

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
GENERAL FUND					
GENERAL FUND REVENUE					
PROPERTY TAX REVENUE					
10-30-010-100.0	PROPERTY TAXES	3,281,471	3,383,359	3,597,949	3,505,038
10-30-010-101.0	FOREGONE AMOUNT	.00	.00	.00	.00
10-30-010-102.0	3% INCREASE	.00	.00	.00	181,340
Budget notes:					
~2020 Available \$181,340					
10-30-010-104.0	PROPERTY TAX GROWTH INCREASE	.00	.00	.00	95,028
10-30-010-105.0	PROPERTY TAX REPLACEMENT	29,423	29,423	29,691	29,691
10-30-010-900.0	PENALTY & INTEREST	19,698	12,936	20,000	20,000
Total PROPERTY TAX REVENUE:		3,330,591	3,425,717	3,647,640	3,831,097
LICENSE & PERMIT REVENUE					
10-30-015-300.0	ANIMAL BOARDING/KENNEL LICENSE	.00	.00	.00	.00
10-30-015-340.0	ANIMAL LICENSES	1,100	1,200	1,100	1,100
10-30-015-400.0	BUSINESS LICENSE	37,780	22,740	27,000	27,000
Budget notes:					
Renewed Annually in December					
10-30-015-410.0	ALCOHOLIC BEVERAGE LICENSE	17,612	19,140	17,000	17,000
Budget notes:					
Renewed Annually in August					
10-30-015-420.0	VENDOR'S PERMIT	4,790	4,385	2,000	3,500
10-30-015-500.0	BUILDING PERMITS	237,010	337,209	235,000	235,000
Total LICENSE & PERMIT REVENUE:		298,292	384,674	282,100	283,600
FEE REVENUE					
10-30-020-220.0	PD-FINGERPRINTING	3,560	3,480	3,000	3,000
10-30-020-240.0	ANIMAL CONTROL VIOLATION FEE	.00	.00	.00	.00
10-30-020-310.0	FRANCHISE FEES - CABLEONE	75,948	79,544	78,416	78,416
10-30-020-320.0	FRANCHISE FEES - IDAHO POWER	241,020	240,843	244,925	244,925
10-30-020-430.0	COPY/FAX/NOTARY SERVICES	273	76	.00	.00
10-30-020-435.0	GIS MAPS	15	75	50	50
10-30-020-530.0	PLANNING AND ZONING FEES	83,516	90,805	50,000	60,000
10-30-020-540.0	PLAN CHECK FEES	162,206	202,892	152,750	152,750
Total FEE REVENUE:		566,538	617,715	529,141	539,141
GRANT REVENUE					
10-30-025-105.0	GRANTS - CD - PLANNING GRANT	.00	.00	.00	.00
10-30-025-110.0	GRANTS - STATE OR FEDERAL	.00	.00	.00	.00
10-30-025-111.0	IDAHO COMMISSION ON THE ARTS	.00	.00	.00	.00
10-30-025-115.0	LHRIP	.00	.00	.00	.00
10-30-025-209.0	FOUND-NAT'L ENDWOMENT FOR ARTS	.00	.00	25,000	.00
10-30-025-397.0	FEDERAL - EDWARD BYRNE GRANT	.00	.00	.00	.00
10-30-025-400.0	FEDERAL - PD - BJA BODY ARMOR	1,571	498	2,487	1,500
10-30-025-401.0	FEDERAL - PD - US DOJ - COPS	.00	.00	.00	.00
10-30-025-402.0	FEDERAL - PD - HIGHWAY SAFETY	28,910	13,553	86,000	18,000
10-30-025-406.0	FEDERAL - CD - CLG	842	36	3,000	3,000
Total GRANT REVENUE:		31,322	14,087	116,487	22,500
REVENUE SHARING & LIQUOR REV.					
10-30-030-310.0	STATE LIQUOR DISTRIBUTION	236,105	268,090	261,375	268,114
Budget notes:					
Beginning FY2020 the total City apportionment from the State Liquor Account will drop from 60% to 57.8% and will continue to decrease 2.2% each FY until FY2023, when the percentage is locked in at 49%.					
10-30-030-330.0	SHARED REVENUE - STATE DISTRB	398,821	430,586	422,605	463,932

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10-30-030-340.0	SHARED REVENUE - B & E DISTRIB	137,499	136,908	136,751	146,097
	Total REVENUE SHARING & LIQUOR REV.:	772,425	835,584	820,731	878,143
FINES REVENUE					
10-30-035-100.0	PD-FINES AND COURT COSTS	32,801	33,651	40,000	33,000
10-30-035-200.0	PARKING FINES	470	325	300	600
	Total FINES REVENUE:	33,271	33,976	40,300	33,600
DONATION REVENUE					
10-30-040-300.0	DONATIONS	.00	1,650	.00	.00
10-30-040-970.0	PRIVATE CONTR. - PUBLIC ART	.00	.00	.00	.00
	Total DONATION REVENUE:	.00	1,650	.00	.00
INTEREST REVENUE					
10-30-045-100.0	INTEREST REVENUE	41,789	80,240	45,000	50,000
	Total INTEREST REVENUE:	41,789	80,240	45,000	50,000
APPROPRIATED FUND BALANCE					
10-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	897,390	2,734,989
	Budget notes:				
	~2020 Includes - CIP #10-30-050-997 - Mather Street Reconstruction - Mission to Brundage (&Brundage Loop) - \$1,152,250, CIP #2455-2020-03 - Park Street Streetscape Improvements Phase 1 and 2 - \$495,000, CIP #10-30-050-997 - Senior Center Building Envelope Refurbish - \$90,000, CIP #1042-2018-02R - Fiber Optic Network Links to City Facilities - \$105,000, CIP #2859-2018-14 - Spring Mtn. Pathway, CIP #2859-2019-01 - Brown Park Upgrade and Repair - \$35,000, CIP #2859-2020-04 - Parks & Recreation Re-Location (Shop) - \$29,764				
	Total APPROPRIATED FUND BALANCE:	.00	.00	897,390	2,734,989
CARRY FORWARD REVENUE					
10-30-055-998.0	CARRY FORWARD	.00	.00	579,777	416,507
	Budget notes:				
	~2020 \$90,000 Housing Strategy, \$67,000 Public Art CIP #1048-2019-01R - Placemaking Downtown with Public Art				
	Total CARRY FORWARD REVENUE:	.00	.00	579,777	416,507
INTER-FUND TRANSFER REVENUE					
10-30-060-900.0	ADMINISTRATIVE TRANSFER	517,559	588,013	528,933	549,322
10-30-060-910.0	NETWORK ADMIN TRANSFER	130,356	134,550	167,511	160,332
10-30-060-915.0	GIS TRANSFER	74,826	83,387	112,934	112,934
	Total INTER-FUND TRANSFER REVENUE:	722,741	805,950	809,378	822,588
OTHER REVENUE					
10-30-070-100.0	LOCAL OPTION TAX	252,358	400,775	528,200	712,249
10-30-070-100.1	PY LOCAL OPTION TAX	4,092	.00	114,003	.00
10-30-070-101.0	LOCAL OPTION TAX PENALTY	205	.00	.00	.00
10-30-070-115.0	MCCALL AVENUE HOMES - RENT	4,400	3,300	3,300	3,300
10-30-070-200.0	SCHOOL FUNDS FOR YOUTH OFFICER	.00	.00	.00	.00
10-30-070-405.0	DRUG RESTITUTION	.00	250	.00	.00
10-30-070-535.0	REIMBURSABLE DEVEL. FEES	.00	.00	.00	.00
10-30-070-900.0	MISCELLANEOUS REVENUE	28,277	11,378	.00	.00
10-30-070-980.0	SALES OF SURPLUS PROPERTY	11,954	.00	.00	.00
10-30-070-990.0	CASH OVER(SHORT)	2	2-	.00	.00
10-30-070-993.0	UNREALIZED GAIN/LOSS ON INVEST	.00	.00	.00	.00
10-30-070-994.0	BAD DEBT RECOVERY	.00	.00	.00	.00

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Total OTHER REVENUE:		301,288	415,701	645,503	715,549
Total GENERAL FUND REVENUE:		6,098,258	6,615,295	8,413,447	10,327,714

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MAYOR & COUNCIL					
PERSONNEL EXPENSE					
10-41-100-110.0	SALARIES AND WAGES	13,800	15,150	15,300	15,300
10-41-100-147.0	FICA	669	854	949	949
10-41-100-148.0	MEDICARE	156	200	222	222
10-41-100-149.0	RETIREMENT - PERSI	1,562	1,715	1,732	1,827
10-41-100-150.0	WORKER'S COMPENSATION	28	38	42	42
10-41-100-151.0	HEALTH INSURANCE	33,576	29,505	12,073	50,985
10-41-100-152.0	DENTAL INSURANCE	1,532	1,962	711	2,618
10-41-100-157.0	LIFE INSURANCE	409	445	125	438
10-41-100-158.0	EMPLOYEE GOLF PASS	450	300	300	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	12,122	1,101
Budget notes:					
Restricted by Council - reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		52,182	50,169	43,576	73,632
OPERATING EXPENSE					
10-41-150-210.0	DEPARTMENT SUPPLIES	.00	243	200	200
10-41-150-275.0	PUBLIC RELATIONS	.00	.00	4,000	15,390
Budget notes:					
~2020 Made PR active again - includes Radio, Star News, software and equipment and Legion Hall Line Installation					
10-41-150-300.0	PROFESSIONAL SERVICES	.00	.00	.00	.00
10-41-150-325.0	ECONOMIC DEVELOPMENT SUPPORT	5,000	.00	.00	.00
10-41-150-420.0	TRAVEL AND MEETINGS	1,462	4,270	3,500	3,500
10-41-150-552.0	UTILITY BILLING HARDSHIPS	.00	60	500	500
10-41-150-554.0	EMPLOYEE HOLIDAY PARTY	5,353	2,796	3,000	3,500
10-41-150-560.0	EMPLOYEE LONGEVITY AWARDS	1,047	270	905	905
10-41-150-562.0	COMMITTEE RECOGNITION & AWARDS	606	607	1,000	1,000
Total OPERATING EXPENSE:		13,468	8,245	13,105	24,995
INTER-FUND TRANSFER EXPENSE					
10-41-600-963.0	FUND TRANSFER-AIRPORT LOAN	.00	.00	.00	.00
10-41-600-981.0	FUND TRANSFER-GOLF	93,520	100,000	100,000	100,000
Budget notes:					
Includes \$100,000 annual transfer for operation and \$85,980 five year Equipment Lease					
Total INTER-FUND TRANSFER EXPENSE:		93,520	100,000	100,000	100,000
COMMUNITY REQUESTS FOR FUNDS					
10-41-700-100.0	MCCALL TRANSIT	65,000	90,000	75,000	75,000
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	.00	7,100	7,000	7,500
Total COMMUNITY REQUESTS FOR FUNDS:		105,000	137,100	122,000	122,500
COUNCIL CONTINGENCY					
10-41-750-999.0	FUNDED COUNCIL CONTINGENCY	.00	.00	1,000	5,000
Total COUNCIL CONTINGENCY:		.00	.00	1,000	5,000
Total MAYOR & COUNCIL:		264,170	295,514	279,681	326,127

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INFORMATION SYSTEMS					
PERSONNEL EXPENSE					
10-42-100-110.0	SALARIES AND WAGES	127,279	138,875	145,983	133,149
10-42-100-140.0	OVERTIME PAY	.00	.00	1,842	1,792
10-42-100-147.0	FICA	7,793	8,512	9,165	8,366
10-42-100-148.0	MEDICARE	1,823	1,991	2,143	1,957
10-42-100-149.0	RETIREMENT - PERSI	14,408	15,721	16,734	16,112
10-42-100-150.0	WORKER'S COMPENSATION	521	760	831	758
10-42-100-151.0	HEALTH INSURANCE	12,233	11,943	24,896	23,354
10-42-100-152.0	DENTAL INSURANCE	689	711	972	1,069
10-42-100-157.0	LIFE INSURANCE	182	202	202	202
10-42-100-158.0	EMPLOYEE GOLF PASS	150	150	150	300
10-42-100-160.0	EMPLOYEE RECOGNITION	.00	.00	100	100
10-42-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	1,527	1,966
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		165,078	178,865	204,545	189,125
OPERATING EXPENSE					
10-42-150-210.0	DEPARTMENT SUPPLIES	179	975	1,200	1,200
10-42-150-240.0	MINOR EQUIPMENT	356	836	11,013	16,250
Budget notes:					
~2020 Anticipate purchase of fiber testing and certification tools					
10-42-150-250.0	MOTOR FUELS AND LUBRICANTS	86	270	500	500
10-42-150-300.0	PROFESSIONAL SERVICES	349	23,913	32,000	46,000
Budget notes:					
~2020 Municipal fiber/conduit engineering and consulting. SharePoint Migration					
10-42-150-392.0	WEB PAGE	554	510	750	.00
Budget notes:					
~2020 Moved to Communications Manager					
10-42-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	.00	472	.00	2,000
Budget notes:					
~2020 Increase in RFP compliance costs					
10-42-150-420.0	TRAVEL AND MEETINGS	50	.00	600	1,500
10-42-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	.00	.00	600	750
10-42-150-440.0	PROFESSIONAL DEVELOPMENT	2,500	.00	8,000	8,000
10-42-150-460.0	TELEPHONE	1,294	995	1,440	1,440
10-42-150-463.0	DIGITAL PHONE SYSTEM	21,269	21,849	26,665	26,665
10-42-150-465.0	COMMUNICATIONS - ETHERNET	12,768	12,768	26,400	26,400
10-42-150-560.0	REPAIRS - COMPUTER EQUIP	5,350	1,813	7,000	8,500
10-42-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	260	29	1,800	1,800
10-42-150-610.0	COMPUTER SOFTWARE	26,160	31,353	47,849	63,500
10-42-150-620.0	COMPUTER HARDWARE	59,795	58,420	65,800	65,800
Total OPERATING EXPENSE:		130,971	154,203	231,617	270,305
Total INFORMATION SYSTEMS:		296,048	333,068	436,162	459,430

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CITY MANAGER					
PERSONNEL EXPENSE					
10-43-100-110.0	SALARIES AND WAGES	222,430	237,853	259,365	273,550
10-43-100-140.0	OVERTIME PAY	.00	.00	.00	.00
10-43-100-147.0	FICA	13,073	14,053	16,081	16,960
10-43-100-148.0	MEDICARE	3,057	3,287	3,761	3,966
10-43-100-149.0	RETIREMENT - PERSI	24,557	26,925	29,360	32,662
10-43-100-150.0	WORKER'S COMPENSATION	682	1,027	1,118	1,180
10-43-100-151.0	HEALTH INSURANCE	56,459	48,808	52,650	52,997
10-43-100-152.0	DENTAL INSURANCE	1,438	1,675	1,595	1,803
10-43-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00
10-43-100-155.0	CONTRACT - BENEFITS	1,788	1,391	2,351	2,351
10-43-100-157.0	LIFE INSURANCE	281	343	353	353
10-43-100-158.0	EMPLOYEE GOLF PASS	.00	300	300	300
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
10-43-100-160.0	EMPLOYEE RECOGNITION	35	.00	175	175
10-43-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	13,699	13,144
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		323,799	335,661	380,808	399,441
OPERATING EXPENSE					
10-43-150-210.0	DEPARTMENT SUPPLIES	249	607	2,000	1,000
10-43-150-240.0	MINOR EQUIPMENT	996	.00	.00	.00
10-43-150-275.0	PUBLIC RELATIONS	1,201	1,779	1,500	1,500
10-43-150-300.0	PROFESSIONAL SERVICES	30,959	529	3,000	29,926
10-43-150-392.0	WEB PAGE	2,750	10,250	1,500	1,500
10-43-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	497	2,158	2,066	3,000
10-43-150-420.0	TRAVEL AND MEETINGS	3,318	11,886	3,000	3,000
10-43-150-430.0	DUES AND SUBSCRIPTIONS	.00	480	2,380	2,380
10-43-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	125	752	400	400
10-43-150-440.0	PROFESSIONAL DEVELOPMENT	3,896	3,820	6,000	6,000
10-43-150-460.0	TELEPHONE	487	413	500	1,000
Budget notes:					
~2020 Add cell phone/table for Communications Manager					
10-43-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	.00	.00	.00	.00
10-43-150-590.0	REPAIRS - SENIOR CENTER	175	594	1,000	1,000
Total OPERATING EXPENSE:		44,652	33,266	23,346	50,706
Total CITY MANAGER:		368,451	368,927	404,154	450,147

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ADMINISTRATIVE COSTS					
PERSONNEL EXPENSE					
10-44-100-153.0	PHYSICAL EXAMS	.00	.00	75	.00
10-44-100-154.0	HEALTH INS SAVNGS TRF TO FUNDS	.00	.00	.00	.00
Total PERSONNEL EXPENSE:		.00	.00	75	.00
OPERATING EXPENSE					
10-44-150-200.0	OFFICE SUPPLIES	4,727	5,281	6,000	6,000
10-44-150-240.0	MINOR EQUIPMENT	1,587	.00	.00	.00
10-44-150-260.0	POSTAGE	5,400	4,857	6,000	6,000
10-44-150-300.0	PROFESSIONAL SERVICES	26,184	3,883-	600	600
10-44-150-306.0	BANKING COSTS	4,708	4,597	6,000	6,000
10-44-150-310.0	ATTORNEY - CIVIL NON-REIMB	70,448	120,814	100,000	100,000
10-44-150-315.0	ATTORNEY - CIVIL REIMB	.00	.00	.00	.00
10-44-150-320.0	ATTORNEY - PROSECUTING	51,016	50,163	52,400	55,400
10-44-150-410.0	INSURANCE	79,509	80,983	85,000	90,689
10-44-150-420.0	TRAVEL AND MEETINGS	211	763	500	500
10-44-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	307	577	1,500	1,500
10-44-150-440.0	PROFESSIONAL DEVELOPMENT	.00	7	.00	.00
10-44-150-450.0	CLEANING AND CUSTODIAL	6,153	7,453	6,000	6,000
10-44-150-460.0	TELEPHONE	2,085	2,209	2,300	2,300
10-44-150-490.0	HEAT, LIGHTS, AND UTILITIES	20,342	18,836	22,915	22,915
10-44-150-500.0	RENTAL - OFFICE EQUIPMENT	6,084	6,333	6,350	6,350
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	5,901	6,285	6,600	6,600
10-44-150-570.0	REPAIRS - BUILDING AND GROUNDS	16,189	40,258	19,500	19,500
10-44-150-580.0	REPAIRS - AUTOMOTIVE	37	22	1,000	1,000
Budget notes:					
Pool vehicle repairs and maintenance					
Total OPERATING EXPENSE:		300,889	345,555	322,665	331,354
CAPITAL EXPENSE					
10-44-200-702.0	CAPITAL PURCHASES	.00	.00	.00	.00
Total CAPITAL EXPENSE:		.00	.00	.00	.00
Total ADMINISTRATIVE COSTS:		300,889	345,555	322,740	331,354

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FINANCE					
PERSONNEL EXPENSE					
10-45-100-110.0	SALARIES AND WAGES	208,762	186,414	194,441	200,643
10-45-100-140.0	OVERTIME PAY	.00	.00	554	582
10-45-100-147.0	FICA	12,083	10,781	12,090	12,476
10-45-100-148.0	MEDICARE	2,826	2,521	2,827	2,918
10-45-100-149.0	RETIREMENT - PERSI	23,632	20,823	22,073	24,026
10-45-100-150.0	WORKER'S COMPENSATION	495	609	632	652
10-45-100-151.0	HEALTH INSURANCE	56,078	46,382	54,239	44,702
10-45-100-152.0	DENTAL INSURANCE	1,438	1,034	1,130	896
10-45-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00
10-45-100-157.0	LIFE INSURANCE	362	320	353	353
10-45-100-158.0	EMPLOYEE GOLF PASS	150	150	150	300
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based on prior year actuals.					
10-45-100-160.0	EMPLOYEE RECOGNITION	76	187	175	175
10-45-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	16,003	17,087
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		305,902	269,221	304,667	304,810
OPERATING EXPENSE					
10-45-150-210.0	DEPARTMENT SUPPLIES	1,210	693	6,500	2,000
10-45-150-300.0	PROFESSIONAL SERVICES	79	79	80	80
10-45-150-301.0	AUDIT FEES	46,000	46,000	54,500	54,500
10-45-150-302.0	AUDITOR FEES OTHER THAN AUDIT	.00	.00	.00	.00
10-45-150-305.0	SOFTWARE SUPPORT - CASELLE	17,866	18,779	20,700	20,700
10-45-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	3,607	1,761	3,200	3,200
10-45-150-420.0	TRAVEL AND MEETINGS	.00	.00	1,000	200
10-45-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	60	.00	250	250
10-45-150-440.0	PROFESSIONAL DEVELOPMENT	6,262	4,502	7,500	7,500
Budget notes:					
Includes City Treasurer certification and continuing education					
10-45-150-610.0	COMPUTER SOFTWARE	4,675	5,000	.00	.00
Total OPERATING EXPENSE:		79,759	76,814	93,730	88,430
Total FINANCE:		385,661	346,034	398,397	393,240

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
CITY CLERK					
PERSONNEL EXPENSE					
10-46-100-110.0	SALARIES AND WAGES	131,586	116,935	155,000	163,830
10-46-100-140.0	OVERTIME PAY	379	1,933	733	792
10-46-100-147.0	FICA	7,903	7,000	9,655	10,207
10-46-100-148.0	MEDICARE	1,848	1,637	2,258	2,387
10-46-100-149.0	RETIREMENT - PERSI	14,938	13,397	17,629	19,656
10-46-100-150.0	WORKER'S COMPENSATION	330	348	503	531
10-46-100-151.0	HEALTH INSURANCE	27,606	30,017	43,456	43,858
10-46-100-152.0	DENTAL INSURANCE	1,217	1,137	1,300	1,435
10-46-100-157.0	LIFE INSURANCE	258	244	302	302
10-46-100-158.0	EMPLOYEE GOLF PASS	300	300	300	450
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
10-46-100-160.0	EMPLOYEE RECOGNITION	78	.00	150	150
10-46-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	6,244	5,707
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		186,445	172,948	237,530	249,305
OPERATING EXPENSE					
10-46-150-210.0	DEPARTMENT SUPPLIES	565	590	550	550
10-46-150-230.0	PRINTING AND BINDING	1,954	500	3,434	2,500
10-46-150-240.0	MINOR EQUIPMENT	480	107	500	1,500
10-46-150-260.0	POSTAGE	.00	41	.00	.00
10-46-150-300.0	PROFESSIONAL SERVICES	100	5,818	400	400
10-46-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,248	2,298	2,500	2,500
10-46-150-420.0	TRAVEL AND MEETINGS	139	200	300	300
10-46-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	.00	.00	.00	.00
10-46-150-440.0	PROFESSIONAL DEVELOPMENT	3,324	4,149	5,000	7,500
Budget notes:					
City Clerk certification and ongoing Laserfiche training					
~2020 As an active ICCTFOA Board Member City Clerk attends both AIC conference and ICCTFOA Confererence, IIMC annual conference, and one conference each for two add' staff members.I					
10-46-150-598.0	RECORDS DESTRUCTION	1,121	2,783	2,000	5,000
Budget notes:					
~2020 Due to new records retention plan, destroy all scanned and old documents					
10-46-150-599.0	RECORDS RETENTION - LASERFICHE	1,149	10,932	13,000	19,878
Total OPERATING EXPENSE:		10,080	27,419	27,684	40,128
Total CITY CLERK:		196,525	200,367	265,214	289,433

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
LOCAL OPTION TAX DEPARTMENT					
OPERATING EXPENSE					
10-47-150-595.0	BAD DEBT	.00	.00	.00	.00
10-47-150-610.0	REC & CULTURAL ACTIVITIES (C)	27,010	59,440	86,885	127,655
Budget notes:					
Category C -- Services for Community recreational and cultural activities.					
~2020 Includes: \$10,000 McCall Chamber of Commerce - 4th of July Fireworks, \$10,000 Payette Lakes Community Association - After School/Summer Programs, \$3,550 McCall Arts & Humanities - Cabin Fever Series, \$1,850 McCall Winter Sports Club - Chris Bodily Memorial 4-way Race, \$3,500 Central Idaho Amateur Radio Club - Enclosed Trailer, \$6,631 McCall Chamber of Commerce - Event Promotion, \$1,500 Little League of West Central Idaho - Gold Glove Field Snow Removal, \$3,350 McCall Winter Sports Club - Hidden Valley Hoedown, \$3,000 McCall Youth Hockey Association - Hockey Equipment Loaner Program, \$7,200 McCall Nordic & Biathlon Ski Club, Inc. - Hosting Youth Ski Club, Inc., \$5,000 McCall Figure Skating Club - Ice Time, \$10,250 Manchester Ice Centre - Learn to Skate Program, \$1,000 Idaho Department of Fish & Game, Living with Wildlife Information, \$7,950 McCall Nordic & Biathlon Ski Club, Inc. - Nordic Races, \$7,200 Valley County Search & Rescue - Portable Radios, \$2,310 McCall Figure Skating Club - Scholarships, \$2,490 McCall Figure Skating Club - Skate by the Lake, \$2,500 Little League of West Central Idaho - Start Up Costs, \$3,000 McCall Music Society - Summer Music Fest/Sunday Music, \$1,664 Roots Forest School Inc. - Trek to the North Pole, \$9,684 Roots Forest School Inc - Tuition Assistance, \$9,205 McCall Chamber of Commerce - Winter Carnival Crowd Impact Mitigation, \$10,000 McCall Chamber of Commerce - Winter Carnival Fireworks,					
10-47-150-620.0	ANIMAL SHELTER SUPPORT (E)	15,000	12,500	10,000	10,000
Budget notes:					
Category E -- Animal Shelter and/or spay or neuter of stray animals found in the City.					
~2020 Includes: \$10,000 McPaws - Spay & Neuter Expenses					
10-47-150-630.0	EC GRWTH/MKTG/EVENT PROMO(G)	60,550	50,000	22,505	28,838
Budget notes:					
Category G -- Services for McCall marketing, advertising, tourism development, and event promotion.					
~2020 Includes: \$28,838 McCall Chamber of Commerce - Grant Match					
10-47-150-640.0	DIRECT COSTS	672	2,226	13,200	13,000
Budget notes:					
Direct costs to collect and enforce the tax.					
~2020 Includes: \$13,000 City of McCall - LOT Administrative Costs					
10-47-150-641.0	PY REFUNDED LOT FUNDS	.00	.00	.00	.00
10-47-150-642.0	PRIOR YEAR LOT - CF	.00	5,000	207,003	353,110
Budget notes:					
~2020 CIP #1048-2019-01R - Placemaking Downtown with Public Art					
10-47-150-643.0	CF PY LOT FUNDS	.00	.00	.00	.00
10-47-150-650.0	PAVE/PARK/BIKE PATHS/TRANS (A)	67,983	47,176	87,000	219,197
Budget notes:					
Category A -- Streets, sidewalks and pathways, Public transit, pedestrian crosswalks, and transportation.					
~2020 Includes: \$10,000 Payette Land Trust - Conservation Projects, \$47,000 Treasure Valley Transit, Inc. - Grant Match, \$13,200 McCall Parks & Recreation Department - Mini-Excavator, \$9,997 Treasure Valley Transit, Inc. - New Bus, \$5,000 Valley County Pathways - Nordic Trail Grooming, \$119,000 City of McCall - Park Street Improvements, \$15,000 Valley County - Snowmobile Trail Grooming					
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)	22,000	81,000	203,610	135,000
Budget notes:					
Category B -- Construction and maintenance of recreational facilities.					
~2020 Includes: \$100,000 McCall Public Library - Construction New Library, \$25,000 Payette Lakes Ski Club - New Ski Lift, \$10,000 Payette Lakes Ski Club - Trail Grooming					
10-47-150-680.0	PARKS MAINT. & DEVELOPMENT (D)	4,000	.00	20,000	53,559
Budget notes:					
Category D -- Public parks maintenance, development and beautification.					
~2020 Includes: \$10,000 McCall Parks & Recreation Department - City Tree Lights, \$8,795 McCall Rehab - Dog Park, \$5,000 McCall Parks & Recreation Department - Noxious Weed Program, \$29,764 McCall Parks & Recreation Department - Parks Shop Relocation					
10-47-150-690.0	HOUSING PROGRAM (F)	.00	.00	85,000	125,000
Budget notes:					
Category F -- Local housing program as recommended in the McCall Housing Strategy.					
~2020 Includes: \$25,000 West Central Mountains Housing Trust, Inc. - Purchase Housing Unit, \$100,000 City of McCall - Work Force Housing Initiative					
Total OPERATING EXPENSE:		197,215	257,342	735,203	1,065,359
Total LOCAL OPTION TAX DEPARTMENT:		197,215	257,342	735,203	1,065,359

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
COMMUNITY DEVELOPMENT					
PERSONNEL EXPENSE					
10-48-100-110.0	SALARIES AND WAGES	362,819	366,541	401,485	421,407
10-48-100-140.0	OVERTIME PAY	.00	.00	896	941
10-48-100-147.0	FICA	21,879	21,730	24,948	26,186
10-48-100-148.0	MEDICARE	5,117	5,082	5,835	6,124
10-48-100-149.0	RETIREMENT - PERSI	40,741	41,492	45,550	50,428
10-48-100-150.0	WORKER'S COMPENSATION	1,339	1,761	1,708	1,793
10-48-100-151.0	HEALTH INSURANCE	85,428	86,244	97,596	109,277
10-48-100-152.0	DENTAL INSURANCE	2,678	2,771	2,817	3,588
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	.00	.00	.00
10-48-100-157.0	LIFE INSURANCE	623	689	706	706
10-48-100-158.0	EMPLOYEE GOLF PASS	600	450	450	600
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
10-48-100-160.0	EMPLOYEE RECOGNITION	229	199	350	350
10-48-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	22,018	9,566
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		523,052	528,559	605,959	632,566
OPERATING EXPENSE					
10-48-150-210.0	DEPARTMENT SUPPLIES	4,510	2,494	3,000	3,000
10-48-150-230.0	PRINTING AND BINDING	4,612	28	3,000	3,000
10-48-150-240.0	MINOR EQUIPMENT	100	468	1,500	1,500
10-48-150-250.0	MOTOR FUELS AND LUBRICANTS	1,214	1,431	1,800	1,800
10-48-150-300.0	PROFESSIONAL SERVICES	127,174	7,818	10,000	20,000
Budget notes:					
~2020 McCall Area Code Update continued					
10-48-150-310.0	ATTORNEY - CIVIL NON-REIMB	1,569	.00	3,000	3,000
10-48-150-325.0	ECONOMIC DEVELOPMENT	.00	2,873	30,000	20,000
10-48-150-330.0	HOUSING STRATEGY IMPL.	.00	.00	90,000	90,000
Budget notes:					
~2020 FY19 Carry Forward					
10-48-150-360.0	REIMBURSABLE DEVEL. FEES	.00	.00	.00	.00
10-48-150-370.0	PLAN CHECK SERVICES	.00	.00	4,000	10,000
Budget notes:					
~2020 Commercial plan check service					
10-48-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	2,934	1,442	3,000	3,000
10-48-150-420.0	TRAVEL AND MEETINGS	6,083	3,681	7,000	7,000
10-48-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	.00	991	1,100	1,100
10-48-150-440.0	PROFESSIONAL DEVELOPMENT	7,530	12,047	9,800	9,800
10-48-150-460.0	TELEPHONE	4,295	3,779	3,500	3,500
10-48-150-465.0	HISTORIC PRSRVT COMMITTEE SUP.	4,000	372	4,500	4,500
10-48-150-466.0	PUBLIC ART	.00	.00	68,500	77,000
Budget notes:					
~2020 Includes CF \$67,000					
CIP #1048-2019-01R - Placemaking Downtown with Public Art					
10-48-150-571.0	MAINT. - PUBLIC ART	.00	.00	2,598	2,598
10-48-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	33	125	500	500
10-48-150-595.0	ALLOWANCE FOR BAD DEBT	.00	.00	.00	.00
10-48-150-610.0	GIS EQUIPMENT	8,174	15,743	36,000	36,000
Budget notes:					
Includes software and hardware					
Total OPERATING EXPENSE:		172,228	53,292	282,798	297,298

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
INTER-FUND TRANSFER EXPENSE					
10-48-600-905.0	ENGINEER TRANSFER	9,186	9,186	.00	.00
Total INTER-FUND TRANSFER EXPENSE:		9,186	9,186	.00	.00
OTHER EXPENSE					
10-48-650-730.0	PUBLIC ART	.00	.00	.00	.00
Total OTHER EXPENSE:		.00	.00	.00	.00
Total COMMUNITY DEVELOPMENT:		704,466	591,037	888,757	929,864

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
POLICE DEPARTMENT					
PERSONNEL EXPENSE					
10-50-100-110.0	SALARIES AND WAGES	787,827	796,493	835,097	892,259
10-50-100-140.0	OVERTIME PAY	30,000	25,267	21,542	22,428
10-50-100-147.0	FICA	48,727	48,039	53,112	56,711
10-50-100-148.0	MEDICARE	11,396	11,235	12,421	13,263
10-50-100-149.0	RETIREMENT - PERSI	95,057	91,646	99,513	111,871
10-50-100-150.0	WORKER'S COMPENSATION	26,036	33,914	37,486	40,026
10-50-100-151.0	HEALTH INSURANCE	209,893	193,465	224,973	243,947
10-50-100-152.0	DENTAL INSURANCE	5,740	5,986	6,156	8,381
10-50-100-153.0	PHYSICAL EXAMS	107	330	.00	.00
10-50-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00
10-50-100-156.0	CLOTHING/UNIFORMS	8,478	10,934	18,915	15,915
10-50-100-157.0	LIFE INSURANCE	1,269	1,336	1,411	1,512
10-50-100-158.0	EMPLOYEE GOLF PASS	1,800	1,350	1,350	1,350
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
10-50-100-159.0	FITNESS INCENTIVE	9,000	9,000	11,000	11,000
10-50-100-160.0	EMPLOYEE RECOGNITION	756	1,013	750	750
10-50-100-161.0	DUTY SERVICE AWARD	20	173	500	500
10-50-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	48,987	48,725
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		1,236,106	1,230,181	1,373,213	1,468,638
OPERATING EXPENSE					
10-50-150-210.0	DEPARTMENT SUPPLIES	4,882	7,645	5,500	5,500
10-50-150-215.0	RANGE/AMMUNITION	11,766	7,988	12,000	12,000
Budget notes:					
Ammunition for officers to qualify bi-annually.					
10-50-150-240.0	MINOR EQUIPMENT	47,390	58,479	12,000	16,000
10-50-150-250.0	MOTOR FUELS AND LUBRICANTS	29,235	28,576	34,000	34,000
10-50-150-260.0	POSTAGE	422	397	600	600
Budget notes:					
FedEx/UPS					
10-50-150-275.0	PUBLIC RELATIONS	1,671	2,619	2,700	2,700
Budget notes:					
Includes halloween candy, junior police badges for children, and public info brochures.					
10-50-150-300.0	PROFESSIONAL SERVICES	4,922	9,504	6,000	6,000
Budget notes:					
Includes hospital patient fees, towing services, fire extinguisher services, polygraph and psychological exams, and other incidental fees associated with investigation.					
10-50-150-310.0	ANIMAL CONTROL-MCPAWS	.00	.00	.00	.00
10-50-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	108	1,298	800	800
Budget notes:					
Includes open position advertising, grant ads, and ordinance changes					
10-50-150-405.0	DRUG CASE EXPENDITURES	5,364	263	5,500	5,500
10-50-150-420.0	TRAVEL AND MEETINGS	2,236	1,431	2,500	2,500
10-50-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	1,028	1,173	1,200	1,400
Budget notes:					
Idaho Code/Criminal & Traffic and misc. publication subscriptions.					
10-50-150-440.0	PROFESSIONAL DEVELOPMENT	22,616	19,629	26,000	27,000
Budget notes:					
Professional Dues & Training costs					
~2020 Loss of High Liability Instructor and required annual training					
10-50-150-450.0	CLEANING AND CUSTODIAL	.00	.00	15,200	15,200
10-50-150-460.0	TELEPHONE	4,089	4,733	5,000	13,000
10-50-150-461.0	NETWORK SERVICES	.00	.00	17,984	.00
10-50-150-465.0	COMMUNICATIONS - RADIO	.00	579	1,000	1,000
10-50-150-466.0	COST SHARE- DISPATCH CTR/ILETS	46,810	51,206	53,000	53,000

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
10-50-150-490.0	HEAT, LIGHTS, AND UTILITIES	.00	.00	13,300	13,300
10-50-150-500.0	RENTAL - OFFICE EQUIPMENT	6,061	6,601	6,200	6,200
Budget notes:					
Includes Xerox copier and fax lease					
10-50-150-501.0	MAINT - COPIER - PER PAGE COST	774	76	1,500	1,500
10-50-150-520.0	RENTAL - PROPERTY	2,948	3,456	3,500	3,800
Budget notes:					
Storage unit rentals will not be necessary if PD relocates					
10-50-150-520.1	RENTAL-POLICE DEPT. FACILITIES	.00	24,300	32,400	32,400
10-50-150-560.0	REPAIRS - OFFICE EQUIPMENT	.00	.00	.00	.00
10-50-150-570.0	REPAIRS - BUILDING AND GROUNDS	905	3,281	8,000	5,000
10-50-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	14,413	14,900	16,000	14,000
10-50-150-590.0	REPAIRS - OTHER EQUIPMENT	1,213	1,498	2,000	2,000
10-50-150-610.0	COMPUTER SOFTWARE	13,981	17,064	20,000	25,000
Budget notes:					
Includes Annual software fees for maintenance, technical support, licensing and upgrades for Computer ARTS, File on Q (evidence management), LaserFiche, McCall Web Design, Lexipol, and Trans Union.					
Total OPERATING EXPENSE:		222,834	266,694	303,884	299,400
CAPITAL EXPENSE					
10-50-200-702.0	CAPITAL PURCHASES	.00	.00	17,984	.00
Total CAPITAL EXPENSE:		.00	.00	17,984	.00
Total POLICE DEPARTMENT:		1,458,940	1,496,875	1,695,081	1,768,038

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
INTER-FUND TRANSFER EXPENSES					
OPERATING TRANSFER EXPENSE					
10-59-600-970.0	FUND TRANSFER - REC. PARKS	620,206	665,980	707,127	961,395
10-59-600-981.0	FUND TRANSFER - GOLF	.00	.00	.00	90,616
Total OPERATING TRANSFER EXPENSE:		620,206	665,980	707,127	1,052,011
Total INTER-FUND TRANSFER EXPENSES:		620,206	665,980	707,127	1,052,011

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
GRANT EXPENSES					
GRANTS					
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	.00	25,000	.00
10-60-250-617.0	IDAHO COMMISSION ON THE ARTS	.00	.00	.00	.00
10-60-250-618.0	ID COMMSN ON THE ARTS - MATCH	.00	.00	.00	.00
10-60-250-660.0	FEDERAL - PD - BJA BODY ARMOR	.00	1	2,487	1,500
10-60-250-662.0	FEDERAL - PD - HIGHWAY SAFETY	1-	1	86,000	18,000
10-60-250-670.0	FED-PD-CITY MATCH BJA	.00	1	2,487	1,500
10-60-250-671.0	FEDERAL-PD-HWY SAFETY-MATCH	.00	.00	.00	.00
10-60-250-720.0	FEDERAL - CD - CLG	2	2-	3,000	3,000
10-60-250-722.0	CITY MATCH - NAT'L ENDWMNT ART	.00	.00	17,000	.00
	Total GRANTS:	2	1-	135,974	24,000
	Total GRANT EXPENSES:	2	1-	135,974	24,000

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
CAPITAL IMPROVEMENT PLAN					
INTER-FUND TRANSFER EXPENSE					
10-70-600-710.0	GENERAL FUND CIP	82,139	426,118	459,537	465,500
Budget notes: ~2020 CIP #1044-2018-01 - Senior Center Building Envelope Refurbish - \$90,000, CIP #1044-2020-02 - City Campus Paking Lot Driveway - \$40,000, CIP #1044-2020-01 - Generator Relocation - \$45,500, CIP #1042-2018-02R - Fiber Optic Network Links to City Facilities - \$239,000					
10-70-600-724.0	STREETS FUND CIP	192,786	.00	.00	.00
10-70-600-725.0	LIBRARY FUND CIP	.00	.00	215,000	300,000
10-70-600-728.0	RECREATION FUND CIP	164,000	108,724	357,000	124,264
Budget notes: ~2020 CIP #2859-2018-14 - Spring Mtn. Pathway - \$49,500, CIP #2859-2019-01 - Brown Park Upgrade and Repair - \$35,000, CIP #2859-2020-04 - Parks & Recreation Re-Location (Shop) - \$29,764					
10-70-600-729.0	AIRPORT FUND CIP	.00	80,159	.00	.00
10-70-600-730.0	CAPITAL PROJECT FUND - CIP	.00	.00	.00	.00
10-70-600-754.0	GOLF FUND CIP	.00	166,856	250,446	149,446
Budget notes: ~2020 CIP #5485-2019-02 - Cart Path Repair and Maintenance - \$18,000 CIP #5485-2020-01 - Clubhouse Ramp Replacement - \$5,000					
10-70-600-998.0	RESRVD - FUTURE CAPITAL	.00	.00	474,633	123,910
Total INTER-FUND TRANSFER EXPENSE:		438,925	781,857	1,756,616	1,163,120
FRANCHISE FEE CONTINGENCY					
10-70-750-997.0	FRANCHISE FEES - CONTINGENCY	28,049	15,200	388,341	2,075,591
Budget notes: ~2020 CIP #3149-2020-01 - Mather Street Reconstruction - Mission to Brundage (& Brundage Loop) - \$1,152,250, CIP #2455-2020-03 - Park Street Streetscape Improvements Pase 1 and 2 - \$495,000, CIP #1042-2018-02R - Fiber Optic Network Links to City Facilities - \$105,000					
Total FRANCHISE FEE CONTINGENCY:		28,049	15,200	388,341	2,075,591
Total CAPITAL IMPROVEMENT PLAN:		466,974	797,056	2,144,957	3,238,711

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
CONTINGENCY - GENERAL FUND					
CONTINGENT REVENUE					
10-99-075-100.0	CONTINGENT REVENUE	.00	.00	155,247	370,174
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	155,247	370,174
CONTINGENT EXPENSE					
10-99-750-100.0	CONTINGENT EXPENSE	.00	.00	155,247	370,174
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	155,247	370,174
Total CONTINGENCY - GENERAL FUND:		.00	.00	310,494	740,348
GENERAL FUND Revenue Total:		6,098,258	6,615,295	8,568,694	10,697,888
GENERAL FUND Expenditure Total:		5,259,547	5,697,755	8,568,694	10,697,888
Net Total GENERAL FUND:		838,710	917,540	.00	.00

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
PUBLIC WORKS & STREETS FUND					
PUBLIC WORKS & STREETS REVENUE					
PROPERTY TAX REVENUE					
24-30-010-100.0	PROPERTY TAXES	1,299,573	1,524,442	1,673,689	1,712,090
24-30-010-102.0	3% INCREASE	.00	.00	.00	.00
24-30-010-104.0	PROPERTY TAX GROWTH INCREASE	.00	.00	.00	.00
24-30-010-900.0	PENALTIES AND INTEREST	7,798	17,514	8,000	8,000
Total PROPERTY TAX REVENUE:		1,307,371	1,541,955	1,681,689	1,720,090
GRANT REVENUE					
24-30-025-110.0	GRANTS - LHTAC	.00	.00	.00	.00
24-30-025-112.0	FEDERAL - TIGER GRANT	.00	.00	.00	.00
24-30-025-115.0	STATE-ITD-ADA CURB/RAMP PROGRM	.00	.00	12,681	.00
24-30-025-117.0	STATE - IDT - CASH FOR TOWNS	.00	.00	.00	.00
24-30-025-118.0	STP RURAL GRANT	.00	.00	306,000	306,000
24-30-025-125.0	CDBG GRANT	.00	.00	.00	.00
Total GRANT REVENUE:		.00	.00	318,681	306,000
REVENUE SHARING					
24-30-030-200.0	SHARED REV - HB312 - HWY DIST	35,100	36,580	35,084	37,607
24-30-030-310.0	HIGHWAY DISTRIBUTION ACCT	111,497	117,101	111,893	120,149
Total REVENUE SHARING:		146,597	153,681	146,977	157,756
INTEREST REVENUE					
24-30-045-100.0	INTEREST REVENUE	9,993	17,137	10,000	10,000
Total INTEREST REVENUE:		9,993	17,137	10,000	10,000
APPROPRIATED FUND BALANCE					
24-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	205,000	542,048
Budget notes:					
~2020 CIP #E2455-2020-01 - Snow Gate & Wing Attachments - \$111,380					
CIP #2455-2020-03 - Park Street Streetscape Improvements Phase 1 and 2 - \$123,000					
CIP #2455-2019-01 - Public Works Facility Improvements - \$225,000					
Total APPROPRIATED FUND BALANCE:		.00	.00	205,000	542,048
CARRY FORWARD REVENUE					
24-30-055-998.0	CARRY FORWARD	.00	.00	.00	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	.00
INTER-FUND TRANSFER REVENUE					
24-30-060-905.0	ENGINEER TRANSFER	46,596	31,823	16,222	16,222
24-30-060-910.0	HEALTH CARE RESERVE	.00	.00	.00	.00
24-30-060-982.0	CIP TRANSFER FROM G.F.	192,786	.00	.00	495,000
Budget notes:					
~2020 CIP #2455-2020-03 - Park Street Streetscape Improvements Phase 1 and 2 - \$495,000 (Franchise Fees 10-70-750-997.0)					
24-30-060-999.0	PUBLIC WORKS FUND TRANSFER	142,233	117,228	121,292	131,807
Total INTER-FUND TRANSFER REVENUE:		381,615	149,051	137,514	643,029
OTHER REVENUE					
24-30-070-100.0	LOCAL OPTION TAX	13,000	5,156	15,000	119,000
Budget notes:					
~2020 CIP #20-48 - \$119,000 - Park Street Improvements					
CIP #2455-2020-03 - Park Street Streetscape Improvements Phase 1 and 2 - \$119,000					

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
24-30-070-400.0	IDAHO FUEL TAX REFUND	5,199	3,881	5,000	5,000
24-30-070-535.0	REIMBURSABLE DEVEL. FEES	18,627	31,556	23,000	23,000
24-30-070-700.0	PUBLIC WOKRS PERMITS	4,920	4,110	5,000	5,000
24-30-070-900.0	MISCELLANEOUS REVENUE	3,471	37,930	2,500	2,500
Budget notes:					
2019 Construction Management Certification \$2,500					
24-30-070-980.0	SALES OF SURPLUS PROPERTY	500	1,326	.00	.00
24-30-070-990.0	CASH OVER\ (SHORT)	.00	.00	.00	.00
24-30-070-995.0	BAD DEBT RECOVERY	385	170	.00	.00
24-30-070-998.0	DONATED ASSETS	.00	30,000	.00	.00
Total OTHER REVENUE:		46,102	114,128	50,500	154,500
Total PUBLIC WORKS & STREETS REVENUE:		1,891,678	1,975,953	2,550,361	3,533,423

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
PUBLIC WORKS & STREETS					
PERSONNEL EXPENSE					
24-55-100-110.0	SALARIES AND WAGES	573,696	636,189	690,687	750,232
24-55-100-140.0	OVERTIME PAY	2,527	.00	2,673	11,936
24-55-100-147.0	FICA	33,974	37,735	42,988	47,255
24-55-100-148.0	MEDICARE	7,946	8,825	10,054	11,051
24-55-100-149.0	RETIREMENT - PERSI	64,499	71,314	78,488	91,002
24-55-100-150.0	WORKER'S COMPENSATION	23,502	35,882	38,778	43,182
24-55-100-151.0	HEALTH INSURANCE	158,259	164,055	192,249	201,270
24-55-100-152.0	DENTAL INSURANCE	5,481	5,907	6,326	7,963
24-55-100-153.0	PHYSICAL EXAMS	204	1,285	900	900
24-55-100-154.0	UNEMPLOYMENT	120	2,533	5,000	5,000
24-55-100-156.0	CLOTHING/UNIFORMS	4,684	4,156	5,500	6,000
24-55-100-157.0	LIFE INSURANCE	1,102	1,252	1,310	1,410
24-55-100-158.0	EMPLOYEE GOLF PASS	1,200	1,350	1,350	1,350
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
24-55-100-160.0	EMPLOYEE RECOGNITION	256	489	650	700
24-55-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	39,643	29,980
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		877,449	970,972	1,116,596	1,209,231
OPERATING EXPENSE					
24-55-150-210.0	DEPARTMENT SUPPLIES	6,306-	31,891-	4,000	9,000
24-55-150-211.0	MECHANIC SHOP SUPPLIES	3,532	2,736	5,000	5,000
24-55-150-220.0	FIRST AID, SAFETY	1,564	2,154	2,500	3,000
24-55-150-222.0	CHEMICALS - DEICING	.00	.00	.00	.00
24-55-150-240.0	MINOR EQUIPMENT	2,921	1,100	3,000	3,000
24-55-150-250.0	MOTOR FUELS AND LUBRICANTS	57,615	53,206	55,000	70,000
24-55-150-260.0	POSTAGE	.00	.00	200	200
Budget notes:					
FedEx/UPS					
24-55-150-300.0	PROFESSIONAL SERVICES	105,862	7,762	10,000	10,000
Budget notes:					
Includes annual CAD license for In-house Engineer					
24-55-150-310.0	ATTORNEY SERVICES	.00	805	5,000	5,000
24-55-150-350.0	ENGINEER SERVICES	6,875	7,137	10,000	15,000
24-55-150-360.0	REIMBURSABLE DEVEL. FEES	2,569	1,680	.00	5,000
24-55-150-370.0	CONST. BEST MGT. PRACTICE CERT	.00	.00	2,500	2,500
Budget notes:					
Construction Management Re-certification every 3 years.					
24-55-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	2,118	1,633	1,500	2,000
24-55-150-420.0	TRAVEL AND MEETINGS	3,760	542	2,000	2,000
24-55-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	70	900	1,200	1,200
24-55-150-440.0	PROFESSIONAL DEVELOPMENT	4,074	3,142	14,000	12,000
Budget notes:					
~2020 \$1500 per PW Director, City Engineer, Elements Admin + \$750 x 10 Streets					
24-55-150-460.0	TELEPHONE	5,476	4,112	5,500	5,500
24-55-150-465.0	COMMUNICATIONS - RADIO	765	4,295	1,500	1,500
24-55-150-490.0	HEAT, LIGHTS, AND UTILITIES	13,477	13,591	13,500	14,000
24-55-150-491.0	STREET LIGHTS - POWER	22,402	22,241	23,000	25,000
24-55-150-500.0	RENTAL - OFFICE EQUIPMENT	1,924	2,123	2,000	2,000
24-55-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	824	777	1,500	1,000
24-55-150-521.0	RENTAL - EQUIPMENT	71,206	102,754	124,000	155,000
Budget notes:					
Cat/Western States Lease - 6 pieces of equipment					
~2020 Additional CAT 950M loader lease					
24-55-150-540.0	STREET REPAIR - PATCHING	12,242	44,983	22,000	50,000

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
24-55-150-541.0	STREET REPAIR - SEALCOAT	.00	14,527	.00	15,500
Budget notes:					
Sealcoating is a bi-annual expenditure.					
24-55-150-542.0	STREET REPAIR - ROW MAINT.	337	849	3,000	3,000
24-55-150-543.0	STREET REPAIR - DUST ABATEMENT	15,680	21,518	27,000	29,000
24-55-150-545.0	STREET REPAIR - SNOW REMOVAL	.00	.00	15,000	25,000
24-55-150-546.0	STREET REPAIR - STORM DRAIN	13,459	345	20,000	20,000
24-55-150-547.0	SIGNS & POSTS	2,461	10,032	8,000	8,000
24-55-150-548.0	STREET REPAIR - SAND & GRAVEL	18,259	4,355	10,000	9,000
24-55-150-548.1	STREET REPAIR - ROAD SALT	.00	5,471	8,000	9,000
24-55-150-549.0	STREET REPAIR -STREET PAINTING	31,859	31,892	37,000	38,000
24-55-150-550.0	STREET REPAIR - LIGHTS	3,075	9,028	7,500	10,000
24-55-150-551.0	STREET REPAIR - CRACK SEAL	11,813	12,106	12,000	12,000
24-55-150-560.0	REPAIRS - OFFICE EQUIPMENT	.00	.00	5,000	.00
24-55-150-570.0	REPAIRS - BUILDING AND GROUNDS	2,781	5,538	8,000	8,000
24-55-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	32,248	39,243	40,000	45,000
24-55-150-590.0	REPAIRS - OTHER EQUIPMENT	368	4,188	2,500	2,500
24-55-150-595.0	BAD DEBT	315	.00	400	400
Total OPERATING EXPENSE:		445,624	404,874	512,300	633,300
CAPITAL EXPENSE					
24-55-200-701.0	FACILITY PLAN & IMPROVEMENTS	.00	.00	125,000	225,000
Budget notes:					
~2020 CIP #2455-2019-01 - Public Works Facility Improvements - \$225,000					
24-55-200-702.0	CAPITAL PURCHASES	47,262	377,086	128,000	.00
24-55-200-702.1	HEAVY EQUIP-SNOW REMVL & MAINT	.00	.00	.00	111,380
Budget notes:					
~2020 CIP #E2455-2020-01 - Snow Gate & Wing Attachments - \$111,380					
24-55-200-705.0	PAVING	.00	.00	.00	.00
24-55-200-714.0	PARK STREET STREETScape IMPROV	.00	.00	.00	737,000
Budget notes:					
~2020 CIP #2455-2020-03 - Park Street Streetscape Improvements Phase 1 and 2 - \$737,000					
24-55-200-716.0	STREET MAINTENANCE & REHAB	32,539	.00	.00	.00
Budget notes:					
Chip Sealing, Patching, Milling, Overlay, and Reconstruction					
24-55-200-716.1	HB312 - STREET REPAIR & REHAB	29,437	.00	35,084	37,607
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:		109,238	377,086	288,084	1,110,987
INTER-FUND TRANSFER EXPENSE					
24-55-600-910.0	ADMINISTRATIVE TRANSFER - GF	103,825	137,059	114,294	149,088
24-55-600-915.0	GIS TRANSFER	13,678	47,524	61,605	61,605
24-55-600-971.0	FUND TRANSFER-CAPITAL PROJECTS	.00	.00	.00	.00
24-55-600-972.0	FUND TRANSFER - NETWORK ADMIN	25,460	26,741	29,801	28,535
24-55-600-973.0	FUND TRANSFER - STREETS LOT	.00	220,000	85,000	10,676
Total INTER-FUND TRANSFER EXPENSE:		142,963	431,324	290,700	249,904
Total PUBLIC WORKS & STREETS:		1,575,273	2,184,256	2,207,680	3,203,422

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
GRANT EXPENSES					
GRANTS					
24-60-250-105.0	STATE-ITD-ADA CURB/RAMP PROGRM	.00	.00	12,681	.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	306,000
24-60-250-122.0	STP RURAL GRANT - MATCH	.00	.00	24,000	24,000
24-60-250-125.0	CDBG	.00	.00	.00	.00
Total GRANTS:		.00	.00	342,681	330,000
Total GRANT EXPENSES:		.00	.00	342,681	330,000

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
CONTINGENCY - PW & S FUND					
CONTINGENT REVENUE					
24-99-075-100.0	CONTINGENT REVENUE	.00	.00	107,612	153,808
Total CONTINGENT REVENUE:		.00	.00	107,612	153,808
CONTINGENT EXPENSE					
24-99-750-100.0	CONTINGENT EXPENSE	.00	.00	107,612	153,808
Total CONTINGENT EXPENSE:		.00	.00	107,612	153,808
Total CONTINGENCY - PW & S FUND:		.00	.00	215,224	307,616
PUBLIC WORKS & STREETS FUND Revenue Total:		1,891,678	1,975,953	2,657,973	3,687,231
PUBLIC WORKS & STREETS FUND Expenditure Total:		1,575,273	2,184,256	2,657,973	3,687,230
Net Total PUBLIC WORKS & STREETS FUND:		316,404	208,303-	.00	1

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
LIBRARY FUND					
LIBRARY FUND REVENUE					
PROPERTY TAX REVENUE					
25-30-010-100.0	PROPERTY TAX REVENUE	392,089	429,552	432,506	460,604
25-30-010-102.0	3% INCREASE	.00	.00	.00	.00
25-30-010-104.0	PROPERTY TAX GROWTH INCREASE	.00	.00	.00	.00
25-30-010-900.0	PENALTIES AND INTEREST	2,353	4,936	2,400	2,400
Total PROPERTY TAX REVENUE:		394,442	434,488	434,906	463,004
FEE REVENUE					
25-30-020-100.0	NONRESIDENT LIBRARY CARD FEES	9,826	9,278	7,000	7,000
25-30-020-150.0	SPANISH CLASS	.00	.00	.00	.00
25-30-020-200.0	COMPUTER USAGE FEES	661	304	600	300
25-30-020-210.0	COPY MACHINE REVENUE	302	273	125	125
25-30-020-430.0	COPY/FAX/NOTARY SERVICES	1,828	1,692	1,800	1,800
Total FEE REVENUE:		12,617	11,547	9,525	9,225
GRANT REVENUE					
25-30-025-200.0	GRANTS	2,000	27,889	3,000	250,000
Budget notes:					
~2020 Estimating \$100,000 STEM Action Center; \$150,000 Laura Moore Cunningham					
25-30-025-201.0	FOUND - MCCALL HOSPITAL AUX.	350	.00	350	.00
25-30-025-202.0	FOUND - ID COMMUNITY FOUND.	.00	.00	.00	.00
Total GRANT REVENUE:		2,350	27,889	3,350	250,000
FINES REVENUE					
25-30-035-200.0	FINES	2,971	2,471	2,000	2,000
Total FINES REVENUE:		2,971	2,471	2,000	2,000
DONATION REVENUE					
25-30-040-970.0	PRIVATE CONTRIBUTIONS	674	270	500	500
25-30-040-971.0	FRIENDS CONTRIBUTIONS	417	1,081	2,500	2,000
25-30-040-973.0	FILM SOCIETY	882	1,147	800	800
25-30-040-974.0	VIDEO CIRCUIT DUES	840	700	700	700
25-30-040-975.0	CONTRIBUTIONS - BUILDING FUND	31,699	27,807	.00	.00
Total DONATION REVENUE:		34,512	31,005	4,500	4,000
INTEREST REVENUE					
25-30-045-100.0	INTEREST REVENUE	6,970	8,156	3,124	3,124
Total INTEREST REVENUE:		6,970	8,156	3,124	3,124
APPROPRIATED FUND BALANCE					
25-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	33,817	2,400
Total APPROPRIATED FUND BALANCE:		.00	.00	33,817	2,400
CARRY FORWARD REVENUE					
25-30-055-998.0	CARRY FORWARD	.00	.00	2,300	8,406
Budget notes:					
~2020 Remaining LMC					
Total CARRY FORWARD REVENUE:		.00	.00	2,300	8,406

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
INTER-FUND TRANSFER REVENUE					
25-30-060-910.0	HEALTH CARE RESERVE	.00	.00	.00	.00
25-30-060-982.0	CIP TRANSFER FROM G.F.	.00	.00	215,000	300,000
Total INTER-FUND TRANSFER REVENUE:		.00	.00	215,000	300,000
OTHER REVENUE					
25-30-070-100.0	LOCAL OPTION TAX	5,500	2,986	150,110	250,110
Budget notes: ~2020 Project # 20-49 - \$100,000 - Construction New Library; \$60,000 Carryforward from FY18; \$90,110 Carryforward from FY19 = TOTAL \$250,110					
25-30-070-900.0	MISCELLANEOUS REVENUE	2,145	3,275	700	700
Budget notes: Includes reimbursement for lost books					
25-30-070-980.0	SALES OF SURPLUS PROPERTY	115	.00	.00	.00
25-30-070-990.0	CASH OVER\ (SHORT)	11	20	.00	.00
25-30-070-995.0	BAD DEBT RECOVERY	.00	164	.00	.00
Total OTHER REVENUE:		7,771	6,445	150,810	250,810
Total LIBRARY FUND REVENUE:		461,632	522,001	859,332	1,292,969

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
LIBRARY DEPARTMENT					
PERSONNEL EXPENSE					
25-57-100-110.0	SALARIES AND WAGES	194,239	188,999	197,713	206,893
25-57-100-140.0	OVERTIME PAY	.00	.00	.00	.00
25-57-100-147.0	FICA	11,462	11,265	12,258	12,827
25-57-100-148.0	MEDICARE	2,681	2,635	2,867	3,000
25-57-100-149.0	RETIREMENT - PERSI	19,598	19,410	20,220	22,309
25-57-100-150.0	WORKER'S COMPENSATION	461	609	651	682
25-57-100-151.0	HEALTH INSURANCE	44,647	32,722	32,725	44,471
25-57-100-152.0	DENTAL INSURANCE	917	1,361	1,361	1,843
25-57-100-154.0	UNEMPLOYMENT	1,103	.00	1,500	1,500
25-57-100-157.0	LIFE INSURANCE	232	302	302	302
25-57-100-158.0	EMPLOYEE GOLF PASS	300	450	450	300
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
25-57-100-160.0	EMPLOYEE RECOGNITION	405	321	350	350
25-57-100-200.0	REQUESTED PERSONNEL CHANGE	.00	.00	.00	.00
25-57-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	5,269	1,071
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		276,044	258,074	275,666	295,548
OPERATING EXPENSE					
25-57-150-200.0	OFFICE SUPPLIES	919	428	1,000	1,000
25-57-150-210.0	DEPARTMENT SUPPLIES	3,908	2,511	3,600	3,600
25-57-150-234.0	SOFTWARE	437	3,297	480	1,300
Budget notes:					
Includes Cassie and Spot Maintenance					
~2020 Adding NoveList Select library system improvement					
25-57-150-240.0	MINOR EQUIPMENT	1,058	1,005	4,400	6,000
25-57-150-260.0	POSTAGE	16	.00	.00	.00
25-57-150-280.0	LICENSES AND PERMITS	317	121	320	350
25-57-150-300.0	PROFESSIONAL SERVICES	40,076	10,403	27,000	16,000
Budget notes:					
Includes Biblionix					
~2020 CF \$8,406 LMC, Includes AFB \$2,400					
25-57-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	192	.00	750	750
25-57-150-400.1	BLDG EXPANSION PROJ PUB INFO	.00	.00	.00	4,000
25-57-150-420.0	TRAVEL AND MEETINGS	723	1,694	900	900
25-57-150-430.0	DUES AND SUBSCRIPTIONS	1,352	1,020	1,200	1,200
Budget notes:					
Subscription to Overdrive, the e-book platform					
25-57-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	13,439	12,461	13,988	14,000
25-57-150-436.0	OCLC SUBSCRIPTION	1,500	1,500	1,650	1,700
Budget notes:					
OCLC Yearly Subscription (Partially Funded by ICFL)					
25-57-150-440.0	PROFESSIONAL DEVELOPMENT	615	428	1,000	1,000
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	1,515	484	1,500	1,500
25-57-150-460.0	TELEPHONE	635	637	700	700
25-57-150-461.0	CABLEONE INTERNET SERVICES	844	930	1,000	1,000
25-57-150-462.0	AUDIO VISUAL MATERIALS	1,277	1,309	1,400	1,400
25-57-150-462.1	VIDEO CIRCUIT LIBRARY	780	541	700	700
25-57-150-463.0	FILM SOCIETY PROGRAM	1,446	1,718	1,800	1,800
Budget notes:					
Includes: Alpine Playhouse rent, film purchases, advertising, and tickets					
25-57-150-464.0	PERIODICALS	1,548	1,644	1,612	1,700
25-57-150-465.0	CHILDREN'S BOOKS	1,718	1,621	1,500	1,500

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
25-57-150-467.0	YOUNG ADULT MATERIALS	1,402	1,390	1,500	1,500
25-57-150-468.0	FRIENDS-BOOKS/MATERIALS, ETC.	700	1,069	2,500	2,000
25-57-150-469.0	PROGRAMMING SUPPLIES	1,647	2,507	1,800	1,800
25-57-150-490.0	HEAT, LIGHTS, AND UTILITIES	6,371	6,038	7,000	7,000
Budget notes:					
Includes Propane, Idaho Power, and City Water and Sewer					
25-57-150-500.0	RENTAL - OFFICE EQUIPMENT	1,177	1,219	1,180	1,180
25-57-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	425	469	500	500
Budget notes:					
Maintenance fee based upon a per copy charge					
25-57-150-570.0	REPAIRS - BUILDING AND GROUNDS	717	15,226	20,000	16,000
25-57-150-595.0	BAD DEBT	.00	.00	.00	.00
Total OPERATING EXPENSE:		86,754	71,670	100,980	92,080
CAPITAL EXPENSE					
25-57-200-700.0	LIBRARY EXPANSION	.00	.00	365,110	550,110
Budget notes:					
~2020 CIP #2557-2018-01R - Carry Forward FY18 LOT Library Expansion planning (\$60,000), FY18 & FY19 General Fund Library Expansion funding (\$200,000), \$90,110 FY19					
Total CAPITAL EXPENSE:		.00	.00	365,110	550,110
INTER-FUND TRANSFER EXPENSE					
25-57-600-910.0	ADMINISTRATIVE TRANSFER - GF	23,591	33,389	47,083	49,460
25-57-600-915.0	GIS TRANSFER	805	3,136	1,004	1,004
25-57-600-972.0	FUND TRANSFER - NETWORK ADMIN	40,106	46,007	57,322	54,767
Total INTER-FUND TRANSFER EXPENSE:		64,502	82,532	105,409	105,231
Total LIBRARY DEPARTMENT:		427,301	412,276	847,165	1,042,969

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
GRANT EXPENSES					
GRANTS					
25-60-250-670.0	GRANTS	.00	.00	11,817	250,000
25-60-250-672.0	FOUND - ID COMMUNITY FOUND.	.00	.00	.00	.00
25-60-250-674.0	FOUND - GRANTS	.00	25,000	350	.00
25-60-250-675.0	GRANTS - CITY MATCH	.00	.00	.00	.00
Total GRANTS:		.00	25,000	12,167	250,000
Total GRANT EXPENSES:		.00	25,000	12,167	250,000

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
CONTINGENCY - LIBRARY FUND					
CONTINGENT REVENUE					
25-99-075-100.0	CONTINGENT REVENUE	.00	.00	33,767	50,178
Total CONTINGENT REVENUE:		.00	.00	33,767	50,178
CONTINGENT EXPENSE					
25-99-750-100.0	CONTINGENT EXPENSE	.00	.00	33,767	50,178
Total CONTINGENT EXPENSE:		.00	.00	33,767	50,178
Total CONTINGENCY - LIBRARY FUND:		.00	.00	67,534	100,356
LIBRARY FUND Revenue Total:		461,632	522,001	893,099	1,343,147
LIBRARY FUND Expenditure Total:		427,300	437,276	893,099	1,343,147
Net Total LIBRARY FUND:		34,332	84,725	.00	.00

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
RECREATION FUND					
RECREATION FUND REVENUE					
PROPERTY TAX REVENUE					
28-30-010-100.0	PROPERTY TAXES	238,390	235,998	255,471	265,407
28-30-010-102.0	3% INCREASE	.00	.00	.00	.00
28-30-010-104.0	PROPERTY TAX GROWTH INCREASE	.00	.00	.00	.00
28-30-010-900.0	PENALTIES AND INTEREST	1,431	2,711	1,500	1,500
Total PROPERTY TAX REVENUE:		239,822	238,709	256,971	266,907
LICENSE & PERMIT REVENUE					
28-30-015-200.0	TREE PERMITS	.00	.00	.00	.00
28-30-015-430.0	CONCESSIONAL USE PERMIT	7,313	7,417	7,300	7,300
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:		7,313	7,417	7,300	7,300
FEE REVENUE					
28-30-020-100.0	PARKS RENTAL FEES	4,000	4,800	3,500	4,000
28-30-020-120.0	OVERNIGHT PARKING FEE	1,928	2,828	2,000	2,500
28-30-020-140.0	MOUNTAIN BIKING	2,409	1,293	1,500	1,500
28-30-020-150.0	YOUTH SWIMMING	62-	774	.00	.00
28-30-020-160.0	YOUTH TENNIS	4,337	4,262	3,200	3,800
28-30-020-170.0	SOCCER PROGRAMS	.00	15-	3,000	6,000
28-30-020-180.0	SOFTBALL TOURNAMENTS	.00	.00	1,200	1,200
28-30-020-190.0	YOUTH BALL SPONSORSHIP	3,137	2,675	3,000	3,000
28-30-020-210.0	YOUTH SKATEBOARDING	1,033	2	.00	.00
Budget notes: The Board Room (skateboarding shop) is providing youth skateboard instructor.					
28-30-020-220.0	OTHER PROGRAMS	10,454	14,495	6,000	6,000
28-30-020-230.0	YOUTH BASKETBALL	1,759	1,921	2,000	2,000
28-30-020-240.0	YOUTH BASEBALL/SOFTBALL	3,758	4,353	4,000	4,000
28-30-020-260.0	ADULT SOFTBALL LEAGUE	2,650	2,079	3,000	2,500
28-30-020-280.0	RECREATION CARDS	120	65	150	100
28-30-020-435.0	OUTDOOR RECREATIONAL MAP	.00	1,455	3,200	1,500
28-30-020-973.1	ACTIVITY GUIDE ADVERTISING	.00	.00	.00	1,000
Total FEE REVENUE:		35,523	40,986	35,750	39,100
GRANT REVENUE					
28-30-025-106.0	GRANTS	.00	.00	.00	.00
Budget notes: ~2020 Funding for Brown Park Improvements - Gran match coming from GL 28-59-200-710 carry forward					
28-30-025-107.0	STATE - RTP GRANT	.00	.00	.00	.00
28-30-025-108.0	STATE-PARKS-IDPR-WATERWAYS	.00	.00	20,000	20,000
28-30-025-111.0	FHWA - LARDO BRIDGE MITIGATION	10,301	.00	.00	.00
Budget notes: ~2020 Carry forward on funding extension with ITD					
28-30-025-112.0	STATE-IDPR-MT. BIKE GRANT FUND	2,237	.00	.00	.00
28-30-025-113.0	STATE - IDPR - ROAD & BRIDGE	5,953	7,018	.00	.00
28-30-025-200.0	FOUND.- ARBOR DAY	300	.00	300	300
28-30-025-300.0	GRANT - COUNTY WATERWAYS	.00	.00	40,000	20,000
28-30-025-400.0	STATE-IDPR POTENTIAL GRANTS	.00	.00	.00	136,004
Total GRANT REVENUE:		18,791	7,018	60,300	176,304
DONATION REVENUE					
28-30-040-970.0	PRIVATE CONTRIBUTIONS	4,622	80	46,000	.00

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
28-30-040-970.1	YOUTH SCHOLARSHIP DONATIONS	.00	163	3,000	1,500
28-30-040-970.2	CONTRIBUTIONS - JULY 4TH	5,830	1,900	2,000	2,000
28-30-040-971.0	PRIVATE CONTR-CENT. PARK PAVER	2,737	2,477	2,000	2,000
Total DONATION REVENUE:		13,189	4,620	53,000	5,500
INTEREST REVENUE					
28-30-045-100.0	INTEREST REVENUE	2,898	8,011	4,992	4,992
Total INTEREST REVENUE:		2,898	8,011	4,992	4,992
APPROPRIATED FUND BALANCE					
28-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	63,175	181,492
Budget notes: ~2020 Includes: \$20,000 Museum 10-Bay Project \$20,000 (Lardo Bridge Mitigation), CIP #2859-2019-01 - Brown Park Upgrade and Repair - \$100,000, \$1,492 FY16 LOT #16-42 Brown Park Improvements, and \$60,000 FY17 LOT #17-31 Brown Park Improvements					
Total APPROPRIATED FUND BALANCE:		.00	.00	63,175	181,492
CARRY FORWARD REVENUE					
28-30-055-998.0	CARRY FORWARD	.00	.00	120,032	.00
Budget notes: ~2020 Brown Park Improvements GL 28-59-200-710 Match with State LWCF Grant					
Total CARRY FORWARD REVENUE:		.00	.00	120,032	.00
INTER-FUND TRANSFER REVENUE					
28-30-060-910.0	HEALTH CARE RESERVE	.00	.00	.00	.00
28-30-060-970.0	PARKS TRANSFER - FROM GF	620,206	665,980	707,127	961,395
28-30-060-982.0	CIP TRANSFER FROM G.F.	164,000	108,724	357,000	124,264
Budget notes: ~2020 CIP #2859-2018-14 - Spring Mtn. Pathway - \$49,500, CIP #2859-2019-01 - Brown Park Upgrade and Repair - \$35,000, CIP #2859-2020-04 - Parks & Recreation Re-Location (Shop) - \$29,764					
28-30-060-983.0	TRANSFERS FROM URBAN RENEWAL	.00	43,224	258,552	269,320
Budget notes: ~2020 CIP #2859-2018-04R - Commercial Waterfront Improvements - \$265,000, CIP #2859-2020-02 - Legacy Park - Concrete Stair Repair - \$4,320					
Total INTER-FUND TRANSFER REVENUE:		784,206	817,928	1,322,679	1,354,979
OTHER REVENUE					
28-30-070-100.0	LOCAL OPTION TAX	80,000	118,121	50,000	76,567
Budget notes: ~2020 Project # 20-42 - \$29,674 - Parks Shop Relocation; Project # 20-11 - \$13,200 - Mini-Excavator; Project # 20-46 - \$10,000 - City Tree Lights, Carryforward from FY19 - Project # 19-13 - \$20,000 - Docks, Total FY20 Budget = \$76,567; CIP #2859-2020-04 - Parks & Recreation Re-Location (Shop) - \$29,764, CIP #E2859-2020-05 - Mini Excavator - 1 years lease installment - \$13,200 Carryforward from FY18 - Project # 18-21 - \$3,603 - Summer Movies;					
28-30-070-110.0	RENTS & ROYALTIES	13,420	13,262	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	444	267	250	250
28-30-070-900.0	MISCELLANEOUS REVENUE	7,954	1,737	.00	.00
28-30-070-980.0	SALES OF SURPLUS PROPERTY	6,247	466	.00	.00
28-30-070-990.0	CASH OVER\ (SHORT)	1	.00	.00	.00
28-30-070-998.0	DONATED ASSETS	.00	.00	.00	.00
Total OTHER REVENUE:		108,066	133,853	63,750	90,317
Total RECREATION FUND REVENUE:		1,209,808	1,258,543	1,987,949	2,126,891

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
RECREATION - PROGRAMS					
PERSONNEL EXPENSE					
28-58-100-110.0	SALARIES AND WAGES	122,294	133,182	143,679	150,475
28-58-100-140.0	OVERTIME PAY	926	694	673	707
28-58-100-147.0	FICA	7,284	7,663	8,950	9,373
28-58-100-148.0	MEDICARE	1,704	1,792	2,093	2,192
28-58-100-149.0	RETIREMENT - PERSI	12,548	14,171	15,283	16,936
28-58-100-150.0	WORKER'S COMPENSATION	1,320	2,096	2,441	2,548
28-58-100-151.0	HEALTH INSURANCE	21,022	27,441	33,805	33,432
28-58-100-152.0	DENTAL INSURANCE	772	1,043	1,156	1,384
28-58-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00
28-58-100-156.0	CLOTHING/UNIFORMS	201	.00	400	500
28-58-100-157.0	LIFE INSURANCE	175	233	252	252
28-58-100-158.0	EMPLOYEE GOLF PASS	300	.00	.00	150
Budget notes: Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
28-58-100-160.0	EMPLOYEE RECOGNITION	.00	93	125	250
28-58-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	4,717	4,862
Budget notes: Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		168,546	188,408	213,574	223,061
OPERATING EXPENSE					
28-58-150-200.0	OFFICE SUPPLIES	232	108	200	200
28-58-150-210.0	DEPARTMENT SUPPLIES	15,046	13,807	16,000	16,000
28-58-150-230.0	PRINTING AND BINDING	.00	.00	.00	1,000
28-58-150-240.0	MINOR EQUIPMENT	1,441	1,931	1,500	1,500
28-58-150-250.0	MOTOR FUELS AND LUBRICANTS	445	327	800	800
28-58-150-300.0	PROFESSIONAL SERVICES	9,739	15,054	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	64	45	.00	.00
28-58-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	3,916	682	800	800
28-58-150-420.0	TRAVEL AND MEETINGS	530	784	1,000	1,500
Budget notes: ~2020 Increase to cover NRPA Annual Conference in October					
28-58-150-430.0	DUES AND SUBSCRIPTIONS	35	175	150	250
28-58-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	50	.00	.00	.00
28-58-150-440.0	PROFESSIONAL DEVELOPMENT	232	1,194	3,000	3,000
28-58-150-460.0	TELEPHONE	1,783	1,701	1,800	1,800
28-58-150-490.0	HEAT, LIGHTS, AND UTILITIES	3,213	3,119	4,000	3,800
28-58-150-501.0	MAINT - COPIER - PER PAGE COST	251	437	250	2,500
28-58-150-510.0	RENTAL - MINOR EQUIPMENT	.00	906	3,603	7,206
28-58-150-570.0	REPAIRS - BUILDING AND GROUNDS	345	325	400	400
28-58-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	507	493	1,000	1,000
Total OPERATING EXPENSE:		37,829	41,088	50,503	57,756
CAPITAL EXPENSE					
28-58-200-702.0	CAPITAL PURCHASES	19,826	.00	.00	.00
Total CAPITAL EXPENSE:		19,826	.00	.00	.00
INTER-FUND TRANSFER EXPENSE					
28-58-600-910.0	ADMINISTRATIVE TRANSFER - GF	9,362	13,708	13,729	14,259
28-58-600-972.0	FUND TRANSFER - NETWORK ADMIN	9,117	12,765	13,610	13,026
28-58-600-973.0	REC PROGRAMS/AIRPOT LEASE TRF	7,200	7,200	4,200	.00
Budget notes: ~2020 \$19,325 update Aerial Photo					

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
Total INTER-FUND TRANSFER EXPENSE:		25,679	33,673	31,539	27,285
Total RECREATION - PROGRAMS:		251,879	263,169	295,616	308,102

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
RECREATION - PARKS					
PERSONNEL EXPENSE					
28-59-100-110.0	SALARIES AND WAGES	209,960	221,840	274,211	348,642
28-59-100-140.0	OVERTIME PAY	9,056	6,237	2,499	7,056
28-59-100-147.0	FICA	13,296	13,828	17,156	21,815
28-59-100-148.0	MEDICARE	3,109	3,234	4,012	5,102
28-59-100-149.0	RETIREMENT - PERSI	16,296	19,270	21,543	36,943
28-59-100-150.0	WORKER'S COMPENSATION	7,974	10,819	13,336	17,231
28-59-100-151.0	HEALTH INSURANCE	35,743	32,969	37,883	88,456
28-59-100-152.0	DENTAL INSURANCE	1,282	1,262	1,389	3,241
28-59-100-153.0	PHYSICAL EXAMS	164	108	500	500
28-59-100-154.0	UNEMPLOYMENT	3,664	5,737	5,000	5,000
28-59-100-156.0	CLOTHING/UNIFORMS	1,396	1,786	1,600	1,600
28-59-100-157.0	LIFE INSURANCE	319	394	418	721
28-59-100-158.0	EMPLOYEE GOLF PASS	150	300	300	.00
28-59-100-160.0	EMPLOYEE RECOGNITION	791	501	225	600
28-59-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	11,056	1,016
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		303,202	318,284	391,128	537,923

OPERATING EXPENSE

28-59-150-200.0	OFFICE SUPPLIES	68-	111	200	200
28-59-150-210.0	DEPARTMENT SUPPLIES	8,821	7,929	9,000	10,000
28-59-150-211.0	BATHROOM SUPPLIES	8,416	8,595	9,500	10,500
28-59-150-212.0	HOLIDAY LIGHTS	1,774	1,384	2,000	11,500

Budget notes:

Downtown holiday lights - maintenance and replacement

28-59-150-216.0	SUPPLIES - SEED, SOD	725	1,110	1,500	3,000
28-59-150-218.0	SUPPLIES - FERTILIZER	3,897	2,819	3,960	3,960
28-59-150-220.0	SAND & SOIL	2,740	6,242	5,500	6,500
28-59-150-221.0	TREES	3,111	635	3,415	3,000
28-59-150-222.0	CHEMICALS	2,793	2,356	3,000	3,000
28-59-150-223.0	FLOWERS	6,973	7,663	8,000	8,000
28-59-150-226.0	IRRIGATION-CTRL ID HIST MUSEUM	1,352	1,439	1,500	1,500
28-59-150-227.0	IRRIGATION MAINTENANCE	3,417	4,426	4,500	4,950
28-59-150-228.0	DRAINAGE MAINTENANCE	.00	1,278	1,500	1,500
28-59-150-240.0	MINOR EQUIPMENT	6,354	8,429	9,000	9,900
28-59-150-250.0	MOTOR FUELS AND LUBRICANTS	9,107	10,414	9,800	15,680
28-59-150-275.0	PUBLIC RELATIONS	.00	268	.00	.00
28-59-150-300.0	PROFESSIONAL SERVICES	1,101	3,519	13,500	6,500
28-59-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	1,104	1,598	1,500	2,000
28-59-150-420.0	TRAVEL AND MEETINGS	1,333	1,728	2,500	3,000
28-59-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	575	535	800	800
28-59-150-440.0	PROFESSIONAL DEVELOPMENT	515	2,281	2,500	3,500
28-59-150-460.0	TELEPHONE	1,625	2,202	2,000	4,600
28-59-150-490.0	HEAT, LIGHTS, AND UTILITIES	49,318	48,008	52,600	54,000
28-59-150-491.0	TRASH, PORTA POTTIE RENTAL	4,170	4,437	5,000	5,500
28-59-150-510.0	RENTAL - MINOR EQUIPMENT	2,113	5,215	6,300	4,370
28-59-150-521.0	EQUIPMENT LEASE	.00	4,636	4,636	25,200

Budget notes:

~2020 CIP #E2859-2020-05 - Mini Excavator - 1 year lease installment - \$13,200

28-59-150-540.0	PATHWAY MAINTENANCE	6,675	16,153	8,000	9,000
28-59-150-570.0	REPAIRS - BUILDING AND GROUNDS	35,098	33,261	35,085	50,250

Budget notes:

~2020 Increase reflects addition of downtown core and wooley boardwalk project, CIP #2859-2020-02 - Legacy Park - Concrete Stair Repair - \$4,320

28-59-150-571.0	REPAIRS - CENTENNIAL PARK	4,114	1,115	3,000	3,000
28-59-150-575.0	REPAIRS - CIHM	.00	.00	.00	1,500
28-59-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	2,477	2,600	2,500	3,500

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
28-59-150-590.0	REPAIRS - OTHER EQUIPMENT	7,342	5,726	12,000	14,250
28-59-150-594.0	SPECIAL EVENTS - JULY 4TH	8,851	4,369	6,000	4,000
Total OPERATING EXPENSE:		185,824	202,478	230,296	288,160
CAPITAL EXPENSE					
28-59-200-701.0	LEGACY PARK REPAIR	.00	129,672	50,328	.00
28-59-200-702.0	CAPITAL PURCHASES	47,130	61,343	62,000	59,000
28-59-200-703.0	PATHWAYS	.00	.00	315,000	49,500
Budget notes:					
~2020 CIP #2859-2018-14 - Spring Mtn. Pathway - \$49,500					
28-59-200-704.0	GOLD GLOVE PARK	.00	19,559	19,441	.00
28-59-200-705.0	RIVERFRONT PARK	.00	.00	.00	.00
28-59-200-706.0	PARKS STORMWATER IMPROVEMENTS	.00	.00	.00	.00
28-59-200-707.0	PARKS ADA IMPROVEMENTS	17,575	.00	.00	.00
28-59-200-708.0	RIVER ACCESS	.00	.00	.00	.00
28-59-200-709.0	ROTARY PARK IMPROVEMENTS	142,764	.00	.00	.00
28-59-200-710.0	BROWN PARK IMPROVEMENTS	21,508	.00	135,000	196,492
Budget notes:					
~2020 \$136,004 funded from IDPR LWCF Grant funds! \$135,000 carryforward, CIP #2859-2019-01 - Brown Park Upgrade and Repair - \$135,000					
28-59-200-711.0	CITY DOCK REPLACEMENT	.00	.00	.00	.00
28-59-200-712.0	HARSHMAN SKATE PARK	.00	45,788	.00	.00
28-59-200-714.0	COMMERCIAL WATERFRONT IMPROV.	.00	.00	.00	265,000
Budget notes:					
~2020 CIP #2859-2018-04R - Commercial Waterfront Improvements - \$265,000					
28-59-200-715.0	PARKS SHOP RELOCATION	.00	.00	.00	59,528
Budget notes:					
~2020 CIP #2859-2020-04 - Parks & Recreation Re-Location (Shop) - \$59,528					
28-59-200-716.0	SIDEWALK MAINTENANCE	.00	.00	.00	8,000
28-59-200-998.0	RESRVD - FUTURE CAPITAL	.00	.00	.00	.00
Total CAPITAL EXPENSE:		228,977	256,361	581,769	637,520
INTER-FUND TRANSFER EXPENSE					
28-59-600-905.0	ENGINEER TRANSFER	8,563	8,563	.00	.00
28-59-600-910.0	PARKS/GOLF TRANSFER	3,709	2,810	.00	.00
28-59-600-911.0	ADMINISTRATIVE TRANSFER - GF	51,849	92,302	94,036	92,866
28-59-600-915.0	GIS TRANSFER	37,010	9,104	25,268	25,268
28-59-600-972.0	FUND TRANSFER - NETWORK ADMIN	3,481	5,632	11,149	10,748
Total INTER-FUND TRANSFER EXPENSE:		104,612	118,411	130,453	128,882
Total RECREATION - PARKS:		822,615	895,535	1,333,646	1,592,485

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
GRANT EXPENSES					
GRANTS					
28-60-250-600.0	VALLEY COUNTY WATERWAYS-MATCH	.00	.00	225,000	.00
28-60-250-606.0	GRANTS	.00	.00	21,003	.00
28-60-250-607.0	STATE - PARKS - RTP	.00	.00	.00	.00
28-60-250-609.0	STATE- ITD - SCENIC BYWAYS	.00	.00	.00	.00
28-60-250-610.0	STATE-ITD-SCENIC BYWAYS-MATCH	.00	.00	.00	.00
28-60-250-611.0	FHWA - LARDO BRIDGE MITIGATION	10,301	.00	20,000	20,000
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	20,000
28-60-250-616.0	VALLEY COUNTY WATERWAYS	.00	.00	40,000	20,000
28-60-250-617.0	STATE-IDPR-WATERWAYS-MATCH	.00	.00	30,000	.00
28-60-250-620.0	IDPR GRANTS	.00	.00	.00	.00
28-60-250-621.0	IDPR GRANTS - MATCH	.00	.00	.00	.00
28-60-250-660.0	CIMBA GRANT	.00	130	2,384	.00
28-60-250-669.0	FOUND - PARKS - ARBOR DAY	.00	.00	300	300
28-60-250-671.0	GRANTS- CITY MATCH	.00	.00	.00	30,000
28-60-250-672.0	STATE-IDPR-MT. BIKE LIC. PLATE	2,237	.00	.00	.00
28-60-250-673.0	STATE - IDPR - ROAD & BRIDGE	5,953	8,161	.00	.00
28-60-250-674.0	IDPR GRANT MATCH	713	.00	.00	.00
28-60-250-675.0	IDPR RV GRANT	.00	.00	.00	.00
28-60-250-676.0	IDPR LAND & WATER CONSERVATION	.00	.00	.00	136,004
Budget notes:					
~2020 CIP #2859-2019-01 Brown Park Upgrade and Repair					
Total GRANTS:		19,204	8,291	358,687	226,304
Total GRANT EXPENSES:		19,204	8,291	358,687	226,304

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
CONTINGENCY - REC. FUND					
CONTINGENT REVENUE					
28-99-075-100.0	CONTINGENT REVENUES	.00	.00	127,930	151,925
	Total CONTINGENT REVENUE:	.00	.00	127,930	151,925
CONTINGENT EXPENSE					
28-99-750-100.0	CONTINGENT EXPENSE	.00	.00	127,930	151,925
	Total CONTINGENT EXPENSE:	.00	.00	127,930	151,925
	Total CONTINGENCY - REC. FUND:	.00	.00	255,860	303,850
	RECREATION FUND Revenue Total:	1,209,808	1,258,543	2,115,879	2,278,816
	RECREATION FUND Expenditure Total:	1,093,698	1,166,995	2,115,879	2,278,816
	Net Total RECREATION FUND:	116,109	91,548	.00	.00

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
AIRPORT FUND					
AIRPORT FUND REVENUE					
PROPERTY TAX REVENUE					
29-30-010-100.0	PROPERTY TAXES	44,769	18,970	55,352	71,828
29-30-010-102.0	3% INCREASE	.00	.00	.00	.00
29-30-010-104.0	PROPERTY TAX GROWTH INCREASE	.00	.00	.00	.00
29-30-010-400.0	COUNTY AIRPORT LEVY	15,600	15,600	15,600	15,600
Budget notes:					
Funds will be received 1/2 in January and 1/2 in July.					
29-30-010-900.0	PENALTIES AND INTEREST	269	217	200	200
Total PROPERTY TAX REVENUE:		60,639	34,787	71,152	87,628
FEE REVENUE					
29-30-020-400.0	LANDING FEES	6,429	16,225	9,000	9,000
29-30-020-500.0	TIE DOWN FEES	3,573	3,368	3,000	3,000
29-30-020-505.0	OVERNIGHT PARKING	3,200	9,485	3,500	3,500
29-30-020-506.0	VEHICLE PARKING	.00	.00	1,000	1,000
29-30-020-510.0	CAR RENTAL FEES	4,617	8,073	5,500	5,500
29-30-020-520.0	SNOW REMOVAL	.00	.00	3,000	500
Budget notes:					
~2020 Not enough manpower or equipment to contract out to plow the pads					
29-30-020-600.0	FUEL FLOW FEES	22,270	33,773	25,500	25,500
Total FEE REVENUE:		40,089	70,924	50,500	48,000
GRANT REVENUE					
29-30-025-106.0	GRANTS	.00	3,036	.00	.00
29-30-025-110.0	FEDERAL - AIP PROJECT	490,060	2,937,317	406,000	11,285,000
Budget notes:					
~2020 \$10.7 million parallel taxiway - no grant match required, \$225,000 Master Plan, \$135,000 Entitlement, CIP #2956-2018-09R - Relocate Parallel Taxiway - \$11,060,000					
29-30-025-200.0	STATE - AIP PROJECT	24,112	65,111	11,278	16,250
Budget notes:					
~2020 Master Plan and Entitlement match - 2.5%, CIP #2956-2018-09R - Relocate Parallel Taxiway - \$10,000					
Total GRANT REVENUE:		514,172	3,005,463	417,278	11,301,250
INTEREST REVENUE					
29-30-045-100.0	INTEREST REVENUE	2,183	1,932	1,230	1,230
Total INTEREST REVENUE:		2,183	1,932	1,230	1,230
APPROPRIATED FUND BALANCE					
29-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	5,719	18,750
Total APPROPRIATED FUND BALANCE:		.00	.00	5,719	18,750
CARRY FORWARD REVENUE					
29-30-055-998.0	CARRYFORWARD	.00	.00	.00	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	.00
INTER-FUND TRANSFER REVENUE					
29-30-060-910.0	HEALTH CARE RESERVE	.00	.00	.00	.00
29-30-060-963.0	GENERAL FUND TRANSFER-LOAN	.00	.00	.00	.00
29-30-060-973.0	REC PROGRAMS/AIRPORT LEASE TRF	7,200	7,200	4,200	.00
29-30-060-982.0	CIP TRANSFER FROM G.F.	.00	80,159	.00	.00

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
Total INTER-FUND TRANSFER REVENUE:		7,200	87,359	4,200	.00
OPERATIONS REVENUE					
29-30-065-200.0	HANGAR LEASES	154,773	157,475	156,000	168,439
29-30-065-300.0	U.S.F.S. CONTRACT	57,740	55,021	56,269	57,394
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:		212,513	212,496	212,269	225,833
OTHER REVENUE					
29-30-070-100.0	LOCAL OPTION TAX	30,000	.00	.00	.00
29-30-070-200.0	MISC. CONTRACTS AND AGREEMENTS	4,200	3,331	3,000	3,000
29-30-070-400.0	IDAHO FUEL TAX REFUND	33	.00	.00	.00
29-30-070-900.0	MISCELLANEOUS REVENUE	450	2,400	.00	.00
29-30-070-980.0	SALES OF SURPLUS PROPERTY	24,776	.00	5,000	.00
29-30-070-990.0	CASH OVER\SHORT	.00	.00	.00	.00
Total OTHER REVENUE:		59,459	5,731	8,000	3,000
Total AIRPORT FUND REVENUE:		896,254	3,418,692	770,348	11,685,691

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
AIRPORT DEPARTMENT					
PERSONNEL EXPENSE					
29-56-100-110.0	SALARIES AND WAGES	102,191	104,438	119,388	135,309
29-56-100-140.0	OVERTIME PAY	702	14	605	641
29-56-100-147.0	FICA	6,066	6,222	7,440	8,429
29-56-100-148.0	MEDICARE	1,419	1,455	1,740	1,971
29-56-100-149.0	RETIREMENT - PERSI	11,058	11,521	12,162	12,882
29-56-100-150.0	WORKER'S COMPENSATION	1,366	1,949	4,450	4,556
29-56-100-151.0	HEALTH INSURANCE	22,196	15,396	16,042	23,813
29-56-100-152.0	DENTAL INSURANCE	985	1,169	1,178	1,385
29-56-100-153.0	PHYSICAL EXAMS	.00	80	100	100
29-56-100-154.0	UNEMPLOYMENT	1,306	.00	2,000	2,000
29-56-100-156.0	CLOTHING/UNIFORMS	407	204	500	500
29-56-100-157.0	LIFE INSURANCE	182	202	202	202
29-56-100-158.0	EMPLOYEE GOLF PASS	.00	150	150	150
Budget notes:					
Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
29-56-100-160.0	EMPLOYEE RECOGNITION	.00	73	100	150
29-56-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	4,717	1,561
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		147,877	142,871	170,774	193,649
OPERATING EXPENSE					
29-56-150-210.0	DEPARTMENT SUPPLIES	865	623	1,500	1,500
29-56-150-240.0	MINOR EQUIPMENT	1,524	904	1,600	1,600
29-56-150-250.0	MOTOR FUELS AND LUBRICANTS	12,195	9,997	15,500	15,500
29-56-150-260.0	POSTAGE	.00	.00	.00	.00
29-56-150-300.0	PROFESSIONAL SERVICES	2,680	1,616	4,000	4,000
29-56-150-305.0	SOFTWARE/SUPPORT	.00	.00	1,400	1,400
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	14,400	15,500	15,500
Budget notes:					
Surveying					
29-56-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	444	50	400	400
29-56-150-420.0	TRAVEL AND MEETINGS	1,133	952	2,000	2,000
29-56-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	.00	.00	100	100
29-56-150-440.0	PROFESSIONAL DEVELOPMENT	1,108	820	3,000	3,000
29-56-150-460.0	TELEPHONE	2,213	2,159	2,160	2,160
29-56-150-465.0	COMMUNICATIONS - RADIO	.00	.00	.00	.00
29-56-150-490.0	HEAT, LIGHTS, AND UTILITIES	13,336	13,400	12,000	12,000
29-56-150-500.0	RENTAL - OFFICE EQUIPMENT	.00	.00	.00	.00
29-56-150-570.0	REPAIRS - BUILDING AND GROUNDS	12,526	18,820	9,862	20,000
29-56-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	993	148	1,000	1,000
29-56-150-590.0	REPAIRS - AIRPORT EQUIPMENT	6,136	1,813	10,000	5,000
29-56-150-595.0	BAD DEBT	.00	.00	.00	.00
29-56-150-598.0	FLY-IN/OUTREACH	774	319	1,000	1,000
29-56-150-610.0	COMPUTER SOFTWARE	.00	.00	.00	.00
Total OPERATING EXPENSE:		70,326	66,022	81,022	86,160
CAPITAL EXPENSE					
29-56-200-702.0	CAPITAL PURCHASES	.00	.00	.00	.00
29-56-200-704.0	CAPITAL - STORM DRAIN REPAIR	.00	.00	.00	.00
29-56-200-706.0	FUTURE LAND ACQUISITIONS	119,854	.00	.00	.00
29-56-200-998.0	RESRVD - FUTURE CAPITAL	.00	.00	.00	.00

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
Total CAPITAL EXPENSE:		119,854	.00	.00	.00
INTER-FUND TRANSFER EXPENSE					
29-56-600-905.0	PUBLIC WORKS TRANSFER	.00	.00	.00	.00
29-56-600-910.0	ADMINISTRATIVE TRANSFER - GF	26,092	43,523	45,335	49,178
29-56-600-915.0	GIS TRANSFER	4,023	1,199	8,088	8,088
29-56-600-920.0	ENGINEER TRANSFER	271	271	.00	.00
29-56-600-971.0	FUND TRANSFER-CAPITAL PROJECTS	.00	.00	.00	.00
29-56-600-972.0	FUND TRANSFER - NETWORK ADMIN	5,334	8,610	10,982	10,580
Total INTER-FUND TRANSFER EXPENSE:		35,720	53,603	64,405	67,846
Total AIRPORT DEPARTMENT:		373,777	262,496	316,201	347,655

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
GRANT EXPENSES					
GRANTS					
29-60-250-200.0	GRANTS	.00	.00	3,036	3,036
29-60-250-720.0	STATE - AIP PROJECT	24,112	65,111	11,278	16,250
Budget notes:					
~2020 CIP #2956-2018-09R - Relocate Parallel Taxiway - \$10,000					
29-60-250-730.0	FEDERAL - AIP PROJECT	490,060	2,703,365	406,000	11,285,000
Budget notes:					
~2020 CIP #2956-2018-09R - Relocate Parallel Taxiway - \$11,060,000					
29-60-250-731.0	FEDERAL - CITY MATCH (AIP)	43,656	50,306	33,833	33,750
Budget notes:					
~2020 CIP #2956-2018-09R - Relocate Parallel Taxiway - \$15,000					
Total GRANTS:		557,828	2,818,782	454,147	11,338,036
Total GRANT EXPENSES:		557,828	2,818,782	454,147	11,338,036

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
CONTINGENCY - AIRPORT FUND					
CONTINGENT REVENUE					
29-99-075-100.0	CONTINGENT REVENUES	.00	.00	141,056	146,559
Total CONTINGENT REVENUE:		.00	.00	141,056	146,559
CONTINGENT EXPENSE					
29-99-750-100.0	CONTINGENT EXPENSE	.00	.00	141,056	146,559
Total CONTINGENT EXPENSE:		.00	.00	141,056	146,559
Total CONTINGENCY - AIRPORT FUND:		.00	.00	282,112	293,118
AIRPORT FUND Revenue Total:		896,254	3,418,692	911,404	11,832,250
AIRPORT FUND Expenditure Total:		931,605	3,081,278	911,404	11,832,250
Net Total AIRPORT FUND:		35,351-	337,414	.00	.00

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
CAPITAL PROJECTS FUND					
CAPITAL PROJECTS FUND REVENUE					
GRANT REVENUE					
30-30-025-212.0	FEDERAL - COMMUNITY CHOICES	.00	.00	.00	.00
Total GRANT REVENUE:		.00	.00	.00	.00
INTEREST REVENUE					
30-30-045-100.0	INTEREST REVENUE	1,099	2,116	.00	.00
Total INTEREST REVENUE:		1,099	2,116	.00	.00
APPROPRIATED FUND BALANCE					
30-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	.00
CARRY FORWARD REVENUE					
30-30-055-998.0	CARRYFORWARD	.00	.00	.00	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	.00
INTER-FUND TRANSFER REVENUE					
30-30-060-910.0	PW/STR, WATER,SEWER FUND TRANS	.00	.00	.00	.00
30-30-060-920.0	AIRPORT FUND TRANSFER	.00	.00	.00	.00
30-30-060-925.0	MURA TRANSFER	.00	.00	.00	.00
30-30-060-930.0	FRANCHISE FEE TRANSFER	.00	.00	.00	.00
Total INTER-FUND TRANSFER REVENUE:		.00	.00	.00	.00
OTHER REVENUE					
30-30-070-100.0	LOCAL OPTION TAX	.00	.00	.00	.00
30-30-070-900.0	MISCELLANEOUS REVENUE	.00	.00	.00	.00
Total OTHER REVENUE:		.00	.00	.00	.00
Total CAPITAL PROJECTS FUND REVENUE:		1,099	2,116	.00	.00

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
GRANT EXPENSES					
GRANTS					
30-60-250-724.0	FEDERAL-PW-ICDBG-MATCH	.00	.00	.00	.00
30-60-250-727.0	COMMUNITY CHOICES GRANT	.00	.00	.00	.00
30-60-250-728.0	COMMUNITY CHOICES - CITY MATCH	.00	.00	.00	.00
Total GRANTS:		.00	.00	.00	.00
Total GRANT EXPENSES:		.00	.00	.00	.00

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
CONTINGENCY - CAP. PROJ. FUND					
CONTINGENT REVENUE					
30-99-075-100.0	CONTINGENT REVENUE	.00	.00	.00	.00
	Total CONTINGENT REVENUE:	.00	.00	.00	.00
CONTINGENT EXPENSE					
30-99-750-100.0	CONTINGENT EXPENSE	.00	.00	.00	.00
	Total CONTINGENT EXPENSE:	.00	.00	.00	.00
	Total CONTINGENCY - CAP. PROJ. FUND:	.00	.00	.00	.00
	CAPITAL PROJECTS FUND Revenue Total:	1,099	2,116	.00	.00
	CAPITAL PROJECTS FUND Expenditure Total:	.00	.00	.00	.00
	Net Total CAPITAL PROJECTS FUND:	1,099	2,116	.00	.00

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
LOCAL OPTION TAX FUND					
LOCAL OPTION TAX FUND REVENUE					
GRANT REVENUE					
31-30-025-110.0	GRANTS - LHTAC	61,000	39,000	.00	.00
31-30-025-115.0	GRANTS - LHRIP	.00	.00	.00	100,000
31-30-025-120.0	ICDBG	.00	.00	500,000	500,000
Budget notes:					
~2020 CIP #3149-2020-01 - Mather Street Reconstruction - Mission to Brundage (& Brundage Loop) \$128,300					
Total GRANT REVENUE:		61,000	39,000	500,000	600,000
INTEREST REVENUE					
31-30-045-100.0	INTEREST REVENUE	12,560	41,116	25,165	25,165
Total INTEREST REVENUE:		12,560	41,116	25,165	25,165
APPROPRIATED FUND BALANCE					
31-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	1,555,066	105,557
Budget notes:					
~2020 CIP #3149-2020-01 - Mather Street Reconstruction - Mission to Brundage (& Brundage Loop) \$105,557					
Total APPROPRIATED FUND BALANCE:		.00	.00	1,555,066	105,557
CARRY FORWARD REVENUE					
31-30-055-998.0	CARRY FORWARD	.00	.00	230,000	.00
Total CARRY FORWARD REVENUE:		.00	.00	230,000	.00
INTER-FUND TRANSFER REVENUE					
31-30-060-973.0	CIP TRANSFER FROM STREETS	.00	220,000	85,000	.00
31-30-060-975.0	FRANCHISE FEE TRANSFER	.00	.00	248,000	1,152,250
Budget notes:					
~2020 CIP #314+-2020-01 Mather Street Reconstruction - Mission to Brundage (& Brundage Loop) - \$1,152,250					
31-30-060-981.0	TRANSFER FROM TOURISM LOT	13,000	.00	.00	.00
Total INTER-FUND TRANSFER REVENUE:		13,000	220,000	333,000	1,152,250
OTHER REVENUE					
31-30-070-100.0	LOCAL OPTION TAX - LODGING	.00	13,000	13,000	13,000
31-30-070-100.1	LOCAL OPTION TAX - STREETS	1,636,196	1,794,687	1,933,772	2,100,000
31-30-070-102.0	LOCAL OPTION TAX - PENALTY	9,752	4,509	.00	.00
31-30-070-200.0	SEWER LINE IMPROV. - PLRWSD	.00	192,413	317,600	317,600
Total OTHER REVENUE:		1,645,948	2,004,609	2,264,372	2,430,600
Total LOCAL OPTION TAX FUND REVENUE:		1,732,508	2,304,725	4,907,603	4,313,572

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
LOCAL OPTION TAX DEPARTMENT					
PERSONNEL EXPENSE					
31-49-100-110.0	SALARIES AND WAGES	34,127	33,144	36,610	39,943
31-49-100-140.0	OVERTIME PAY	.00	.00	.00	727
31-49-100-147.0	FICA	1,597	1,876	2,270	2,522
31-49-100-148.0	MEDICARE	374	439	531	590
31-49-100-149.0	RETIREMENT - PERSI	3,865	3,704	4,144	4,856
31-49-100-150.0	WORKER'S COMPENSATION	92	85	121	134
31-49-100-151.0	HEALTH INSURANCE	19,485	11,101	8,955	20,246
31-49-100-152.0	DENTAL INSURANCE	376	406	475	660
31-49-100-157.0	LIFE INSURANCE	91	93	101	101
31-49-100-158.0	EMPLOYEE GOLF PASS	.00	.00	.00	150
31-49-100-160.0	EMPLOYEE RECOGNITION	.00	.00	50	50
31-49-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	4,717	536
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		60,008	50,848	57,974	70,515
OPERATING EXPENSE					
31-49-150-210.0	DEPARTMENT SUPPLIES	156	23	200	200
31-49-150-260.0	POSTAGE	.00	.00	.00	.00
31-49-150-300.0	PROFESSIONAL SERVICES	9,500	8,115	.00	.00
31-49-150-305.0	SOFTWARE SUPPORT - CASELLE	1,726	1,730	2,728	2,728
31-49-150-350.0	ENGINEERING	130,082	16,120	.00	.00
31-49-150-400.0	ADVERTISING	215	.00	.00	.00
31-49-150-440.0	PROFESSIONAL DEVELOPMENT	590	35	1,500	1,500
31-49-150-540.0	MAINT. - PREVENTATIVE TRTMT	.00	.00	.00	.00
31-49-150-541.0	MAINT. - ROUTINE TRTMT	.00	.00	.00	.00
31-49-150-546.0	MAINT. - STORMWATER TRTMT	.00	.00	.00	.00
31-49-150-595.0	BAD DEBT	2,901	2,173	2,000	2,000
31-49-150-640.0	DIRECT COSTS	1,024	.00	.00	.00
Budget notes:					
Category F -- Direct costs to collect and enforce the tax.					
Total OPERATING EXPENSE:		146,193	28,196	6,428	6,428
CAPITAL EXPENSE					
31-49-200-700.0	REIMB. SEWER IMPROVEMENTS	.00	192,413	.00	.00
31-49-200-702.0	MAINTENANCE IMPROVMNT PROJECTS	.00	33,414	605,000	105,557
Budget notes:					
~2020 CIP #3149-2020-01 - Mather Street Reconstruction - Mission to Brundage (& Brundage Loop) \$105,557					
31-49-200-703.0	COMMERCE STREET	338,160	234,305	.00	.00
31-49-200-704.0	DOWNTOWN CORE REDEVELOPMENT	.00	314,614	3,175,600	2,873,750
Budget notes:					
~2020 CIP #3149-2020-01 Mather Street Reconstruction - Mission to Brundage (& Brundage Loop) \$3,002,050					
31-49-200-705.0	IDAHO STREET	53,620	856,642	.00	.00
31-49-200-706.0	JASPER SUBDIVISION IMPROV.	.00	.00	.00	110,000
Budget notes:					
~2020 CIP #2455-2020-02 - Jasper Subdivision Improvements (Boydston Ln and Loop) - \$110,000					
31-49-200-707.0	2ND ST. - E. LAKE TO PARK	.00	.00	.00	.00
31-49-200-708.0	LENORA ST. - 3RD TO 1ST	.00	.00	.00	.00
31-49-200-709.0	DOWNTOWN CORE STUDY	.00	95,420	.00	.00
31-49-200-998.0	RESERVED - FUTURE PROJECTS	.00	.00	562,601	547,322
Total CAPITAL EXPENSE:		391,780	1,726,808	4,343,201	3,636,629
Total LOCAL OPTION TAX DEPARTMENT:		597,981	1,805,851	4,407,603	3,713,572

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
GRANT EXPENSE					
GRANT EXPENSE					
31-60-250-110.0	GRANTS - LHTAC	61,000	.00	.00	.00
31-60-250-115.0	GRANTS - LHRIP	.00	.00	.00	100,000
31-60-250-120.0	ICDBG GRANT	.00	.00	500,000	500,000
Total GRANT EXPENSE:		61,000	.00	500,000	600,000
Total GRANT EXPENSE:		61,000	.00	500,000	600,000

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
CONTINGENCY - LOT FUND					
CONTINGENT REVENUE					
31-99-075-100.0	CONTINGENT REVENUE	.00	.00	150,000	235,000
Total CONTINGENT REVENUE:		.00	.00	150,000	235,000
CONTINGENT EXPENSE					
31-99-750-100.0	CONTINGENT EXPENSE	.00	.00	150,000	235,000
Total CONTINGENT EXPENSE:		.00	.00	150,000	235,000
Total CONTINGENCY - LOT FUND:		.00	.00	300,000	470,000
LOCAL OPTION TAX FUND Revenue Total:		1,732,508	2,304,725	5,057,603	4,548,572
LOCAL OPTION TAX FUND Expenditure Total:		658,981	1,805,851	5,057,603	4,548,572
Net Total LOCAL OPTION TAX FUND:		1,073,528	498,873	.00	.00

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
LID #3 DEBT SERVICE FUND					
LID #3 DEBT SERVICE REVENUE					
INTEREST REVENUE					
43-30-045-100.0	INTEREST REVENUE	.00	.00	.00	.00
Total INTEREST REVENUE:		.00	.00	.00	.00
APPROPRIATED FUND BALANCE					
43-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	.00	.00
Total APPROPRIATED FUND BALANCE:		.00	.00	.00	.00
INTER-FUND TRANSFER REVENUE					
43-30-060-911.0	FUND TRANSFER-LOAN FROM GF	.00	.00	.00	.00
Total INTER-FUND TRANSFER REVENUE:		.00	.00	.00	.00
OTHER REVENUE					
43-30-070-943.0	LID #3 CREDIT FOR RESERVE	.00	.00	.00	.00
43-30-070-953.0	LID #3 PRINCIPAL	.00	.00	.00	.00
43-30-070-963.0	LID #3 INTEREST REVENUE	.00	.00	.00	.00
43-30-070-973.0	LID #3 LATE FEE REVENUE	.00	.00	.00	.00
43-30-070-993.0	2% ADMN FEE	.00	.00	.00	.00
Total OTHER REVENUE:		.00	.00	.00	.00
Total LID #3 DEBT SERVICE REVENUE:		.00	.00	.00	.00

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
LID #3 DEBT SERVICE DEPT.					
DEBT RELATED EXPENSE					
43-40-350-803.0	LID #3 DEBT SERVICE PRINCIPAL	.00	.00	.00	.00
43-40-350-813.0	LID #3 DEBT SERVICE INTEREST	.00	.00	.00	.00
43-40-350-823.0	BOND RETIREMENT	.00	.00	.00	.00
Total DEBT RELATED EXPENSE:		.00	.00	.00	.00
INTER-FUND TRANSFER EXPENSE					
43-40-600-820.0	ADMINISTRATIVE FEE TRANSFER	.00	.00	.00	.00
43-40-600-911.0	FUND TRANSFER-LOAN FROM GF	.00	.00	.00	.00
Total INTER-FUND TRANSFER EXPENSE:		.00	.00	.00	.00
Total LID #3 DEBT SERVICE DEPT.:		.00	.00	.00	.00
LID #3 DEBT SERVICE FUND Revenue Total:		.00	.00	.00	.00
LID #3 DEBT SERVICE FUND Expenditure Total:		.00	.00	.00	.00
Net Total LID #3 DEBT SERVICE FUND:		.00	.00	.00	.00

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
GOLF FUND					
GOLF OPERATIONS FUND REVENUE					
DONATION REVENUE					
54-30-040-970.0	PRIVATE CONTRIBUTIONS	.00	2,871	12,500	12,500
Total DONATION REVENUE:		.00	2,871	12,500	12,500
INTEREST REVENUE					
54-30-045-100.0	INTEREST REVENUE	340	568	66	66
Total INTEREST REVENUE:		340	568	66	66
CARRY FORWARD REVENUE					
54-30-055-998.0	CARRYFORWARD	.00	.00	3,689	3,689
Total CARRY FORWARD REVENUE:		.00	.00	3,689	3,689
INTER-FUND TRANSFER REVENUE					
54-30-060-910.0	HEALTH CARE RESERVE	.00	.00	.00	.00
54-30-060-911.0	PARKS/GOLF TRANSFER	3,709	2,810	.00	.00
54-30-060-981.0	FUND TRANSFER FROM G.F.	93,520	100,000	100,000	190,616
54-30-060-982.0	CIP TRANSFER FROM G.F.	.00	166,856	250,446	149,446
Budget notes: ~2020 CIP #5485-2019-02 - Cart Path Repair and Maintenance - \$18,000 CIP #5485-2020-01 - Clubhouse Ramp Replacement - \$5,000					
Total INTER-FUND TRANSFER REVENUE:		97,229	269,666	350,446	340,062
OPERATIONS REVENUE					
54-30-065-700.0	FACILITY OPERATIONS REVENUE	621,766	692,952	650,443	650,443
54-30-065-800.0	BAR & RESTAURANT REVENUE	5,373	41,687	30,000	40,000
Total OPERATIONS REVENUE:		627,139	734,640	680,443	690,443
OTHER REVENUE					
54-30-070-100.0	LOCAL OPTION TAX	88,000	.00	68,500	48,500
Budget notes: ~2020 Project # 18-08 - Parking Lot Overlay - \$30,000 - FY18 Carryforward; Project # 19-04 - Enlarge and Rebuild Green #6 - \$12,500 - FY19 Carryforward; Project # 19-06 - Enkamat Cover - \$6,000 j- FY19 Carryforward. Total Budget = \$48,500					
54-30-070-110.0	RENTS & ROYALTIES	.00	.00	.00	.00
54-30-070-700.0	EMPLOYEE GOLF PASSES	5,850	5,700	5,700	6,000
Budget notes: Employee benefit - season golf passes @ \$150 each. Budget based upon prior year actuals.					
54-30-070-900.0	MISCELLANEOUS REVENUE	9,361	1,007	.00	.00
54-30-070-901.0	UTILITY REIMBURSEMENT REVENUE	.00	15,833	23,167	23,167
54-30-070-980.0	SALES OF SURPLUS PROPERTY	186	21,788	.00	.00
54-30-070-990.0	CASH OVER\ (SHORT)	.00	36	.00	.00
Total OTHER REVENUE:		103,396	44,364	97,367	77,667
Total GOLF OPERATIONS FUND REVENUE:		828,105	1,052,109	1,144,511	1,124,427

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
GOLF OPERATIONS DEPARTMENT					
PERSONNEL EXPENSE					
54-85-100-110.0	SALARIES AND WAGES	329,083	317,354	333,666	345,124
54-85-100-147.0	FICA	19,382	18,834	20,687	21,398
54-85-100-148.0	MEDICARE	4,533	4,405	4,838	5,004
54-85-100-149.0	RETIREMENT - PERSI	22,715	23,040	23,274	25,598
54-85-100-150.0	WORKER'S COMPENSATION	6,025	8,612	8,589	8,884
54-85-100-151.0	HEALTH INSURANCE	52,739	47,360	43,403	44,944
54-85-100-152.0	DENTAL INSURANCE	1,429	1,391	1,244	1,398
54-85-100-154.0	UNEMPLOYMENT	3,844	3,545	4,000	4,000
54-85-100-156.0	CLOTHING/UNIFORMS	493	461	400	500
54-85-100-157.0	LIFE INSURANCE	274	294	302	302
54-85-100-159.0	GASB 68 PERSI EXPENSE	6,096	4,616	.00	.00
54-85-100-160.0	EMPLOYEE RECOGNITION	.00	.00	150	150
54-85-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	12,718	11,023
Budget notes: Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		434,421	420,680	453,271	468,325
OPERATING EXPENSE					
54-85-150-200.0	OFFICE SUPPLIES	.00	116	.00	.00
54-85-150-210.0	DEPARTMENT SUPPLIES	11,064	28,678	12,000	15,000
54-85-150-216.0	SUPPLIES - SEED, SOD	13,561	12,997	16,000	15,000
Budget notes: Seed/sod for repair of winter damaged areas and new construction.					
54-85-150-218.0	SUPPLIES - FERTILIZER	15,167	21,106	19,000	19,000
Budget notes: Compost					
54-85-150-219.0	FIRST AID, SAFETY	62	80	150	150
54-85-150-220.0	TOP DRESSING SAND	7,078	4,309	4,400	5,000
54-85-150-222.0	CHEMICALS	23,870	18,921	21,000	20,000
54-85-150-223.0	BIOLOGICAL PRODUCTS	3,442	4,947	5,000	6,317
54-85-150-225.0	ROADS/PATH REPAIR	.00	325	1,000	1,000
54-85-150-227.0	IRRIGATION MAINTENANCE	22,116	17,006	18,540	25,650
54-85-150-228.0	DRAINAGE MAINTENANCE	914	6,741	500	1,000
Budget notes: Drain pipe and gravel for sub-surface drain lines.					
54-85-150-240.0	MINOR EQUIPMENT	1,444	14,701	3,000	3,000
54-85-150-250.0	MOTOR FUELS AND LUBRICANTS	16,683	18,404	19,600	20,000
54-85-150-260.0	POSTAGE	.00	.00	50	50
54-85-150-280.0	LICENSES AND PERMITS	700	400	1,400	1,400
54-85-150-300.0	PROFESSIONAL SERVICES	618	10,005	1,000	1,000
54-85-150-308.0	GOLF OPERATIONS - PRO SHARE	28,372	22,690	6,544	12,750
54-85-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	603	261	350	350
54-85-150-405.0	MARKETING	9,213	8,604	9,500	9,500
54-85-150-410.0	INSURANCE	8,465	8,888	8,888	9,581
54-85-150-420.0	TRAVEL AND MEETINGS	.00	390	500	500
54-85-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	410	110	150	150
54-85-150-440.0	PROFESSIONAL DEVELOPMENT	3,968	1,854	2,464	3,000
54-85-150-460.0	TELEPHONE	1,052	2,122	1,200	1,200
54-85-150-461.0	CABLE ONE INTERNET SERVICES	1,116	1,134	1,200	1,200
54-85-150-490.0	HEAT, LIGHTS, AND UTILITIES	30,357	29,496	35,000	35,000
54-85-150-491.0	CLUBHOUSE-HEAT, LIGHTS, UTILS	.00	14,246	23,167	23,167
54-85-150-500.1	RENTAL - EQUIPMENT MAINTENANCE	.00	.00	500	500
54-85-150-520.0	RENTAL - EQUIPMENT	688	980	1,500	1,500
54-85-150-521.0	EQUIPMENT LEASE	.00	4,636	88,036	92,652
54-85-150-522.0	PORTABLE TOILET-RENT CONTRACT	3,378	3,401	4,500	4,500
54-85-150-570.0	REPAIRS - BUILDING AND GROUNDS	9,619	6,230	58,167	51,000
Budget notes: ~2020 CIP #5485-2020-01 - Clubhouse Ramp Replacement - \$5,000					

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
54-85-150-575.0	REPAIRS - CLUBHOUSE	7,127	9,252	10,000	10,000
Budget notes:					
Building is aging and will require additional repairs each year.					
54-85-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	59	732	2,000	2,000
54-85-150-590.0	REPAIRS - OTHER EQUIPMENT	22,016	31,908	25,000	25,000
Total OPERATING EXPENSE:		243,163	305,668	401,306	417,117
CAPITAL EXPENSE					
54-85-200-701.0	CAPITAL EXPENSES UNDER \$5000	.00	.00	.00	.00
54-85-200-702.0	CAPITAL PURCHASES	.00	55,956	.00	.00
54-85-200-703.0	FACILITY IMPROVEMENTS	.00	23,739-	218,135	174,446
Budget notes:					
~2020 CIP #5485-2019-02 - Cart Path Repair and Maintenance - \$18,000					
54-85-200-704.0	CLUBHOUSE IMPROVEMENTS	.00	32,217-	.00	.00
54-85-200-705.0	LS REMOVAL/GRAVITY LINE	.00	.00	.00	.00
Total CAPITAL EXPENSE:		.00	.00	218,135	174,446
INTER-FUND TRANSFER EXPENSE					
54-85-600-905.0	ENGINEER TRANSFER	.00	.00	.00	.00
54-85-600-910.0	ADMINISTRATIVE TRANSFER - GF	33,708	66,776	63,410	56,515
54-85-600-915.0	GIS TRANSFER	1,609	92	.00	.00
54-85-600-972.0	FUND TRANSFER - NETWORK ADMIN	7,183	8,034	8,389	8,024
Total INTER-FUND TRANSFER EXPENSE:		42,500	74,902	71,799	64,539
OTHER EXPENSE					
54-85-650-980.0	DEPRECIATION EXPENSE	140,409	153,018	.00	.00
Total OTHER EXPENSE:		140,409	153,018	.00	.00
Total GOLF OPERATIONS DEPARTMENT:		860,493	954,268	1,144,511	1,124,427

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
CONTINGENCY - GOLF FUND					
CONTINGENT REVENUE					
54-99-075-100.0	CONTINGENT REVENUE	.00	.00	96,833	100,150
Total CONTINGENT REVENUE:		.00	.00	96,833	100,150
CONTINGENT EXPENSE					
54-99-750-100.0	CONTINGENT EXPENSE	.00	.00	96,833	100,150
Total CONTINGENT EXPENSE:		.00	.00	96,833	100,150
Total CONTINGENCY - GOLF FUND:		.00	.00	193,666	200,300
GOLF FUND Revenue Total:		828,105	1,052,109	1,241,344	1,224,577
GOLF FUND Expenditure Total:		860,493	954,268	1,241,344	1,224,577
Net Total GOLF FUND:		32,388-	97,841	.00	.00

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
WATER FUND					
WATER FUND REVENUE					
FEE REVENUE					
60-30-020-200.0	WATER CONNECTION FEES	27,950	53,300	29,900	29,900
60-30-020-300.0	WATER TURN ON/OFF FEES	6,045	6,305	6,240	6,240
60-30-020-400.0	ANNUAL WATER TRUCK FEE	.00	.00	.00	.00
60-30-020-900.0	PENALTIES	5,567	6,847	5,200	5,200
60-30-020-910.0	SERVICE CHARGES	777	849	520	520
Total FEE REVENUE:		40,339	67,301	41,860	41,860
GRANT REVENUE					
60-30-025-115.0	DEQ GRANT	66,338	21	.00	.00
Total GRANT REVENUE:		66,338	21	.00	.00
INTEREST REVENUE					
60-30-045-100.0	INTEREST REVENUE	27,355	57,548	35,000	35,000
Total INTEREST REVENUE:		27,355	57,548	35,000	35,000
APPROPRIATED FUND BALANCE					
60-30-050-997.0	APPROPRIATED FUND BALANCE	.00	.00	475,074	537,753
Total APPROPRIATED FUND BALANCE:		.00	.00	475,074	537,753
CARRY FORWARD REVENUE					
60-30-055-998.0	CARRYFORWARD	.00	.00	.00	.00
Total CARRY FORWARD REVENUE:		.00	.00	.00	.00
INTER-FUND TRANSFER REVENUE					
60-30-060-910.0	HEALTH CARE RESERVE	.00	.00	.00	.00
Total INTER-FUND TRANSFER REVENUE:		.00	.00	.00	.00
OPERATIONS REVENUE					
60-30-065-100.0	WATER SERVICE REVENUE	2,099,947	2,124,130	2,453,080	2,453,080
60-30-065-700.0	WATER SYSTEM BUY-IN	185,709	388,114	264,883	264,883
Total OPERATIONS REVENUE:		2,285,656	2,512,243	2,717,963	2,717,963
OTHER REVENUE					
60-30-070-410.0	IDAHO FUEL TAX REFUND	171	109	.00	.00
60-30-070-535.0	REIMBURSABLE DEVEL. FEES	.00	4,799	5,000	5,000
60-30-070-535.1	REIMBURS. HYDRANT REPAIR/REPLA	.00	890	.00	.00
60-30-070-900.0	MISCELLANEOUS REVENUE	.00	.00	.00	.00
60-30-070-990.0	CASH OVER\ (SHORT)	.00	.00	.00	.00
60-30-070-995.0	BAD DEBT RECOVERY	.00	.00	.00	.00
60-30-070-998.0	DONATED ASSETS	.00	16,500	.00	.00
Total OTHER REVENUE:		171	22,297	5,000	5,000
Total WATER FUND REVENUE:		2,419,859	2,659,411	3,274,897	3,337,576

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
WATER DISTRIBUTION					
PERSONNEL EXPENSE					
60-64-100-110.0	SALARIES AND WAGES	161,012	201,504	248,373	240,260
60-64-100-140.0	OVERTIME PAY	1,180	.00	2,883	2,788
60-64-100-147.0	FICA	9,336	12,259	15,578	15,069
60-64-100-148.0	MEDICARE	2,183	2,867	3,643	3,524
60-64-100-149.0	RETIREMENT - PERSI	17,814	22,679	28,442	29,020
60-64-100-150.0	WORKER'S COMPENSATION	4,852	8,846	11,127	10,764
60-64-100-151.0	HEALTH INSURANCE	43,486	45,739	67,555	69,885
60-64-100-152.0	DENTAL INSURANCE	1,288	1,532	1,958	2,467
60-64-100-153.0	PHYSICAL EXAMS	259	274	400	400
60-64-100-154.0	UNEMPLOYMENT	.00	.00	.00	.00
60-64-100-156.0	CLOTHING/UNIFORMS	2,172	2,464	2,275	2,275
60-64-100-157.0	LIFE INSURANCE	310	426	504	504
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	10,268-	8,150-	.00	.00
60-64-100-160.0	EMPLOYEE RECOGNITION	103	165	250	250
60-64-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	15,773	12,934
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		234,027	290,904	399,061	390,440
OPERATING EXPENSE					
60-64-150-200.0	OFFICE SUPPLIES	.00	.00	.00	.00
60-64-150-210.0	DEPARTMENT SUPPLIES	14,053	7,240	9,000	9,000
60-64-150-220.0	FIRST AID/SAFETY	296	1,930	1,500	2,000
60-64-150-240.0	MINOR EQUIPMENT	4,198	12,738	7,500	8,500
60-64-150-250.0	MOTOR FUELS AND LUBRICANTS	5,961	8,588	9,000	9,000
60-64-150-260.0	POSTAGE	6,273	13,349	15,000	15,000
60-64-150-300.0	PROFESSIONAL SERVICES	9,495	22,962	10,000	10,000
60-64-150-300.1	PROF. SVCS. - RATE STUDY	.00	41,781	.00	.00
60-64-150-301.0	PROFESSIONAL SERVICES - BILLS	3,880	7,816	8,000	8,000
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	140,282	4,079	5,500	12,000
60-64-150-360.0	REIMBURSABLE DEVEL. FEES	.00	.00	5,000	5,000
60-64-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	270	474	500	1,000
60-64-150-410.0	INSURANCE	28,964	62,523	62,523	67,238
60-64-150-420.0	TRAVEL AND MEETINGS	40	407	500	500
Budget notes:					
~2020 \$1000/employee					
60-64-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	45	27	250	250
60-64-150-440.0	PROFESSIONAL DEVELOPMENT	3,505	2,896	4,000	5,000
60-64-150-460.0	TELEPHONE	2,758	3,764	5,000	5,000
60-64-150-461.0	DSL	.00	.00	.00	.00
60-64-150-465.0	COMMUNICATIONS - RADIO	767	4,295	2,000	1,000
60-64-150-490.0	HEAT, LIGHTS, AND UTILITIES	13,070	14,547	20,000	15,000
Budget notes:					
For booster pump stations					
60-64-150-496.0	DEQ ASSESSMENT & WATER RIGHTS	2,387	.00	.00	.00
60-64-150-521.0	RENTAL - EQUIPMENT	4,575	12,152	12,152	12,152
Budget notes:					
Cat/Western States - leased backhoe					
60-64-150-560.0	REPAIRS - OFFICE EQUIPMENT	.00	47	1,000	500
60-64-150-570.0	REPAIRS - BUILDING AND GROUNDS	500	8,464	1,000	1,000
60-64-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	2,104	1,542	4,000	4,000
60-64-150-590.0	REPAIRS - OTHER EQUIPMENT	32,062	20,208	45,000	45,000

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
60-64-150-591.0	REPAIRS - WATER METERS/MXU'S	7,519	34,566	60,000	60,000
	Budget notes:				
60-64-150-595.0	BAD DEBT	443-	3,123	3,000	3,000
	Total OPERATING EXPENSE:	282,560	289,520	293,425	301,140
CAPITAL EXPENSE					
60-64-200-702.0	CAPITAL PURCHASES	.00	.00	.00	860,000
60-64-200-703.0	WATER LINE IMPR. - LOT STREETS	.00	.00	312,600	.00
60-64-200-706.0	LEGACY PARK INTAKE BLDG.	.00	.00	.00	.00
60-64-200-717.0	SCADA	.00	.00	127,053	.00
60-64-200-720.0	LINE REPLACEMNT - CITY WIDE	.00	1	400,000	375,000
	Budget notes:				
	~2020 CIP #2455-2020-02 - Jasper Subdivision Improvements (Boydston Ln and Loop) - \$375,000				
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	73,520	.00
60-64-200-998.0	RESERVED - FUTURE CAPITAL	.00	.00	45,135	49,316
	Total CAPITAL EXPENSE:	.00	.00	958,308	1,284,316
DEBT RELATED EXPENSE					
60-64-350-802.0	SERIES '03 REF. BOND PRINCIPAL	.00	.00	.00	.00
60-64-350-803.0	SERIES '03 REF. BOND INTEREST	58,483	26,744	.00	.00
60-64-350-812.0	DEQ H2O TREATMENT PRINCIPAL	.00	.00	320,998	327,450
60-64-350-813.0	DEQ H2O TREATMENT INTEREST	51,242	45,244	38,911	32,459
	Budget notes:				
	Note matures 04/15/2024, P & I payment \$179,954.67, Interest rate 2.0%				
	Total DEBT RELATED EXPENSE:	109,725	71,988	359,909	359,909
INTER-FUND TRANSFER EXPENSE					
60-64-600-901.0	PERSI GASB 68 TRANSFER	127,522	.00	.00	.00
60-64-600-905.0	ENGINEER TRANSFER	13,204	13,204	16,222	16,222
60-64-600-910.0	ADMINISTRATIVE TRANSFER - GF	108,721	162,097	122,251	117,291
60-64-600-915.0	GIS TRANSFER	11,264	22,332	16,969	16,969
60-64-600-920.0	PUBLIC WORKS TRANSFER	67,662	117,228	121,292	131,807
60-64-600-971.0	CAPITAL PROJECTS TRANSFER	.00	.00	.00	.00
60-64-600-972.0	FUND TRANSFER- NETWORK ADMIN	23,851	26,761	36,258	34,652
	Total INTER-FUND TRANSFER EXPENSE:	352,224	341,622	312,992	316,941
OTHER EXPENSE					
60-64-650-980.0	DEPRECIATION EXPENSE	763,710	764,257	.00	.00
60-64-650-985.0	AMORTIZATION EXPENSE	.00	.00	.00	.00
	Total OTHER EXPENSE:	763,710	764,257	.00	.00
	Total WATER DISTRIBUTION:	1,742,246	1,758,290	2,323,695	2,652,746

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
WATER TREATMENT					
PERSONNEL EXPENSE					
60-65-100-110.0	SALARIES AND WAGES	83,818	147,952	125,385	119,753
60-65-100-140.0	OVERTIME PAY	1,639	1,093	1,092	1,042
60-65-100-147.0	FICA	5,043	9,175	7,842	7,489
60-65-100-148.0	MEDICARE	1,179	2,146	1,834	1,752
60-65-100-149.0	RETIREMENT - PERSI	9,029	16,901	14,317	14,423
60-65-100-150.0	WORKER'S COMPENSATION	2,446	6,203	5,576	5,325
60-65-100-151.0	HEALTH INSURANCE	12,494	23,025	16,620	38,211
60-65-100-152.0	DENTAL INSURANCE	651	1,079	858	1,032
60-65-100-153.0	PHYSICAL EXAMS	.00	80	.00	2,000
60-65-100-156.0	CLOTHING/UNIFORMS	1,024	971	910	910
60-65-100-157.0	LIFE INSURANCE	143	268	202	202
60-65-100-158.0	EMPLOYEE GOLF PASS	.00	150	150	150
60-65-100-160.0	EMPLOYEE RECOGNITION	123	73	100	100
60-65-100-210.0	RESERVE FOR HEALTHCARE	.00	.00	3,056	926
Budget notes:					
Restricted by Council – reserve for future healthcare costs.					
Total PERSONNEL EXPENSE:		117,588	209,115	177,942	193,315
OPERATING EXPENSE					
60-65-150-200.0	OFFICE SUPPLIES	.00	.00	.00	.00
60-65-150-210.0	DEPARTMENT SUPPLIES	4,008	5,500	5,000	7,000
60-65-150-220.0	FIRST AID/SAFETY	.00	83	500	500
60-65-150-222.0	CHEMICALS	26,057	27,483	35,000	30,000
60-65-150-240.0	MINOR EQUIPMENT	20,591	13,852	3,000	3,000
60-65-150-250.0	MOTOR FUELS AND LUBRICANTS	3,425	2,603	3,000	4,000
60-65-150-260.0	POSTAGE	149	604	500	1,000
60-65-150-300.0	PROFESSIONAL SERVICES	28,890	26,623	7,000	14,000
60-65-150-302.0	LABORATORY TESTING	4,369	5,800	5,000	7,000
60-65-150-310.0	ATTORNEY SERVICES	.00	.00	.00	.00
60-65-150-350.0	ENGINEER SERVICES	12,860	19,856	20,000	20,000
60-65-150-400.0	ADVERTISING/LEGAL PUBLICATIONS	.00	27	500	500
60-65-150-420.0	TRAVEL AND MEETINGS	.00	251	500	500
60-65-150-435.0	BOOKS/PUBLICATIONS/SUBSCRIPTS	.00	.00	250	250
60-65-150-440.0	PROFESSIONAL DEVELOPMENT	1,879	2,740	3,000	3,000
60-65-150-460.0	TELEPHONE	3,577	3,937	4,000	4,000
60-65-150-490.0	HEAT, LIGHTS, AND UTILITIES	120,118	118,376	125,000	115,000
60-65-150-496.0	DEQ ASSESSMENT & WATER	10,988	12,569	15,000	15,000
60-65-150-500.0	RENTAL - OFFICE EQUIPMENT	.00	.00	3,000	3,000
60-65-150-560.0	REPAIRS - OFFICE EQUIPMENT	.00	.00	.00	.00
60-65-150-570.0	REPAIRS - BUILDING AND GROUNDS	12,318	12,295	10,000	10,000
60-65-150-580.0	REPAIRS - AUTOMOTIVE EQUIPMENT	118	1,675	2,500	2,500
60-65-150-590.0	REPAIRS - OTHER EQUIPMENT	45,475	44,199	50,000	50,000
Total OPERATING EXPENSE:		294,822	298,473	292,750	290,250
CAPITAL EXPENSE					
60-65-200-702.0	CAPITAL PURCHASES	.00	.00	.00	.00
60-65-200-706.0	INTAKE BLDG IMPROVEMENTS	.00	.00	155,000	.00
60-65-200-717.0	SCADA	.00	.00	121,715	.00
60-65-200-725.0	WTP IMPROVEMENTS	.00	.00	175,000	180,600
Total CAPITAL EXPENSE:		.00	.00	451,715	180,600
INTER-FUND TRANSFER EXPENSE					
60-65-600-905.0	ENGINEER TRANSFER	569	599	.00	.00
60-65-600-910.0	ADMINISTRATIVE TRANSFER - GF	19,726	39,159	28,795	20,665

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
Total INTER-FUND TRANSFER EXPENSE:		20,295	39,758	28,795	20,665
Total WATER TREATMENT:		432,704	547,347	951,202	684,830

Account Number	Account Title	2016-17 Prior year 2 Actual	2017-18 Prior year Actual	2018-19 Current year Budget	2019-20 Adopted Budget
CONTINGENCY - WATER FUND					
CONTINGENT REVENUE					
60-99-075-100.0	CONTINGENT REVENUE	.00	.00	100,000	100,000
	Total CONTINGENT REVENUE:	.00	.00	100,000	100,000
CONTINGENT EXPENSE					
60-99-750-100.0	CONTINGENT EXPENSE	.00	.00	100,000	100,000
	Total CONTINGENT EXPENSE:	.00	.00	100,000	100,000
	Total CONTINGENCY - WATER FUND:	.00	.00	200,000	200,000
	WATER FUND Revenue Total:	2,419,859	2,659,411	3,374,897	3,437,576
	WATER FUND Expenditure Total:	2,174,950	2,305,637	3,374,897	3,437,576
	Net Total WATER FUND:	244,909	353,773	.00	.00
	Net Grand Totals:	2,557,352	2,175,527	.00	1