CITY OF ATHOL, IDAHO
ANNUAL APPROPRIATION ORDINANCE NO. 447

AN ORDINANCE TO CORRECT A CLERICAL ERROR DISCOVERED IN ORDINANCE 446, AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, APPROPRIATING THE SUM OF $ 1,372,448.00 TO DEFRAY THE EXPENSES AND LIABILITIES OF THE CITY OF ATHOL FOR SAID FISCAL YEAR, AUTHORIZING A LEVY OF A SUFFICIENT TAX UPON THE TAXABLE PROPERTY, DIRECTING THE CITY CLERK TO FILE CERTIFIED COPIES OF THIS ORDINANCE WITH THE COUNTY COMMISSIONERS AND IDAHO SECRETARY OF STATE, AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED by the Mayor and Council of the City of Athol, Kootenai County, Idaho:

SECTION 1. That the sum of $1,372,448.00 be, and the same is hereby appropriated to defray the necessary expenses and liabilities of the City of Athol, Kootenai County, Idaho for the fiscal year beginning October 1, 2024.

SECTION 2. The objects and purposes for which such appropriation is made, and the amount of each object and purpose is as follows:

Estimated Expenditures:

GENERAL FUND	**$824,443.00**
WATER FUND	**$548,005.00**
TOTAL APPROPRIATIONS	**$ 1,372,448.00**

Section 3. That a general tax levy of $ 198,524.00 on all taxable property within the City of Athol be levied for the general purposes of said City, for the fiscal year beginning October 1, 2024.

Section 4. All ordinances and parts of ordinances in conflict with this ordinance are hereby repealed to the extent of such conflict.

Section 5. The City Clerk of the City of Athol is hereby directed to file a certified copy of this Ordinance with the County Commissioners of Kootenai County, Idaho, and the Idaho Secretary of State, in accordance with Idaho Code 50-1003 and 63-804.

Section 6. This ordinance does not raise the budget and only corrects a clerical error in ORD. 446.

Section 7. This ordinance shall take effect and be in full force upon its passage, approval and publication in one issue of the Coeur d' Alene Press, the official newspaper of the City of Coeur d' Alene.

PASSED under suspension of rules by roll call vote of the City Council at a convened meeting of the City of Athol Mayor and City Council held on the 17th day of September 2024.

APPROVED by the Mayor of the City of Athol, Idaho, this 17th day of September 2024.

Steven Ruch

Mayor, Steven Ruch

City of Athol
incorporated Aug. 10th, 1909
Kootenai County, Idaho

ATTEST: Lori Yarbrough

Lori Yarbrough, City Clerk-Treasurer

City of Athol
Operational Budget Report
10 General Fund - 10/01/2023 to 09/30/2024
100.00% of the fiscal year has expired

	Prior YTD	Current Month	Current YTD	Annual Budget	Unearned/ Unused	% Earned/ Used
Change In Net Position						
Revenue:						
Licenses and Permits						
3210 Business Licenses	500.00	120.00	630.00	400.00	(230.00)	157.50%
3211 Alcohol Beverage Licenses	4,350.00	0.00	4,235.00	4,000.00	(235.00)	105.88%
3212 Door to Door Solication	25.00	0.00	25.00	25.00	0.00	100.00%
Total Licenses and Permits	**4,875.00**	**120.00**	**4,890.00**	**4,425.00**	**(465.00)**	**110.51%**
Planning & Zoning						
Annexations						
3218 Annexation - Badger...Belmont	0.00	(3,232.50)	(2,903.50)	0.00	2,903.50	0.00%
3222 Annexations - Luxury Garage Con	(360.75)	0.00	(535.50)	200.00	735.50	-267.75%
3222.5 Annexations - Other Considerati	0.00	0.00	300.00	0.00	(300.00)	0.00%
Total Annexations	**(360.75)**	**(3,232.50)**	**(3,139.00)**	**200.00**	**3,339.00**	**-1,569.50%**
Permits						
3223 Permits (BLP, LUP, SDP, CUP)	9,340.00	900.00	6,320.00	7,000.00	680.00	90.29%
3225 Other Permits (ROW, Vacation, Ea	989.26	0.00	1,458.19	1,600.00	141.81	91.14%
3225.5 Other Fees (Inspections)	0.00	50.00	50.00	0.00	(50.00)	0.00%
Total Permits	**10,329.26**	**950.00**	**7,828.19**	**8,600.00**	**771.81**	**91.03%**
Subdivision Apps						
3226 Subdivision App - Fast	310.00	0.00	0.00	0.00	0.00	0.00%
3229 Subdivision App - Forestbrook..Col	446.25	0.00	75.00	0.00	(75.00)	0.00%
3230 Subdivision App - Jennie's Lot	450.00	0.00	0.00	0.00	0.00	0.00%
3231 Subdivision App - Colton Acres Ph	0.00	0.00	800.00	0.00	(800.00)	0.00%
Total Subdivision Apps	**1,206.25**	**0.00**	**875.00**	**0.00**	**(875.00)**	**0.00%**
Code Enforcement Fees						
3235 Code Enforcement Fees	0.00	0.00	0.00	500.00	500.00	0.00%
Total Code Enforcement Fees	**0.00**	**0.00**	**0.00**	**500.00**	**500.00**	**0.00%**
Land Use						
3240 Zoning Changes	169.54	0.00	0.00	0.00	0.00	0.00%
Total Land Use	**169.54**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Planning & Zoning	**11,344.30**	**(2,282.50)**	**5,564.19**	**9,300.00**	**3,735.81**	**59.83%**
Grant Revenue						
3341 LHRIP Street Grant	100,000.00	0.00	0.00	0.00	0.00	0.00%
3344 Child Pedestrian Safety Grant (Ihtac	250,000.00	0.00	0.00	0.00	0.00	0.00%
3345 Wastewater Facility Plan Grant-DE	25,584.00	0.00	9,000.00	0.00	(9,000.00)	0.00%
3346 Wastewater Facility Plan Grant-US	0.00	0.00	0.00	30,000.00	30,000.00	0.00%
3353 ARPA Funds	25,584.00	0.00	0.00	0.00	0.00	0.00%
Total Grant Revenue	**401,168.00**	**0.00**	**9,000.00**	**30,000.00**	**21,000.00**	**30.00%**
State Revenue						
3354 State ID - City Sales Tax Revenue	81,336.21	0.00	82,149.24	85,482.00	3,332.76	96.10%
3356 Highway User Fund	49,652.54	0.00	74,895.59	60,956.00	(13,939.59)	122.87%
3358 State Liquor Fund	143,131.00	0.00	145,148.00	150,000.00	4,852.00	96.77%
3611 LGIP Earnings Distributions	23,263.08	2,774.24	29,462.47	8,000.00	(21,462.47)	368.28%
Total State Revenue	**297,382.83**	**2,774.24**	**331,655.30**	**304,438.00**	**(27,217.30)**	**108.94%**
County Revenue						
3110 Property Tax Revenue	178,147.63	2,225.77	195,012.07	189,552.00	(5,460.07)	102.88%
3120 PPEX-Pers. Prop. Exempt Replace	5,242.37	0.00	5,242.37	5,243.00	0.63	99.99%
3121 Penalty and Interest on Taxes	111.46	0.00	0.00	0.00	0.00	0.00%
3140 County Highways to Cities	8,741.40	91.67	5,788.07	8,000.00	2,211.93	72.35%
3150 CEA Tax-Kootenai Electric	4,416.64	0.00	4,858.54	3,000.00	(1,858.54)	161.95%
3160 Traffic Fines	256.41	0.00	35,012.23	270.00	(34,742.23)	12,967.49%
Total County Revenue	**196,915.91**	**2,317.44**	**245,913.28**	**206,065.00**	**(39,848.28)**	**119.34%**
Building Rentals						
3410 Building Rentals	14,234.00	510.00	15,127.00	13,000.00	(2,127.00)	116.36%
Total Building Rentals	**14,234.00**	**510.00**	**15,127.00**	**13,000.00**	**(2,127.00)**	**116.36%**
Athol Daze						
3471 Athol Daze - City Power Usage	270.00	0.00	520.00	200.00	(320.00)	260.00%
3472 Athol Daze - Vendor Booth Fees	2,777.50	0.00	2,499.50	1,000.00	(1,499.50)	249.95%
3473 Athol Daze - Other Revenue	10,286.05	105.00	14,270.00	6,000.00	(8,270.00)	237.83%
3474 Athol Daze - Parade Entry Fees	50.00	0.00	60.00	0.00	(60.00)	0.00%

City of Athol
Operational Budget Report
10 General Fund - 10/01/2023 to 09/30/2024
100.00% of the fiscal year has expired

	Prior YTD	Current Month	Current YTD	Annual Budget	Unearned/ Unused	% Earned/ Used
Total Athol Daze	**13,383.55**	**105.00**	**17,349.50**	**7,200.00**	**(10,149.50)**	**240.97%**
Cemetery						
3491 Cemetery Revenue	6,900.00	50.00	4,425.00	3,000.00	(1,425.00)	147.50%
Total Cemetery	**6,900.00**	**50.00**	**4,425.00**	**3,000.00**	**(1,425.00)**	**147.50%**
Event Permits (Parade, Park, Clean Up)						
3492 Event Permits (Parade, Park, Clean	625.00	0.00	300.00	750.00	450.00	40.00%
Total Event Permits (Parade, Park, Clea	**625.00**	**0.00**	**300.00**	**750.00**	**450.00**	**40.00%**
Interest						
3610 Interest Earnings (Bank)	1,445.59	51.00	530.76	1,000.00	469.24	53.08%
Total Interest	**1,445.59**	**51.00**	**530.76**	**1,000.00**	**469.24**	**53.08%**
Miscellaneous Revenue						
3238 Admin Fees for Collection of Impact	880.00	140.00	1,060.00	600.00	(460.00)	176.67%
3640 S Hansen Restitution Received	0.00	0.00	25.00	500.00	475.00	5.00%
3641 A Wolfinger Restitution Received	392.45	0.00	0.00	150.00	150.00	0.00%
3690 Miscellaneous Revenue	3,854.37	0.00	1,167.00	535.00	(632.00)	218.13%
Total Miscellaneous Revenue	**5,126.82**	**140.00**	**2,252.00**	**1,785.00**	**(467.00)**	**126.16%**
Returned Check Fees						
3680 Returned Check Fees	20.00	0.00	60.00	40.00	(20.00)	150.00%
Total Returned Check Fees	**20.00**	**0.00**	**60.00**	**40.00**	**(20.00)**	**150.00%**
Total Revenue:	**953,421.00**	**3,785.18**	**637,067.03**	**581,003.00**	**(56,064.03)**	**109.65%**
Operating expense						
Payroll						
Salaries and Wages						
6110 Backup Water Operator Payroll	3,167.32	195.00	2,626.00	2,340.00	(286.00)	112.22%
6111 City Clerk/Treas Payroll	46,844.96	4,044.07	47,560.97	47,321.00	(239.97)	100.51%
6112 City Council Payroll	3,900.00	325.00	3,900.00	3,900.00	0.00	100.00%
6113 Deputy Clerk Payroll	32,703.56	2,749.51	31,253.65	37,802.00	6,548.35	82.68%
6114 Mayor Payroll	2,340.00	195.00	2,340.00	2,340.00	0.00	100.00%
6115 Public Works/Water Op Payroll	38,792.77	3,517.88	41,774.74	42,986.00	1,211.26	97.18%
6116 Part Time Payroll	188.50	0.00	52.00	22,100.00	22,048.00	0.24%
Total Salaries and Wages	**127,937.11**	**11,026.46**	**129,507.36**	**158,789.00**	**29,281.64**	**81.56%**
Taxes and Benefits						
6130 Payroll Taxes (State Tax, IRS, IDO	10,251.76	863.05	10,399.97	13,735.00	3,335.03	75.72%
6131 Dental/Vision Insurance	2,824.90	241.80	2,516.15	3,299.00	782.85	76.27%
6132 Medical Insurance	10,680.73	1,064.70	11,705.20	12,086.00	380.80	96.85%
6133 Phone Stipend	624.00	0.00	588.00	1,248.00	660.00	47.12%
6134 Retirement (PERSI)	14,641.55	1,295.45	14,463.73	17,753.00	3,289.27	81.47%
6135 Workers Comp (SIF)	2,060.80	0.00	3,987.75	3,176.00	(811.75)	125.56%
6140 Costco Memberships	91.00	0.00	0.00	195.00	195.00	0.00%
Total Taxes and Benefits	**41,174.74**	**3,465.00**	**43,660.80**	**51,492.00**	**7,831.20**	**84.79%**
Total Payroll	**169,111.85**	**14,491.46**	**173,168.16**	**210,281.00**	**37,112.84**	**82.35%**
Supplies & Misc. Expenses						
6240 Office Supplies & Expenses	5,030.96	734.83	6,131.61	6,000.00	(131.61)	102.19%
6241 Community Center Supplies	966.29	140.50	845.85	1,200.00	354.15	70.49%
6242 Shop Supplies & Expenses	283.95	0.00	56.60	1,800.00	1,743.40	3.14%
Total Supplies & Misc. Expenses	**6,281.20**	**875.33**	**7,034.06**	**9,000.00**	**1,965.94**	**78.16%**
Utilities						
6280 Gas & Electric	29,916.02	2,656.46	29,308.03	30,000.00	691.97	97.69%
6281 Garbage	663.92	54.00	859.86	900.00	40.14	95.54%
6282 Telephone / Internet	4,520.92	(189.40)	5,002.93	7,000.00	1,997.07	71.47%
Total Utilities	**35,100.86**	**2,521.06**	**35,170.82**	**37,900.00**	**2,729.18**	**92.80%**
Professional Services						
6311 Legal / Attorney	7,193.10	468.00	4,987.56	16,250.00	11,262.44	30.69%
6312 Accounting	4,750.00	0.00	7,250.01	5,000.00	(2,250.01)	145.00%
6313 IT Support / Web Hosting	5,088.55	311.00	5,826.58	6,000.00	173.42	97.11%
6314 Planning Services	19,455.04	2,250.00	17,372.29	18,750.00	1,377.71	92.65%
6315 Other Professional Services	31,835.67	500.18	17,437.72	67,000.00	49,562.28	26.03%
6316 Legal Litig/Code Enforcement	2,735.00	0.00	6,051.56	20,000.00	13,948.44	30.26%
Total Professional Services	**71,057.36**	**3,529.18**	**58,925.72**	**133,000.00**	**74,074.28**	**44.31%**
Automobile Expense						

City of Athol
Operational Budget Report
10 General Fund - 10/01/2023 to 09/30/2024
100.00% of the fiscal year has expired

	Prior YTD	Current Month	Current YTD	Annual Budget	Unearned/ Unused	% Earned/ Used
6430 Auto Repairs & Maintenance	5,719.95	293.59	1,927.78	6,000.00	4,072.22	32.13%
6431 Fuel	3,648.90	206.12	2,035.71	4,800.00	2,764.29	42.41%
6432 Mileage Expense	764.85	76.25	1,064.78	1,020.00	(44.78)	104.39%
Total Automobile Expense	**10,133.70**	**575.96**	**5,028.27**	**11,820.00**	**6,791.73**	**42.54%**
City Insurance Expense (ICRMP)						
6440 City Insurance Expense (ICRMP)	5,017.90	4,224.40	7,554.80	6,660.00	(894.80)	113.44%
Total City Insurance Expense (ICRMP)	**5,017.90**	**4,224.40**	**7,554.80**	**6,660.00**	**(894.80)**	**113.44%**
Licenses & Permits						
6441 Licenses & Permits	50.00	50.00	50.00	350.00	300.00	14.29%
Total Licenses & Permits	**50.00**	**50.00**	**50.00**	**350.00**	**300.00**	**14.29%**
Property Tax						
6442 Property Tax-Aquifer Protection Fee	51.66	0.00	51.66	57.00	5.34	90.63%
Total Property Tax	**51.66**	**0.00**	**51.66**	**57.00**	**5.34**	**90.63%**
Repairs and Maintenance						
6450 Building Improvements	2,904.54	0.00	0.00	12,000.00	12,000.00	0.00%
6451 Building Repairs & Maintenance	2,039.34	295.20	1,755.91	6,000.00	4,244.09	29.27%
6452 Equip/Tools/Computers/Furniture	40,583.41	501.30	14,214.13	21,000.00	6,785.87	67.69%
6453 Park Maintenance/Upkeep	4,359.70	46.80	4,045.02	5,500.00	1,454.98	73.55%
6454 Street Maint/Improvements	704,065.34	8,340.00	13,178.33	18,000.00	4,821.67	73.21%
6472 Park Improvements	0.00	436.07	8,335.11	10,000.00	1,664.89	83.35%
Total Repairs and Maintenance	**753,952.33**	**9,619.37**	**41,528.50**	**72,500.00**	**30,971.50**	**57.28%**
Cemetery Expense						
6473 Cemetery Expenses	0.00	0.00	12.69	10,000.00	9,987.31	0.13%
Total Cemetery Expense	**0.00**	**0.00**	**12.69**	**10,000.00**	**9,987.31**	**0.13%**
Other Expenses						
6510 Membership Dues & Subscriptions	1,061.44	104.00	1,234.90	1,000.00	(234.90)	123.49%
6520 Advertising & Publications	633.09	39.19	388.22	1,500.00	1,111.78	25.88%
6530 Travel and Training	2,963.04	812.38	2,254.45	3,000.00	745.55	75.15%
6540 City Holidays & Events	1,158.23	19.08	183.10	1,000.00	816.90	18.31%
6550 Athol Daze Expenses	12,283.11	2,191.04	16,551.48	7,000.00	(9,551.48)	236.45%
6580 Mayor/Council Discretionary Fund	296.42	34.70	268.71	400.00	131.29	67.18%
6581 Jt School Crossing Guards	0.00	0.00	0.00	1,800.00	1,800.00	0.00%
6589 Miscellaneous	359.91	0.00	582.58	8,685.00	8,102.42	6.71%
6590 Bank Charges	20.52	0.00	62.00	50.00	(12.00)	124.00%
Total Other Expenses	**18,775.76**	**3,200.39**	**21,525.44**	**24,435.00**	**2,909.56**	**88.09%**
Capital Improvements						
6731 Wastewater Facility Plan	51,168.00	0.00	18,000.00	0.00	(18,000.00)	0.00%
6891 Future Savings - Chip Seal Rds	0.00	0.00	0.00	50,000.00	50,000.00	0.00%
6892 Future Savings - Equip Purchase	0.00	0.00	0.00	10,000.00	10,000.00	0.00%
6893 Future Savings - Future Res./Save	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
Total Capital Improvements	**51,168.00**	**0.00**	**18,000.00**	**65,000.00**	**47,000.00**	**27.69%**
Total Operating expense	**1,120,700.62**	**39,087.15**	**368,050.12**	**581,003.00**	**212,952.88**	**63.35%**
Total Change In Net Position	**(167,279.62)**	**(35,301.97)**	**269,016.91**	**0.00**	**(269,016.91)**	**0.00%**