| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **ADMINISTRATION** | | |
| 01-415-10-00 | Salaries | 377,393.00 |
| 01-415-20-00 | Fringe - City Portion | 188,696.00 |
| 01-415-31-00 | Billing-Postage-Meter Expense | 3,745.00 |
| 01-415-32-00 | Immunizations/Testing | 500.00 |
| 01-415-33-10 | Gas & Oil | 18,000.00 |
| 01-415-34-00 | Telephone/Internet | 20,000.00 |
| 01-415-35-00 | Utilities-City Hall | 8,000.00 |
| 01-415-35-02 | Utilities-Visitor Center | 3,500.00 |
| 01-415-35-10 | Utilities-Museum | 2,350.00 |
| 01-415-35-20 | Utilities-Training Center | 2,000.00 |
| 01-415-35-50 | Utilities-Fiber Hut | .00 |
| 01-415-36-00 | Repairs & Maint - Equipment | 8,000.00 |
| 01-415-36-10 | Copier Lease | 6,500.00 |
| 01-415-36-20 | Postage Meter Lease | 3,500.00 |
| 01-415-37-00 | Repairs & Maint-Auto | 2,000.00 |
| 01-415-37-50 | 311 Citizen request portal | .00 |
| 01-415-40-00 | Repair&Maint-Bldgs & Grnds | 56,500.00 |
| 01-415-40-05 | Repairs&Maint-Training Center | 8,000.00 |
| 01-415-40-10 | Repairs & Maint - Museum | 5,000.00 |
| 01-415-40-15 | Repairs&Maint-Seniors Grounds | 2,000.00 |
| 01-415-40-18 | Repairs&Maint-Visitor Center | 8,000.00 |
| 01-415-40-20 | Rent-Irrigation Dist Bldg | 4,550.00 |
| 01-415-40-30 | Janitorial Service | 14,700.00 |
| 01-415-40-39 | Attorney Fees | 125,000.00 |
| 01-415-41-00 | Professional Services | 71,000.00 |
| 01-415-41-05 | Professional-HR Consulting | 5,000.00 |
| 01-415-41-50 | COBRA-pass through | 35,000.00 |
| 01-415-42-00 | Insurance-ICRMP | 202,636.00 |
| 01-415-43-00 | Computer Software/Support | 61,500.00 |
| 01-415-43-05 | IT Contract | .00 |
| 01-415-43-15 | Tech Support & IT Support | 50,000.00 |
| 01-415-52-00 | Supplies | 18,000.00 |
| 01-415-52-05 | Supplies for Training Center | 1,000.00 |
| 01-415-53-00 | Uniforms/Safety Clothing Items | 7,000.00 |
| 01-415-55-00 | Printing/Publications | 20,000.00 |
| 01-415-55-25 | Website Maintenance | 14,500.00 |
| 01-415-56-00 | Meetings Schools & Dues | 31,700.00 |
| 01-415-56-10 | Education Incentive Program | 6,000.00 |
| 01-415-56-20 | Christmas Turkeys | 3,000.00 |
| 01-415-61-05 | Special Event(AFAD, Retr. etc) | 10,000.00 |
| 01-415-61-10 | Golf Rounds Donations | 1,675.00 |
| 01-415-66-00 | Christmas Decorations | 12,500.00 |
| 01-415-69-00 | Election | .00 |
| 01-415-75-00 | Mayor's Youth Advisory Council | 3,500.00 |
| 01-415-80-00 | URA-Industrial Park | .00 |
| 01-415-82-00 | Contingency - Expense | 456,094.00 |
| 01-415-83-00 | Transfers-Golf | 311,708.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
| --- | --- | --- |
| 01-415-83-05 | Reserve Pool Construction | .00 |
| 01-415-84-00 | Fingerprint Processing | 1,500.00 |
| 01-415-85-00 | Miscellaneous | 2,000.00 |
| 01-415-85-10 | Bank Analysis Srvc Charge | 5,000.00 |
| 01-415-85-20 | Authnet Gateway Billing | 3,000.00 |
| 01-415-85-30 | Merchant Service Fees | 2,500.00 |
| 01-415-86-00 | COVID 19 - GRANT | .00 |
| 01-415-86-15 | Grant-Blue Cross/Blue Shield | 20,000.00 |
| 01-415-86-25 | America Rescue Plan Act | .00 |
| 01-415-86-30 | Grant-Opioid Remediation | 85,000.00 |
| 01-415-86-50 | Railroad Park Co-Op URA | 5,250,000.00 |
| 01-415-86-55 | Railroad Park Funding-Co-Op | 1,500,000.00 |
| 01-415-86-75 | URA-CoOp pass through | .00 |
| 01-415-87-00 | Audit | 95,000.00 |
| 01-415-90-01 | Military Liaison | .00 |
| 01-415-90-10 | Civic Support | 4,000.00 |
| 01-415-90-15 | Arts Council | 7,000.00 |
| 01-415-90-20 | E.C Domestic Violence Council | 7,000.00 |
| 01-415-90-25 | Museum Support | 7,000.00 |
| 01-415-90-30 | Public Transit | 38,500.00 |
| 01-415-90-40 | Senior Citizen Center | 7,000.00 |
| 01-415-90-45 | Meals on Wheels | 7,000.00 |
| 01-415-90-50 | Visitor Center Support | 7,000.00 |
| 01-415-90-75 | Mtn Home Cares | .00 |
| 01-415-93-20 | Principal Payment of Debt | .00 |
| 01-415-93-30 | Interest expense | .00 |
| 01-415-96-05 | Tree, Plant replacement | 7,000.00 |
| 01-415-96-10 | Grants-TBD | 3,500,000.00 |
| 01-415-96-15 | ID Co-Op | 1,200,000.00 |
| 01-415-96-27 | Grant-Opportunity Idaho | .00 |
| 01-415-98-00 | Sales Tax Payable | 40,000.00 |
| 01-415-99-00 | Capital Outlay - Over $5000 | 158,000.00 |
| 01-415-99-10 | Equip/Inventory - $500-$5000 | 53,000.00 |
| 01-415-99-30 | Rail Industrial Park | .00 |
| 01-415-99-35 | Lease/Purchase Equipment | 10,000.00 |
| 01-415-99-98 | Expense Depreciation | .00 |
| 01-415-99-99 | Asset Disposition | .00 |
| | Total ADMINISTRATION: | 14,206,247.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **DEVELOPMENT SERVICES** | | |
| 01-416-10-00 | Salaries | 350,130.00 |
| 01-416-20-00 | Fringe - City Portion | 154,057.00 |
| 01-416-31-00 | Postage | 4,000.00 |
| 01-416-31-10 | Postage-Developers Mailings | 700.00 |
| 01-416-33-00 | Gas & Oil | 7,500.00 |
| 01-416-34-00 | Telephone/Internet | 5,750.00 |
| 01-416-36-00 | Repairs & Maint - Equipment | 2,500.00 |
| 01-416-36-10 | Copy Machine Lease | 4,000.00 |
| 01-416-37-00 | Repairs & Maint - Auto | 4,500.00 |
| 01-416-40-00 | Repairs & Maint-Building | 1,500.00 |
| 01-416-41-00 | Professional Services | 57,000.00 |
| 01-416-41-05 | Misc Grants | .00 |
| 01-416-41-10 | Misc Grants - Match | .00 |
| 01-416-41-25 | 3rd Party Plan Review | 50,000.00 |
| 01-416-43-00 | Computer Maint/Software | 36,100.00 |
| 01-416-52-00 | Supplies | 5,000.00 |
| 01-416-53-00 | Uniforms/Safety Clothing Items | 5,000.00 |
| 01-416-55-00 | Code Enf-Prop Compliance | 5,000.00 |
| 01-416-55-01 | Printing & Publications | 5,500.00 |
| 01-416-55-10 | Marketing & Advertising | 7,000.00 |
| 01-416-55-50 | BVEP Contract | 5,000.00 |
| 01-416-56-00 | Meetings, Schools & Dues | 19,850.00 |
| 01-416-58-00 | Mileage Reimbursement | 500.00 |
| 01-416-62-00 | Planning & Zoning Expenses | 7,200.00 |
| 01-416-75-00 | Refund/Reimb Permits | 3,000.00 |
| 01-416-85-00 | Miscellaneous | 800.00 |
| 01-416-93-20 | Interest Expense | .00 |
| 01-416-99-10 | Equip Inventory-$500-$5000 | 5,000.00 |
| 01-416-99-30 | Lease/Purchase Equipment | 15,835.00 |
| 01-416-99-98 | Expense Depreciation | .00 |
| 01-416-99-99 | Asset Disposition | .00 |
| | Total DEVELOPMENT SERVICES: | 762,422.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **PROSECUTION** | | |
| 01-420-41-00 | Attorney Fees | 240,000.00 |
| Total PROSECUTION: | | 240,000.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **POLICE** | | |
| 01-421-10-00 | Salaries - Police | 2,191,047.00 |
| 01-421-10-10 | Hiring Incentive | 27,000.00 |
| 01-421-10-20 | Overtime | 25,000.00 |
| 01-421-12-00 | Salaries - Support | 263,159.00 |
| 01-421-13-00 | Patrol Holiday Pay | 135,000.00 |
| 01-421-14-00 | Grant-reimbursable overtime | 10,000.00 |
| 01-421-20-00 | Fringe - City Portion | 1,193,043.00 |
| 01-421-25-00 | Dispatch Contract Services | 100,000.00 |
| 01-421-31-00 | Postage | 2,500.00 |
| 01-421-32-00 | Immunizations/Testing | 4,725.00 |
| 01-421-32-10 | Stress Test | 3,000.00 |
| 01-421-33-00 | Gas & Oil | 90,000.00 |
| 01-421-34-00 | Telephone/Internet | 31,850.00 |
| 01-421-35-00 | Utilities | 15,000.00 |
| 01-421-36-00 | Repairs & Maint - Office equip | 6,250.00 |
| 01-421-36-10 | ILETS-Access & Usage Fee | 12,925.00 |
| 01-421-36-20 | Software Licensing | 41,000.00 |
| 01-421-37-00 | Repairs & Maint - Auto | 30,000.00 |
| 01-421-40-00 | Repairs & Maint - Building | 30,000.00 |
| 01-421-40-30 | Janitorial Service | 15,828.00 |
| 01-421-41-00 | Professional Services | 5,000.00 |
| 01-421-42-00 | Interest Expense | .00 |
| 01-421-43-00 | Computer Maint/Software | 5,000.00 |
| 01-421-52-00 | Supplies | 13,500.00 |
| 01-421-53-00 | Uniforms and accessories | 27,000.00 |
| 01-421-54-00 | COP Uniforms | .00 |
| 01-421-55-00 | Printing & Publications | 5,000.00 |
| 01-421-56-00 | Meetings, Schools & Dues | 40,000.00 |
| 01-421-56-10 | Training from Reimbursements | 9,000.00 |
| 01-421-57-00 | Weapons & Ammunition | 16,000.00 |
| 01-421-59-00 | Repairs & Maint - Radio | 4,000.00 |
| 01-421-61-00 | Com Policing/SRO Programs | 6,500.00 |
| 01-421-61-08 | COPS Contribution-Expenses | 5,000.00 |
| 01-421-61-09 | COPS - Equipment | .00 |
| 01-421-61-10 | Dare/Police Contributions | 8,000.00 |
| 01-421-61-11 | DARE Program Expenses | .00 |
| 01-421-61-15 | Grant-Body Armor | 5,175.00 |
| 01-421-61-25 | Grant-Match Body Armor | 5,175.00 |
| 01-421-64-00 | Investigative Expenses | 8,000.00 |
| 01-421-82-00 | ABD&Towed Veh Sales-Pass Thru | 50,000.00 |
| 01-421-83-00 | Grant-Misc | 150,000.00 |
| 01-421-83-05 | Grant-Misc Match | .00 |
| 01-421-83-10 | Grant-Opioids Remediation | .00 |
| 01-421-83-75 | Insurance & Auctions Passthrou | 75,000.00 |
| 01-421-84-00 | Special Events | 3,875.00 |
| 01-421-85-00 | Miscellaneous | 700.00 |
| 01-421-85-30 | Restricted-SIU Cash Fund | 10,000.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| 01-421-86-05 | Misc Grant Match | .00 |
| 01-421-89-10 | P. Payment of Debt Interest | .00 |
| 01-421-90-00 | Reserve Unit | .00 |
| 01-421-90-10 | Patrol Expense | 12,000.00 |
| 01-421-90-20 | K-9 Expense | .00 |
| 01-421-90-30 | CRT Team Expense | 3,000.00 |
| 01-421-93-00 | Debt Fees | .00 |
| 01-421-99-00 | Capital Outlay - Over $5000 | 106,000.00 |
| 01-421-99-10 | Equip Inventory-$500 to $5000 | 40,000.00 |
| 01-421-99-20 | Payment on LEB | 133,250.00 |
| 01-421-99-35 | Lease/Purchase equipment | 240,120.00 |
| 01-421-99-98 | Expense Depreciation | .00 |
| 01-421-99-99 | Asset Disposition | .00 |
| Total POLICE: | | 5,213,622.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **ANIMAL CONTROL** | | |
| 01-422-10-00 | Salaries - Animal Control | 182,298.00 |
| 01-422-20-00 | Fringe - City Portion | 78,388.00 |
| 01-422-31-00 | Postage | 400.00 |
| 01-422-32-00 | Immunizations/Testing | 300.00 |
| 01-422-33-00 | Gas & Oil | 2,000.00 |
| 01-422-34-00 | Telephone/Internet | 4,080.00 |
| 01-422-35-00 | Utilities | 9,000.00 |
| 01-422-37-00 | Repairs & Maint - Auto | 2,500.00 |
| 01-422-40-00 | Repairs & Maint - Building | 10,000.00 |
| 01-422-43-00 | Computer Maintenance/Software | 1,580.00 |
| 01-422-52-00 | Supplies | 4,500.00 |
| 01-422-53-00 | Uniforms/Safety Clothing Items | 3,000.00 |
| 01-422-56-00 | Meetings, Schools & Dues | 2,500.00 |
| 01-422-61-00 | Contributions-Animal Control | 40,000.00 |
| 01-422-67-00 | Animal Supplies | 3,000.00 |
| 01-422-67-10 | Veterinarian Expense | 1,000.00 |
| 01-422-85-00 | Miscellaneous | 300.00 |
| 01-422-85-25 | Merchant Service Fees | 1,440.00 |
| 01-422-99-00 | Capital Outlay - Over $5000 | .00 |
| 01-422-99-10 | Equip Inventory-$500 to $5000 | 12,250.00 |
| 01-422-99-98 | Expense Depreciation | .00 |
| 01-422-99-99 | Asset Disposition | .00 |
| | Total ANIMAL CONTROL: | 358,536.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **FIRE DEPARTMENT** | | |
| 01-423-10-00 | Salaries - Fire Dept | 411,667.00 |
| 01-423-20-00 | Fringe - City Portion | 168,783.00 |
| 01-423-32-00 | Physicals/Stress Tests | 4,000.00 |
| 01-423-33-00 | Gas & Oil | 9,000.00 |
| 01-423-34-00 | Telephone/Internet | 5,000.00 |
| 01-423-35-00 | Utilities | 10,000.00 |
| 01-423-35-50 | Repairs & Maint-SCBA | 3,500.00 |
| 01-423-36-00 | Repairs & Maint - Equipment | 22,000.00 |
| 01-423-37-00 | Repairs & Maint - Trucks | 23,000.00 |
| 01-423-40-00 | Repairs & Maint - Building | 10,000.00 |
| 01-423-40-50 | Janitorial Service | 1,877.00 |
| 01-423-41-00 | Professional Fees | 10,000.00 |
| 01-423-43-00 | Computer Maintenance/Software | 2,500.00 |
| 01-423-52-00 | Supplies | 2,000.00 |
| 01-423-53-00 | Uniforms/Safety Clothing Items | 19,000.00 |
| 01-423-55-00 | Printing/Publications | 1,000.00 |
| 01-423-56-00 | Meetings, Schools & Dues | 20,000.00 |
| 01-423-59-00 | Repairs & Maint - Radio | 6,200.00 |
| 01-423-60-00 | Fire Prevention/PublicTraining | 500.00 |
| 01-423-64-00 | Fire Prevention Program | 7,500.00 |
| 01-423-66-00 | Fireworks Display | 5,000.00 |
| 01-423-84-00 | State Fire Response | 2,500.00 |
| 01-423-85-00 | Special Events-Misc | 4,000.00 |
| 01-423-85-10 | Interest Expense | .00 |
| 01-423-96-00 | Grants- Misc | 25,000.00 |
| 01-423-96-10 | Grant-Match | .00 |
| 01-423-99-00 | Capital Outlay - Over $5000 | 458,000.00 |
| 01-423-99-10 | Equip Inventory-$500 to $5000 | 9,000.00 |
| 01-423-99-20 | Lease/Purchase equipment | 304,078.00 |
| 01-423-99-98 | Expense Depreciation | .00 |
| 01-423-99-99 | Asset Disposition | .00 |
| | Total FIRE DEPARTMENT: | 1,545,105.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **PARKS DEPARTMENT** | | |
| 01-438-10-00 | Salaries - Parks Dept | 446,680.00 |
| 01-438-10-10 | Seasonal/Hourly | 50,000.00 |
| 01-438-20-00 | Fringe - City Portion | 224,199.00 |
| 01-438-32-00 | Drug Testing | 750.00 |
| 01-438-33-00 | Gas & Oil | 43,000.00 |
| 01-438-34-00 | Telephone/Internet | 8,250.00 |
| 01-438-35-00 | Utilities | 22,000.00 |
| 01-438-36-00 | Repairs & Maint - Equipment | 25,000.00 |
| 01-438-36-10 | Copier Lease | 2,500.00 |
| 01-438-37-00 | Repairs & Maint - Trucks | 4,000.00 |
| 01-438-38-00 | Portable Service Contract | 35,000.00 |
| 01-438-40-00 | Repairs & Maint - Bldgs & Grnd | 130,000.00 |
| 01-438-40-10 | Repairs & Maint - Playgrounds | 17,500.00 |
| 01-438-40-15 | Tree replacement and Care | 12,000.00 |
| 01-438-40-20 | Contributions - Non-Specific | 10,000.00 |
| 01-438-41-00 | Professional Services | 6,500.00 |
| 01-438-43-00 | Computer Maint/Software | 3,000.00 |
| 01-438-52-00 | Supplies | 3,000.00 |
| 01-438-53-00 | Uniform/Safety Clothing Items | 5,000.00 |
| 01-438-55-00 | Publications/Advertising | 2,500.00 |
| 01-438-56-00 | Meetings, Schools & Dues | 3,000.00 |
| 01-438-70-00 | Weed Killer & Fertilizer | 45,000.00 |
| 01-438-72-00 | Tools & Supplies | 6,000.00 |
| 01-438-85-00 | Miscellaneous | 500.00 |
| 01-438-85-50 | Co-Op with outside agency | .00 |
| 01-438-89-00 | Safety Equipment | 750.00 |
| 01-438-93-10 | Interest Expense | .00 |
| 01-438-93-20 | Principal Payments | .00 |
| 01-438-95-00 | Grant-CHIF/IWS | .00 |
| 01-438-99-00 | Capital Outlay - Over $5000 | 476,500.00 |
| 01-438-99-10 | Equip-Inventory $500 to $5000 | 5,000.00 |
| 01-438-99-15 | Grant-Skatepark | .00 |
| 01-438-99-16 | Grant match-Skatepark | .00 |
| 01-438-99-17 | Grant-Blue Cross Community | .00 |
| 01-438-99-19 | Grant-Misc | .00 |
| 01-438-99-20 | Lease/Purchase equipment | 9,644.00 |
| 01-438-99-21 | Grant-Tony Hawk Foundation | .00 |
| 01-438-99-30 | Debt Fees | .00 |
| 01-438-99-98 | Expense Depreciation | .00 |
| 01-438-99-99 | Asset Disposition | .00 |
| Total PARKS DEPARTMENT: | | 1,597,273.00 |
| Net Total GENERAL FUND: | | 23,923,205.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **STREET DEPARTMENT** | | |
| **STREET DEPARTMENT** | | |
| 02-431-10-00 | Salaries - Streets | 559,089.00 |
| 02-431-10-10 | Salaries Seasonal | .00 |
| 02-431-20-00 | Fringe - City Portion | 251,590.00 |
| 02-431-23-00 | Street Reconstruction | 750,000.00 |
| 02-431-23-10 | Chip Sealing or Seal Coating | 200,000.00 |
| 02-431-23-20 | Street Patching | 35,000.00 |
| 02-431-23-30 | Crack Sealing | 15,000.00 |
| 02-431-23-50 | Storm Water Maint | 11,600.00 |
| 02-431-24-00 | Right-of-Way Improv-Streets | 10,000.00 |
| 02-431-24-05 | Right of Way Improv-Tree Remov | 17,000.00 |
| 02-431-24-10 | Right of Way Improv-Sidewalks | 100,000.00 |
| 02-431-24-12 | Right of Way-Towing | 500.00 |
| 02-431-24-15 | 50/50 Sidewalk Repair | 100,000.00 |
| 02-431-24-20 | ADA Sidewalk Ramps | 100,000.00 |
| 02-431-32-00 | Immunizations/Testing | 1,000.00 |
| 02-431-33-00 | Gas & Oil | 67,000.00 |
| 02-431-34-00 | Telephone/Internet | 8,000.00 |
| 02-431-35-00 | Utilities | 3,800.00 |
| 02-431-36-00 | Repairs & Maint - Equipment | 60,000.00 |
| 02-431-36-05 | Copier & Printer Lease | 2,500.00 |
| 02-431-36-10 | Equipment Lease - Grader | .00 |
| 02-431-36-20 | Equipment Lease - Loader | .00 |
| 02-431-37-00 | Repairs & Maint - Trucks | 20,000.00 |
| 02-431-40-00 | Repairs&Maint-Building/Grounds | 10,000.00 |
| 02-431-40-30 | Janitorial Service | 2,040.00 |
| 02-431-41-00 | Professional Services | 100,000.00 |
| 02-431-52-00 | Supplies | 2,000.00 |
| 02-431-52-10 | Computer Maint/Software | 2,000.00 |
| 02-431-53-00 | Uniform/Safety Clothing Items | 6,600.00 |
| 02-431-56-00 | Meetings, Schools & Dues | 7,000.00 |
| 02-431-58-00 | Paint | 35,000.00 |
| 02-431-59-00 | Radio Maintenance | 250.00 |
| 02-431-72-00 | Tools & Supplies | 12,000.00 |
| 02-431-72-10 | Rental Equipment | 2,000.00 |
| 02-431-73-00 | Traffic Study | 20,000.00 |
| 02-431-75-00 | Street Signs & Barricades | 12,500.00 |
| 02-431-75-01 | Subdivision Street Signs | 10,000.00 |
| 02-431-83-50 | Transfers Out | .00 |
| 02-431-85-00 | Miscellaneous | 2,000.00 |
| 02-431-86-00 | COVID 19 - GRANT | .00 |
| 02-431-89-00 | Safety Equipment | 2,000.00 |
| 02-431-91-00 | Grant Match-DC Ped/Bike Facili | .00 |
| 02-431-92-00 | Capital Reserve | 887,037.00 |
| 02-431-93-00 | Snow Removal | 20,000.00 |
| 02-431-99-00 | Capital Outlay - Over $5000 | 65,000.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| 02-431-99-06 | Grant-American Rescue Plan Act | .00 |
| 02-431-99-10 | Equip Inventory-$500 to $5000 | 2,000.00 |
| 02-431-99-20 | Debt Fees | .00 |
| 02-431-99-25 | Grant-ITD Railroad Park | .00 |
| 02-431-99-26 | Grant match-ITD Railroad Park | .00 |
| 02-431-99-30 | Lease/Purchase equipment | 308,338.00 |
| 02-431-99-65 | Co-op with outside agency | .00 |
| 02-431-99-70 | Downtown Rehab | .00 |
| 02-431-99-72 | Downtown Rehab-Phase III | .00 |
| 02-431-99-74 | ITD-Co-op downtown rehab | .00 |
| 02-431-99-75 | Grant-CDBG-Leap Housing | .00 |
| 02-431-99-76 | Grant-ITD Traffic Circle | 2,000,000.00 |
| 02-431-99-77 | Grant ARPA | .00 |
| 02-431-99-78 | Grant-LHTAC | .00 |
| 02-431-99-79 | Grant-Safer Streets for All | 250,000.00 |
| 02-431-99-80 | ITD-Grant Handicap Ramps | .00 |
| 02-431-99-81 | ITD-Grant Handicap Ramps Match | .00 |
| 02-431-99-84 | Grant-ITD Trans Alternat | .00 |
| 02-431-99-85 | Grant Match- ITD Trans Alterna | .00 |
| 02-431-99-90 | ITD Grant - DCT Bike/Ped | 110,773.00 |
| 02-431-99-91 | Grant Match-DC Ped/Bike Facili | 52,793.00 |
| 02-431-99-93 | Grant-CDBG Marathon Cheese Inf | 500,000.00 |
| 02-431-99-94 | Grant Match-Marathon Cheese In | 100,000.00 |
| 02-431-99-98 | Expense Depreciation | .00 |
| 02-431-99-99 | Asset Disposition | .00 |
| | Total STREET DEPARTMENT: | 6,833,410.00 |
| | Net Total STREET DEPARTMENT: | 6,833,410.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **STREET LIGHTING FUND** | | |
| **STREET LIGHTING** | | |
| 03-431-35-00 | Street Light Fund - Power Cost | 150,000.00 |
| 03-431-36-00 | Repair & Maintenance | 9,000.00 |
| | Total STREET LIGHTING: | 159,000.00 |
| | Net Total STREET LIGHTING FUND: | 159,000.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **CEMETERY FUND** | | |
| **CEMETERY** | | |
| 04-442-10-00 | Salaries - Cemetery | 54,496.00 |
| 04-442-10-10 | Seasonal/Hourly | 38,000.00 |
| 04-442-10-11 | Salaries-Overtime | .00 |
| 04-442-20-00 | Fringe - City Portion | 32,451.00 |
| 04-442-32-00 | Drug Testing | 350.00 |
| 04-442-33-00 | Gas & Oil | 8,500.00 |
| 04-442-34-00 | Telephone/Internet | 1,150.00 |
| 04-442-35-00 | Utilities | 5,000.00 |
| 04-442-36-00 | Repairs & Maint - Equipment | 6,000.00 |
| 04-442-37-00 | Repairs & Maint - Trucks | 3,000.00 |
| 04-442-38-00 | Portable Service Contract | 2,500.00 |
| 04-442-40-00 | Repairs & Maint - Bldgs & Grnd | 20,000.00 |
| 04-442-43-10 | Computer Maint/Software | 750.00 |
| 04-442-52-00 | Office Supplies | 500.00 |
| 04-442-53-00 | Uniform/Safety Clothing Items | 1,200.00 |
| 04-442-56-00 | Meetings, Schools, & Dues | 500.00 |
| 04-442-70-00 | Weed Killer & Fertilizer | 15,000.00 |
| 04-442-72-00 | Tools & Supplies | 750.00 |
| 04-442-85-00 | Miscellaneous | 200.00 |
| 04-442-86-00 | COVID 19 - GRANT | .00 |
| 04-442-89-00 | Safety Equipment | 200.00 |
| 04-442-93-00 | Debt Fees | .00 |
| 04-442-93-10 | Interest expenses | .00 |
| 04-442-99-00 | Capital Outlay - Over $5000 | .00 |
| 04-442-99-10 | Equip Inventory-$500 to $5000 | 2,500.00 |
| 04-442-99-20 | Lease/Purchase equipment | 9,644.00 |
| 04-442-99-98 | Expense Depreciation | .00 |
| 04-442-99-99 | Asset Disposition | .00 |
| Total CEMETERY: | | 202,691.00 |
| Net Total CEMETERY FUND: | | 202,691.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **RECREATION FUND** | | |
| **RECREATION DEPARTMENT** | | |
| 05-439-10-00 | Salaries - Recreation | 233,418.00 |
| 05-439-10-30 | Seasonal Hourly | 75,000.00 |
| 05-439-12-00 | Swimming Pool | 100,000.00 |
| 05-439-20-00 | Fringe - City Portion | 184,283.00 |
| 05-439-31-00 | Postage | 500.00 |
| 05-439-32-00 | Drug Testing | 3,500.00 |
| 05-439-33-00 | Gas & Oil | 9,600.00 |
| 05-439-34-00 | Telephone/Internet | 8,500.00 |
| 05-439-35-00 | Utilities | 18,000.00 |
| 05-439-36-00 | Repairs & Maint - Equipment | 5,500.00 |
| 05-439-36-10 | Copier Lease | 4,500.00 |
| 05-439-37-00 | Repairs & Maint - Auto | 4,000.00 |
| 05-439-38-00 | Individual Program Expenses | 69,500.00 |
| 05-439-38-05 | Team Sports | 40,000.00 |
| 05-439-38-10 | Adventure Camp Expenses | 20,000.00 |
| 05-439-39-00 | Officials-Instructors | 40,000.00 |
| 05-439-39-50 | Discovery Pre-School | 50,000.00 |
| 05-439-40-00 | Repairs & Maint - Bldgs & Grnd | 20,000.00 |
| 05-439-40-10 | Janitorial Service & Supplies | 7,500.00 |
| 05-439-41-00 | Professional Services | 15,000.00 |
| 05-439-42-00 | Good Council Hall-Utilities | 6,800.00 |
| 05-439-42-05 | Good Council Hall-Bldgs&Grnds | 5,500.00 |
| 05-439-43-00 | Computer Maint/Software | 7,500.00 |
| 05-439-52-00 | Supplies | 9,500.00 |
| 05-439-53-00 | Uniforms/Safety Clothing Items | 3,500.00 |
| 05-439-55-00 | Publicity | 20,000.00 |
| 05-439-56-00 | Meetings, Schools & Dues | 5,000.00 |
| 05-439-65-00 | Repairs & Maint - Swim Pool | 60,000.00 |
| 05-439-65-25 | Aquatic Equipment | 5,000.00 |
| 05-439-65-50 | Swim Team | 500.00 |
| 05-439-68-00 | Equipment Purchases - Misc | 4,000.00 |
| 05-439-76-00 | Youth Programs-Youth Center | 7,500.00 |
| 05-439-78-00 | Holiday Breaks for Kids | 8,000.00 |
| 05-439-79-00 | Sportsite-Rec Software | 5,000.00 |
| 05-439-83-05 | Pool Construction transfer | .00 |
| 05-439-85-00 | Miscellaneous | 500.00 |
| 05-439-85-10 | Ready, Set, Play | 1,500.00 |
| 05-439-85-25 | Merchant Service Fee | 5,500.00 |
| 05-439-85-50 | Grants-Local awards | 19,000.00 |
| 05-439-85-75 | Grant-CHIF | .00 |
| 05-439-85-80 | National Fitness Campaign | .00 |
| 05-439-85-85 | Grant-Land/Water | 325,000.00 |
| 05-439-85-86 | Grant Match-Land/Water | 125,000.00 |
| 05-439-86-00 | COVID 19 - GRANT | .00 |
| 05-439-86-10 | Co-Op PFCU | 1,000,000.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| 05-439-86-20 | Co-Op ICCU | 1,000,000.00 |
| 05-439-87-00 | Idaho Community Foundation | .00 |
| 05-439-93-10 | Principal payment of Debt | .00 |
| 05-439-93-20 | Interest Expense | .00 |
| 05-439-96-00 | Donations-Outside Source | .00 |
| 05-439-97-00 | Concessions/Special events | 6,000.00 |
| 05-439-99-00 | Capital Outlay - Over $5000 | 81,500.00 |
| 05-439-99-05 | Lease/Purchase equipment | 16,584.00 |
| 05-439-99-10 | Equip Inventory-$500 to $5000 | 4,500.00 |
| 05-439-99-98 | Expense Depreciation | .00 |
| 05-439-99-99 | Asset Disposition | .00 |
| | Total RECREATION DEPARTMENT: | 3,641,685.00 |
| | Net Total RECREATION FUND: | 3,641,685.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **LIBRARY FUND** | | |
| **LIBRARY** | | |
| 06-461-10-00 | Salaries - Library | 379,246.00 |
| 06-461-10-10 | Salaries - Part Time | 37,690.00 |
| 06-461-20-00 | Fringe - City Portion | 184,323.00 |
| 06-461-31-00 | Postage | 3,500.00 |
| 06-461-34-00 | Telephone/Internet | 15,000.00 |
| 06-461-35-00 | Utilities | 14,500.00 |
| 06-461-36-00 | Repairs & Maint - Equipment | 18,000.00 |
| 06-461-36-10 | Equipment Lease | 8,000.00 |
| 06-461-36-25 | Copier overages | .00 |
| 06-461-40-00 | Repairs & Maint - Bldgs & Grnd | 19,000.00 |
| 06-461-40-10 | Rep & Maint Bldg /Janitor | 19,000.00 |
| 06-461-41-00 | Professional Services | 5,000.00 |
| 06-461-43-00 | Computer Maintenance/Software | 11,000.00 |
| 06-461-43-10 | Annual Support Contract | 5,000.00 |
| 06-461-52-00 | Supplies | 4,500.00 |
| 06-461-52-25 | Passport Supplies/Expenses | 8,500.00 |
| 06-461-53-00 | Uniforms/Safety Clothing Items | 1,000.00 |
| 06-461-56-00 | Meetings, Schools & Dues | 1,000.00 |
| 06-461-56-50 | LYNX Courier Service Dues | 9,000.00 |
| 06-461-56-75 | Consortium Dues | 18,000.00 |
| 06-461-76-00 | Programming | 13,000.00 |
| 06-461-78-00 | Books, Magazines, AV, Software | 50,150.00 |
| 06-461-78-10 | Book Processing Supplies | 2,500.00 |
| 06-461-85-00 | Miscellaneous | 150.00 |
| 06-461-85-10 | Coffee Bar Express | 5,000.00 |
| 06-461-85-20 | Merchant Service Fee | 950.00 |
| 06-461-86-00 | COVID 19 - GRANT | .00 |
| 06-461-90-00 | Contributions - Private | 500.00 |
| 06-461-93-10 | Principal | .00 |
| 06-461-93-20 | Interest Expense | .00 |
| 06-461-96-00 | Grants | 68,417.00 |
| 06-461-96-10 | Grant Match | 500.00 |
| 06-461-99-00 | Capital Outlay - Over $5000 | 72,000.00 |
| 06-461-99-10 | Equip Inventory-$500 to $5000 | .00 |
| 06-461-99-98 | Expense Depreciation | .00 |
| 06-461-99-99 | Asset Disposition | .00 |
| Total LIBRARY: | | 974,426.00 |
| Net Total LIBRARY FUND: | | 974,426.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **AIRPORT FUND** | | |
| **AIRPORT** | | |
| 07-437-20-00 | Fringe - City Portion | 3,600.00 |
| 07-437-33-00 | Gas & Oil | 1,000.00 |
| 07-437-34-00 | Telephone/Internet | 2,000.00 |
| 07-437-35-00 | Utilities | 8,000.00 |
| 07-437-37-00 | Repairs & Maint Truck | 1,000.00 |
| 07-437-39-00 | Weed Control/Snow Removal | 15,000.00 |
| 07-437-40-00 | Repairs & Maint - Bldgs & Grnd | 40,000.00 |
| 07-437-40-10 | Airport Manager | 48,000.00 |
| 07-437-41-00 | Professional Services | 3,000.00 |
| 07-437-42-00 | Insurance | 6,575.00 |
| 07-437-43-00 | Computer Maintenance/Software | 2,000.00 |
| 07-437-52-00 | Supplies | 100.00 |
| 07-437-85-00 | Miscellaneous | 500.00 |
| 07-437-93-10 | Interest Expense | .00 |
| 07-437-93-20 | Principal Payment on Debt | .00 |
| 07-437-96-00 | Grant Match | 55,000.00 |
| 07-437-96-10 | Grant-FAA | 1,100,000.00 |
| 07-437-96-55 | Co-Op BLM Smoke Jumpers Base | .00 |
| 07-437-96-60 | Co-Op BLM Seat Base | 1,000,000.00 |
| 07-437-99-00 | Capital Outlay - Over $5000 | 50,000.00 |
| 07-437-99-01 | Capital Construction Reserve | .00 |
| 07-437-99-25 | Lease/Purchase equipment | .00 |
| 07-437-99-99 | Asset Disposition | .00 |
| Total AIRPORT: | | 2,335,775.00 |
| Net Total AIRPORT FUND: | | 2,335,775.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **FIRE DEVELOPMENT FUND** | | |
| **FIRE DEVELOPMENT** | | |
| 16-423-83-00 | Transfers | .00 |
| 16-423-99-00 | Construction/Equipment | 871,512.00 |
| 16-423-99-98 | Expense Depreciation | .00 |
| 16-423-99-99 | Asset Disposition | .00 |
| | Total FIRE DEVELOPMENT: | 871,512.00 |
| | Net Total FIRE DEVELOPMENT FUND: | 871,512.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **POLICE DEVELOPMENT FUND** | | |
| **POLICE DEVELOPMENT** | | |
| 17-438-83-00 | Transfer | .00 |
| 17-438-99-00 | Construction | 513,789.00 |
| 17-438-99-10 | Equipment | .00 |
| | Total POLICE DEVELOPMENT: | 513,789.00 |
| | Net Total POLICE DEVELOPMENT FUND: | 513,789.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **PARK DEVELOPMENT FUND** | | |
| **PARK DEVELOPMENT** | | |
| 20-438-99-00 | Construction | 709,934.00 |
| 20-438-99-20 | Equipment Inventory | .00 |
| 20-438-99-98 | Expense Depreciation | .00 |
| 20-438-99-99 | Asset Disposition | .00 |
| | Total PARK DEVELOPMENT: | 709,934.00 |
| | Net Total PARK DEVELOPMENT FUND: | 709,934.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **RESTRICTED DEPOSIT ACCOUNT** | | |
| **RESTRICTED DEPOSIT ACCOUNT** | | |
| 21-434-83-00 | Transfer to Water Fund | 20,000.00 |
| 21-434-83-10 | Transfer to Street Fund | 20,000.00 |
| | Total RESTRICTED DEPOSIT ACCOUNT: | 40,000.00 |
| | Net Total RESTRICTED DEPOSIT ACCOUNT: | 40,000.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **GOLF COURSE** | | |
| 24-439-10-00 | Salaries - Golf Course | 261,352.00 |
| 24-439-10-01 | Seasonal Hourly | 110,000.00 |
| 24-439-10-25 | Seasonal Clubhouse | 65,000.00 |
| 24-439-20-00 | Fringe - City Portion | 188,010.00 |
| 24-439-32-00 | Drug Testing | 1,000.00 |
| 24-439-33-00 | Gas & Oil | 31,000.00 |
| 24-439-34-00 | Telephone/Internet | 6,600.00 |
| 24-439-35-00 | Utilities | 28,000.00 |
| 24-439-36-00 | Repairs & Maint - Equipment | 35,000.00 |
| 24-439-38-05 | Portable Service Contract | 6,500.00 |
| 24-439-38-10 | Repairs & Maint - Clubhouse | 20,000.00 |
| 24-439-38-50 | Restaurant Repairs | 20,000.00 |
| 24-439-40-00 | Repairs & Maint - Bldgs & Grnd | 35,000.00 |
| 24-439-40-10 | ADA Compliance | .00 |
| 24-439-40-20 | Irrigation Maintenance | 35,000.00 |
| 24-439-40-30 | Tree/Landscaping/Shrubs | 5,000.00 |
| 24-439-41-00 | Professional Fees | 2,000.00 |
| 24-439-42-00 | IT Tech Support | 5,000.00 |
| 24-439-43-00 | Computer Maintenance/Software | 5,000.00 |
| 24-439-43-10 | Annual Support Contracts | .00 |
| 24-439-52-00 | Office Supplies | 2,400.00 |
| 24-439-52-10 | Course Supplies | 5,000.00 |
| 24-439-53-00 | Uniforms | 1,800.00 |
| 24-439-55-10 | Advertising & Promotion | 2,500.00 |
| 24-439-56-00 | Meetings, Schools & Dues | 5,000.00 |
| 24-439-70-00 | Weed Killer & Fertilizer | 50,000.00 |
| 24-439-70-50 | Course Sand & Materials | 12,000.00 |
| 24-439-71-00 | Water Assessments | 4,500.00 |
| 24-439-72-00 | Tools & Supplies | 5,000.00 |
| 24-439-73-00 | Refunds/Reim (Pro Shop Sales) | .00 |
| 24-439-74-00 | Contributions-Public Support | 5,000.00 |
| 24-439-75-00 | Contract-Golf Pro | .00 |
| 24-439-83-00 | Expense Depreciation | .00 |
| 24-439-85-00 | Miscellaneous | 2,000.00 |
| 24-439-85-10 | Merchant Service Fee | 11,000.00 |
| 24-439-86-00 | COVID 19 - GRANT | .00 |
| 24-439-86-05 | Grant- Misc | 500,000.00 |
| 24-439-99-00 | Capital Outlay - Over $5000 | 50,000.00 |
| 24-439-99-10 | Equip Inventory-$500 to $5000 | 10,000.00 |
| 24-439-99-15 | Sprinkler systems upgrades | .00 |
| 24-439-99-20 | Lease/Purchase Equipment | 107,925.00 |
| 24-439-99-25 | Pump Replacement Project | 297,000.00 |
| 24-439-99-99 | Asset Disposition | .00 |
| Total GOLF COURSE: | | 1,930,587.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
| --- | --- | --- |
| | Net Total GOLF COURSE FUND: | 1,930,587.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **WATER MAINTENANCE FUND** | | |
| **WATER DEPARTMENT** | | |
| 25-434-10-00 | Salaries - Water Dept | 934,790.00 |
| 25-434-10-01 | Seasonal/Hourly | .00 |
| 25-434-20-00 | Fringe - City Portion | 420,656.00 |
| 25-434-31-10 | Billing-Postage & Meter Expens | 22,000.00 |
| 25-434-32-00 | Drug Testing | 1,000.00 |
| 25-434-33-00 | Gas & Oil | 25,600.00 |
| 25-434-34-00 | Telephone/Internet | 10,500.00 |
| 25-434-35-00 | Utilities | 400,000.00 |
| 25-434-36-00 | Repairs & Maint - Equipment | 20,000.00 |
| 25-434-36-10 | Copier & Printer Lease | 2,500.00 |
| 25-434-36-20 | Repairs-GIS Plotter, Survey | 500.00 |
| 25-434-36-30 | Maint Dept-Repairs & Maint Equ | 500.00 |
| 25-434-37-00 | Repairs & Maint - Trucks | 10,000.00 |
| 25-434-39-10 | Repairs & Maint - Fire Hydrant | 8,000.00 |
| 25-434-39-20 | Street Cuts | 4,000.00 |
| 25-434-40-00 | Repairs & Maint-Bldgs & Grnd | 25,000.00 |
| 25-434-40-30 | Janitorial Service | 2,000.00 |
| 25-434-41-00 | Professional Services | 501,000.00 |
| 25-434-41-10 | Prof Services-Maint Facility | 200,000.00 |
| 25-434-42-00 | Insurance-ICRMP | 73,444.00 |
| 25-434-42-50 | Merchant Service Fees | 30,000.00 |
| 25-434-43-00 | Computer Maintenance | 3,000.00 |
| 25-434-43-10 | Computer Software | 25,500.00 |
| 25-434-43-20 | Computer Support | 12,000.00 |
| 25-434-43-25 | IT Contract | 50,000.00 |
| 25-434-43-30 | SCADA Monthly Support | 15,000.00 |
| 25-434-43-35 | SCADA Maint & Software | 15,000.00 |
| 25-434-43-40 | GIS-CAD Software Modem | 3,800.00 |
| 25-434-48-00 | Concrete | 10,000.00 |
| 25-434-52-00 | Supplies | 8,000.00 |
| 25-434-52-10 | GIS-Paper/Ink Supplies | 700.00 |
| 25-434-53-00 | Uniform/Safety Clothing Items | 5,800.00 |
| 25-434-55-00 | Printing & Publications | 500.00 |
| 25-434-56-00 | Meetings, Schools & Dues | 15,000.00 |
| 25-434-56-10 | GIS-Meeting, Schools & Dues | 1,500.00 |
| 25-434-59-00 | Repairs & Maint - Radios | 500.00 |
| 25-434-71-00 | Shares/Assessments | 20,500.00 |
| 25-434-72-00 | Tools & Supplies | 10,000.00 |
| 25-434-72-10 | Tools - Maint Department | 5,000.00 |
| 25-434-73-00 | Reimbursements | 100.00 |
| 25-434-74-00 | Chlorine | 60,000.00 |
| 25-434-75-00 | Line Repair-Meters & Hardware | 150,000.00 |
| 25-434-75-05 | Meter Replacement Program | 150,000.00 |
| 25-434-75-25 | Meter deposit refund | .00 |
| 25-434-76-30 | Backflow Maint. | 15,000.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| 25-434-77-00 | Water Tank Repair | 20,000.00 |
| 25-434-83-15 | Idaho Bond Bank payment | 181,000.00 |
| 25-434-83-20 | DEQ#4 Loan Payment | 116,948.00 |
| 25-434-83-25 | Amortized Bond Costs | .00 |
| 25-434-83-50 | Transfer Out | .00 |
| 25-434-84-00 | Water Samples | 30,000.00 |
| 25-434-85-00 | Miscellaneous | 500.00 |
| 25-434-85-10 | Dig-Line Excavation | 3,200.00 |
| 25-434-85-50 | DEQ Loan #5 | 176,443.00 |
| 25-434-85-55 | DEQ Loan #5 Reserve | 176,443.00 |
| 25-434-86-00 | Grant-COVID 19 | .00 |
| 25-434-86-10 | Grant -ARPA | .00 |
| 25-434-89-00 | Safety Equipment | 1,500.00 |
| 25-434-90-00 | Water Rights Build Fund | 400,000.00 |
| 25-434-91-00 | Well Preventative Maintenance | 150,000.00 |
| 25-434-92-00 | Capital Reserve | 5,335,289.00 |
| 25-434-92-10 | Projects-Construction | 200,000.00 |
| 25-434-93-00 | Grant-Misc | 10,000.00 |
| 25-434-93-05 | Grant Match - Misc | 2,500.00 |
| 25-434-93-25 | Grant-CARES Act-Fiber project | .00 |
| 25-434-95-00 | Well Generator Build Fund | 200,000.00 |
| 25-434-96-00 | Grant-OLDCC DCIP Well #17 | 4,495,000.00 |
| 25-434-96-10 | G- Match OLDCC Well #17 ARPA | 1,500,000.00 |
| 25-434-96-11 | Well #17 Construction Overage | 1,305,000.00 |
| 25-434-96-15 | Grant-FEMA project | .00 |
| 25-434-99-00 | Capital Outlay - Over $5000 | 220,850.00 |
| 25-434-99-10 | Equip Inventory-$500 to $5000 | 13,500.00 |
| 25-434-99-15 | DEQ#5-Water Storage Tank | .00 |
| 25-434-99-20 | DEQ#5-Storage Tank project | .00 |
| 25-434-99-30 | Lease/Purchase Equipment | 6,355.00 |
| 25-434-99-70 | Downtown Rehab | .00 |
| 25-434-99-71 | Downtown Rehab | .00 |
| 25-434-99-99 | Asset Disposition | .00 |
| | Total WATER DEPARTMENT: | 17,812,918.00 |
| | Net Total WATER MAINTENANCE FUND: | 17,812,918.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **WASTEWATER MAINT. FUND** | | |
| **WASTEWATER DEPARTMENT** | | |
| 26-435-10-00 | Salaries - Wastewater | 812,371.00 |
| 26-435-20-00 | Fringe - City Portion | 365,567.00 |
| 26-435-31-10 | Postage and Processing | 16,000.00 |
| 26-435-32-00 | Drug Testing | 500.00 |
| 26-435-33-00 | Gas & Oil | 30,000.00 |
| 26-435-34-00 | Telephone/Internet | 11,500.00 |
| 26-435-35-00 | Utilities | 13,000.00 |
| 26-435-36-00 | Repairs & Maint - Equipment | 25,000.00 |
| 26-435-36-10 | Copier & Printer (Lease) | 2,100.00 |
| 26-435-36-20 | Repair-GIS, Plotter, Eqip | 500.00 |
| 26-435-36-30 | Maint Dept-Repairs, Maint-Equi | 500.00 |
| 26-435-37-00 | Repairs & Maint - Trucks | 12,000.00 |
| 26-435-38-00 | Repairs & maint. Stormwater | 175,000.00 |
| 26-435-39-00 | Repairs & Maint - Collection | 110,000.00 |
| 26-435-39-05 | Repairs & Maint-Lagoons | 37,500.00 |
| 26-435-39-10 | Street Cuts | 5,000.00 |
| 26-435-40-00 | Repairs & Maint - Bldgs & Grnd | 45,000.00 |
| 26-435-40-10 | Repair & Maint - Farm | 35,000.00 |
| 26-435-40-30 | Janitorial Service | 2,000.00 |
| 26-435-41-00 | Professional Services | 185,000.00 |
| 26-435-42-00 | Insurance-ICRMP | 145,484.00 |
| 26-435-42-50 | Merchant Service Fees | 30,000.00 |
| 26-435-43-00 | Computer Maintenance | 2,500.00 |
| 26-435-43-10 | Computer Software | 26,000.00 |
| 26-435-43-20 | Computer Support | 20,000.00 |
| 26-435-43-25 | IT Contract | 50,000.00 |
| 26-435-43-30 | SCADA Monthly Support | 5,500.00 |
| 26-435-43-35 | SCADA Maint & Software | 6,000.00 |
| 26-435-43-40 | GIS/CAD Software Modem | 3,800.00 |
| 26-435-47-00 | Weed Control | 3,500.00 |
| 26-435-48-00 | Concrete | 10,000.00 |
| 26-435-52-00 | Supplies | 4,000.00 |
| 26-435-52-10 | GIS-Paper/Ink supplies | 700.00 |
| 26-435-53-00 | Uniform/Safety Clothing Item | 5,300.00 |
| 26-435-55-00 | Printing & Publications | 500.00 |
| 26-435-56-00 | Meetings, Schools & Dues | 12,500.00 |
| 26-435-56-10 | GIS-Meetings, Schools & Dues | 1,500.00 |
| 26-435-56-20 | Apprenticeship program | 15,000.00 |
| 26-435-59-00 | Repairs & Maint - Radio | 500.00 |
| 26-435-72-00 | Tools | 3,700.00 |
| 26-435-72-10 | Tools-Maint Dept | 5,000.00 |
| 26-435-73-00 | Reimbursements-Building Permit | 4,250.00 |
| 26-435-74-00 | Chlorine | 250,000.00 |
| 26-435-75-00 | Transmission line repair | 50,000.00 |
| 26-435-80-00 | Manhole Rings & Covers | 6,000.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| 26-435-83-00 | DEQ Loan #3 - Payment | 420,000.00 |
| 26-435-83-10 | Interest Expense | .00 |
| 26-435-84-00 | Water Samples | 15,000.00 |
| 26-435-85-00 | Miscellaneous | 1,000.00 |
| 26-435-85-10 | Dig-Line Excavation | 3,200.00 |
| 26-435-85-50 | Bond Proceeds-Other Finance So | 1,401,708.00 |
| 26-435-86-00 | Covid 19- Grant | .00 |
| 26-435-86-05 | Grant-DEQ Master Plan | .00 |
| 26-435-86-10 | Grant Match-DEQ Master Plan | .00 |
| 26-435-86-20 | Grant - ARPA | .00 |
| 26-435-89-00 | Safety Equipment | 1,500.00 |
| 26-435-92-00 | Capital Reserve | 3,079,916.00 |
| 26-435-96-10 | Grant DOD-Installation Resilie | .00 |
| 26-435-96-15 | Grant-DCIP Lagoon Cell #10 | 20,000,000.00 |
| 26-435-96-20 | Grant-ID Water Resource | 10,000,000.00 |
| 26-435-96-25 | Grant Match - DOD Community | .00 |
| 26-435-99-00 | Capital Outlay - Over $5000 | 75,000.00 |
| 26-435-99-10 | Equip Inventory-$500 to $5000 | 11,000.00 |
| 26-435-99-30 | Lease/Purchase Equipment | 6,355.00 |
| 26-435-99-70 | Downtown Rehab | .00 |
| 26-435-99-71 | Downtown Rehab | .00 |
| 26-435-99-75 | Grant-Idaho Gem Grant | .00 |
| 26-435-99-76 | Grant Match - Idaho Gem Grant | .00 |
| 26-435-99-99 | Asset Disposition | .00 |
| | Total WASTEWATER DEPARTMENT: | 37,559,951.00 |
| | Net Total WASTEWATER MAINT. FUND: | 37,559,951.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **SANITATION FUND** | | |
| **SANITATION DEPARTMENT** | | |
| 27-433-10-00 | Salaries - Sanitation Dept | 64,345.00 |
| 27-433-20-00 | Fringe - City Portion | 25,738.00 |
| 27-433-31-10 | Postage and Processing | 17,120.00 |
| 27-433-38-00 | Individual Program Expense | 2,000.00 |
| 27-433-40-10 | Land Fill Expense | .00 |
| 27-433-41-00 | Monthly Contract - Residential | 1,055,250.00 |
| 27-433-41-20 | Monthly Contract - City Waste | 35,622.00 |
| 27-433-42-50 | Merchant Serice Fees | 31,500.00 |
| 27-433-43-00 | Computer Maintenance/Software | 10,000.00 |
| 27-433-77-00 | Landfill Closure | 25,000.00 |
| 27-433-78-00 | Misc | .00 |
| 27-433-92-00 | Reserve for Future Development | 852,360.00 |
| 27-433-94-00 | Depreciation Expense | .00 |
| 27-433-99-10 | EQUIP/INVENTORY-$500-5000 | 4,000.00 |
| 27-433-99-99 | Asset Disposition | .00 |
| | Total SANITATION DEPARTMENT: | 2,122,935.00 |
| | Net Total SANITATION FUND: | 2,122,935.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
| --- | --- | --- |
| **STREET DEVELOPMENT FUND** | | |
| **STREET DEVELOPMENT** | | |
| 29-434-83-00 | Repairs & Maintenance | .00 |
| 29-434-99-00 | Construction/Equipment | 1,214,635.00 |
| | Total STREET DEVELOPMENT: | 1,214,635.00 |
| | Net Total STREET DEVELOPMENT FUND: | 1,214,635.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **LIBRARY SUPPLEMENTAL LEVY** | | |
| 45-461-22-00 | Interest Payments | .00 |
| 45-461-50-00 | Construction/Assets | 9,587.00 |
| | Total LIBRARY SUPPLEMENTAL LEVY: | 9,587.00 |
| | Net Total LIBRARY SUPPLEMENTAL FUND: | 9,587.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
| --- | --- | --- |
| **TAP DEPOSIT FUND** | | |
| **TAP DEPOSITS** | | |
| 46-434-80-00 | Tap Deposits - Refunds | 185,000.00 |
| 46-434-83-00 | Transfer | .00 |
| 46-434-85-01 | Unclaimed Property | .00 |
| Total TAP DEPOSITS: | | 185,000.00 |
| Net Total TAP DEPOSIT FUND: | | 185,000.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **WATER AVAILABILITY FUND** | | |
| **WATER AVAILABILITY FUND** | | |
| 47-434-41-00 | Professional Services | 100,000.00 |
| 47-434-52-00 | Supplies | .00 |
| 47-434-83-10 | Transfers | .00 |
| 47-434-99-00 | Construction/Equipment | 1,494,755.00 |
| 47-434-99-20 | DEQ Loan #4 Restricted | 116,948.00 |
| 47-434-99-30 | Bond Bank-Loan Restricted | 185,800.00 |
| 47-434-99-70 | Downtown Rehab | .00 |
| 47-434-99-98 | Expense Depreciation | .00 |
| 47-434-99-99 | Asset Disposition | .00 |
| | Total WATER AVAILABILITY FUND: | 1,897,503.00 |
| | Net Total WATER AVAILABILITY FUND: | 1,897,503.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **WASTEWATER AVAILABILITY FUND** | | |
| **WASTEWATER AVAILABILITY FUND** | | |
| 48-435-41-00 | Professional Fees | 723,000.00 |
| 48-435-52-00 | Supplies | 55,000.00 |
| 48-435-83-00 | Transfer | .00 |
| 48-435-99-00 | Construction/Equipment | 3,335,024.00 |
| 48-435-99-03 | DEQ Loan Reserve | 420,000.00 |
| 48-435-99-70 | Downtown Rehab | .00 |
| 48-435-99-98 | Expense Depreciation | .00 |
| 48-435-99-99 | Asset Disposition | .00 |
| | Total WASTEWATER AVAILABILITY FUND: | 4,533,024.00 |
| | Net Total WASTEWATER AVAILABILITY FUND: | 4,533,024.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **Fiber Optic Fund** | | |
| **Fiber Optic Fund Construction** | | |
| 50-434-10-00 | Salaries | 162,380.00 |
| 50-434-10-50 | Overtime | .00 |
| 50-434-20-00 | Fringe | 73,071.00 |
| 50-434-31-00 | Postage | 500.00 |
| 50-434-33-00 | Gas & Oil | 48,000.00 |
| 50-434-34-00 | Telephone/Internet | 4,000.00 |
| 50-434-35-00 | Utilities | 2,400.00 |
| 50-434-35-25 | SaaS-Monthly subscription | 18,000.00 |
| 50-434-37-00 | Repairs & Maint-Equipment | 90,000.00 |
| 50-434-40-00 | Repairs & Maint-Buildings & Gr | 1,500.00 |
| 50-434-41-00 | Professional Services | 10,000.00 |
| 50-434-43-00 | Computer/Maint/Software | 43,000.00 |
| 50-434-52-00 | Supplies | 45,000.00 |
| 50-434-53-00 | Uniforms/Safety clothing items | 3,000.00 |
| 50-434-55-00 | Printing & Publications | 2,500.00 |
| 50-434-56-00 | Meetings, Schools & Dues | 5,000.00 |
| 50-434-85-00 | Miscellaneous | 500.00 |
| 50-434-85-50 | Bond Proceeds-other financing | 1,401,708.00 |
| 50-434-86-00 | Grant-Federal Opportunities | 1,500,000.00 |
| 50-434-86-10 | Grant-State broadband | 1,500,000.00 |
| 50-434-86-20 | LID#2 & LID#3 Construction | .00 |
| 50-434-86-25 | LID#1 | .00 |
| 50-434-92-00 | Capital reserve | 43,500.00 |
| 50-434-94-00 | Expenses Depreciation | .00 |
| 50-434-99-10 | Equip Inventory-$500 to $5000 | 11,500.00 |
| 50-434-99-99 | Asset Disposition | .00 |
| | Total Fiber Optic Fund Construction: | 4,965,559.00 |
| | Net Total Fiber Optic Fund: | 4,965,559.00- |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **LID GUARANTEE FUND** | | |
| **Department: 435** | | |
| 59-435-83-00 | LID Assessment | 1,198,205.00 |
| 59-435-85-00 | Miscellaneous | .00 |
| Total Department: 435: | | 1,198,205.00 |
| Net Total LID GUARANTEE FUND: | | 1,198,205.00- |
| Net Grand Totals: | | 113,635,331.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **GENERAL FUND** | | |
| 01-250-30-00 | Deferred inflow (Pension)-Amor | .00 |
| 01-311-00-00 | Property Taxes | 6,833,295.00 |
| 01-316-00-00 | Franchise Fee - Gas/IPCO | 225,000.00 |
| 01-316-10-00 | Franchise Tax - Cable TV | .00 |
| 01-319-00-00 | Interest & Penalty | 20,000.00 |
| 01-321-11-00 | License - Beer | 6,500.00 |
| 01-321-12-00 | License - Liquor | 9,500.00 |
| 01-321-13-00 | License - Wine | 3,500.00 |
| 01-321-14-00 | License - Catering | 2,000.00 |
| 01-321-59-00 | License - Misc, Pawn, Taxi | 1,000.00 |
| 01-321-60-00 | License - Animal | 4,500.00 |
| 01-321-90-00 | License - Solicitors | 2,100.00 |
| 01-322-11-00 | Permit - Building | 465,000.00 |
| 01-322-15-00 | P&Z Application Fees | 20,000.00 |
| 01-322-15-25 | Development Bonds | 10,000.00 |
| 01-331-40-00 | Grants-TBD | 3,500,000.00 |
| 01-331-40-05 | ID Co-Op | 1,200,000.00 |
| 01-331-40-10 | URA Co-Op Pass through | 6,750,000.00 |
| 01-331-40-50 | American Rescue Plan Act | .00 |
| 01-331-80-00 | Grant - MISC GRANT | 210,175.00 |
| 01-331-80-50 | Grant-Opioid Retention Fund | 85,000.00 |
| 01-331-82-00 | Grant-SRO | 50,000.00 |
| 01-335-10-00 | State Liquor Fund Apport | 235,000.00 |
| 01-335-20-00 | State Revenue Sharing | 1,475,161.00 |
| 01-335-50-00 | Sales Tax Apportionment | .00 |
| 01-335-60-00 | Sales Tax Collections | 42,000.00 |
| 01-342-20-00 | Reimb Rural Fire Protection | 65,000.00 |
| 01-342-30-00 | Court Revenue | 75,000.00 |
| 01-342-40-00 | Fire Dept Inspections | 7,000.00 |
| 01-342-45-00 | Fire-Lock Box/Prevention class | 500.00 |
| 01-344-10-00 | Eng, Fees, Maps & Blueprints | 500.00 |
| 01-344-41-50 | COBRA-pass through | 40,000.00 |
| 01-345-30-00 | Weed Abatement | 3,500.00 |
| 01-353-10-00 | Adoptions & Impounds | 3,500.00 |
| 01-361-10-00 | Parking Citations | 500.00 |
| 01-370-00-00 | Miscellaneous | 9,000.00 |
| 01-371-00-00 | Interest Earnings | 150,000.00 |
| 01-372-00-00 | Rent & Royalties - Land | 50,000.00 |
| 01-372-10-00 | Park Rental Fees | 12,000.00 |
| 01-372-50-00 | VIN/Event Security/App Fees | 3,000.00 |
| 01-373-00-00 | Refunds & Reimbursements | 40,000.00 |
| 01-373-00-10 | Returned Check Fee/Collections | 1,000.00 |
| 01-373-10-00 | Reimbursements - Animal Shelte | 3,500.00 |
| 01-373-10-10 | ITD-Fire Response | 3,500.00 |
| 01-373-20-00 | Refunds & Reimb - Parks | 9,500.00 |
| 01-373-30-00 | Reimbursements-Police Training | 7,500.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| 01-373-40-05 | Idaho Power Judgement | 122,008.00 |
| 01-373-50-00 | Reimburse-Haz Waste Response | 12,500.00 |
| 01-373-82-00 | ABD&Towed Veh Sales-Pass Thru | 50,000.00 |
| 01-374-10-00 | 3rd Party Plan rev-pass thru | 50,000.00 |
| 01-374-50-00 | Mtn Home Cares | 1,000.00 |
| 01-375-00-00 | Contributions - Public | 1,000.00 |
| 01-375-01-00 | Other Financing Sources | .00 |
| 01-375-75-00 | Contributions-MYAC | 3,000.00 |
| 01-376-00-00 | Contributions - Private | 200.00 |
| 01-376-10-08 | Contributions - COPS | 3,500.00 |
| 01-376-10-10 | Contributions - POLICE | 5,000.00 |
| 01-376-20-00 | Contributions - Parks | 5,000.00 |
| 01-376-25-10 | Co-Op URA-Pavilion | .00 |
| 01-376-25-15 | Co-Op URA-Sidewalk | .00 |
| 01-376-30-00 | Contributions - Animal Control | 40,000.00 |
| 01-376-40-00 | Contributions - Legacy Park | 500.00 |
| 01-376-70-00 | Restricted-SIU Cash PD | 10,000.00 |
| 01-376-75-00 | Pass through auctions | 75,000.00 |
| 01-376-80-00 | Contributions | 2,000.00 |
| 01-390-10-00 | COVID 19 GRANT | .00 |
| 01-390-10-25 | America Rescue Plan-carry over | .00 |
| 01-391-20-00 | Cash Over & Short | 100.00 |
| 01-399-00-00 | Cash Carry Over | 1,908,166.00 |
| | GENERAL FUND Revenue Total: | 23,923,205.00 |
| | Net Total GENERAL FUND: | 23,923,205.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **STREET DEPARTMENT** | | |
| 02-311-00-00 | Property Taxes | 199,842.00 |
| 02-319-00-00 | Interest & Penalty | 8,000.00 |
| 02-322-15-00 | Permit - Street Cuts | 4,500.00 |
| 02-322-15-25 | Street Cut Deposit | 21,000.00 |
| 02-331-00-00 | Grant-SAFER | 250,000.00 |
| 02-331-10-10 | Grant-ITD HandiCap Ramp | .00 |
| 02-331-10-25 | Grant-TO BE DETERMINED | 2,000,000.00 |
| 02-331-10-30 | Grant-LHTAC Project | .00 |
| 02-331-10-35 | Grant-ARPA | .00 |
| 02-331-10-50 | Grant-Ped/Bike Facility | 110,773.00 |
| 02-331-50-00 | ITD-Paving Downtown Rehab | .00 |
| 02-332-10-10 | Albertson's ITD co-op | .00 |
| 02-332-10-15 | ITD-Railroad parking | .00 |
| 02-332-10-20 | Grant-CDBG Leap Housing | .00 |
| 02-332-10-35 | Grant-ARPA | .00 |
| 02-332-10-50 | Grant-Marathon Cheese CDBG | 500,000.00 |
| 02-332-10-90 | Grant-Children/Ped Crossing | .00 |
| 02-332-25-00 | Co-op with outside agencies | .00 |
| 02-335-30-00 | Highway Users Revenue | 1,382,599.00 |
| 02-335-30-25 | ITD HB772 | .00 |
| 02-338-10-00 | County Road Apportionment | 325,000.00 |
| 02-371-00-00 | Interest Earnings | 75,000.00 |
| 02-371-20-00 | Transfers-Street Cuts | .00 |
| 02-373-00-00 | Refunds & Reimbursements | 11,000.00 |
| 02-373-10-00 | Subdivisions Street Signs | 15,000.00 |
| 02-373-20-00 | Traffic Study | 20,000.00 |
| 02-373-30-00 | Solar Project Road Maint. | 2,500.00 |
| 02-373-30-10 | 50/50 Sidewalk Residential | .00 |
| 02-390-10-00 | COVID 19 - GRANT | .00 |
| 02-399-00-00 | Cash Carry Over | 1,908,196.00 |
| 02-399-10-00 | Carry over Phase II | .00 |
| | STREET DEPARTMENT Revenue Total: | 6,833,410.00 |
| | Net Total STREET DEPARTMENT: | 6,833,410.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
| --- | --- | --- |
| **STREET LIGHTING FUND** | | |
| 03-311-00-00 | Property Taxes | 109,385.00 |
| 03-319-00-00 | Interest & Penalty | 2,000.00 |
| 03-335-50-00 | Sales Tax Apportionment | .00 |
| 03-371-00-00 | Interest Earnings | 2,000.00 |
| 03-373-00-00 | Refunds & Reimbursements | .00 |
| 03-399-00-00 | Cash Carry Over | 45,615.00 |
| | STREET LIGHTING FUND Revenue Total: | 159,000.00 |
| | Net Total STREET LIGHTING FUND: | 159,000.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **CEMETERY FUND** | | |
| 04-311-00-00 | Property Taxes | 60,601.00 |
| 04-319-00-00 | Interest & Penalty | 2,500.00 |
| 04-335-50-00 | Sales Tax Apportionment | .00 |
| 04-354-10-00 | Sale of Plots | 21,000.00 |
| 04-354-20-00 | Openings & Closings | 17,500.00 |
| 04-354-20-10 | Openings & Closings - Sat/OT | 4,000.00 |
| 04-354-30-00 | Additional remains fee | 2,500.00 |
| 04-371-00-00 | Interest Earnings | 3,500.00 |
| 04-371-10-00 | Transfer account | .00 |
| 04-373-00-00 | Refunds & Reimbursements | 650.00 |
| 04-390-10-00 | COVID 19 - GRANT | .00 |
| 04-399-00-00 | Cash Carry Over | 90,440.00 |
| | CEMETERY FUND Revenue Total: | 202,691.00 |
| | Net Total CEMETERY FUND: | 202,691.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **RECREATION FUND** | | |
| 05-311-00-00 | Property Taxes | 478,077.00 |
| 05-319-00-00 | Interest & Penalty | 4,000.00 |
| 05-335-50-00 | Revenue Sharing | 400,000.00 |
| 05-350-00-00 | Construction | .00 |
| 05-350-10-00 | Individual Program Classes | 90,000.00 |
| 05-350-10-05 | Indiv prog-Activities Hall | .00 |
| 05-350-10-10 | Sponsorships | 30,000.00 |
| 05-350-20-00 | Team Sports | 55,000.00 |
| 05-350-48-00 | Swimming Lessons | 30,000.00 |
| 05-350-49-00 | Open Swim & Pool Passes | 35,000.00 |
| 05-350-50-00 | Discovery Preschool | 60,000.00 |
| 05-350-85-00 | Grant | .00 |
| 05-350-85-75 | Grant-St. Lukes | 19,000.00 |
| 05-350-85-80 | National Fitness Campaign | .00 |
| 05-350-85-85 | Grant-Idaho Land & Water | 325,000.00 |
| 05-350-86-00 | PFCU Co-Op | 1,000,000.00 |
| 05-350-86-05 | ICCU Co-Op | 1,000,000.00 |
| 05-360-00-00 | Concession Sales | 6,500.00 |
| 05-360-50-00 | Swim Team | 600.00 |
| 05-370-00-00 | Miscellaneous | 1,000.00 |
| 05-371-00-00 | Interest Earnings | 30,000.00 |
| 05-371-00-25 | Reserve Pool Construction | .00 |
| 05-371-10-00 | Transfer | .00 |
| 05-372-00-00 | Youth Center Bldg. Payments | .00 |
| 05-372-10-00 | Pass Through Auctions | .00 |
| 05-372-10-50 | Rent back room | .00 |
| 05-373-00-00 | Refunds & Reimbursements | 500.00 |
| 05-375-00-00 | Contributions | 2,500.00 |
| 05-375-30-00 | Ready, Set, Play | 6,500.00 |
| 05-380-00-00 | Contributions | .00 |
| 05-386-00-00 | Donation-outside source | .00 |
| 05-390-10-00 | COVID 19 - GRANT | .00 |
| 05-399-00-00 | Cash Carry Over | 67,998.00 |
| 05-399-10-00 | Cash over short | 10.00 |
| | RECREATION FUND Revenue Total: | 3,641,685.00 |
| | Net Total RECREATION FUND: | 3,641,685.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **LIBRARY FUND** | | |
| 06-311-00-00 | Property Taxes | 778,874.00 |
| 06-319-00-00 | Interest & Penalty | 4,500.00 |
| 06-331-40-00 | Misc Grant | 68,417.00 |
| 06-349-10-00 | Card Fee | 4,500.00 |
| 06-350-00-00 | Passport | 22,000.00 |
| 06-361-20-00 | Fines | 2,500.00 |
| 06-370-00-00 | Miscellaneous | 10,000.00 |
| 06-371-00-00 | Interest Earnings | 2,500.00 |
| 06-372-00-00 | Coffee Shop-The Commons | 8,500.00 |
| 06-373-00-00 | Refunds & Reimbursements | 1,500.00 |
| 06-373-25-00 | State Broadband Reimbursement | 7,200.00 |
| 06-375-00-00 | Other Financing Sources | .00 |
| 06-376-00-00 | Contributions - Public Support | 8,500.00 |
| 06-390-10-00 | COVID 19 - GRANT | .00 |
| 06-399-00-00 | Cash Carry Over | 55,435.00 |
| | LIBRARY FUND Revenue Total: | 974,426.00 |
| | Net Total LIBRARY FUND: | 974,426.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **AIRPORT FUND** | | |
| 07-311-00-00 | Property Taxes | 72,247.00 |
| 07-319-00-00 | Interest & Penalty | 750.00 |
| 07-331-30-00 | AIP- Grant | 1,100,000.00 |
| 07-331-50-00 | Grant-BLM Seat Base | 1,000,000.00 |
| 07-332-50-00 | Grant-BLM Smoke Jumpers Seat | .00 |
| 07-335-50-00 | Sales Tax Apportionment | .00 |
| 07-340-00-00 | Fuel Flowage | 3,500.00 |
| 07-349-10-00 | Hangar & Space Lease | 10,000.00 |
| 07-349-20-00 | Licenses | 2,000.00 |
| 07-349-30-00 | Tie Down Fees | 4,500.00 |
| 07-349-50-00 | Rent or Lease Land Options | 36,000.00 |
| 07-370-00-00 | Miscellaneous | 50.00 |
| 07-370-10-00 | Capital Lease income | .00 |
| 07-371-00-00 | Interest Earnings | .00 |
| 07-373-00-00 | Refunds & Reimbursements | 1,500.00 |
| 07-374-00-00 | Sale & Comp of Fixed Assets | .00 |
| 07-399-00-00 | Cash Carry Over | 105,228.00 |
| | AIRPORT FUND Revenue Total: | 2,335,775.00 |
| | Net Total AIRPORT FUND: | 2,335,775.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **FIRE DEVELOPMENT FUND** | | |
| 16-350-00-00 | Impact Fees | 334,500.00 |
| 16-371-00-00 | Interest Earnings | 12,000.00 |
| 16-373-00-00 | Refunds & Reimbursements | .00 |
| 16-399-00-00 | Cash Carry Over | 525,012.00 |
| | FIRE DEVELOPMENT FUND Revenue Total: | 871,512.00 |
| | Net Total FIRE DEVELOPMENT FUND: | 871,512.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **POLICE DEVELOPMENT FUND** | | |
| 17-350-00-00 | Impact Fees | 165,750.00 |
| 17-371-00-00 | Interest Earnings | 9,500.00 |
| 17-373-00-00 | Refunds & Reimbursements | .00 |
| 17-399-00-00 | Cash Carry Over | 338,539.00 |
| | POLICE DEVELOPMENT FUND Revenue Total: | 513,789.00 |
| | Net Total POLICE DEVELOPMENT FUND: | 513,789.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **PARK DEVELOPMENT FUND** | | |
| 20-350-10-00 | Park Development Fund | 387,250.00 |
| 20-371-00-00 | Interest Earnings | 7,500.00 |
| 20-399-00-00 | Cash Carry Over | 315,184.00 |
| | PARK DEVELOPMENT FUND Revenue Total: | 709,934.00 |
| | Net Total PARK DEVELOPMENT FUND: | 709,934.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **RESTRICTED DEPOSIT ACCOUNT** | | |
| 21-334-00-00 | Meter Deposit Revenue | 20,000.00 |
| 21-334-10-00 | Street Cut Deposit Revenue | 20,000.00 |
| | RESTRICTED DEPOSIT ACCOUNT Revenue Total: | 40,000.00 |
| | Net Total RESTRICTED DEPOSIT ACCOUNT: | 40,000.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **GOLF COURSE FUND** | | |
| 24-271-01-00 | Prior Period Adjustment | .00 |
| 24-350-48-00 | Pro Shop Sales | 500.00 |
| 24-350-50-00 | Cart Storage | 21,610.00 |
| 24-350-51-00 | Green Fees | 245,000.00 |
| 24-350-51-10 | Green Fees - Punchcards | 1,500.00 |
| 24-350-51-25 | Junior Golf League | .00 |
| 24-350-52-00 | Season Passes | 125,000.00 |
| 24-350-53-00 | Users Fees | .00 |
| 24-350-53-10 | Trail Fees | 27,500.00 |
| 24-350-53-15 | Range Balls | 40,000.00 |
| 24-350-53-20 | Monthly Passes | 7,500.00 |
| 24-350-54-00 | Cart Rental Fees | 140,000.00 |
| 24-350-55-50 | Gift Certificates | 150.00 |
| 24-372-00-00 | Rent & Royalties - Land | 40,000.00 |
| 24-372-15-00 | Transfer-FROM GENERAL FUND | 311,708.00 |
| 24-372-25-00 | Transfer-Pump Project | 297,000.00 |
| 24-373-00-00 | Refunds & Reimbursements | 2,500.00 |
| 24-375-00-00 | Contributions - Public | .00 |
| 24-375-10-10 | Grant | 500,000.00 |
| 24-380-00-00 | Net Pension Revenue | .00 |
| 24-390-10-00 | COVID 19 - GRANT | .00 |
| 24-399-00-00 | Cash Carry Over | 170,619.00 |
| | GOLF COURSE FUND Revenue Total: | 1,930,587.00 |
| | Net Total GOLF COURSE FUND: | 1,930,587.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **WATER MAINTENANCE FUND** | | |
| 25-346-10-00 | Metered Sales | 4,250,000.00 |
| 25-346-15-25 | Water Meter Deposit | 25,000.00 |
| 25-346-20-00 | Late Charges | 130,000.00 |
| 25-346-30-00 | Connection Fee | 3,500.00 |
| 25-346-60-00 | Water Meter Sales | 85,000.00 |
| 25-346-90-00 | Other Operating Revenue | 85,000.00 |
| 25-346-90-10 | Water Rights Fees | 85,000.00 |
| 25-350-00-00 | Grant - OLDCC DCIP WELL#17 | 4,495,000.00 |
| 25-350-51-25 | Junior Golf League | .00 |
| 25-371-00-00 | Interest Earnings | 350,000.00 |
| 25-371-00-10 | Amortized Interest Income | .00 |
| 25-372-00-00 | Rent and royalties land | .00 |
| 25-373-00-00 | Refunds & Reimbursements | 55,000.00 |
| 25-373-10-10 | Grant - FEMA | .00 |
| 25-373-50-00 | DEQ 5 Loan | .00 |
| 25-374-40-00 | Misc Grants | 10,000.00 |
| 25-377-00-00 | Collections from Bad Accounts | .00 |
| 25-380-00-00 | Net Pension Revenue | .00 |
| 25-390-10-00 | ARPA Grant | .00 |
| 25-399-00-00 | Cash Carry Over | 8,239,418.00 |
| | WATER MAINTENANCE FUND Revenue Total: | 17,812,918.00 |
| | Net Total WATER MAINTENANCE FUND: | 17,812,918.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **WASTEWATER MAINT. FUND** | | |
| 26-347-10-00 | Service Revenue | 3,250,000.00 |
| 26-347-20-00 | Late Charges | 165.00 |
| 26-347-70-00 | Westside Sewer-Service O&M | 50,000.00 |
| 26-347-90-00 | Other Operating Revenue | 65,000.00 |
| 26-347-90-10 | Farm Leases | 95,000.00 |
| 26-371-00-00 | Interest Earnings | 85,000.00 |
| 26-371-50-00 | Grant-DOD Community Infrastruc | 20,000,000.00 |
| 26-371-50-55 | Grant-IDWR Cell #10 | 10,000,000.00 |
| 26-373-00-00 | Refunds & Reimbursements | 1,500.00 |
| 26-373-10-10 | Grant-ARPA | .00 |
| 26-375-01-01 | Bond Proceeds-Other Finance So | 1,401,708.00 |
| 26-377-00-00 | Collections from Bad Accounts | .00 |
| 26-380-00-00 | Net Pension Revenue | .00 |
| 26-390-10-00 | ARPA Grant | .00 |
| 26-399-00-00 | Cash Carry Over | 2,611,578.00 |
| | WASTEWATER MAINT. FUND Revenue Total: | 37,559,951.00 |
| | Net Total WASTEWATER MAINT. FUND: | 37,559,951.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **SANITATION FUND** | | |
| 27-345-10-00 | Collection for Service | 1,375,000.00 |
| 27-345-20-00 | Late Charges | 500.00 |
| 27-371-00-00 | Interest Earnings | 25,000.00 |
| 27-373-00-00 | Refunds & Reimbursements | 150.00 |
| 27-376-00-00 | Contributions - Private | 4,000.00 |
| 27-377-00-00 | Collections from Bad Accounts | .00 |
| 27-380-00-00 | Net Pension Revenue | .00 |
| 27-399-00-00 | Cash Carry Over | 718,285.00 |
| | SANITATION FUND Revenue Total: | 2,122,935.00 |
| | Net Total SANITATION FUND: | 2,122,935.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **STREET DEVELOPMENT FUND** | | |
| 29-350-10-00 | Impact Fees Street Dev | 535,250.00 |
| 29-371-00-00 | Interest earnings | 24,924.00 |
| 29-399-10-00 | Cash Carryover | 654,461.00 |
| | STREET DEVELOPMENT FUND Revenue Total: | 1,214,635.00 |
| | Net Total STREET DEVELOPMENT FUND: | 1,214,635.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **LIBRARY SUPPLEMENTAL FUND** | | |
| 45-250-00-00 | Deferred Inflow | .00 |
| 45-311-00-00 | Property Taxes | .00 |
| 45-319-00-00 | Interest & Penalty | .00 |
| 45-371-00-00 | Interest Earnings | .00 |
| 45-371-10-00 | Cash carry over | 9,587.00 |
| | LIBRARY SUPPLEMENTAL FUND Revenue Total: | 9,587.00 |
| | Net Total LIBRARY SUPPLEMENTAL FUND: | 9,587.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
| --- | --- | --- |
| **TAP DEPOSIT FUND** | | |
| 46-334-00-00 | Water, Sewer & Sanitation | 40,000.00 |
| 46-399-00-00 | Cash Carry Over | 145,000.00 |
| | TAP DEPOSIT FUND Revenue Total: | 185,000.00 |
| | Net Total TAP DEPOSIT FUND: | 185,000.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **WATER AVAILABILITY FUND** | | |
| 47-350-00-00 | Service Availability Fees | 612,500.00 |
| 47-371-00-00 | Interest Earnings | 25,000.00 |
| 47-372-25-00 | Co-op w/outside agencies | .00 |
| 47-373-00-00 | Refunds or Reimbursements | .00 |
| 47-399-00-00 | Cash Carry Over | 957,255.00 |
| 47-399-10-00 | Loan Reserve-Restricted | 302,748.00 |
| | WATER AVAILABILITY FUND Revenue Total: | 1,897,503.00 |
| | Net Total WATER AVAILABILITY FUND: | 1,897,503.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **WASTEWATER AVAILABILITY FUND** | | |
| 48-350-00-00 | Service Availability Fees | 1,200,000.00 |
| 48-371-00-00 | Interest Earnings | 55,000.00 |
| 48-371-25-00 | Co-op w/outside agencies | .00 |
| 48-399-00-00 | Cash Carry Over | 2,858,024.00 |
| 48-399-10-00 | Cash Carry Over-DEQ Loan Reser | 420,000.00 |
| | WASTEWATER AVAILABILITY FUND Revenue Total: | 4,533,024.00 |
| | Net Total WASTEWATER AVAILABILITY FUND: | 4,533,024.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **Fiber Optic Fund** | | |
| 50-316-10-00 | Franchise Cable TV | 4,500.00 |
| 50-331-10-00 | GRANT-Federal Opportunities | 1,500,000.00 |
| 50-331-20-00 | Grant-Broadband State of ID | 1,500,000.00 |
| 50-340-00-00 | New-Connect | 298,750.00 |
| 50-348-10-00 | Utiility service | 84,000.00 |
| 50-360-00-00 | Interest Earnings | .00 |
| 50-370-00-00 | Refunds & Reimbursements | .00 |
| 50-370-86-00 | LID#2 & LID#3 Construction | .00 |
| 50-370-86-25 | LID#1 - reserve transfer | .00 |
| 50-375-01-00 | Bond Proceeds-Other Financing | 1,401,708.00 |
| 50-380-00-00 | Contributions | .00 |
| 50-399-00-00 | Cash carry over | 176,601.00 |
| | Fiber Optic Fund Revenue Total: | 4,965,559.00 |
| | Net Total Fiber Optic Fund: | 4,965,559.00 |

| Account Number | Account Title | 2025-26 Future year Budget |
|---|---|---|
| **LID GUARANTEE FUND** | | |
| 59-350-10-00 | LID#1 Assessment | .00 |
| 59-399-20-00 | LID Assessment | 1,198,205.00 |
| | LID GUARANTEE FUND Revenue Total: | 1,198,205.00 |
| | Net Total LID GUARANTEE FUND: | 1,198,205.00 |
| | Net Grand Totals: | 113,635,331.00 |