DUES AND SUBSCRIPTIONS	480	2,239	2,380	<b>2,380</b>
10-43-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	752	251	400	<b>400</b>
10-43-150-440.0	PROFESSIONAL DEVELOPMENT	3,820	6,799	6,000	<b>6,000</b>
10-43-150-460.0	TELEPHONE	413	515	1,000	<b>750</b>
10-43-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	.00	.00	.00	<b>.00</b>
10-43-150-590.0	REPAIRS - SENIOR CENTER	594	.00	1,000	<b>1,000</b>
Total OPERATING EXPENSE:		33,266	25,592	50,706	<b>25,030</b>
<b>OTHER EXPENSE</b>					
10-43-650-910.0	COVID-19 - FEMA TRACKING	.00	.00	.00	<b>.00</b>
Total OTHER EXPENSE:		.00	.00	.00	<b>.00</b>
Total CITY MANAGER:		368,927	388,741	450,147	<b>473,480</b>



Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>ADMINISTRATIVE COSTS</b>					
<b>PERSONNEL EXPENSE</b>					
10-44-100-153.0	PHYSICAL EXAMS	.00	.00	.00	.00
10-44-100-154.0	HEALTH INS SAVNGS TRF TO FUNDS	.00	.00	.00	.00
Total PERSONNEL EXPENSE:		.00	.00	.00	.00
<b>OPERATING EXPENSE</b>					
10-44-150-200.0	OFFICE SUPPLIES	5,281	5,687	6,000	6,000
10-44-150-240.0	MINOR EQUIPMENT	.00	233	.00	.00
10-44-150-260.0	POSTAGE	4,857	4,577	6,000	5,000
10-44-150-300.0	PROFESSIONAL SERVICES	3,883	30,635	600	600
10-44-150-306.0	BANKING COSTS	4,597	5,833	6,000	7,900
10-44-150-306.1	CREDIT CARD PROCESSING FEES	.00	.00	.00	5,000
10-44-150-310.0	ATTORNEY - CIVIL NON-REIMB	120,814	80,283	100,000	100,000
10-44-150-315.0	ATTORNEY - CIVIL REIMB	.00	.00	.00	.00
10-44-150-320.0	ATTORNEY - PROSECUTING	50,163	50,022	55,400	54,500
10-44-150-410.0	INSURANCE	80,983	88,051	90,689	93,409
10-44-150-420.0	TRAVEL AND MEETINGS	763	1,545	500	1,000
10-44-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	577	636	1,500	600
10-44-150-440.0	PROFESSIONAL DEVELOPMENT	7	503	.00	.00
10-44-150-450.0	CLEANING AND CUSTODIAL	7,453	5,138	6,000	6,000
10-44-150-460.0	TELEPHONE	2,209	1,471	2,300	841
10-44-150-490.0	HEAT, LIGHTS, AND UTILITIES	18,836	18,813	22,915	12,000
10-44-150-500.0	RENTAL - OFFICE EQUIPMENT	6,333	7,369	6,350	7,500
Budget notes:					
Pitney Bowes "Mail Stream Solution" postage meter with weighing platform. Lease term is 63 months ending in 2011, monthly payment of \$146 is billed quarterly (\$438).					
2012 IKON Lease for Ricoh Copier in City Hall (\$343.78/Month=\$4,125.36 Annually); Pitney Bowes Lease for Digital Meter System in City Hall (\$100.12/Month-\$1,201.44 Annually)					
10-44-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	6,285	4,211	6,600	4,200
10-44-150-570.0	REPAIRS - BUILDING AND GROUNDS	40,258	19,145	19,500	19,500
10-44-150-580.0	REPAIRS - AUTOMOTIVE	22	111	1,000	1,000
Budget notes:					
Pool vehicle repairs and maintenance					
Total OPERATING EXPENSE:		345,555	324,262	331,354	325,050
<b>CAPITAL EXPENSE</b>					
10-44-200-702.0	CAPITAL PURCHASES	.00	.00	.00	.00
Total CAPITAL EXPENSE:		.00	.00	.00	.00
Total ADMINISTRATIVE COSTS:		345,555	324,262	331,354	325,050

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>FINANCE</b>					
<b>PERSONNEL EXPENSE</b>					
10-45-100-110.0	SALARIES AND WAGES	186,414	191,780	200,643	<b>212,810</b>
10-45-100-140.0	OVERTIME PAY	.00	435	582	<b>616</b>
10-45-100-147.0	FICA	10,781	11,338	12,476	<b>13,232</b>
10-45-100-148.0	MEDICARE	2,521	2,652	2,918	<b>3,095</b>
10-45-100-149.0	RETIREMENT - PERSI	20,823	21,992	24,026	<b>25,483</b>
10-45-100-150.0	WORKER'S COMPENSATION	609	441	652	<b>692</b>
10-45-100-151.0	HEALTH INSURANCE	46,382	44,357	44,702	<b>45,237</b>
10-45-100-152.0	DENTAL INSURANCE	1,034	877	896	<b>1,291</b>
10-45-100-154.0	UNEMPLOYMENT	.00	.00	.00	<b>.00</b>
10-45-100-157.0	LIFE INSURANCE	320	324	353	<b>353</b>
10-45-100-158.0	EMPLOYEE GOLF PASS	150	300	300	<b>300</b>
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based on prior year actuals.					
10-45-100-160.0	EMPLOYEE RECOGNITION	187	.00	175	<b>175</b>
10-45-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	17,087	<b>17,087</b>
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		269,221	274,495	304,810	<b>320,371</b>
<b>OPERATING EXPENSE</b>					
10-45-150-210.0	DEPARTMENT SUPPLIES	693	1,831	2,000	<b>2,000</b>
10-45-150-250.0	MOTOR FUELS AND LUBRICANTS	.00	.00	.00	<b>.00</b>
10-45-150-300.0	PROFESSIONAL SERVICES	79	1,335	80	<b>1,350</b>
10-45-150-301.0	AUDIT FEES	46,000	51,000	54,500	<b>65,366</b>
10-45-150-302.0	AUDITOR FEES OTHER THAN AUDIT	.00	.00	.00	<b>25,000</b>
10-45-150-305.0	SOFTWARE SUPPORT - CASELLE	18,779	18,858	20,700	<b>22,500</b>
10-45-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,761	2,204	3,200	<b>3,200</b>
10-45-150-420.0	TRAVEL AND MEETINGS	.00	212	200	<b>200</b>
10-45-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	.00	.00	250	<b>250</b>
10-45-150-440.0	PROFESSIONAL DEVELOPMENT	4,502	3,363	7,500	<b>5,000</b>
Budget notes:					
Includes City Treasurer certification and continuing education					
10-45-150-610.0	COMPUTER SOFTWARE	5,000	.00	.00	<b>.00</b>
Total OPERATING EXPENSE:		76,814	78,803	88,430	<b>124,866</b>
Total FINANCE:		346,034	353,298	393,240	<b>445,237</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>CITY CLERK</b>					
<b>PERSONNEL EXPENSE</b>					
10-46-100-110.0	SALARIES AND WAGES	116,935	150,834	163,830	<b>164,063</b>
10-46-100-140.0	OVERTIME PAY	1,933	2,152	792	<b>733</b>
10-46-100-147.0	FICA	7,000	8,863	10,207	<b>10,217</b>
10-46-100-148.0	MEDICARE	1,637	2,073	2,387	<b>2,390</b>
10-46-100-149.0	RETIREMENT - PERSI	13,397	17,241	19,656	<b>19,677</b>
10-46-100-150.0	WORKER'S COMPENSATION	348	346	531	<b>532</b>
10-46-100-151.0	HEALTH INSURANCE	30,017	40,028	43,858	<b>37,406</b>
10-46-100-152.0	DENTAL INSURANCE	1,137	1,298	1,435	<b>1,457</b>
10-46-100-157.0	LIFE INSURANCE	244	291	302	<b>302</b>
10-46-100-158.0	EMPLOYEE GOLF PASS	300	450	450	<b>450</b>
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
10-46-100-160.0	EMPLOYEE RECOGNITION	.00	114	150	<b>150</b>
10-46-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	5,707	<b>6,244</b>
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		172,948	223,690	249,305	<b>243,621</b>
<b>OPERATING EXPENSE</b>					
10-46-150-210.0	DEPARTMENT SUPPLIES	590	464	550	<b>550</b>
10-46-150-230.0	PRINTING AND BINDING	500	3,434	2,500	<b>5,000</b>
10-46-150-240.0	MINOR EQUIPMENT	107	716	1,500	<b>500</b>
10-46-150-260.0	POSTAGE	41	.00	.00	<b>.00</b>
10-46-150-300.0	PROFESSIONAL SERVICES	5,818	40	400	<b>400</b>
10-46-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	2,298	1,659	2,500	<b>4,000</b>
10-46-150-420.0	TRAVEL AND MEETINGS	200	494	300	<b>300</b>
10-46-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	.00	273	.00	<b>.00</b>
10-46-150-440.0	PROFESSIONAL DEVELOPMENT	4,149	5,297	7,500	<b>7,500</b>
Budget notes:					
City Clerk certification and ongoing Laserfiche training					
10-46-150-598.0	RECORDS DESTRUCTION	2,783	2,126	5,000	<b>5,000</b>
10-46-150-599.0	RECORDS RETENTION	10,932	15,378	19,878	<b>20,500</b>
10-46-150-999.0	ELECTRONIC RECORDING FEES	.00	.00	.00	<b>500</b>
Total OPERATING EXPENSE:		27,419	29,881	40,128	<b>44,250</b>
Total CITY CLERK:		200,367	253,571	289,433	<b>287,871</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>LOCAL OPTION TAX DEPARTMENT</b>					
<b>OPERATING EXPENSE</b>					
10-47-150-595.0	BAD DEBT	.00	.00	.00	.00
10-47-150-600.0	BEAUTIFICATION	.00	.00	.00	.00
Budget notes:					
Category D-- Parks maintenance, development, and beautification.					
10-47-150-610.0	REC & CULTURAL ACTIVITIES (C)	59,440	86,885	127,655	140,119
Budget notes:					
Category C -- Services for Community recreational and cultural activities.					
~2021 Includes: \$1,864 Roots Forest School - Trek to the North Pole, \$9,630 Roots Forest School - Gear and Scholarships, \$10,000 Payette Lakes Community Association - After School and Summer Programs, \$2,000 McCall Folklore Society - Bluegrass Camp and Music Events, \$8,000 McCall Youth Hockey - Practice Ice Time, \$10,250 Manchester Ice and Event Center - Learn to Skate Program, \$8,500 Friends of Payette Avalance Center - Website and Weather Station Updates, Education, \$3,500 Little League West Central Idaho - Portable Pitching Mounds, \$10,000 Valley County Search and Rescue - Utility Trailer For Storage, \$20,000 McCall Fire Protection District - Emergency Response UTV, \$4,800 McCall Arts and Humanities Council - Cabin Fever Series, \$3,350 McCall Winter Sports Club - Hidden Valley Hoedown, \$1,850 McCall Winter Sports Club - Chris Bodily Memorial 4-Way Races, \$2,400 Valley County Recreation Dept - Snowmobile Safety Signage, \$9,025 McCall Chamber of Commerce - Winter Carnival Logistics, \$7,950 McCall Nordic & Biathlon Club - 3 Nordic Races, \$3,000 McCall Music Society - SummerFest Music Festival 2021, \$10,000 McCall Chamber of Commerce - Winter Carnival Fireworks, \$10,000 McCall Chamber of Commerce - July 4th Fireworks, \$4,000 McCall Ultra Sled Dog Challenge - Tent, ights and Cots for Vets, Musers, Volunteers					
10-47-150-620.0	ANIMAL SHELTER SUPPORT (E)	12,500	10,000	10,000	.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)	50,000	36,692	28,838	29,804
Budget notes:					
Category G -- Services for McCall marketing, advertising, tourism development, and event promotion.					
~2021 Includes - \$27,804 McCall Chamber of Commerce - Marketing Initiative, \$2,000 Seven Devils Play Foundry - Marketing and Production Costs					
10-47-150-640.0	DIRECT COSTS	2,226	495	13,000	14,500
Budget notes:					
Direct costs to collect and enforce the tax.					
~2021 Includes: \$14,500 City of McCall - LOT Administrative Costs					
10-47-150-641.0	PY REFUNDED LOT FUNDS	.00	.00	.00	1
10-47-150-642.0	PRIOR YEAR LOT - CF	5,000	122,878	353,110	323,910
Budget notes:					
~2021 Includes: 18-08 Golf Club House Parking LOT Overlay \$30,000, 19-20 McCall Housing Fund \$60,000, 19-04 Golf Enlarge & Build #6 Aspen Green \$12,500, 19-08 DT Public Art \$19,000, 19-03C Library Expansion \$51,513, 20-45 McCall Work Force Housing \$100,000, AB 18-324 McCall Affordable Housing \$50,897					
10-47-150-643.0	CF PY LOT FUNDS	.00	.00	.00	.00
10-47-150-650.0	PAVE/PARK/BIKE PATHS/TRANS (A)	47,176	72,000	219,197	341,443
Budget notes:					
Category A -- Streets, sidewalks and pathways, Public transit, pedestrain crosswalks, and transportation.					
~2021 Includes: \$155,855 City of McCall - Winter Sidewalk Snow Removal, \$10,000 Payette Lakes Ski Club - Nordic Trail Grooming, \$5,000 Valley County Pathways - Nordic Trail Grooming, \$9,592.30 City of McCall Parks & Rec - Equipment Leases, \$5,000 Payette Land Trust - Payette River Basin Initiative, \$5,995 City of McCall Parks & Rec - Noxious Weeds, \$11,000 Valley County Recreation - Snow Removal Parking Areas, \$89,000 Treasure Valley Transit - Grant Match for Operation Costs, \$25,000 Central Idaho Mountain Bike Association - Brundage to Bear Basin Bike Trail, \$25,000 Payette Land Trust - Land Acquisition for River Accessibility,					
10-47-150-660.0	GRANT MATCHING FUNDS	.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)	81,000	45,000	135,000	25,000
Budget notes:					
Category B -- Construction and maintenance of recreational facilities.					
~2021 Includes: \$25,000 Phase 2 Ski Life and New Lighting					
10-47-150-680.0	PARKS MAINT. & DEVELOPMENT (D)	.00	.00	53,559	.00
Budget notes:					
Category D -- Publicy parks maintenance, development and beautification.					
10-47-150-690.0	HOUSING PROGRAM (F)	.00	25,000	125,000	100,000
Budget notes:					
Category F -- Local housing program as recommended in the McCall Housing Strategy.					
~2021 Includes: \$100,000 Local Housing Project					
Total OPERATING EXPENSE:		257,342	398,950	1,065,359	974,777
Total LOCAL OPTION TAX DEPARTMENT:		257,342	398,950	1,065,359	974,777

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
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Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>COMMUNITY DEVELOPMENT</b>					
<b>PERSONNEL EXPENSE</b>					
10-48-100-110.0	SALARIES AND WAGES	366,541	384,213	421,407	427,091
10-48-100-140.0	OVERTIME PAY	.00	428	941	962
10-48-100-147.0	FICA	21,730	22,551	26,186	26,539
10-48-100-148.0	MEDICARE	5,082	5,274	6,124	6,207
10-48-100-149.0	RETIREMENT - PERSI	41,492	43,837	50,428	51,109
10-48-100-150.0	WORKER'S COMPENSATION	1,761	1,337	1,793	1,799
10-48-100-151.0	HEALTH INSURANCE	86,244	101,802	109,277	103,531
10-48-100-152.0	DENTAL INSURANCE	2,771	3,205	3,588	3,848
10-48-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00
10-48-100-155.0	CONTRACT - BENEFITS	1,600	1,600	1,600	1,600
10-48-100-156.0	CLOTHING/UNIFORMS	.00	123	.00	300
10-48-100-157.0	LIFE INSURANCE	689	689	706	706
10-48-100-158.0	EMPLOYEE GOLF PASS	450	600	600	600
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
10-48-100-160.0	EMPLOYEE RECOGNITION	199	169	350	350
10-48-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	9,566	22,018
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		528,559	565,827	632,566	646,660
<b>OPERATING EXPENSE</b>					
10-48-150-210.0	DEPARTMENT SUPPLIES	2,494	2,316	3,000	3,000
10-48-150-230.0	PRINTING AND BINDING	28	186	3,000	3,000
10-48-150-240.0	MINOR EQUIPMENT	468	25	1,500	1,500
10-48-150-250.0	MOTOR FUELS AND LUBRICANTS	1,431	1,071	1,800	2,000
10-48-150-300.0	PROFESSIONAL SERVICES	7,818	13,949	20,000	105,000
Budget notes:					
~2021 Includes: Code Update \$20,000, CIP 1048-20021-02 Lake Management w/Valley County \$20,000, \$60,000 CIP 1048-20021-01 Climate Action Plan, Miscellaneous \$5,000					
10-48-150-310.0	ATTORNEY - CIVIL NON-REIMB	.00	4,883	3,000	3,000
10-48-150-325.0	ECONOMIC DEVELOPMENT	2,873	15,102	20,000	20,000
10-48-150-330.0	HOUSING STRATEGY IMPL.	.00	.00	90,000	90,000
Budget notes:					
~2021 FY19 CF - \$90,000					
10-48-150-360.0	REIMBURSABLE DEVEL. FEES	.00	.00	.00	.00
10-48-150-370.0	PLAN CHECK SERVICES	.00	20,173	10,000	6,000
10-48-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,442	1,273	3,000	3,000
10-48-150-420.0	TRAVEL AND MEETINGS	3,681	3,438	7,000	7,000
10-48-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	991	178	1,100	1,000
10-48-150-440.0	PROFESSIONAL DEVELOPMENT	12,047	7,764	9,800	9,800
10-48-150-460.0	TELEPHONE	3,779	3,714	3,500	3,900
10-48-150-465.0	HISTORIC PRSRVT COMMITTEE SUP.	372	2,025	4,500	4,500
10-48-150-466.0	PUBLIC ART	.00	1,500	77,000	86,640
10-48-150-571.0	MAINT. - PUBLIC ART	.00	14	2,598	2,598
10-48-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	125	1,147	500	500
10-48-150-595.0	ALLOWANCE FOR BAD DEBT	.00	.00	.00	.00
10-48-150-610.0	GIS EQUIPMENT	15,743	10,757	36,000	30,000
Budget notes:					
Includes software and hardware					
Total OPERATING EXPENSE:		53,292	89,517	297,298	382,438
<b>INTER-FUND TRANSFER EXPENSE</b>					
10-48-600-905.0	ENGINEER TRANSFER	9,186	.00	.00	23,350
Total INTER-FUND TRANSFER EXPENSE:		9,186	.00	.00	23,350

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
Total COMMUNITY DEVELOPMENT:		591,037	655,344	929,864	<b>1,052,448</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>POLICE DEPARTMENT</b>					
<b>PERSONNEL EXPENSE</b>					
10-50-100-110.0	SALARIES AND WAGES	796,493	797,259	892,259	<b>956,814</b>
10-50-100-140.0	OVERTIME PAY	25,267	26,714	22,428	<b>23,836</b>
10-50-100-147.0	FICA	48,039	47,871	56,711	<b>60,800</b>
10-50-100-148.0	MEDICARE	11,235	11,196	13,263	<b>14,219</b>
10-50-100-149.0	RETIREMENT - PERSI	91,646	93,709	111,871	<b>119,976</b>
10-50-100-150.0	WORKER'S COMPENSATION	33,914	24,516	40,026	<b>42,912</b>
10-50-100-151.0	HEALTH INSURANCE	193,465	196,715	243,947	<b>261,585</b>
10-50-100-152.0	DENTAL INSURANCE	5,986	6,315	8,381	<b>9,275</b>
10-50-100-153.0	PHYSICAL EXAMS	330	45	.00	<b>.00</b>
10-50-100-154.0	UNEMPLOYMENT	.00	.00	.00	<b>.00</b>
10-50-100-156.0	CLOTHING/UNIFORMS	10,934	12,702	15,915	<b>23,415</b>
10-50-100-157.0	LIFE INSURANCE	1,336	1,310	1,512	<b>1,512</b>
10-50-100-158.0	EMPLOYEE GOLF PASS	1,350	1,350	1,350	<b>1,350</b>
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
10-50-100-159.0	FITNESS INCENTIVE	9,000	7,000	11,000	<b>12,000</b>
10-50-100-160.0	EMPLOYEE RECOGNITION	1,013	770	750	<b>750</b>
10-50-100-161.0	DUTY SERVICE AWARD	173	10	500	<b>500</b>
10-50-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	48,725	<b>23,814</b>
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		1,230,181	1,227,483	1,468,638	<b>1,552,758</b>
<b>OPERATING EXPENSE</b>					
10-50-150-210.0	DEPARTMENT SUPPLIES	7,645	7,048	5,500	<b>6,500</b>
10-50-150-215.0	RANGE/AMMUNITION	7,988	4,835	12,000	<b>28,169</b>
Budget notes:					
Ammunition for officers to qualify bi-annually.					
10-50-150-240.0	MINOR EQUIPMENT	58,479	251-	16,000	<b>27,950</b>
10-50-150-250.0	MOTOR FUELS AND LUBRICANTS	28,576	26,084	34,000	<b>34,000</b>
10-50-150-260.0	POSTAGE	397	753	600	<b>700</b>
Budget notes:					
FedEx/UPS					
10-50-150-275.0	PUBLIC RELATIONS	2,619	2,788	2,700	<b>2,700</b>
Budget notes:					
Includes halloween candy, junior police badges for children, and public info brochures.					
10-50-150-300.0	PROFESSIONAL SERVICES	9,504	6,534	6,000	<b>6,500</b>
Budget notes:					
Includes hospital patient fees, towing services, fire extinguisher services, polygraph and psychological exams, and other incidental fees associated with investigation.					
10-50-150-310.0	ANIMAL CONTROL-MCPAWS	.00	.00	.00	<b>.00</b>
10-50-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,298	54	800	<b>800</b>
Budget notes:					
Includes open position advertising, grant ads, and ordinance changes					
10-50-150-405.0	DRUG CASE EXPENDITURES	263	378	5,500	<b>5,500</b>
10-50-150-420.0	TRAVEL AND MEETINGS	1,431	2,339	2,500	<b>2,500</b>
10-50-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	1,173	1,124	1,400	<b>1,500</b>
Budget notes:					
Idaho Code/Criminal & Traffic and misc. publication subscriptions.					
10-50-150-440.0	PROFESSIONAL DEVELOPMENT	19,629	30,292	27,000	<b>30,000</b>
Budget notes:					
Professional Dues & Training costs					
10-50-150-450.0	CLEANING AND CUSTODIAL	.00	5,065	15,200	<b>15,200</b>
10-50-150-460.0	TELEPHONE	4,733	6,970	13,000	<b>13,000</b>
10-50-150-461.0	NETWORK SERVICES	.00	.00	.00	<b>.00</b>
10-50-150-465.0	COMMUNICATIONS - RADIO	579	.00	1,000	<b>1,000</b>
10-50-150-466.0	COST SHARE- DISPATCH CTR/ILETS	51,206	51,206	53,000	<b>65,000</b>
10-50-150-490.0	HEAT, LIGHTS, AND UTILITIES	.00	6,957	13,300	<b>13,300</b>



Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
10-50-150-500.0	RENTAL - OFFICE EQUIPMENT	6,601	6,158	6,200	<b>6,200</b>
Budget notes:					
Includes Xerox copier and fax lease					
10-50-150-501.0	MAINT - COPIER - PER PAGE COST	76	515	1,500	<b>1,500</b>
10-50-150-520.0	RENTAL - PROPERTY	3,456	3,906	3,800	<b>4,872</b>
Budget notes:					
Storage unit rentals will not be necessary if PD relocates					
10-50-150-520.1	RENTAL-POLICE DEPT. FACILITIES	24,300	32,400	32,400	<b>32,400</b>
10-50-150-560.0	REPAIRS - OFFICE EQUIPMENT	.00	.00	.00	<b>.00</b>
10-50-150-570.0	REPAIRS - BUILDING AND GROUNDS	3,281	7,473	5,000	<b>5,000</b>
10-50-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	14,900	36,507	14,000	<b>14,000</b>
10-50-150-590.0	REPAIRS - OTHER EQUIPMENT	1,498	1,480	2,000	<b>2,000</b>
10-50-150-610.0	COMPUTER SOFTWARE	17,064	19,464	25,000	<b>98,851</b>
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:		266,694	260,080	299,400	<b>419,142</b>
<b>CAPITAL EXPENSE</b>					
10-50-200-702.0	CAPITAL PURCHASES	.00	.00	.00	<b>.00</b>
Total CAPITAL EXPENSE:		.00	.00	.00	<b>.00</b>
Total POLICE DEPARTMENT:		1,496,875	1,487,563	1,768,038	<b>1,971,900</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>INTER-FUND TRANSFER EXPENSES</b>					
<b>OPERATING TRANSFER EXPENSE</b>					
10-59-600-970.0	FUND TRANSFER - REC. PARKS	665,980	707,127	961,395	<b>683,855</b>
10-59-600-981.0	FUND TRANSFER - GOLF	.00	.00	90,616	<b>95,443</b>
Total OPERATING TRANSFER EXPENSE:		665,980	707,127	1,052,011	<b>779,298</b>
Total INTER-FUND TRANSFER EXPENSES:		665,980	707,127	1,052,011	<b>779,298</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>GRANT EXPENSES</b>					
<b>GRANTS</b>					
10-60-250-596.0	BYRNE GRANT-JAG PROG.-MATCH	.00	.00	.00	.00
10-60-250-597.0	BYRNE GRANT - JAG PROGRAM	.00	.00	.00	.00
10-60-250-616.0	FOUND-NAT'L ENDOWMENT FOR ARTS	.00	25,000	.00	.00
10-60-250-617.0	IDAHO COMMISSION ON THE ARTS	.00	.00	.00	<b>1,137</b>
Budget notes:					
~2021 CIP 1048-2019-01R Placemaking Downtown w/Public Art					
10-60-250-618.0	ID COMMSN ON THE ARTS - MATCH	.00	.00	.00	.00
10-60-250-619.0	FOUNDATION - BLUE CROSS	.00	.00	.00	.00
10-60-250-660.0	FEDERAL - PD - BJA BODY ARMOR	1	1,990	1,500	<b>2,400</b>
10-60-250-662.0	FEDERAL - PD - HIGHWAY SAFETY	1	65,583	18,000	<b>18,000</b>
10-60-250-670.0	FED-PD-CITY MATCH BJA	1	1,990	1,500	<b>2,400</b>
10-60-250-671.0	FEDERAL-PD-HWY SAFETY-MATCH	.00	.00	.00	.00
10-60-250-720.0	FEDERAL - CD - CLG	2-	4,459	3,000	.00
10-60-250-722.0	CITY MATCH - NAT'L ENDWMNT ART	.00	17,000	.00	.00
Total GRANTS:		1-	116,022	24,000	<b>23,937</b>
Total GRANT EXPENSES:		1-	116,022	24,000	<b>23,937</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>CAPITAL IMPROVEMENT PLAN</b>					
<b>INTER-FUND TRANSFER EXPENSE</b>					
10-70-600-710.0	GENERAL FUND CIP	426,118	486,394	516,500	<b>444,863</b>
Budget notes: ~2021 Includes: CIP 1042-2021-01 - Legion Hall Video Conference Upgrade \$20,000 (PT), CIP 1042-2021-02 - Pilot RAPID Neighborhood \$100,000 (FB), CIP 1044-2018-01R - Senior Center Building Envelope Refurbish \$70,000 (PT) & \$90,000 (FY20 FB), CIP 1048-2019-01R - Placemaking DT w/Public Art \$38,863 (PT), CIP E1050-2021-1 - Police Vehicle Rotation \$63,000(PT) & \$63,000 (FB)					
10-70-600-724.0	STREETS FUND CIP	.00	.00	.00	<b>113,089</b>
Budget notes: ~2021 CIP 2455-2019-01R Public Works Facility Improvements (FB), CIP E2455-2018-04R Service Vehicle Rotation (PT)					
10-70-600-725.0	LIBRARY FUND CIP	.00	.00	300,000	<b>300,000</b>
10-70-600-728.0	RECREATION FUND CIP	108,724	352,200	124,264	<b>130,000</b>
Budget notes: ~2021 Includes: CIP 2859-2018-02R City Dock Replacement \$30,000 (PT), 2859-2018-14 Spring Mtn. Pathway \$500 (PT) & \$49,500 (FY20 FB CF), CIP 2859-2019-01 Brown Park Upgrade & Repair \$35,000 (FY20 FB CF), CIP 2859-2020-04R Parks & Recreation Re-location (Shop) \$15,000 (PT)					
10-70-600-729.0	AIRPORT FUND CIP	80,159	.00	.00	<b>.00</b>
10-70-600-730.0	CAPITAL PROJECT FUND - CIP	.00	.00	.00	<b>.00</b>
10-70-600-754.0	GOLF FUND CIP	166,856	191,980	149,446	<b>204,446</b>
Budget notes: ~2021 Includes CIP 5485-2018-01R Golf Parking Lot Overlay \$126,446 (FY20 FB), CIP 5485-2018-02 Golf Cart Path Repair & Maintenance \$18,000 (FY20 FB), CIP 5485-2019-04 Golf Club House Roof \$40,000 (PT), CIP 5485-2020-01 Golf Clubhouse Ramp Replacement \$20,000 (PT)					
10-70-600-998.0	RESRVD - FUTURE CAPITAL	.00	40,200	72,910	<b>.00</b>
Total INTER-FUND TRANSFER EXPENSE:		781,857	1,070,774	1,163,120	<b>1,192,398</b>
<b>FRANCHISE FEE CONTINGENCY</b>					
10-70-750-997.0	FRANCHISE FEES - CONTINGENCY	15,200	285,994	2,075,591	<b>314,000</b>
Total FRANCHISE FEE CONTINGENCY:		15,200	285,994	2,075,591	<b>314,000</b>
Total CAPITAL IMPROVEMENT PLAN:		797,056	1,356,768	3,238,711	<b>1,506,398</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>CONTINGENCY - GENERAL FUND</b>					
<b>CONTINGENT REVENUE</b>					
10-99-075-100.0	CONTINGENT REVENUE	.00	.00	370,174	<b>250,727</b>
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	370,174	<b>250,727</b>
<b>CONTINGENT EXPENSE</b>					
10-99-750-100.0	CONTINGENT EXPENSE	.00	.00	370,174	<b>250,727</b>
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	370,174	<b>250,727</b>
Total CONTINGENCY - GENERAL FUND:		.00	.00	740,348	<b>501,454</b>
GENERAL FUND Revenue Total:		6,615,295	7,280,416	10,697,888	<b>8,952,972</b>
GENERAL FUND Expenditure Total:		5,697,755	6,668,166	10,697,888	<b>8,952,972</b>
Net Total GENERAL FUND:		917,540	612,250	.00	<b>.00</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>PUBLIC WORKS &amp; STREETS FUND</b>					
<b>PUBLIC WORKS &amp; STREETS REVENUE</b>					
<b>PROPERTY TAX REVENUE</b>					
24-30-010-100.0	PROPERTY TAXES	1,524,442	1,683,111	1,712,090	<b>1,681,856</b>
24-30-010-102.0	3% INCREASE	.00	.00	.00	<b>.00</b>
24-30-010-104.0	PROPERTY TAX GROWTH INCREASE	.00	.00	.00	<b>.00</b>
24-30-010-900.0	PENALTIES AND INTEREST	17,514	6,908	8,000	<b>8,000</b>
Total PROPERTY TAX REVENUE:		1,541,955	1,690,018	1,720,090	<b>1,689,856</b>
<b>GRANT REVENUE</b>					
24-30-025-110.0	GRANTS - LHTAC	.00	.00	.00	<b>.00</b>
24-30-025-112.0	FEDERAL - TIGER GRANT	.00	.00	.00	<b>.00</b>
24-30-025-115.0	STATE-ITD-ADA CURB/RAMP PROGRAM	.00	.00	.00	<b>.00</b>
24-30-025-117.0	STATE - IDT - CASH FOR TOWNS	.00	.00	.00	<b>.00</b>
24-30-025-118.0	STP RURAL GRANT	.00	.00	306,000	<b>.00</b>
24-30-025-125.0	CDBG GRANT	.00	.00	.00	<b>.00</b>
Total GRANT REVENUE:		.00	.00	306,000	<b>.00</b>
<b>REVENUE SHARING</b>					
24-30-030-200.0	SHARED REV - HB312 - HWY DIST	36,580	38,345	37,607	<b>31,976</b>
24-30-030-310.0	HIGHWAY DISTRIBUTION ACCT	117,101	123,609	120,149	<b>103,244</b>
Total REVENUE SHARING:		153,681	161,954	157,756	<b>135,220</b>
<b>INTEREST REVENUE</b>					
24-30-045-100.0	INTEREST REVENUE	17,137	28,905	10,000	<b>10,000</b>
Total INTEREST REVENUE:		17,137	28,905	10,000	<b>10,000</b>
<b>APPROPRIATED FUND BALANCE</b>					
24-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	531,372	<b>319,911</b>
Budget notes: ~2021 CIP 2455-2019-01R \$319,911 (Streets FB) & \$80,089 (GF FB), CIP E2455-2018-04R \$33,000					
Total APPROPRIATED FUND BALANCE:		.00	.00	531,372	<b>319,911</b>
<b>CARRY FORWARD REVENUE</b>					
24-30-055-998.0	CARRY FORWARD	.00	.00	.00	<b>.00</b>
Total CARRY FORWARD REVENUE:		.00	.00	.00	<b>.00</b>
<b>INTER-FUND TRANSFER REVENUE</b>					
24-30-060-905.0	ENGINEER TRANSFER	31,823	16,222	16,222	<b>68,788</b>
24-30-060-910.0	HEALTH CARE RESERVE	.00	.00	.00	<b>.00</b>
24-30-060-982.0	CIP TRANSFER FROM G.F.	.00	.00	495,000	<b>113,089</b>
24-30-060-999.0	PUBLIC WORKS FUND TRANSFER	117,228	121,292	131,807	<b>141,252</b>
Total INTER-FUND TRANSFER REVENUE:		149,051	137,514	643,029	<b>323,129</b>
<b>OTHER REVENUE</b>					
24-30-070-100.0	LOCAL OPTION TAX	5,156	15,000	119,000	<b>.00</b>
24-30-070-400.0	IDAHO FUEL TAX REFUND	3,881	6,387	5,000	<b>6,500</b>
24-30-070-535.0	REIMBURSABLE DEVEL. FEES	31,556	27,478	23,000	<b>23,000</b>
24-30-070-700.0	PUBLIC WORKS PERMITS	4,110	5,375	5,000	<b>5,000</b>
24-30-070-900.0	MISCELLANEOUS REVENUE	37,930	545	2,500	<b>.00</b>
Budget notes: 2019 Construction Management Certification \$2,500					

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
24-30-070-980.0	SALES OF SURPLUS PROPERTY	1,326	.00	.00	<b>.00</b>
24-30-070-990.0	CASH OVER\ (SHORT)	.00	.00	.00	<b>.00</b>
24-30-070-995.0	BAD DEBT RECOVERY	170	.00	.00	<b>.00</b>
24-30-070-998.0	DONATED ASSETS	30,000	.00	.00	<b>.00</b>
Total OTHER REVENUE:		114,128	54,785	154,500	<b>34,500</b>
Total PUBLIC WORKS & STREETS REVENUE:		1,975,953	2,073,176	3,522,747	<b>2,512,616</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>PUBLIC WORKS &amp; STREETS</b>					
<b>PERSONNEL EXPENSE</b>					
24-55-100-110.0	SALARIES AND WAGES	636,189	621,909	750,232	<b>747,398</b>
24-55-100-140.0	OVERTIME PAY	.00	19,223	11,936	<b>11,894</b>
24-55-100-147.0	FICA	37,735	37,697	47,255	<b>47,076</b>
24-55-100-148.0	MEDICARE	8,825	8,817	11,051	<b>11,010</b>
24-55-100-149.0	RETIREMENT - PERSI	71,314	72,198	91,002	<b>90,659</b>
24-55-100-150.0	WORKER'S COMPENSATION	35,882	30,005	43,182	<b>43,113</b>
24-55-100-151.0	HEALTH INSURANCE	164,055	153,605	201,270	<b>188,770</b>
24-55-100-152.0	DENTAL INSURANCE	5,907	5,951	7,963	<b>7,138</b>
24-55-100-153.0	PHYSICAL EXAMS	1,285	711	900	<b>1,000</b>
24-55-100-154.0	UNEMPLOYMENT	2,533	1,625	5,000	<b>.00</b>
24-55-100-156.0	CLOTHING/UNIFORMS	4,156	2,918	6,000	<b>8,350</b>
24-55-100-157.0	LIFE INSURANCE	1,252	1,194	1,411	<b>1,411</b>
24-55-100-158.0	EMPLOYEE GOLF PASS	1,350	1,350	1,350	<b>1,350</b>
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
24-55-100-160.0	EMPLOYEE RECOGNITION	489	476	700	<b>700</b>
24-55-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	29,980	<b>17,194</b>
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		970,972	957,677	1,209,232	<b>1,177,063</b>
<b>OPERATING EXPENSE</b>					
24-55-150-210.0	DEPARTMENT SUPPLIES	31,891-	2,642-	9,000	<b>6,000</b>
24-55-150-211.0	MECHANIC SHOP SUPPLIES	2,736	3,363	5,000	<b>7,000</b>
24-55-150-220.0	FIRST AID, SAFETY	2,154	2,291	3,000	<b>4,000</b>
24-55-150-222.0	CHEMICALS - DEICING	.00	.00	.00	<b>.00</b>
24-55-150-240.0	MINOR EQUIPMENT	1,100	2,229	3,000	<b>3,000</b>
24-55-150-250.0	MOTOR FUELS AND LUBRICANTS	53,206	82,808	70,000	<b>80,000</b>
24-55-150-260.0	POSTAGE	.00	125	200	<b>200</b>
Budget notes:					
FedEx/UPS					
24-55-150-300.0	PROFESSIONAL SERVICES	7,762	7,945	10,000	<b>9,000</b>
Budget notes:					
Includes annual CAD license for In-house Engineer					
24-55-150-310.0	ATTORNEY SERVICES	805	121	5,000	<b>2,000</b>
24-55-150-350.0	ENGINEER SERVICES	7,137	13,014	15,000	<b>15,000</b>
24-55-150-360.0	REIMBURSABLE DEVEL. FEES	1,680	7,188	5,000	<b>6,000</b>
24-55-150-370.0	CONST. BEST MGT. PRACTICE CERT	.00	.00	2,500	<b>.00</b>
Budget notes:					
Construction Management Re-certification every 3 years.					
24-55-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,633	3,746	2,000	<b>2,500</b>
24-55-150-420.0	TRAVEL AND MEETINGS	542	216	2,000	<b>2,500</b>
24-55-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	900	.00	1,200	<b>1,000</b>
24-55-150-440.0	PROFESSIONAL DEVELOPMENT	3,142	16,070	12,000	<b>12,000</b>
24-55-150-460.0	TELEPHONE	4,112	3,394	5,500	<b>5,500</b>
24-55-150-465.0	COMMUNICATIONS - RADIO	4,295	1,281	1,500	<b>1,500</b>
24-55-150-490.0	HEAT, LIGHTS, AND UTILITIES	13,591	12,082	14,000	<b>14,000</b>
24-55-150-491.0	STREET LIGHTS - POWER	22,241	21,621	25,000	<b>25,000</b>
24-55-150-500.0	RENTAL - OFFICE EQUIPMENT	2,123	2,123	2,000	<b>2,000</b>
24-55-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	777	937	1,000	<b>1,000</b>
24-55-150-521.0	RENTAL - EQUIPMENT	102,754	123,374	155,000	<b>157,448</b>
Budget notes:					
Cat/Western States Lease - 6 pieces of equipment					
24-55-150-540.0	STREET REPAIR - PATCHING	44,983	23,609	50,000	<b>50,000</b>
24-55-150-541.0	STREET REPAIR - SEALCOAT	14,527	.00	15,500	<b>.00</b>
Budget notes:					
Sealcoating is a bi-annual expenditure.					



Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
24-55-150-542.0	STREET REPAIR - ROW MAINT.	849	2,986	3,000	3,000
24-55-150-543.0	STREET REPAIR - DUST ABATEMENT	21,518	21,917	29,000	29,000
24-55-150-545.0	STREET REPAIR - SNOW REMOVAL	.00	14,955	25,000	25,000
24-55-150-546.0	STREET REPAIR - STORM DRAIN	345	23,559	20,000	20,000
24-55-150-547.0	SIGNS & POSTS	10,032	8,461	8,000	8,000
24-55-150-548.0	STREET REPAIR - SAND & GRAVEL	4,355	6,000	9,000	9,000
24-55-150-548.1	STREET REPAIR - ROAD SALT	5,471	7,088	9,000	11,000
24-55-150-549.0	STREET REPAIR -STREET PAINTING	31,892	29,140	38,000	38,000
24-55-150-550.0	STREET REPAIR - LIGHTS	9,028	2,668	10,000	8,000
24-55-150-551.0	STREET REPAIR - CRACK SEAL	12,106	11,954	12,000	13,000
24-55-150-560.0	REPAIRS - OFFICE EQUIPMENT	.00	.00	.00	.00
24-55-150-570.0	REPAIRS - BUILDING AND GROUNDS	5,538	2,180	8,000	8,000
24-55-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	39,243	37,762	45,000	50,000
24-55-150-590.0	REPAIRS - OTHER EQUIPMENT	4,188	1,393	2,500	2,500
24-55-150-595.0	BAD DEBT	.00	.00	400	400
Total OPERATING EXPENSE:		404,874	494,958	633,300	631,548
<b>CAPITAL EXPENSE</b>					
24-55-200-700.0	STATE HWY 55/DEINHARD LN STUDY	.00	.00	.00	.00
24-55-200-701.0	FACILITY PLAN & IMPROVEMENTS	.00	12,916	225,000	481,766
Budget notes:					
~2021 CIP 2455-2019-01R \$319,911 (Streets FB) & \$80,089 (GF FB) -- \$100,000 for Water Fund Storage @ Streets Yard (60-64-200-702.0)					
24-55-200-702.0	CAPITAL PURCHASES	377,086	123,123	.00	33,000
Budget notes:					
~2021 CIP E2455-2018-04R \$33,000 (GF PT)					
24-55-200-702.1	HEAVY EQUIP-SNOW REMVL & MAINT	.00	.00	111,380	.00
24-55-200-705.0	PAVING	.00	.00	.00	.00
24-55-200-714.0	PARK STREET STREETSCAPE IMPROV	.00	1,481	737,000	.00
24-55-200-716.0	STREET MAINTENANCE & REHAB	.00	.00	.00	.00
Budget notes:					
Chip Sealing, Patching, Milling, Overlay, and Reconstruction					
24-55-200-716.1	HB312 - STREET REPAIR & REHAB	.00	30,272	37,607	.00
24-55-200-720.0	TRANSPORTATION PLAN	.00	.00	.00	.00
24-55-200-998.0	RESRVD - FUTURE CAPITAL	.00	.00	.00	.00
Total CAPITAL EXPENSE:		377,086	167,791	1,110,987	514,766
<b>INTER-FUND TRANSFER EXPENSE</b>					
24-55-600-910.0	ADMINISTRATIVE TRANSFER - GF	137,059	114,294	149,088	133,641
24-55-600-915.0	GIS TRANSFER	47,524	61,605	61,605	18,781
24-55-600-971.0	FUND TRANSFER-CAPITAL PROJECTS	.00	.00	.00	.00
24-55-600-972.0	FUND TRANSFER - NETWORK ADMIN	26,741	29,801	28,535	36,817
24-55-600-973.0	FUND TRANSFER - STREETS LOT	220,000	84,996	.00	.00
Total INTER-FUND TRANSFER EXPENSE:		431,324	290,696	239,228	189,239
Total PUBLIC WORKS & STREETS:		2,184,256	1,911,123	3,192,747	2,512,616

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>GRANT EXPENSES</b>					
<b>GRANTS</b>					
24-60-250-105.0	STATE-ITD-ADA CURB/RAMP PROGRM	.00	.00	.00	.00
24-60-250-106.0	STATE-ADA CURB/RAMP-CITY MATCH	.00	.00	.00	.00
24-60-250-110.0	FED - LHTAC - PARK STREET	.00	.00	.00	.00
24-60-250-111.0	FED-LHTAC-CITY MATCH(CHP SEAL)	.00	.00	.00	.00
24-60-250-112.0	FED-LHTAC-CITY-BOYDSTN	.00	.00	.00	.00
24-60-250-115.0	FEDERAL - TIGER GRANT	.00	.00	.00	.00
24-60-250-116.0	FEDERAL - TIGER MATCH	.00	.00	.00	.00
24-60-250-117.0	STATE - ITD - CASH FOR TOWNS	.00	.00	.00	.00
24-60-250-120.0	STATE-ITD-CASH FOR TOWNS-MATCH	.00	.00	.00	.00
24-60-250-121.0	STP RURAL GRANT	.00	.00	306,000	.00
24-60-250-122.0	STP RURAL GRANT - MATCH	.00	.00	24,000	.00
24-60-250-125.0	CDBG	.00	.00	.00	.00
Total GRANTS:		.00	.00	330,000	.00
Total GRANT EXPENSES:		.00	.00	330,000	.00

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>CONTINGENCY - PW &amp; S FUND</b>					
<b>CONTINGENT REVENUE</b>					
24-99-075-100.0	CONTINGENT REVENUE	.00	.00	153,808	<b>68,223</b>
	Total CONTINGENT REVENUE:	.00	.00	153,808	<b>68,223</b>
<b>CONTINGENT EXPENSE</b>					
24-99-750-100.0	CONTINGENT EXPENSE	.00	.00	153,808	<b>68,223</b>
	Total CONTINGENT EXPENSE:	.00	.00	153,808	<b>68,223</b>
	Total CONTINGENCY - PW & S FUND:	.00	.00	307,616	<b>136,446</b>
	PUBLIC WORKS & STREETS FUND Revenue Total:	1,975,953	2,073,176	3,676,555	<b>2,580,839</b>
	PUBLIC WORKS & STREETS FUND Expenditure Total:	2,184,256	1,911,123	3,676,555	<b>2,580,839</b>
	Net Total PUBLIC WORKS & STREETS FUND:	208,303-	162,053	.00	<b>.00</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>LIBRARY FUND</b>					
<b>LIBRARY FUND REVENUE</b>					
<b>PROPERTY TAX REVENUE</b>					
25-30-010-100.0	PROPERTY TAX REVENUE	429,552	435,029	460,604	<b>496,349</b>
25-30-010-102.0	3% INCREASE	.00	.00	.00	<b>.00</b>
25-30-010-104.0	PROPERTY TAX GROWTH INCREASE	.00	.00	.00	<b>.00</b>
25-30-010-900.0	PENALTIES AND INTEREST	4,936	1,785	2,400	<b>2,400</b>
Total PROPERTY TAX REVENUE:		434,488	436,814	463,004	<b>498,749</b>
<b>FEE REVENUE</b>					
25-30-020-100.0	NONRESIDENT LIBRARY CARD FEES	9,278	8,416	7,000	<b>7,000</b>
25-30-020-150.0	SPANISH CLASS	.00	.00	.00	<b>.00</b>
25-30-020-200.0	COMPUTER USAGE FEES	304	206	300	<b>200</b>
25-30-020-210.0	COPY MACHINE REVENUE	273	173	125	<b>125</b>
25-30-020-430.0	COPY/FAX/NOTARY SERVICES	1,692	2,002	1,800	<b>1,500</b>
Total FEE REVENUE:		11,547	10,797	9,225	<b>8,825</b>
<b>GRANT REVENUE</b>					
25-30-025-200.0	GRANTS	27,889	30,611	250,000	<b>5,000</b>
25-30-025-201.0	FOUND - MCCALL HOSPITAL AUX.	.00	.00	.00	<b>.00</b>
25-30-025-202.0	FOUND - ID COMMUNITY FOUND.	.00	.00	.00	<b>.00</b>
Total GRANT REVENUE:		27,889	30,611	250,000	<b>5,000</b>
<b>FINES REVENUE</b>					
25-30-035-200.0	FINES	2,471	2,168	2,000	<b>1,000</b>
Total FINES REVENUE:		2,471	2,168	2,000	<b>1,000</b>
<b>DONATION REVENUE</b>					
25-30-040-970.0	PRIVATE CONTRIBUTIONS	270	171	500	<b>500</b>
25-30-040-971.0	FRIENDS CONTRIBUTIONS	1,081	861	2,000	<b>2,000</b>
25-30-040-973.0	FILM SOCIETY	1,147	884	800	<b>800</b>
25-30-040-974.0	VIDEO CIRCUIT DUES	700	700	700	<b>700</b>
25-30-040-975.0	CONTRIBUTIONS - BUILDING FUND	27,807	10,086	.00	<b>.00</b>
Total DONATION REVENUE:		31,005	12,702	4,000	<b>4,000</b>
<b>INTEREST REVENUE</b>					
25-30-045-100.0	INTEREST REVENUE	8,156	15,700	3,124	<b>3,124</b>
Total INTEREST REVENUE:		8,156	15,700	3,124	<b>3,124</b>
<b>APPROPRIATED FUND BALANCE</b>					
25-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	2,400	<b>.00</b>
Total APPROPRIATED FUND BALANCE:		.00	.00	2,400	<b>.00</b>
<b>CARRY FORWARD REVENUE</b>					
25-30-055-998.0	CARRY FORWARD	.00	.00	8,406	<b>201,513</b>
Budget notes:					
~2021 \$51,513 FY20 LOT CIP #2557-2020-01R Library Expansion Planning, \$150,000 Laura Moore Cunningham Foundation, Inc. Grant					
Total CARRY FORWARD REVENUE:		.00	.00	8,406	<b>201,513</b>
<b>INTER-FUND TRANSFER REVENUE</b>					
25-30-060-910.0	HEALTH CARE RESERVE	.00	.00	.00	<b>.00</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
25-30-060-942.0	PRIOR YEAR LOT TRANSFER	.00	60,000	.00	.00
	Budget notes:				
	~2021 CIP 2557-2020-01R - Library Expansion \$51,513 (LOT 19-03C)				
25-30-060-982.0	CIP TRANSFER FROM G.F.	.00	.00	300,000	300,000
	Budget notes:				
	~2021 CIP 2557-2020-01R - Library Expansion GF Set aside of \$300,000				
	Total INTER-FUND TRANSFER REVENUE:	.00	60,000	300,000	300,000
<b>OTHER REVENUE</b>					
25-30-070-100.0	LOCAL OPTION TAX	2,986	.00	250,110	.00
25-30-070-900.0	MISCELLANEOUS REVENUE	3,275	1,277	700	800
	Budget notes:				
	Includes reimbursement for lost books				
25-30-070-980.0	SALES OF SURPLUS PROPERTY	.00	.00	.00	.00
25-30-070-990.0	CASH OVER\ (SHORT)	20	5	.00	.00
25-30-070-995.0	BAD DEBT RECOVERY	164	89	.00	.00
	Total OTHER REVENUE:	6,445	1,371	250,810	800
	Total LIBRARY FUND REVENUE:	522,001	570,164	1,292,969	1,023,011

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>LIBRARY DEPARTMENT</b>					
<b>PERSONNEL EXPENSE</b>					
25-57-100-110.0	SALARIES AND WAGES	188,999	196,840	206,893	<b>213,326</b>
25-57-100-140.0	OVERTIME PAY	.00	.00	.00	<b>.00</b>
25-57-100-147.0	FICA	11,265	11,571	12,827	<b>13,226</b>
25-57-100-148.0	MEDICARE	2,635	2,706	3,000	<b>3,093</b>
25-57-100-149.0	RETIREMENT - PERSI	19,410	20,279	22,309	<b>23,200</b>
25-57-100-150.0	WORKER'S COMPENSATION	609	448	682	<b>703</b>
25-57-100-151.0	HEALTH INSURANCE	32,722	41,613	44,471	<b>34,214</b>
25-57-100-152.0	DENTAL INSURANCE	1,361	1,668	1,843	<b>1,761</b>
25-57-100-154.0	UNEMPLOYMENT	.00	.00	1,500	<b>.00</b>
25-57-100-157.0	LIFE INSURANCE	302	302	302	<b>302</b>
25-57-100-158.0	EMPLOYEE GOLF PASS	450	300	300	<b>300</b>
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
25-57-100-160.0	EMPLOYEE RECOGNITION	321	227	350	<b>350</b>
25-57-100-200.0	REQUESTED PERSONNEL CHANGE	.00	.00	.00	<b>.00</b>
25-57-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	1,071	<b>.00</b>
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		258,074	275,954	295,548	<b>290,475</b>
<b>OPERATING EXPENSE</b>					
25-57-150-200.0	OFFICE SUPPLIES	428	512	1,000	<b>800</b>
25-57-150-210.0	DEPARTMENT SUPPLIES	2,511	1,672	3,600	<b>3,500</b>
25-57-150-234.0	SOFTWARE	3,297	358	1,300	<b>1,300</b>
Budget notes:					
Includes Cassie and Spot Maintenance					
25-57-150-240.0	MINOR EQUIPMENT	1,005	1,831	6,000	<b>4,600</b>
25-57-150-260.0	POSTAGE	.00	.00	.00	<b>.00</b>
25-57-150-280.0	LICENSES AND PERMITS	121	124	350	<b>350</b>
25-57-150-300.0	PROFESSIONAL SERVICES	10,403	79,861	16,000	<b>66,513</b>
Budget notes:					
Includes Biblionix					
~2021 \$51,513 FY20 LOT CIP #2557-2020-01R Library Expansion Planning / Engineering					
25-57-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	.00	731	750	<b>700</b>
25-57-150-400.1	BLDG EXPANSION PROJ PUB INFO	.00	.00	4,000	<b>4,000</b>
25-57-150-420.0	TRAVEL AND MEETINGS	1,694	609	900	<b>950</b>
25-57-150-430.0	DUES AND SUBSCRIPTIONS	1,020	1,025	1,200	<b>1,250</b>
Budget notes:					
Subscription to Overdrive, the e-book platform					
25-57-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	12,461	12,414	14,000	<b>14,000</b>
25-57-150-436.0	OCLC SUBSCRIPTION	1,500	1,500	1,700	<b>1,700</b>
Budget notes:					
OCLC Yearly Subscription (Partially Funded by ICFL)					
25-57-150-440.0	PROFESSIONAL DEVELOPMENT	428	726	1,000	<b>1,000</b>
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	484	1,000	1,500	<b>1,700</b>
25-57-150-460.0	TELEPHONE	637	590	700	<b>700</b>
25-57-150-461.0	CABLEONE INTERNET SERVICES	930	941	1,000	<b>1,000</b>
25-57-150-462.0	AUDIO VISUAL MATERIALS	1,309	1,226	1,400	<b>1,400</b>
25-57-150-462.1	VIDEO CIRCUIT LIBRARY	541	25	700	<b>700</b>
25-57-150-463.0	FILM SOCIETY PROGRAM	1,718	516	1,800	<b>1,800</b>
Budget notes:					
Includes: Alpine Playhouse rent, film purchases, advertising, and tickets					
25-57-150-464.0	PERIODICALS	1,644	1,612	1,700	<b>1,700</b>
25-57-150-465.0	CHILDREN'S BOOKS	1,621	1,551	1,500	<b>1,700</b>
25-57-150-467.0	YOUNG ADULT MATERIALS	1,390	1,503	1,500	<b>1,400</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
25-57-150-468.0	FRIENDS-BOOKS/MATERIALS, ETC.	1,069	2,399	2,000	<b>2,000</b>
25-57-150-469.0	PROGRAMMING SUPPLIES	2,507	1,591	1,800	<b>1,800</b>
25-57-150-490.0	HEAT, LIGHTS, AND UTILITIES	6,038	5,220	7,000	<b>7,100</b>
Budget notes:					
Includes Propane, Idaho Power, and City Water and Sewer					
25-57-150-500.0	RENTAL - OFFICE EQUIPMENT	1,219	1,177	1,180	<b>1,600</b>
25-57-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	469	617	500	<b>500</b>
Budget notes:					
Maintenance fee based upon a per copy charge					
25-57-150-570.0	REPAIRS - BUILDING AND GROUNDS	15,226	4,935	16,000	<b>21,000</b>
25-57-150-595.0	BAD DEBT	.00	.00	.00	<b>.00</b>
Total OPERATING EXPENSE:		<u>71,670</u>	<u>126,266</u>	<u>92,080</u>	<b><u>146,763</u></b>
<b>CAPITAL EXPENSE</b>					
25-57-200-700.0	LIBRARY EXPANSION	.00	.00	550,110	<b>300,000</b>
Total CAPITAL EXPENSE:		<u>.00</u>	<u>.00</u>	<u>550,110</u>	<b><u>300,000</u></b>
<b>INTER-FUND TRANSFER EXPENSE</b>					
25-57-600-910.0	ADMINISTRATIVE TRANSFER - GF	33,389	47,083	49,460	<b>53,895</b>
25-57-600-915.0	GIS TRANSFER	3,136	1,004	1,004	<b>.00</b>
25-57-600-972.0	FUND TRANSFER - NETWORK ADMIN	46,007	57,322	54,767	<b>76,878</b>
Total INTER-FUND TRANSFER EXPENSE:		<u>82,532</u>	<u>105,409</u>	<u>105,231</u>	<b><u>130,773</u></b>
Total LIBRARY DEPARTMENT:		<u>412,276</u>	<u>507,629</u>	<u>1,042,969</u>	<b><u>868,011</u></b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>GRANT EXPENSES</b>					
<b>GRANTS</b>					
25-60-250-670.0	GRANTS	.00	8,610	250,000	<b>5,000</b>
25-60-250-672.0	FOUND - ID COMMUNITY FOUND.	.00	.00	.00	<b>.00</b>
Budget notes:					
~2021 \$150,000 Laura Moore Cunningham Foundation, Inc. Grant - CIP 2557-2020-01R - Library Expansion					
25-60-250-674.0	FOUND - GRANTS	25,000	.00	.00	<b>150,000</b>
25-60-250-675.0	GRANTS - CITY MATCH	.00	2,295	.00	<b>.00</b>
Total GRANTS:		25,000	10,905	250,000	<b>155,000</b>
Total GRANT EXPENSES:		25,000	10,905	250,000	<b>155,000</b>



Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>CONTINGENCY - LIBRARY FUND</b>					
<b>CONTINGENT REVENUE</b>					
25-99-075-100.0	CONTINGENT REVENUE	.00	.00	50,178	<b>24,458</b>
	Total CONTINGENT REVENUE:	.00	.00	50,178	<b>24,458</b>
<b>CONTINGENT EXPENSE</b>					
25-99-750-100.0	CONTINGENT EXPENSE	.00	.00	50,178	<b>24,458</b>
	Total CONTINGENT EXPENSE:	.00	.00	50,178	<b>24,458</b>
	Total CONTINGENCY - LIBRARY FUND:	.00	.00	100,356	<b>48,916</b>
	LIBRARY FUND Revenue Total:	522,001	570,164	1,343,147	<b>1,047,469</b>
	LIBRARY FUND Expenditure Total:	437,276	518,534	1,343,147	<b>1,047,469</b>
	Net Total LIBRARY FUND:	84,725	51,631	.00	<b>.00</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>RECREATION FUND</b>					
<b>RECREATION FUND REVENUE</b>					
<b>PROPERTY TAX REVENUE</b>					
28-30-010-100.0	PROPERTY TAXES	235,998	256,930	265,407	<b>282,557</b>
28-30-010-102.0	3% INCREASE	.00	.00	.00	<b>.00</b>
28-30-010-104.0	PROPERTY TAX GROWTH INCREASE	.00	.00	.00	<b>.00</b>
28-30-010-900.0	PENALTIES AND INTEREST	2,711	1,054	1,500	<b>1,500</b>
Total PROPERTY TAX REVENUE:		238,709	257,984	266,907	<b>284,057</b>
<b>LICENSE &amp; PERMIT REVENUE</b>					
28-30-015-200.0	TREE PERMITS	.00	.00	.00	<b>.00</b>
28-30-015-430.0	CONCESSIONAL USE PERMIT	7,417	7,270	7,300	<b>7,300</b>
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:		7,417	7,270	7,300	<b>7,300</b>
<b>FEE REVENUE</b>					
28-30-020-100.0	PARKS RENTAL FEES	4,800	5,710	4,000	<b>4,082</b>
28-30-020-120.0	OVERNIGHT PARKING FEE	2,828	2,680	2,500	<b>2,500</b>
28-30-020-140.0	MOUNTAIN BIKING	1,293	1,458	1,500	<b>1,571</b>
28-30-020-150.0	YOUTH SWIMMING	774	.00	.00	<b>.00</b>
28-30-020-160.0	YOUTH TENNIS	4,262	3,070	3,800	<b>3,581</b>
28-30-020-170.0	SOCCER PROGRAMS	15-	5,030	6,000	<b>3,000</b>
28-30-020-180.0	SOFTBALL TOURNAMENTS	.00	.00	1,200	<b>.00</b>
28-30-020-190.0	YOUTH BALL SPONSORSHIP	2,675	4,975	3,000	<b>3,000</b>
28-30-020-210.0	YOUTH SKATEBOARDING	2	.00	.00	<b>.00</b>
Budget notes: The Board Room (skateboarding shop) is providing youth skateboard instructor.					
28-30-020-220.0	OTHER PROGRAMS	14,495	8,791	6,000	<b>5,000</b>
28-30-020-230.0	YOUTH BASKETBALL	1,921	4,161	2,000	<b>2,000</b>
28-30-020-240.0	YOUTH BASEBALL/SOFTBALL	4,353	5,061	4,000	<b>3,500</b>
28-30-020-260.0	ADULT SOFTBALL LEAGUE	2,079	2,927	2,500	<b>2,500</b>
28-30-020-280.0	RECREATION CARDS	65	39	100	<b>.00</b>
28-30-020-435.0	OUTDOOR RECREATIONAL MAP	1,455	1,174	1,500	<b>1,500</b>
28-30-020-973.1	ACTIVITY GUIDE ADVERTISING	.00	.00	1,000	<b>.00</b>
Total FEE REVENUE:		40,986	45,075	39,100	<b>32,234</b>
<b>GRANT REVENUE</b>					
28-30-025-106.0	GRANTS	.00	52,596	.00	<b>15,000</b>
28-30-025-107.0	STATE - RTP GRANT	.00	.00	.00	<b>.00</b>
28-30-025-108.0	STATE-PARKS-IDPR-WATERWAYS	.00	.00	20,000	<b>20,000</b>
28-30-025-111.0	FHWA - LARDO BRIDGE MITIGATION	.00	.00	.00	<b>.00</b>
28-30-025-112.0	STATE-IDPR-MT. BIKE GRANT FUND	.00	.00	.00	<b>.00</b>
28-30-025-113.0	STATE - IDPR - ROAD & BRIDGE	7,018	.00	.00	<b>.00</b>
28-30-025-200.0	FOUND.- ARBOR DAY	.00	300	300	<b>.00</b>
28-30-025-300.0	GRANT - COUNTY WATERWAYS	.00	.00	20,000	<b>20,000</b>
28-30-025-400.0	STATE-IDPR POTENTIAL GRANTS	.00	.00	136,004	<b>136,004</b>
Total GRANT REVENUE:		7,018	52,896	176,304	<b>191,004</b>
<b>DONATION REVENUE</b>					
28-30-040-970.0	PRIVATE CONTRIBUTIONS	80	47,000	.00	<b>.00</b>
28-30-040-970.1	YOUTH SCHOLARSHIP DONATIONS	163	95	1,500	<b>.00</b>
28-30-040-970.2	CONTRIBUTIONS - JULY 4TH	1,900	400	2,000	<b>.00</b>
28-30-040-971.0	PRIVATE CONTR-CENT. PARK PAVER	2,477	1,500	2,000	<b>.00</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
	Total DONATION REVENUE:	4,620	48,995	5,500	.00
<b>INTEREST REVENUE</b>					
28-30-045-100.0	INTEREST REVENUE	8,011	6,415	4,992	3,824
	Total INTEREST REVENUE:	8,011	6,415	4,992	3,824
<b>APPROPRIATED FUND BALANCE</b>					
28-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	181,492	61,492
	Total APPROPRIATED FUND BALANCE:	.00	.00	181,492	61,492
<b>CARRY FORWARD REVENUE</b>					
28-30-055-998.0	CARRY FORWARD	.00	.00	.00	107,000
	Total CARRY FORWARD REVENUE:	.00	.00	.00	107,000
<b>INTER-FUND TRANSFER REVENUE</b>					
28-30-060-910.0	HEALTH CARE RESERVE	.00	.00	.00	.00
28-30-060-942.0	PRIOR YEAR LOT TRANSFER	.00	20,379	.00	.00
28-30-060-970.0	PARKS TRANSFER - FROM GF	665,980	707,127	961,395	683,855
28-30-060-982.0	CIP TRANSFER FROM G.F.	108,724	392,400	124,264	130,000
	Budget notes:				
	~2021 Includes: CIP 2859-2018-02R City Dock Replacement \$30,000 (PT), 2859-2018-14 Spring Mtn. Pathway \$500 (PT) & \$49,500 (FY20 FB CF), CIP 2859-2019-01 Brown Park Upgrade & Repair \$35,000 (FY20 FB CF), CIP 2859-2020-04R Parks & Recreation Re-location (Shop) \$15,000 (PT)				
28-30-060-983.0	TRANSFERS FROM URBAN RENEWAL	43,224	9,203	269,320	2,000,000
	Budget notes:				
	~2021 CIP 2859-2021-02 MURA / Parks Brown Part - East Lake Street Waterfront (Est. MURA Funding)				
	Total INTER-FUND TRANSFER REVENUE:	817,928	1,129,109	1,354,979	2,813,855
<b>OTHER REVENUE</b>					
28-30-070-100.0	LOCAL OPTION TAX	118,121	20,000	76,567	171,443
28-30-070-110.0	RENTS & ROYALTIES	13,262	13,123	13,500	13,500
	Budget notes:				
	Includes lease with Mile High Marina (which coincides with the submerged land lease, and ends 12-31-2017), Land Lease for Dock with Garnet Beach Homeowners.				
28-30-070-410.0	IDAHO FUEL TAX REFUND	267	317	250	.00
28-30-070-900.0	MISCELLANEOUS REVENUE	1,737	54	.00	.00
28-30-070-980.0	SALES OF SURPLUS PROPERTY	466	39	.00	.00
28-30-070-990.0	CASH OVER\ (SHORT)	.00	10-	.00	.00
28-30-070-998.0	DONATED ASSETS	.00	.00	.00	.00
	Total OTHER REVENUE:	133,853	33,523	90,317	184,943
	Total RECREATION FUND REVENUE:	1,258,543	1,581,268	2,126,891	3,685,709

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>RECREATION - PROGRAMS</b>					
<b>PERSONNEL EXPENSE</b>					
28-58-100-110.0	SALARIES AND WAGES	133,182	147,350	150,475	161,202
28-58-100-140.0	OVERTIME PAY	694	242	707	769
28-58-100-147.0	FICA	7,663	8,310	9,373	10,042
28-58-100-148.0	MEDICARE	1,792	1,943	2,192	2,349
28-58-100-149.0	RETIREMENT - PERSI	14,171	15,852	16,936	18,224
28-58-100-150.0	WORKER'S COMPENSATION	2,096	1,608	2,548	2,752
28-58-100-151.0	HEALTH INSURANCE	27,441	34,177	33,432	27,756
28-58-100-152.0	DENTAL INSURANCE	1,043	1,259	1,384	1,447
28-58-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00
28-58-100-156.0	CLOTHING/UNIFORMS	.00	400	500	500
28-58-100-157.0	LIFE INSURANCE	233	263	252	252
28-58-100-158.0	EMPLOYEE GOLF PASS	.00	150	150	150
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
28-58-100-160.0	EMPLOYEE RECOGNITION	93	60	250	125
28-58-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	4,862	.00
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		188,408	211,614	223,061	225,568
<b>OPERATING EXPENSE</b>					
28-58-150-200.0	OFFICE SUPPLIES	108	195	200	200
28-58-150-210.0	DEPARTMENT SUPPLIES	13,807	12,665	16,000	15,000
28-58-150-230.0	PRINTING AND BINDING	.00	.00	1,000	1,000
28-58-150-240.0	MINOR EQUIPMENT	1,931	.00	1,500	1,500
28-58-150-250.0	MOTOR FUELS AND LUBRICANTS	327	812	800	2,000
28-58-150-300.0	PROFESSIONAL SERVICES	15,054	19,914	16,000	16,000
Budget notes:					
Includes fees paid for game umpires, and instructors to teach various recreation programs.					
28-58-150-307.0	CREDIT CARD PROCESSING FEES	45	3	.00	.00
28-58-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	682	342	800	800
28-58-150-420.0	TRAVEL AND MEETINGS	784	201	1,500	1,500
28-58-150-430.0	DUES AND SUBSCRIPTIONS	175	275	250	300
28-58-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	.00	.00	.00	.00
28-58-150-440.0	PROFESSIONAL DEVELOPMENT	1,194	2,090	3,000	3,000
28-58-150-460.0	TELEPHONE	1,701	1,788	1,800	1,800
28-58-150-490.0	HEAT, LIGHTS, AND UTILITIES	3,119	3,531	3,800	3,800
28-58-150-501.0	MAINT - COPIER - PER PAGE COST	437	2,156	2,500	2,500
28-58-150-510.0	RENTAL - MINOR EQUIPMENT	906	2,819	7,206	4,000
28-58-150-570.0	REPAIRS - BUILDING AND GROUNDS	325	209	400	400
28-58-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	493	303	1,000	1,000
Total OPERATING EXPENSE:		41,088	47,304	57,756	54,800
<b>CAPITAL EXPENSE</b>					
28-58-200-702.0	CAPITAL PURCHASES	.00	.00	.00	.00
Total CAPITAL EXPENSE:		.00	.00	.00	.00
<b>INTER-FUND TRANSFER EXPENSE</b>					
28-58-600-910.0	ADMINISTRATIVE TRANSFER - GF	13,708	13,729	14,259	16,117
28-58-600-972.0	FUND TRANSFER - NETWORK ADMIN	12,765	13,610	13,026	15,548
28-58-600-973.0	REC PROGRAMS/AIRPOT LEASE TRF	7,200	7,200	.00	.00
Total INTER-FUND TRANSFER EXPENSE:		33,673	34,539	27,285	31,665

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
Total RECREATION - PROGRAMS:		263,169	293,457	308,102	<b>312,033</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>RECREATION - PARKS</b>					
<b>PERSONNEL EXPENSE</b>					
28-59-100-110.0	SALARIES AND WAGES	221,840	286,291	348,642	351,826
28-59-100-140.0	OVERTIME PAY	6,237	3,284	7,056	2,152
28-59-100-147.0	FICA	13,828	17,576	21,815	21,947
28-59-100-148.0	MEDICARE	3,234	4,110	5,102	5,133
28-59-100-149.0	RETIREMENT - PERSI	19,270	23,359	36,943	37,196
28-59-100-150.0	WORKER'S COMPENSATION	10,819	10,311	17,231	15,463
28-59-100-151.0	HEALTH INSURANCE	32,969	39,609	88,456	47,014
28-59-100-152.0	DENTAL INSURANCE	1,262	1,497	3,241	1,884
28-59-100-153.0	PHYSICAL EXAMS	108	.00	500	.00
28-59-100-154.0	UNEMPLOYMENT	5,737	321	5,000	.00
28-59-100-156.0	CLOTHING/UNIFORMS	1,786	1,742	1,600	1,600
28-59-100-157.0	LIFE INSURANCE	394	449	721	519
28-59-100-158.0	EMPLOYEE GOLF PASS	300	.00	.00	.00
28-59-100-160.0	EMPLOYEE RECOGNITION	501	319	600	375
28-59-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	1,016	.00
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		318,284	388,868	537,923	485,109
<b>OPERATING EXPENSE</b>					
28-59-150-200.0	OFFICE SUPPLIES	111	116	200	200
28-59-150-210.0	DEPARTMENT SUPPLIES	7,929	8,964	10,000	10,000
28-59-150-211.0	BATHROOM SUPPLIES	8,595	8,497	10,500	10,500
28-59-150-212.0	HOLIDAY LIGHTS	1,384	643	11,500	2,000
Budget notes:					
Downtown holiday lights - maintenance and replacement					
28-59-150-216.0	SUPPLIES - SEED, SOD	1,110	1,621	3,000	3,000
28-59-150-218.0	SUPPLIES - FERTILIZER	2,819	2,462	3,960	3,960
28-59-150-220.0	SAND & SOIL	6,242	1,725	6,500	6,500
28-59-150-221.0	TREES	635	3,415	3,000	3,000
28-59-150-222.0	CHEMICALS	2,356	3,741	3,000	3,500
28-59-150-223.0	FLOWERS	7,663	8,185	8,000	9,500
28-59-150-226.0	IRRIGATION-CTRL ID HIST MUSEUM	1,439	1,932	1,500	1,500
28-59-150-227.0	IRRIGATION MAINTENANCE	4,426	3,741	4,950	4,950
28-59-150-228.0	DRAINAGE MAINTENANCE	1,278	.00	1,500	1,500
28-59-150-240.0	MINOR EQUIPMENT	8,429	6,640	9,900	9,900
28-59-150-250.0	MOTOR FUELS AND LUBRICANTS	10,414	14,064	15,680	15,680
28-59-150-275.0	PUBLIC RELATIONS	268	.00	.00	.00
28-59-150-300.0	PROFESSIONAL SERVICES	3,519	16,275	6,500	6,500
28-59-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,598	849	2,000	2,000
28-59-150-420.0	TRAVEL AND MEETINGS	1,728	724	3,000	3,000
28-59-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	535	739	800	1,200
28-59-150-440.0	PROFESSIONAL DEVELOPMENT	2,281	3,806	3,500	5,000
28-59-150-460.0	TELEPHONE	2,202	2,273	4,600	4,600
28-59-150-490.0	HEAT, LIGHTS, AND UTILITIES	48,008	51,697	54,000	55,620
28-59-150-491.0	TRASH, PORTA POTTIE RENTAL	4,437	5,080	5,500	6,000
28-59-150-500.0	RENTAL - OFFICE EQUIPMENT	.00	.00	.00	1,500
28-59-150-510.0	RENTAL - MINOR EQUIPMENT	5,215	7,450	4,370	4,000
28-59-150-521.0	EQUIPMENT LEASE	4,636	4,636	25,200	39,000
28-59-150-540.0	PATHWAY MAINTENANCE	16,153	7,004	9,000	9,000
28-59-150-570.0	REPAIRS - BUILDING AND GROUNDS	33,261	31,221	50,250	52,000
28-59-150-571.0	REPAIRS - CENTENNIAL PARK	1,115	3,004	3,000	3,000
28-59-150-575.0	REPAIRS - CIHM	.00	.00	1,500	3,000
28-59-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	2,600	3,534	3,500	6,000
28-59-150-590.0	REPAIRS - OTHER EQUIPMENT	5,726	12,265	14,250	16,000
28-59-150-594.0	SPECIAL EVENTS - JULY 4TH	4,369	5,609	4,000	4,000
28-59-150-596.0	BAD DEBT	.00	77	.00	.00

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
Total OPERATING EXPENSE:		202,478	221,989	288,160	<b>307,110</b>
<b>CAPITAL EXPENSE</b>					
28-59-200-701.0	LEGACY PARK REPAIR	129,672	25,979	.00	.00
28-59-200-702.0	CAPITAL PURCHASES	61,343	62,752	59,000	.00
28-59-200-703.0	PATHWAYS	.00	394,093	49,500	<b>50,000</b>
28-59-200-704.0	GOLD GLOVE PARK	19,559	17,435	.00	.00
28-59-200-705.0	RIVERFRONT PARK	.00	40,200	.00	.00
28-59-200-706.0	PARKS STORMWATER IMPROVEMENTS	.00	.00	.00	.00
28-59-200-707.0	PARKS ADA IMPROVEMENTS	.00	.00	.00	.00
28-59-200-708.0	RIVER ACCESS	.00	.00	.00	.00
28-59-200-709.0	ROTARY PARK IMPROVEMENTS	.00	.00	.00	.00
28-59-200-710.0	BROWN PARK IMPROVEMENTS	.00	9,137	196,492	.00
28-59-200-711.0	CITY DOCK REPLACEMENT	.00	.00	.00	.00
28-59-200-712.0	HARSHMAN SKATE PARK	45,788	.00	.00	.00
28-59-200-714.0	BROWN PARK / EAST LAKE STR WF	.00	.00	265,000	<b>2,000,000</b>
Budget notes:					
~2021 CIP 2859-2021-02 MURA / Parks Brown Part - East Lake Street Waterfront (Est. MURA Funding)					
28-59-200-715.0	PARKS SHOP RELOCATION	.00	.00	59,528	<b>15,000</b>
28-59-200-716.0	SIDEWALK MAINTENANCE	.00	.00	8,000	.00
28-59-200-998.0	RESRVD - FUTURE CAPITAL	.00	.00	.00	.00
Total CAPITAL EXPENSE:		256,361	549,596	637,520	<b>2,065,000</b>
<b>INTER-FUND TRANSFER EXPENSE</b>					
28-59-600-905.0	ENGINEER TRANSFER	8,563	.00	.00	.00
28-59-600-910.0	PARKS/GOLF TRANSFER	2,810	.00	.00	.00
28-59-600-911.0	ADMINISTRATIVE TRANSFER - GF	92,302	94,036	92,866	<b>79,337</b>
28-59-600-915.0	GIS TRANSFER	9,104	25,268	25,268	<b>14,086</b>
28-59-600-972.0	FUND TRANSFER - NETWORK ADMIN	5,632	11,149	10,748	<b>5,538</b>
Total INTER-FUND TRANSFER EXPENSE:		118,411	130,453	128,882	<b>98,961</b>
Total RECREATION - PARKS:		895,535	1,290,906	1,592,485	<b>2,956,180</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>GRANT EXPENSES</b>					
<b>GRANTS</b>					
28-60-250-600.0	VALLEY COUNTY WATERWAYS-MATCH	.00	.00	.00	<b>30,000</b>
Budget notes:					
~2021 CIP #2859-2018-02R City Dock Replacement \$30,000 (GF PT) & \$20,000 (Potential Grants - County Waterways)					
28-60-250-606.0	GRANTS	.00	8,190	.00	<b>15,000</b>
28-60-250-607.0	STATE - PARKS - RTP	.00	.00	.00	<b>.00</b>
28-60-250-609.0	STATE- ITD - SCENIC BYWAYS	.00	.00	.00	<b>.00</b>
28-60-250-610.0	STATE-ITD-SCENIC BYWAYS-MATCH	.00	.00	.00	<b>.00</b>
28-60-250-611.0	FHWA - LARDO BRIDGE MITIGATION	.00	.00	20,000	<b>.00</b>
Budget notes:					
SHPO MUST APPROVE improvement plans; improvements must be completed by May 2019 or return funds - \$20,000 CIHM to repair any historic bldg (10 Bay or other).					
28-60-250-615.0	STATE-PARKS-IDPR-WATERWAYS	.00	.00	20,000	<b>20,000</b>
28-60-250-616.0	VALLEY COUNTY WATERWAYS	.00	.00	20,000	<b>20,000</b>
28-60-250-617.0	STATE-IDPR-WATERWAYS-MATCH	.00	.00	.00	<b>.00</b>
28-60-250-620.0	IDPR GRANTS	.00	.00	.00	<b>.00</b>
28-60-250-621.0	IDPR GRANTS - MATCH	.00	.00	.00	<b>.00</b>
28-60-250-660.0	CIMBA GRANT	130	2,124	.00	<b>.00</b>
28-60-250-669.0	FOUND - PARKS - ARBOR DAY	.00	300	300	<b>.00</b>
28-60-250-671.0	GRANTS- CITY MATCH	.00	27,936	30,000	<b>.00</b>
Budget notes:					
CIP #2859-2018-02R City Dock Replacement \$30,000 (GF PT) & \$20,000 (Potential Grants - County Waterways)					
28-60-250-672.0	STATE-IDPR-MT. BIKE LIC. PLATE	.00	.00	.00	<b>.00</b>
28-60-250-673.0	STATE - IDPR - ROAD & BRIDGE	8,161	.00	.00	<b>.00</b>
28-60-250-674.0	IDPR GRANT MATCH	.00	.00	.00	<b>196,492</b>
Budget notes:					
~2021 CIP 2859-2019-01 Brown Park Upgrade & Repair \$100,000 (FY20 CF), PY LOT 16-42 \$1,492 (CF), and PY LOT 17-31 \$60,000 (CF), \$35,000 (GF FB)					
28-60-250-675.0	IDPR RV GRANT	.00	.00	.00	<b>.00</b>
28-60-250-676.0	IDPR LAND & WATER CONSERVATION	.00	.00	136,004	<b>136,004</b>
28-60-250-730.0	GRANTS - FEDERAL	.00	41,009	.00	<b>.00</b>
Total GRANTS:		8,291	79,558	226,304	<b>417,496</b>
Total GRANT EXPENSES:		8,291	79,558	226,304	<b>417,496</b>



Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>CONTINGENCY - REC. FUND</b>					
<b>CONTINGENT REVENUE</b>					
28-99-075-100.0	CONTINGENT REVENUES	.00	.00	151,925	<b>168,541</b>
	Total CONTINGENT REVENUE:	.00	.00	151,925	<b>168,541</b>
<b>CONTINGENT EXPENSE</b>					
28-99-750-100.0	CONTINGENT EXPENSE	.00	.00	151,925	<b>168,541</b>
	Total CONTINGENT EXPENSE:	.00	.00	151,925	<b>168,541</b>
	Total CONTINGENCY - REC. FUND:	.00	.00	303,850	<b>337,082</b>
	RECREATION FUND Revenue Total:	1,258,543	1,581,268	2,278,816	<b>3,854,250</b>
	RECREATION FUND Expenditure Total:	1,166,995	1,663,922	2,278,816	<b>3,854,250</b>
	Net Total RECREATION FUND:	91,548	82,654-	.00	<b>.00</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>AIRPORT FUND</b>					
<b>AIRPORT FUND REVENUE</b>					
<b>PROPERTY TAX REVENUE</b>					
29-30-010-100.0	PROPERTY TAXES	18,970	55,397	71,828	<b>65,026</b>
29-30-010-102.0	3% INCREASE	.00	.00	.00	<b>.00</b>
29-30-010-104.0	PROPERTY TAX GROWTH INCREASE	.00	.00	.00	<b>.00</b>
29-30-010-400.0	COUNTY AIRPORT LEVY	15,600	15,600	15,600	<b>15,600</b>
Budget notes:					
Funds will be received 1/2 in January and 1/2 in July.					
29-30-010-900.0	PENALTIES AND INTEREST	217	228	200	<b>500</b>
Total PROPERTY TAX REVENUE:		34,787	71,226	87,628	<b>81,126</b>
<b>FEE REVENUE</b>					
29-30-020-400.0	LANDING FEES	16,225	11,646	9,000	<b>9,000</b>
29-30-020-500.0	TIE DOWN FEES	3,368	1,750	3,000	<b>3,000</b>
29-30-020-505.0	OVERNIGHT PARKING	9,485	6,357	3,500	<b>3,500</b>
29-30-020-506.0	VEHICLE PARKING	.00	1,500	1,000	<b>1,000</b>
29-30-020-510.0	CAR RENTAL FEES	8,073	6,942	5,500	<b>5,500</b>
29-30-020-520.0	SNOW REMOVAL	.00	.00	500	<b>.00</b>
29-30-020-600.0	FUEL FLOW FEES	33,773	27,362	25,500	<b>25,500</b>
Total FEE REVENUE:		70,924	55,558	48,000	<b>47,500</b>
<b>GRANT REVENUE</b>					
29-30-025-106.0	GRANTS	3,036	.00	.00	<b>.00</b>
29-30-025-110.0	FEDERAL - AIP PROJECT	2,937,317	203,225	11,285,000	<b>2,627,258</b>
Budget notes:					
~2021 \$30,000 CARES Act Grant from FAA - AIP29, CIP 2956-2018-07 Apron Construction - Rehabilitate Hangar Taxiways \$855,000, CIP 2956-2018-08 Update Airport Master Plan \$150,008, CIP E2956-2018-01 Snow Plow Vehicle \$33,750, #E2956-2018-02 Snow Removal Equipment \$450,000					
29-30-025-200.0	STATE - AIP PROJECT	65,111	9,436	16,250	<b>53,855</b>
Budget notes:					
~2021 CIP 2956-2018-07 Apron Construction - Rehabilitate Hangar Taxiways \$23,750, CIP 2956-2018-08 Update Airport Master Plan \$4,167, CIP E2956-2018-01 Snow Plow Vehicle \$938, #E2956-2018-02 Snow Removal Equipment \$25,000					
Total GRANT REVENUE:		3,005,463	212,661	11,301,250	<b>2,681,113</b>
<b>INTEREST REVENUE</b>					
29-30-045-100.0	INTEREST REVENUE	1,932	11,238	1,230	<b>3,000</b>
Total INTEREST REVENUE:		1,932	11,238	1,230	<b>3,000</b>
<b>APPROPRIATED FUND BALANCE</b>					
29-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	18,750	<b>111,562</b>
Budget notes:					
~2021 CIP 2956-2018-07 Apron Construction - Rehabilitate Hangar Taxiways \$71,250 (FB), CIP 2956-2018-08 Update Airport Master Plan \$12,500 (FB), CIP E2956-2018-01 Snow Plow Vehicle \$2,812 (FB), #2956-2018-02 Snow Removal Equipment \$25,000 (FB)					
Total APPROPRIATED FUND BALANCE:		.00	.00	18,750	<b>111,562</b>
<b>CARRY FORWARD REVENUE</b>					
29-30-055-998.0	CARRYFORWARD	.00	.00	.00	<b>.00</b>
Total CARRY FORWARD REVENUE:		.00	.00	.00	<b>.00</b>
<b>INTER-FUND TRANSFER REVENUE</b>					
29-30-060-910.0	HEALTH CARE RESERVE	.00	.00	.00	<b>.00</b>
29-30-060-963.0	GENERAL FUND TRANSFER-LOAN	.00	.00	.00	<b>.00</b>
29-30-060-973.0	REC PROGRAMS/AIRPORT LEASE TRF	7,200	7,200	.00	<b>.00</b>
29-30-060-982.0	CIP TRANSFER FROM G.F.	80,159	.00	.00	<b>.00</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
Total INTER-FUND TRANSFER REVENUE:		87,359	7,200	.00	<b>.00</b>
<b>OPERATIONS REVENUE</b>					
29-30-065-200.0	HANGAR LEASES	157,475	172,101	168,439	<b>165,000</b>
29-30-065-300.0	U.S.F.S. CONTRACT	55,021	54,670	57,394	<b>58,500</b>
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:		212,496	226,771	225,833	<b>223,500</b>
<b>OTHER REVENUE</b>					
29-30-070-100.0	LOCAL OPTION TAX	.00	.00	.00	<b>.00</b>
29-30-070-200.0	MISC. CONTRACTS AND AGREEMENTS	3,331	700	3,000	<b>3,000</b>
29-30-070-400.0	IDAHO FUEL TAX REFUND	.00	.00	.00	<b>100</b>
29-30-070-900.0	MISCELLANEOUS REVENUE	2,400	2,944	.00	<b>.00</b>
29-30-070-980.0	SALES OF SURPLUS PROPERTY	.00	3,800	.00	<b>.00</b>
29-30-070-990.0	CASH OVER\ (SHORT)	.00	.00	.00	<b>.00</b>
Total OTHER REVENUE:		5,731	7,444	3,000	<b>3,100</b>
Total AIRPORT FUND REVENUE:		3,418,692	592,098	11,685,691	<b>3,150,901</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>AIRPORT DEPARTMENT</b>					
<b>PERSONNEL EXPENSE</b>					
29-56-100-110.0	SALARIES AND WAGES	104,438	114,951	135,309	139,795
29-56-100-140.0	OVERTIME PAY	14	5,626	641	654
29-56-100-147.0	FICA	6,222	7,158	8,429	8,708
29-56-100-148.0	MEDICARE	1,455	1,674	1,971	2,037
29-56-100-149.0	RETIREMENT - PERSI	11,521	12,713	12,882	13,491
29-56-100-150.0	WORKER'S COMPENSATION	1,949	1,937	4,556	4,741
29-56-100-151.0	HEALTH INSURANCE	15,396	17,841	23,813	24,045
29-56-100-152.0	DENTAL INSURANCE	1,169	1,258	1,385	1,521
29-56-100-153.0	PHYSICAL EXAMS	80	100	100	100
29-56-100-154.0	UNEMPLOYMENT	.00	.00	2,000	.00
29-56-100-156.0	CLOTHING/UNIFORMS	204	294	500	500
29-56-100-157.0	LIFE INSURANCE	202	202	202	202
29-56-100-158.0	EMPLOYEE GOLF PASS	150	150	150	150
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
29-56-100-160.0	EMPLOYEE RECOGNITION	73	.00	150	150
29-56-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	1,561	4,717
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		142,871	163,903	193,649	200,811
<b>OPERATING EXPENSE</b>					
29-56-150-210.0	DEPARTMENT SUPPLIES	623	1,120	1,500	1,500
29-56-150-240.0	MINOR EQUIPMENT	904	502	1,600	1,600
29-56-150-250.0	MOTOR FUELS AND LUBRICANTS	9,997	15,256	15,500	15,500
29-56-150-260.0	POSTAGE	.00	4	.00	.00
29-56-150-300.0	PROFESSIONAL SERVICES	1,616	1,506	4,000	4,000
29-56-150-305.0	SOFTWARE/SUPPORT	.00	63	1,400	200
29-56-150-309.0	CONTRACT MANAGEMENT	.00	.00	.00	.00
Budget notes:					
29-56-150-310.0	ATTORNEY SERVICES	.00	.00	.00	.00
29-56-150-350.0	ENGINEER SERVICES	14,400	15,290	15,500	15,500
Budget notes:					
Surveying					
29-56-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	50	341	400	400
29-56-150-420.0	TRAVEL AND MEETINGS	952	6,124	2,000	2,000
29-56-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	.00	.00	100	100
29-56-150-440.0	PROFESSIONAL DEVELOPMENT	820	325	3,000	1,000
29-56-150-460.0	TELEPHONE	2,159	1,907	2,160	2,160
29-56-150-465.0	COMMUNICATIONS - RADIO	.00	2,301	.00	300
29-56-150-490.0	HEAT, LIGHTS, AND UTILITIES	13,400	12,987	12,000	14,000
29-56-150-500.0	RENTAL - OFFICE EQUIPMENT	.00	766	.00	400
29-56-150-570.0	REPAIRS - BUILDING AND GROUNDS	18,820	8,584	20,000	20,000
29-56-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	148	471	1,000	1,000
29-56-150-590.0	REPAIRS - AIRPORT EQUIPMENT	1,813	13,668	5,000	12,000
29-56-150-595.0	BAD DEBT	.00	.00	.00	.00
29-56-150-598.0	FLY-IN/OUTREACH	319	158	1,000	1,200
29-56-150-610.0	COMPUTER SOFTWARE	.00	.00	.00	.00
Total OPERATING EXPENSE:		66,022	81,373	86,160	92,860
<b>CAPITAL EXPENSE</b>					
29-56-200-702.0	CAPITAL PURCHASES	.00	.00	.00	.00
29-56-200-704.0	CAPITAL - STORM DRAIN REPAIR	.00	25,987	.00	.00
29-56-200-706.0	FUTURE LAND ACQUISITIONS	.00	15,579	.00	.00
29-56-200-998.0	RESRVD - FUTURE CAPITAL	.00	.00	.00	.00

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
Total CAPITAL EXPENSE:		.00	41,566	.00	<b>.00</b>
<b>INTER-FUND TRANSFER EXPENSE</b>					
29-56-600-905.0	PUBLIC WORKS TRANSFER	.00	.00	.00	<b>.00</b>
29-56-600-910.0	ADMINISTRATIVE TRANSFER - GF	43,523	45,335	49,178	<b>54,051</b>
29-56-600-915.0	GIS TRANSFER	1,199	8,088	8,088	<b>.00</b>
29-56-600-920.0	ENGINEER TRANSFER	271	.00	.00	<b>.00</b>
29-56-600-971.0	FUND TRANSFER-CAPITAL PROJECTS	.00	.00	.00	<b>.00</b>
29-56-600-972.0	FUND TRANSFER - NETWORK ADMIN	8,610	10,982	10,580	<b>10,504</b>
Total INTER-FUND TRANSFER EXPENSE:		53,603	64,405	67,846	<b>64,555</b>
Total AIRPORT DEPARTMENT:		262,496	351,247	347,655	<b>358,226</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>GRANT EXPENSES</b>					
<b>GRANTS</b>					
29-60-250-200.0	GRANTS	.00	251	3,036	.00
29-60-250-720.0	STATE - AIP PROJECT	65,111	9,436	16,250	<b>53,855</b>
Budget notes:					
~2021 CIP 2956-2018-07 Apron Construction - Rehabilitate Hangar Taxiways \$23,750, CIP 2956-2018-08 Update Airport Master Plan \$4,167, CIP E2956-2018-01 Snow Plow Vehicle \$938, #E2956-2018-02 Snow Removal Equipment \$25,000					
29-60-250-730.0	FEDERAL - AIP PROJECT	2,703,365	203,225	11,285,000	<b>2,627,258</b>
Budget notes:					
~2021 \$30,000 CARES Act Grant from FAA - AIP29, CIP 2956-2018-07 Apron Construction - Rehabilitate Hangar Taxiways \$855,000, CIP 2956-2018-08 Update Airport Master Plan \$150,008, CIP E2956-2018-01 Snow Plow Vehicle \$33,750, #E2956-2018-02 Snow Removal Equipment \$450,000					
29-60-250-731.0	FEDERAL - CITY MATCH (AIP)	50,306	4,752	33,750	<b>111,562</b>
Budget notes:					
~2021 CIP 2956-2018-07 Apron Construction - Rehabilitate Hangar Taxiways \$71,250 (FB), CIP 2956-2018-08 Update Airport Master Plan \$12,500 (FB), CIP E2956-2018-01 Snow Plow Vehicle \$2,812 (FB), #2956-2018-02 Snow Removal Equipment \$25,000 (FB)					
Total GRANTS:		2,818,782	217,664	11,338,036	<b>2,792,675</b>
Total GRANT EXPENSES:		2,818,782	217,664	11,338,036	<b>2,792,675</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>CONTINGENCY - AIRPORT FUND</b>					
<b>CONTINGENT REVENUE</b>					
29-99-075-100.0	CONTINGENT REVENUES	.00	.00	146,559	<b>153,291</b>
Total CONTINGENT REVENUE:		.00	.00	146,559	<b>153,291</b>
<b>CONTINGENT EXPENSE</b>					
29-99-750-100.0	CONTINGENT EXPENSE	.00	.00	146,559	<b>153,291</b>
Total CONTINGENT EXPENSE:		.00	.00	146,559	<b>153,291</b>
Total CONTINGENCY - AIRPORT FUND:		.00	.00	293,118	<b>306,582</b>
AIRPORT FUND Revenue Total:		3,418,692	592,098	11,832,250	<b>3,304,192</b>
AIRPORT FUND Expenditure Total:		3,081,278	568,911	11,832,250	<b>3,304,192</b>
Net Total AIRPORT FUND:		337,414	23,187	.00	<b>.00</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>LOCAL OPTION TAX FUND</b>					
<b>LOCAL OPTION TAX FUND REVENUE</b>					
<b>GRANT REVENUE</b>					
31-30-025-110.0	STP RURAL GRANT	39,000	.00	.00	<b>118,500</b>
31-30-025-115.0	GRANTS - LHRIP	.00	.00	100,000	<b>.00</b>
31-30-025-120.0	ICDBG	.00	.00	500,000	<b>72,015</b>
Total GRANT REVENUE:		39,000	.00	600,000	<b>190,515</b>
<b>INTEREST REVENUE</b>					
31-30-045-100.0	INTEREST REVENUE	41,116	71,332	25,165	<b>25,165</b>
Total INTEREST REVENUE:		41,116	71,332	25,165	<b>25,165</b>
<b>APPROPRIATED FUND BALANCE</b>					
31-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	105,557	<b>.00</b>
Total APPROPRIATED FUND BALANCE:		.00	.00	105,557	<b>.00</b>
<b>CARRY FORWARD REVENUE</b>					
31-30-055-998.0	CARRY FORWARD	.00	.00	.00	<b>.00</b>
Total CARRY FORWARD REVENUE:		.00	.00	.00	<b>.00</b>
<b>INTER-FUND TRANSFER REVENUE</b>					
31-30-060-973.0	CIP TRANSFER FROM STREETS	220,000	84,996	.00	<b>.00</b>
31-30-060-975.0	FRANCHISE FEE TRANSFER	.00	.00	1,152,250	<b>.00</b>
31-30-060-981.0	TRANSFER FROM TOURISM LOT	.00	.00	.00	<b>.00</b>
Total INTER-FUND TRANSFER REVENUE:		220,000	84,996	1,152,250	<b>.00</b>
<b>OTHER REVENUE</b>					
31-30-070-100.0	LOCAL OPTION TAX - LODGING	13,000	13,000	13,000	<b>14,000</b>
31-30-070-100.1	LOCAL OPTION TAX - STREETS	1,794,687	2,062,870	2,100,000	<b>1,784,459</b>
31-30-070-102.0	LOCAL OPTION TAX - PENALTY	4,509	8,240	.00	<b>5,000</b>
31-30-070-200.0	SEWER LINE IMPROV. - PLRWSD	192,413	177,338	317,600	<b>.00</b>
31-30-070-900.0	MISCELLANEOUS REVENUE	.00	.00	.00	<b>.00</b>
Total OTHER REVENUE:		2,004,609	2,261,448	2,430,600	<b>1,803,459</b>
Total LOCAL OPTION TAX FUND REVENUE:		2,304,725	2,417,777	4,313,572	<b>2,019,139</b>



Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>LOCAL OPTION TAX DEPARTMENT</b>					
<b>PERSONNEL EXPENSE</b>					
31-49-100-110.0	SALARIES AND WAGES	33,144	38,307	39,943	<b>40,749</b>
31-49-100-140.0	OVERTIME PAY	.00	.00	727	<b>735</b>
31-49-100-147.0	FICA	1,876	2,167	2,522	<b>2,572</b>
31-49-100-148.0	MEDICARE	439	507	590	<b>602</b>
31-49-100-149.0	RETIREMENT - PERSI	3,704	4,539	4,856	<b>4,953</b>
31-49-100-150.0	WORKER'S COMPENSATION	85	89	134	<b>137</b>
31-49-100-151.0	HEALTH INSURANCE	11,101	19,772	20,246	<b>20,470</b>
31-49-100-152.0	DENTAL INSURANCE	406	583	660	<b>724</b>
31-49-100-157.0	LIFE INSURANCE	93	101	101	<b>101</b>
31-49-100-158.0	EMPLOYEE GOLF PASS	.00	150	150	<b>150</b>
31-49-100-160.0	EMPLOYEE RECOGNITION	.00	38	50	<b>50</b>
31-49-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	536	<b>4,717</b>
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		50,848	66,252	70,515	<b>75,960</b>
<b>OPERATING EXPENSE</b>					
31-49-150-210.0	DEPARTMENT SUPPLIES	23	87	200	<b>150</b>
31-49-150-260.0	POSTAGE	.00	.00	.00	<b>.00</b>
31-49-150-300.0	PROFESSIONAL SERVICES	8,115	.00	.00	<b>.00</b>
31-49-150-305.0	SOFTWARE SUPPORT - CASELLE	1,730	1,730	2,728	<b>1,730</b>
31-49-150-350.0	ENGINEERING	16,120	.00	.00	<b>.00</b>
31-49-150-400.0	ADVERTISING	.00	.00	.00	<b>.00</b>
31-49-150-440.0	PROFESSIONAL DEVELOPMENT	35	1,250	1,500	<b>1,500</b>
31-49-150-540.0	MAINT. - PREVENTATIVE TRTMT	.00	.00	.00	<b>.00</b>
31-49-150-541.0	MAINT. - ROUTINE TRTMT	.00	.00	.00	<b>.00</b>
31-49-150-546.0	MAINT. - STORMWATER TRTMT	.00	.00	.00	<b>.00</b>
31-49-150-595.0	BAD DEBT	2,173	2,734	2,000	<b>3,000</b>
31-49-150-640.0	DIRECT COSTS	.00	.00	.00	<b>.00</b>
Budget notes:					
Category F -- Direct costs to collect and enforce the tax.					
Total OPERATING EXPENSE:		28,196	5,802	6,428	<b>6,380</b>
<b>CAPITAL EXPENSE</b>					
31-49-200-700.0	REIMB. SEWER IMPROVEMENTS	192,413	177,338	.00	<b>.00</b>
31-49-200-702.0	MAINTENANCE IMPROVMNT PROJECTS	33,414	674,991	105,557	<b>750,000</b>
Budget notes:					
~2021 3149-2020-02R Maintenance Improvement Program (MIP)					
31-49-200-703.0	COMMERCE STREET	234,305	2,431	.00	<b>.00</b>
31-49-200-704.0	DOWNTOWN CORE REDEVELOPMENT	314,614	2,112,045	2,873,750	<b>57,585</b>
Budget notes:					
~2021 CIP #3149-2018-02R Downtown Core Redevelopment \$57,858 (LOT) & \$29,126 (WF)					
31-49-200-705.0	IDAHO STREET	856,642	204,871	.00	<b>.00</b>
31-49-200-706.0	JASPER SUBDIVISION IMPROV.	.00	195,134	110,000	<b>.00</b>
31-49-200-707.0	E. DEINHARD LANE RECON.	.00	.00	.00	<b>221,228</b>
Budget notes:					
~2021 CIP 3149-2018-03R E. Deinhard Lane Reconstruction					
31-49-200-708.0	LENORA ST. - 3RD TO 1ST	.00	.00	.00	<b>.00</b>
31-49-200-709.0	DOWNTOWN CORE STUDY	95,420	.00	.00	<b>.00</b>
31-49-200-998.0	RESERVED - FUTURE PROJECTS	.00	22,065	547,322	<b>708,861</b>
Total CAPITAL EXPENSE:		1,726,808	3,388,875	3,636,629	<b>1,737,674</b>
Total LOCAL OPTION TAX DEPARTMENT:		1,805,851	3,460,929	3,713,572	<b>1,820,014</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>GRANT EXPENSE</b>					
<b>GRANT EXPENSE</b>					
31-60-250-110.0	STP RURAL GRANT	.00	.00	.00	<b>118,500</b>
31-60-250-111.0	STP RURAL GRANT - CITY MATCH	.00	.00	.00	<b>8,610</b>
31-60-250-115.0	GRANTS - LHRIP	.00	.00	100,000	<b>.00</b>
31-60-250-120.0	ICDBG GRANT	.00	.00	500,000	<b>72,015</b>
Total GRANT EXPENSE:		.00	.00	600,000	<b>199,125</b>
Total GRANT EXPENSE:		.00	.00	600,000	<b>199,125</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>CONTINGENCY - LOT FUND</b>					
<b>CONTINGENT REVENUE</b>					
31-99-075-100.0	CONTINGENT REVENUE	.00	.00	235,000	<b>235,000</b>
Total CONTINGENT REVENUE:		.00	.00	235,000	<b>235,000</b>
<b>CONTINGENT EXPENSE</b>					
31-99-750-100.0	CONTINGENT EXPENSE	.00	.00	235,000	<b>235,000</b>
Total CONTINGENT EXPENSE:		.00	.00	235,000	<b>235,000</b>
Total CONTINGENCY - LOT FUND:		.00	.00	470,000	<b>470,000</b>
LOCAL OPTION TAX FUND Revenue Total:		2,304,725	2,417,777	4,548,572	<b>2,254,139</b>
LOCAL OPTION TAX FUND Expenditure Total:		1,805,851	3,460,929	4,548,572	<b>2,254,139</b>
Net Total LOCAL OPTION TAX FUND:		498,873	1,043,152-	.00	<b>.00</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>GOLF FUND</b>					
<b>GOLF OPERATIONS FUND REVENUE</b>					
<b>DONATION REVENUE</b>					
54-30-040-970.0	PRIVATE CONTRIBUTIONS	2,871	.00	12,500	<b>12,500</b>
Total DONATION REVENUE:		2,871	.00	12,500	<b>12,500</b>
<b>INTEREST REVENUE</b>					
54-30-045-100.0	INTEREST REVENUE	568	1,240	66	<b>300</b>
Total INTEREST REVENUE:		568	1,240	66	<b>300</b>
<b>CARRY FORWARD REVENUE</b>					
54-30-055-998.0	CARRYFORWARD	.00	.00	3,689	<b>.00</b>
Total CARRY FORWARD REVENUE:		.00	.00	3,689	<b>.00</b>
<b>INTER-FUND TRANSFER REVENUE</b>					
54-30-060-910.0	HEALTH CARE RESERVE	.00	.00	.00	<b>.00</b>
54-30-060-911.0	PARKS/GOLF TRANSFER	2,810	.00	.00	<b>.00</b>
54-30-060-942.0	PRIOR YEAR LOT TRANSFER	.00	20,000	.00	<b>42,500</b>
54-30-060-981.0	FUND TRANSFER FROM G.F.	100,000	100,000	190,616	<b>195,443</b>
54-30-060-982.0	CIP TRANSFER FROM G.F.	166,856	191,980	149,446	<b>204,446</b>
Budget notes: ~2021 Includes CIP 5485-2018-01R Golf Parking Lot Overlay \$126,446 (FY20 FB), CIP 5485-2018-02 Golf Cart Path Repair & Maintenance \$18,000 (FY20 FB), CIP 5485-2019-04 Golf Club House Roof \$40,000 (PT). CIP 5485-2020-01 Golf Clubhouse Ramp Replacement \$20,000 (PT)					
Total INTER-FUND TRANSFER REVENUE:		269,666	311,980	340,062	<b>442,389</b>
<b>OPERATIONS REVENUE</b>					
54-30-065-700.0	FACILITY OPERATIONS REVENUE	692,952	681,693	650,443	<b>650,443</b>
54-30-065-800.0	BAR & RESTAURANT REVENUE	41,687	45,645	40,000	<b>40,000</b>
Total OPERATIONS REVENUE:		734,640	727,338	690,443	<b>690,443</b>
<b>OTHER REVENUE</b>					
54-30-070-100.0	LOCAL OPTION TAX	.00	6,000	48,500	<b>.00</b>
54-30-070-110.0	RENTS & ROYALTIES	.00	.00	.00	<b>.00</b>
54-30-070-700.0	EMPLOYEE GOLF PASSES	5,700	6,000	6,000	<b>6,000</b>
Budget notes: Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
54-30-070-900.0	MISCELLANEOUS REVENUE	1,007	997	.00	<b>.00</b>
54-30-070-901.0	UTILITY REIMBURSEMENT REVENUE	15,833	18,943	23,167	<b>23,167</b>
54-30-070-980.0	SALES OF SURPLUS PROPERTY	21,788	492	.00	<b>1,200</b>
54-30-070-990.0	CASH OVER\SHORT	36	.00	.00	<b>.00</b>
Total OTHER REVENUE:		44,364	32,431	77,667	<b>30,367</b>
Total GOLF OPERATIONS FUND REVENUE:		1,052,109	1,072,989	1,124,427	<b>1,175,999</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>GOLF OPERATIONS DEPARTMENT</b>					
<b>PERSONNEL EXPENSE</b>					
54-85-100-110.0	SALARIES AND WAGES	317,354	341,910	345,124	<b>342,685</b>
54-85-100-147.0	FICA	18,834	19,777	21,398	<b>21,246</b>
54-85-100-148.0	MEDICARE	4,405	4,625	5,004	<b>4,969</b>
54-85-100-149.0	RETIREMENT - PERSI	23,040	23,674	25,598	<b>25,307</b>
54-85-100-150.0	WORKER'S COMPENSATION	8,612	6,733	8,884	<b>8,821</b>
54-85-100-151.0	HEALTH INSURANCE	47,360	43,834	44,944	<b>45,438</b>
54-85-100-152.0	DENTAL INSURANCE	1,391	1,244	1,398	<b>1,398</b>
54-85-100-154.0	UNEMPLOYMENT	3,545	56	4,000	<b>4,000</b>
54-85-100-156.0	CLOTHING/UNIFORMS	461	502	500	<b>500</b>
54-85-100-157.0	LIFE INSURANCE	294	302	302	<b>302</b>
54-85-100-159.0	GASB 68 PERSI EXPENSE	4,616	1,955	.00	<b>.00</b>
54-85-100-160.0	EMPLOYEE RECOGNITION	.00	.00	150	<b>150</b>
54-85-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	11,023	<b>.00</b>
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		420,680	440,704	468,325	<b>454,816</b>
<b>OPERATING EXPENSE</b>					
54-85-150-200.0	OFFICE SUPPLIES	116	.00	.00	<b>.00</b>
54-85-150-210.0	DEPARTMENT SUPPLIES	28,678	11,853	15,000	<b>14,000</b>
54-85-150-216.0	SUPPLIES - SEED, SOD	12,997	16,014	15,000	<b>15,000</b>
Budget notes:					
Seed/sod for repair of winter damaged areas and new construction.					
54-85-150-218.0	SUPPLIES - FERTILIZER	21,106	16,578	19,000	<b>19,000</b>
Budget notes:					
Compost					
54-85-150-219.0	FIRST AID, SAFETY	80	122	150	<b>150</b>
54-85-150-220.0	TOP DRESSING SAND	4,309	4,071	5,000	<b>5,000</b>
54-85-150-222.0	CHEMICALS	18,921	17,816	20,000	<b>18,873</b>
54-85-150-223.0	BIOLOGICAL PRODUCTS	4,947	2,966	6,317	<b>6,000</b>
54-85-150-225.0	ROADS/PATH REPAIR	325	672	1,000	<b>1,000</b>
54-85-150-227.0	IRRIGATION MAINTENANCE	17,006	15,860	20,150	<b>21,000</b>
54-85-150-228.0	DRAINAGE MAINTENANCE	6,741	345	1,000	<b>2,000</b>
Budget notes:					
Drain pipe and gravel for sub-surface drain lines.					
54-85-150-240.0	MINOR EQUIPMENT	14,701	2,765	3,000	<b>4,000</b>
54-85-150-250.0	MOTOR FUELS AND LUBRICANTS	18,404	19,788	20,000	<b>19,731</b>
54-85-150-260.0	POSTAGE	.00	.00	50	<b>50</b>
54-85-150-280.0	LICENSES AND PERMITS	400	100	1,400	<b>1,400</b>
54-85-150-300.0	PROFESSIONAL SERVICES	10,005	1,814	6,500	<b>2,866</b>
54-85-150-308.0	GOLF OPERATIONS - PRO SHARE	22,690	12,628	12,750	<b>12,750</b>
54-85-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	261	663	350	<b>450</b>
54-85-150-405.0	MARKETING	8,604	7,249	9,500	<b>9,500</b>
54-85-150-410.0	INSURANCE	8,888	9,303	9,581	<b>9,869</b>
54-85-150-420.0	TRAVEL AND MEETINGS	390	.00	500	<b>500</b>
54-85-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	110	450	150	<b>225</b>
54-85-150-440.0	PROFESSIONAL DEVELOPMENT	1,854	6,053	3,000	<b>4,000</b>
54-85-150-460.0	TELEPHONE	2,122	1,672	1,200	<b>1,500</b>
54-85-150-461.0	CABLE ONE INTERNET SERVICES	1,134	968	1,200	<b>1,200</b>
54-85-150-490.0	HEAT, LIGHTS, AND UTILITIES	29,496	31,166	35,000	<b>35,000</b>
54-85-150-491.0	CLUBHOUSE-HEAT, LIGHTS, UTILS	14,246	20,036	23,167	<b>23,167</b>
54-85-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	.00	.00	500	<b>500</b>
54-85-150-520.0	RENTAL - EQUIPMENT	980	944	1,500	<b>1,500</b>
54-85-150-521.0	EQUIPMENT LEASE	4,636	65,586	92,652	<b>95,443</b>
54-85-150-522.0	PORTABLE TOILET-RENT CONTRACT	3,401	4,483	4,500	<b>5,000</b>
54-85-150-570.0	REPAIRS - BUILDING AND GROUNDS	6,230	13,815	51,000	<b>12,679</b>
54-85-150-575.0	REPAIRS - CLUBHOUSE	9,252	12,399	10,000	<b>12,000</b>
Budget notes:					

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
Building is aging and will require additional repairs each year.					
54-85-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	732	162	2,000	<b>2,000</b>
54-85-150-590.0	REPAIRS - OTHER EQUIPMENT	31,908	23,448	25,000	<b>25,000</b>
Total OPERATING EXPENSE:		305,668	321,787	417,117	<b>382,353</b>
<b>CAPITAL EXPENSE</b>					
54-85-200-701.0	CAPITAL EXPENSES UNDER \$5000	.00	.00	.00	<b>.00</b>
54-85-200-702.0	CAPITAL PURCHASES	55,956	60,575-	.00	<b>.00</b>
54-85-200-703.0	FACILITY IMPROVEMENTS	23,739-	60,575	174,446	<b>174,446</b>
Budget notes:					
~2021 Includes CIP 5485-2018-01R Golf Parking Lot Overlay \$126,446 (FY20 FB), CIP 5485-2018-02 Golf Cart Path Repair & Maintenance \$18,000 (FY20 FB)					
54-85-200-704.0	CLUBHOUSE IMPROVEMENTS	32,217-	.00	.00	<b>60,000</b>
Budget notes:					
~2021 CIP 5485-2019-04 Golf Club House Roof \$40,000 (PT). CIP 5485-2020-01 Golf Clubhouse Ramp Replacement \$20,000 (PT)					
54-85-200-705.0	LS REMOVAL/GRAVITY LINE	.00	.00	.00	<b>.00</b>
54-85-200-998.0	RESERVE - FUTURE PROJECTS	.00	.00	.00	<b>25,000</b>
Budget notes:					
~2021 LOT 19-04 Golf Enlarge & Build #6 Aspen Green \$12,500 (PY LOT)					
Total CAPITAL EXPENSE:		.00	.00	174,446	<b>259,446</b>
<b>DEBT RELATED EXPENSE</b>					
54-85-350-800.0	EQUIPMENT LEASE PRINCIPAL	.00	.00	.00	<b>.00</b>
54-85-350-801.0	EQUIPMENT LEASE INTEREST	.00	.00	.00	<b>.00</b>
Budget notes:					
Note matured 09/30/2011					
54-85-350-806.0	EQUIPMENT LEASE INTEREST	.00	4,969	.00	<b>.00</b>
Budget notes:					
Lease matures 08/01/2010, monthly P & I payment \$1,150					
Total DEBT RELATED EXPENSE:		.00	4,969	.00	<b>.00</b>
<b>INTER-FUND TRANSFER EXPENSE</b>					
54-85-600-905.0	ENGINEER TRANSFER	.00	.00	.00	<b>.00</b>
54-85-600-910.0	ADMINISTRATIVE TRANSFER - GF	66,776	63,410	56,515	<b>66,990</b>
54-85-600-915.0	GIS TRANSFER	92	.00	.00	<b>.00</b>
54-85-600-972.0	FUND TRANSFER - NETWORK ADMIN	8,034	8,389	8,024	<b>12,394</b>
Total INTER-FUND TRANSFER EXPENSE:		74,902	71,799	64,539	<b>79,384</b>
<b>OTHER EXPENSE</b>					
54-85-650-980.0	DEPRECIATION EXPENSE	153,018	170,918	.00	<b>.00</b>
Total OTHER EXPENSE:		153,018	170,918	.00	<b>.00</b>
Total GOLF OPERATIONS DEPARTMENT:		954,268	1,010,177	1,124,427	<b>1,175,999</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>CONTINGENCY - GOLF FUND</b>					
<b>CONTINGENT REVENUE</b>					
54-99-075-100.0	CONTINGENT REVENUE	.00	.00	100,150	<b>100,000</b>
	Total CONTINGENT REVENUE:	.00	.00	100,150	<b>100,000</b>
<b>CONTINGENT EXPENSE</b>					
54-99-750-100.0	CONTINGENT EXPENSE	.00	.00	100,150	<b>100,000</b>
	Total CONTINGENT EXPENSE:	.00	.00	100,150	<b>100,000</b>
	Total CONTINGENCY - GOLF FUND:	.00	.00	200,300	<b>200,000</b>
	GOLF FUND Revenue Total:	1,052,109	1,072,989	1,224,577	<b>1,275,999</b>
	GOLF FUND Expenditure Total:	954,268	1,010,177	1,224,577	<b>1,275,999</b>
	Net Total GOLF FUND:	97,841	62,812	.00	<b>.00</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>WATER FUND</b>					
<b>WATER FUND REVENUE</b>					
<b>FEE REVENUE</b>					
60-30-020-200.0	WATER CONNECTION FEES	53,300	49,660	29,900	<b>38,662</b>
60-30-020-300.0	WATER TURN ON/OFF FEES	6,305	6,045	6,240	<b>6,146</b>
60-30-020-400.0	ANNUAL WATER TRUCK FEE	.00	2,100	.00	<b>.00</b>
60-30-020-900.0	PENALTIES	6,847	6,604	5,200	<b>6,366</b>
60-30-020-910.0	SERVICE CHARGES	849	845	520	<b>785</b>
60-30-020-999.0	XBP UTILITY CONVIENCE FEE	.00	.00	.00	<b>.00</b>
Total FEE REVENUE:		67,301	65,254	41,860	<b>51,959</b>
<b>GRANT REVENUE</b>					
60-30-025-115.0	DEQ GRANT	21	.00	.00	<b>.00</b>
Total GRANT REVENUE:		21	.00	.00	<b>.00</b>
<b>INTEREST REVENUE</b>					
60-30-045-100.0	INTEREST REVENUE	57,548	86,199	35,000	<b>20,000</b>
Total INTEREST REVENUE:		57,548	86,199	35,000	<b>20,000</b>
<b>APPROPRIATED FUND BALANCE</b>					
60-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	537,753	<b>520,969</b>
Total APPROPRIATED FUND BALANCE:		.00	.00	537,753	<b>520,969</b>
<b>CARRY FORWARD REVENUE</b>					
60-30-055-998.0	CARRYFORWARD	.00	.00	.00	<b>.00</b>
Total CARRY FORWARD REVENUE:		.00	.00	.00	<b>.00</b>
<b>INTER-FUND TRANSFER REVENUE</b>					
60-30-060-910.0	HEALTH CARE RESERVE	.00	.00	.00	<b>.00</b>
Total INTER-FUND TRANSFER REVENUE:		.00	.00	.00	<b>.00</b>
<b>OPERATIONS REVENUE</b>					
60-30-065-100.0	WATER SERVICE REVENUE	2,124,130	2,436,667	2,453,080	<b>2,150,376</b>
60-30-065-700.0	WATER SYSTEM BUY-IN	388,114	479,601	264,883	<b>264,883</b>
Total OPERATIONS REVENUE:		2,512,243	2,916,268	2,717,963	<b>2,415,259</b>
<b>OTHER REVENUE</b>					
60-30-070-410.0	IDAHO FUEL TAX REFUND	109	191	.00	<b>300</b>
60-30-070-535.0	REIMBURSABLE DEVEL. FEES	4,799	.00	5,000	<b>.00</b>
60-30-070-535.1	REIMBURS. HYDRANT REPAIR/REPLA	890	.00	.00	<b>.00</b>
60-30-070-900.0	MISCELLANEOUS REVENUE	.00	79,902	.00	<b>.00</b>
60-30-070-990.0	CASH OVER\SHORT	.00	.00	.00	<b>.00</b>
60-30-070-995.0	BAD DEBT RECOVERY	.00	.00	.00	<b>.00</b>
60-30-070-998.0	DONATED ASSETS	16,500	.00	.00	<b>.00</b>
Total OTHER REVENUE:		22,297	80,093	5,000	<b>300</b>
Total WATER FUND REVENUE:		2,659,411	3,147,814	3,337,576	<b>3,008,487</b>



Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>WATER DISTRIBUTION</b>					
<b>PERSONNEL EXPENSE</b>					
60-64-100-110.0	SALARIES AND WAGES	201,504	208,255	240,260	283,165
60-64-100-140.0	OVERTIME PAY	.00	1,035	2,788	3,256
60-64-100-147.0	FICA	12,259	12,300	15,069	17,758
60-64-100-148.0	MEDICARE	2,867	2,877	3,524	4,153
60-64-100-149.0	RETIREMENT - PERSI	22,679	22,281	29,020	34,199
60-64-100-150.0	WORKER'S COMPENSATION	8,846	6,877	10,764	12,684
60-64-100-151.0	HEALTH INSURANCE	45,739	55,717	69,885	91,046
60-64-100-152.0	DENTAL INSURANCE	1,532	1,844	2,467	3,136
60-64-100-153.0	PHYSICAL EXAMS	274	298	400	400
60-64-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00
60-64-100-156.0	CLOTHING/UNIFORMS	2,464	2,049	2,275	3,275
60-64-100-157.0	LIFE INSURANCE	426	417	504	605
60-64-100-158.0	EMPLOYEE GOLF PASS	300	300	300	300
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
60-64-100-159.0	GASB 68 PERSI EXPENSE	8,150-	3,058-	.00	.00
60-64-100-160.0	EMPLOYEE RECOGNITION	165	405	250	300
60-64-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	12,934	15,773
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		290,904	311,597	390,440	470,050

**OPERATING EXPENSE**

60-64-150-200.0	OFFICE SUPPLIES	.00	146	.00	600
60-64-150-210.0	DEPARTMENT SUPPLIES	7,240	6,204	9,000	8,500
60-64-150-220.0	FIRST AID/SAFETY	1,930	939	2,000	2,400
60-64-150-240.0	MINOR EQUIPMENT	12,738	131	8,500	8,500
60-64-150-250.0	MOTOR FUELS AND LUBRICANTS	8,588	10,361	9,000	10,500
60-64-150-260.0	POSTAGE	13,349	13,701	15,000	15,000
60-64-150-300.0	PROFESSIONAL SERVICES	22,962	9,369	10,000	12,000
60-64-150-300.1	PROF. SVCS. - RATE STUDY	41,781	.00	.00	.00
60-64-150-301.0	PROFESSIONAL SERVICES - BILLS	7,816	8,435	8,000	9,000
60-64-150-302.0	LABORATORY TESTING	.00	.00	1,000	1,000
60-64-150-310.0	ATTORNEY SERVICES	.00	.00	1,000	1,000
60-64-150-350.0	ENGINEER SERVICES	4,079	11,758	12,000	12,000
60-64-150-360.0	REIMBURSABLE DEVEL. FEES	.00	1,081	5,000	5,000
60-64-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	474	1,049	1,000	1,000
60-64-150-410.0	INSURANCE	62,523	65,282	67,238	69,255
60-64-150-420.0	TRAVEL AND MEETINGS	407	202	500	500
60-64-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	27	50	250	250
60-64-150-440.0	PROFESSIONAL DEVELOPMENT	2,896	4,230	5,000	5,000
60-64-150-460.0	TELEPHONE	3,764	3,503	5,000	5,000
60-64-150-461.0	DSL	.00	.00	.00	.00
60-64-150-465.0	COMMUNICATIONS - RADIO	4,295	439	1,000	1,000
60-64-150-490.0	HEAT, LIGHTS, AND UTILITIES	14,547	13,653	15,000	14,000
Budget notes:					
For booster pump stations					
60-64-150-496.0	DEQ ASSESSMENT & WATER RIGHTS	.00	.00	.00	.00
60-64-150-521.0	RENTAL - EQUIPMENT	12,152	12,152	12,152	12,152
Budget notes:					
Cat/Western States - leased backhoe					
60-64-150-560.0	REPAIRS - OFFICE EQUIPMENT	47	141	500	500
60-64-150-570.0	REPAIRS - BUILDING AND GROUNDS	8,464	407	1,000	1,000
60-64-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	1,542	1,546	4,000	3,000
60-64-150-590.0	REPAIRS - OTHER EQUIPMENT	20,208	26,492	45,000	45,000
60-64-150-591.0	REPAIRS - WATER METERS/MXU'S	34,566	34,415	60,000	50,000
Budget notes:					

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
60-64-150-595.0	BAD DEBT	3,123	12,763	3,000	3,000
Total OPERATING EXPENSE:		289,520	238,446	301,140	296,157
<b>CAPITAL EXPENSE</b>					
60-64-200-702.0	CAPITAL PURCHASES	.00	.00	860,000	100,000
Budget notes:					
~2021 CIP 2455-2019-01R Public Works Facility Improvements \$100,000 for Water Fund Storage					
60-64-200-703.0	WATER LINE IMPR. - LOT STREETS	.00	.00	.00	29,126
Budget notes:					
~2021 CIP 3149-2018-02R \$29,126					
60-64-200-706.0	LEGACY PARK INTAKE BLDG.	.00	.00	.00	.00
60-64-200-715.0	REDUND. FIRE PMP-UPPER WST STN	.00	.00	.00	80,000
60-64-200-717.0	SCADA	.00	.00	.00	.00
60-64-200-720.0	LINE REPLACEMNT - CITY WIDE	1	.00	375,000	263,000
60-64-200-722.0	14" WATERLINE FLOYDE TO MAJSTC	.00	.00	.00	.00
60-64-200-723.0	DEQ GRANT - WATER MASTER PLAN	.00	.00	.00	.00
60-64-200-724.0	DEQ GRANT - MATCH-WATER MASTER	.00	.00	.00	.00
60-64-200-725.0	HYDRANT REPLACEMENT PROGRAM	.00	.00	.00	75,000
60-64-200-998.0	RESERVED - FUTURE CAPITAL	.00	.00	49,316	.00
Total CAPITAL EXPENSE:		.00	1-	1,284,316	547,126
<b>DEBT RELATED EXPENSE</b>					
60-64-350-802.0	SERIES '03 REF. BOND PRINCIPAL	.00	.00	.00	.00
60-64-350-803.0	SERIES '03 REF. BOND INTEREST	26,744	2,845-	.00	.00
60-64-350-812.0	DEQ H2O TREATMENT PRINCIPAL	.00	.00	327,450	334,032
60-64-350-813.0	DEQ H2O TREATMENT INTEREST	45,244	38,807	32,459	25,877
Budget notes:					
Note matures 04/15/2024, P & I payment \$179,954.67, Interest rate 2.0%					
Total DEBT RELATED EXPENSE:		71,988	35,962	359,909	359,909
<b>INTER-FUND TRANSFER EXPENSE</b>					
60-64-600-901.0	PERSI GASB 68 TRANSFER	.00	.00	.00	.00
60-64-600-905.0	ENGINEER TRANSFER	13,204	16,222	16,222	45,438
60-64-600-910.0	ADMINISTRATIVE TRANSFER - GF	162,097	122,251	117,291	78,771
60-64-600-915.0	GIS TRANSFER	22,332	16,969	16,969	29,111
60-64-600-920.0	PUBLIC WORKS TRANSFER	117,228	121,292	131,807	141,252
60-64-600-971.0	CAPITAL PROJECTS TRANSFER	.00	.00	.00	.00
60-64-600-972.0	FUND TRANSFER- NETWORK ADMIN	26,761	36,258	34,652	44,323
Total INTER-FUND TRANSFER EXPENSE:		341,622	312,992	316,941	338,895
<b>OTHER EXPENSE</b>					
60-64-650-980.0	DEPRECIATION EXPENSE	764,257	764,637	.00	.00
60-64-650-985.0	AMORTIZATION EXPENSE	.00	.00	.00	.00
Total OTHER EXPENSE:		764,257	764,637	.00	.00
Total WATER DISTRIBUTION:		1,758,290	1,663,633	2,652,746	2,012,137

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>WATER TREATMENT</b>					
<b>PERSONNEL EXPENSE</b>					
60-65-100-110.0	SALARIES AND WAGES	147,952	132,380	119,753	142,240
60-65-100-140.0	OVERTIME PAY	1,093	1,392	1,042	1,227
60-65-100-147.0	FICA	9,175	8,339	7,489	8,895
60-65-100-148.0	MEDICARE	2,146	1,950	1,752	2,080
60-65-100-149.0	RETIREMENT - PERSI	16,901	13,989	14,423	17,130
60-65-100-150.0	WORKER'S COMPENSATION	6,203	4,658	5,325	6,329
60-65-100-151.0	HEALTH INSURANCE	23,025	27,788	38,211	38,599
60-65-100-152.0	DENTAL INSURANCE	1,079	861	1,032	1,032
60-65-100-153.0	PHYSICAL EXAMS	80	130	2,000	300
60-65-100-156.0	CLOTHING/UNIFORMS	971	867	910	900
60-65-100-157.0	LIFE INSURANCE	268	220	202	202
60-65-100-158.0	EMPLOYEE GOLF PASS	150	150	150	150
60-65-100-160.0	EMPLOYEE RECOGNITION	73	38	100	100
60-65-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	926	3,056
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		209,115	192,761	193,315	222,240
<b>OPERATING EXPENSE</b>					
60-65-150-200.0	OFFICE SUPPLIES	.00	.00	.00	2,000
60-65-150-210.0	DEPARTMENT SUPPLIES	5,500	2,756	7,000	5,000
60-65-150-220.0	FIRST AID/SAFETY	83	196	500	800
60-65-150-222.0	CHEMICALS	27,483	31,601	30,000	35,000
60-65-150-240.0	MINOR EQUIPMENT	13,852	3,698	3,000	7,000
60-65-150-250.0	MOTOR FUELS AND LUBRICANTS	2,603	2,293	4,000	4,000
60-65-150-260.0	POSTAGE	604	195	1,000	1,000
60-65-150-300.0	PROFESSIONAL SERVICES	26,623	8,736	14,000	10,000
60-65-150-302.0	LABORATORY TESTING	5,800	3,997	7,000	5,000
60-65-150-310.0	ATTORNEY SERVICES	.00	.00	.00	.00
60-65-150-350.0	ENGINEER SERVICES	19,856	29,439	20,000	35,000
60-65-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	27	47	500	500
60-65-150-420.0	TRAVEL AND MEETINGS	251	47	500	500
60-65-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	.00	231	250	250
60-65-150-440.0	PROFESSIONAL DEVELOPMENT	2,740	2,277	3,000	3,000
60-65-150-460.0	TELEPHONE	3,937	3,657	4,000	4,000
60-65-150-490.0	HEAT, LIGHTS, AND UTILITIES	118,376	113,477	115,000	100,000
60-65-150-496.0	DEQ ASSESSMENT & WATER	12,569	13,154	15,000	12,000
60-65-150-500.0	RENTAL - OFFICE EQUIPMENT	.00	.00	3,000	.00
60-65-150-560.0	REPAIRS - OFFICE EQUIPMENT	.00	.00	.00	.00
60-65-150-570.0	REPAIRS - BUILDING AND GROUNDS	12,295	3,730	10,000	10,000
60-65-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	1,675	75	2,500	2,000
60-65-150-590.0	REPAIRS - OTHER EQUIPMENT	44,199	47,310	50,000	50,000
Total OPERATING EXPENSE:		298,473	266,915	290,250	287,050
<b>CAPITAL EXPENSE</b>					
60-65-200-702.0	CAPITAL PURCHASES	.00	.00	.00	.00
60-65-200-706.0	INTAKE BLDG IMPROVEMENTS	.00	.00	.00	350,000
60-65-200-717.0	SCADA	.00	.00	.00	.00
60-65-200-725.0	WTP IMPROVEMENTS	.00	.00	180,600	96,600
Total CAPITAL EXPENSE:		.00	.00	180,600	446,600
<b>INTER-FUND TRANSFER EXPENSE</b>					
60-65-600-905.0	ENGINEER TRANSFER	599	.00	.00	.00
60-65-600-910.0	ADMINISTRATIVE TRANSFER - GF	39,159	28,795	20,665	40,460

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
Total INTER-FUND TRANSFER EXPENSE:		39,758	28,795	20,665	<b>40,460</b>
Total WATER TREATMENT:		547,347	488,471	684,830	<b>996,350</b>

Account Number	Account Title	2017-18 Prior year 2 Actual	2018-19 Prior year Actual	2019-20 Current year Budget	2020-21 Adopted
<b>CONTINGENCY - WATER FUND</b>					
<b>CONTINGENT REVENUE</b>					
60-99-075-100.0	CONTINGENT REVENUE	.00	.00	100,000	<b>47,736</b>
	Total CONTINGENT REVENUE:	.00	.00	100,000	<b>47,736</b>
<b>CONTINGENT EXPENSE</b>					
60-99-750-100.0	CONTINGENT EXPENSE	.00	.00	100,000	<b>47,736</b>
	Total CONTINGENT EXPENSE:	.00	.00	100,000	<b>47,736</b>
	Total CONTINGENCY - WATER FUND:	.00	.00	200,000	<b>95,472</b>
	WATER FUND Revenue Total:	2,659,411	3,147,814	3,437,576	<b>3,056,223</b>
	WATER FUND Expenditure Total:	2,305,637	2,152,104	3,437,576	<b>3,056,223</b>
	Net Total WATER FUND:	353,773	995,710	.00	<b>.00</b>
	Net Grand Totals:	2,173,412	781,836	.00	<b>.00</b>