CITY OF
HAYDEN
IDAHO

Budget Book
Fiscal Year 2024

October 01, 2023 - September 30, 2024

Budget Message FY 2024
City of Hayden
Kootenai County
State of Idaho

The economy nationwide saw a slowing of growth in the overall economy as the Federal Government tried to stave off a recession by increasing interest rates. The high interest rates are affecting housing in our area as well. The cost of housing in Kootenai County remains high and is an impediment to future business growth. Key takeaways from the updated Housing and Availability and Affordability Study for Kootenai County shows our area has lost jobs in the local economy resulting in lost taxes. As well, the ability for people to afford housing became tougher. The Labor market in Kootenai County remained tight with unemployment rates remaining near historic low levels.

The City staff in preparing this year's budget was conservative, lowering the expectations on building permits to stay about the same as last year. We used the estimates from the State that estimated increases in road and liquor taxes, but a slightly lower amount of sales tax. The budget reflects over $3 million in American Rescue Money (ARPA) being spent in the future on a sewer project and road project.

This document sets forth the adopted budget for the City of Hayden for the fiscal year 2024. The services provided in FY 2024 will be similar to those provided in FY 2023. These services include general government administration (Administration, Finance and Human Resources), Public Works (with sewer collections, roads, and parks), Recreation and Community events, Community and Economic Development and police coverage through a contract with the County. The contract with the County for Law Enforcement saw an increase of $543K as a result of the passage of a base budget increase approved by the voters. In addition to a base amount for law enforcement and the base budget increase amount the City added an additional $160K for two additional cars for law enforcement. This coming year will be one of observing and reviewing the law enforcement services. Fuel costs also were estimated to increase by 10%.

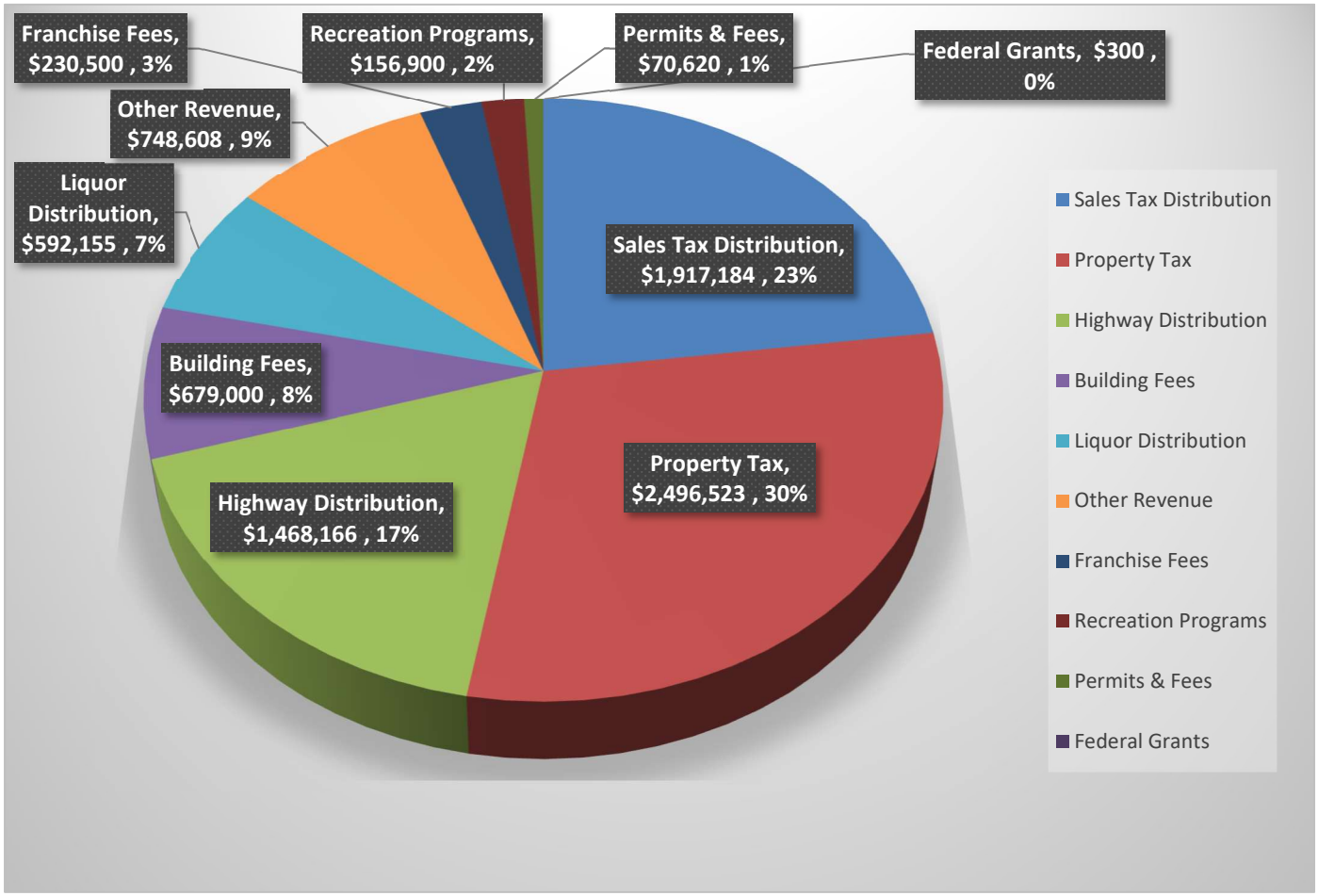
The budget consists of two main funds: Governmental and Enterprise (Proprietary Funds). The Governmental funds are General, Boat Launch, Veteran's Memorial, Council Chambers Media Fund and Impact Fees among others. The budgeted expenditures for the main general fund are at $8,359,956 up from a budget of $6,887,560 from the prior year. This year reflects a large increase to road maintenance due to the State surplus and the addition of the $543K for law enforcement because of the base budget increase. The City again had two positions that were not filled due to the labor and housing markets. The Council approved a 5% COLA and 1% merit. The 5% Cola is meant to help us keep up with the increase in inflation and National cost of living indices and to help us remain competitive in the market for hiring. The City is in the third year of moving to the III-A insurance program (a group, self-insured program in the State of Idaho).

The mill levy for the 2023 tax year is anticipated to be about .0059 assessed on an estimated market value of about $3.3 billion. The City requested a 3% tax increase for this year on the property tax. This amount is about $55K to go along with new construction which was about $40K. Growth is helping to pay for key items in the City, but projects such as relocating the Public Works shop to the property near the Airport, building a community center, improving parks facilities, and financing street projects and maintenance are still underfunded.

Capital purchases include money for several pieces of equipment in Public Works such as a large mower, grader and fork lift. We increased the money for road projects to over $1.2 million because of the State surplus money coming our way. The City continues to maintain a healthy reserve account at over $2 million. In addition, the City has over $5 million in carryover money that has been prioritized for moving the Public Works shop, road and intersection improvements and future park plans.

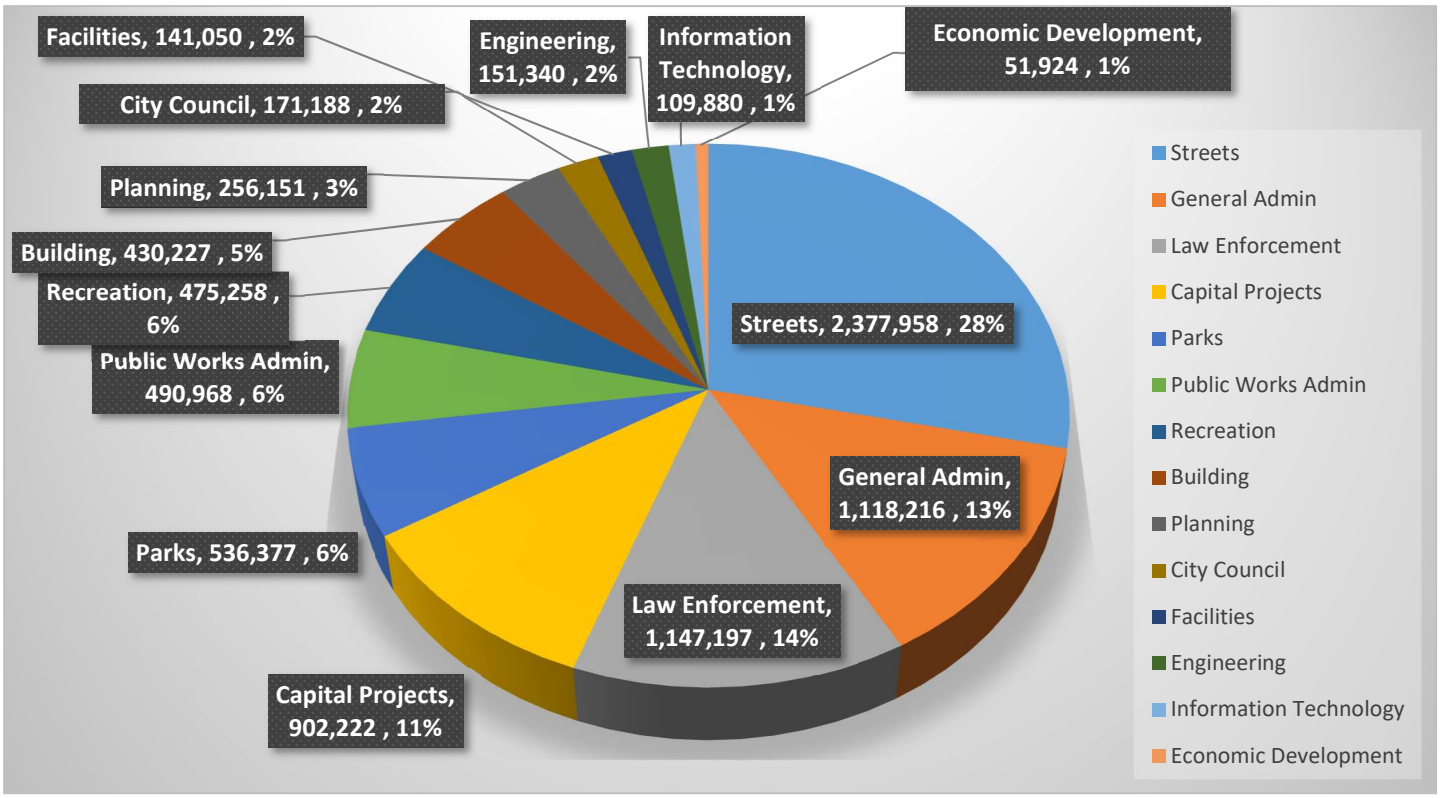
The sewer O&M funds are healthy, and we will begin payment on the borrowed money for the Phase II project at the treatment plant as that project finishes in this budget year. The Capitalization fee fund is still below what is needed for all our projects. We also will be updating the Capitalization Fee this year.

CITY OF HAYDEN
GENERAL FUND REVENUES BY TYPE
FY2024 - BUDGET



Sales Tax Distribution	$	1,917,184	22.9%
Property Tax	$	2,496,523	29.9%
Highway Distribution	$	1,468,166	17.6%
Building Fees	$	679,000	8.1%
Liquor Distribution	$	592,155	7.1%
Other Revenue	$	748,608	9.0%
Franchise Fees	$	230,500	2.8%
Recreation Programs	$	156,900	1.9%
Permits & Fees	$	70,620	0.8%
Federal Grants	$	300	0.0%
Total FY2024 Budgeted Revenue	$	8,359,956.00	100%

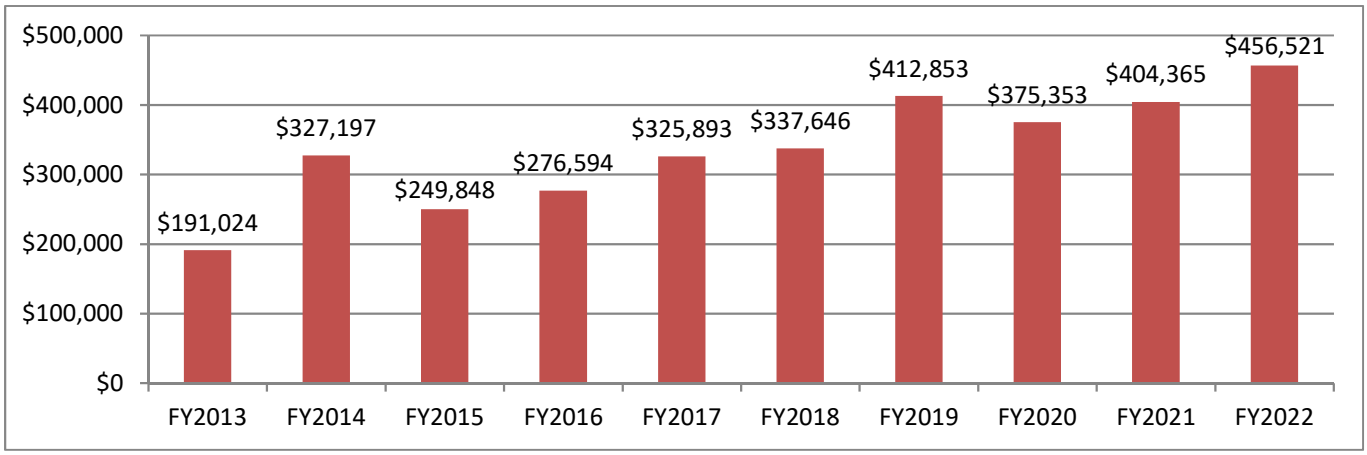
CITY OF HAYDEN
GENERAL FUND EXPENSES BY TYPE
FY2024 – BUDGET



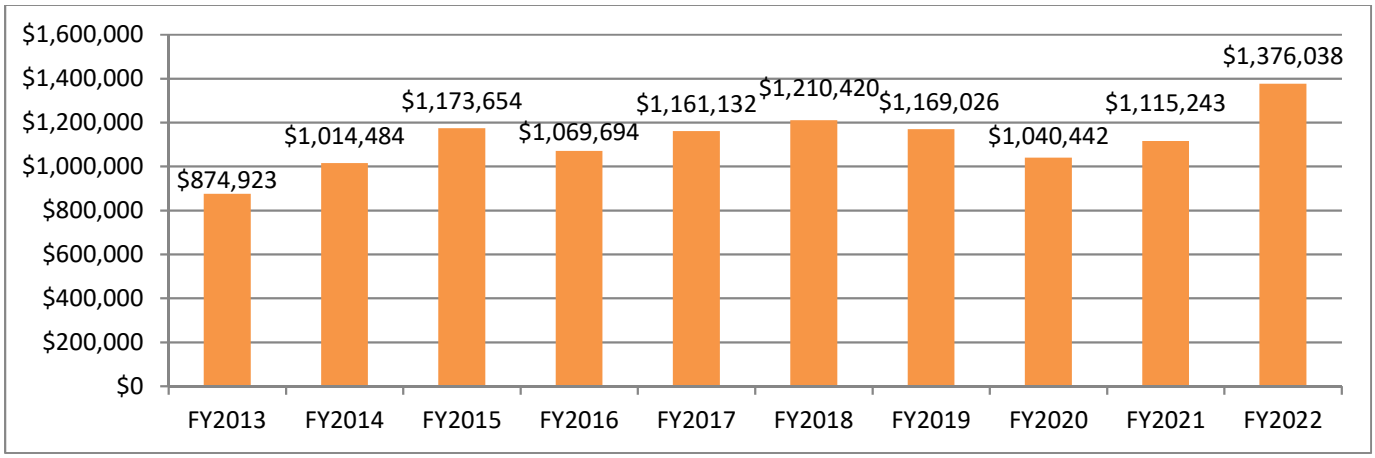
Streets	$	2,377,958	28.4%
General Admin	$	1,118,216	13.4%
Law Enforcement	$	1,147,197	13.7%
Capital Projects	$	902,222	10.8%
Parks	$	536,377	6.4%
Public Works Admin	$	490,968	5.9%
Recreation	$	475,258	5.7%
Building	$	430,227	5.1%
Planning	$	256,151	3.1%
City Council	$	171,188	2.0%
Facilities	$	141,050	1.7%
Engineering	$	151,340	1.8%
Information Technology	$	109,880	1.3%
Economic Development	$	51,924	0.6%
Total FY 2024 Budgeted Expenses	$	8,359,956	100.0%

CITY OF HAYDEN

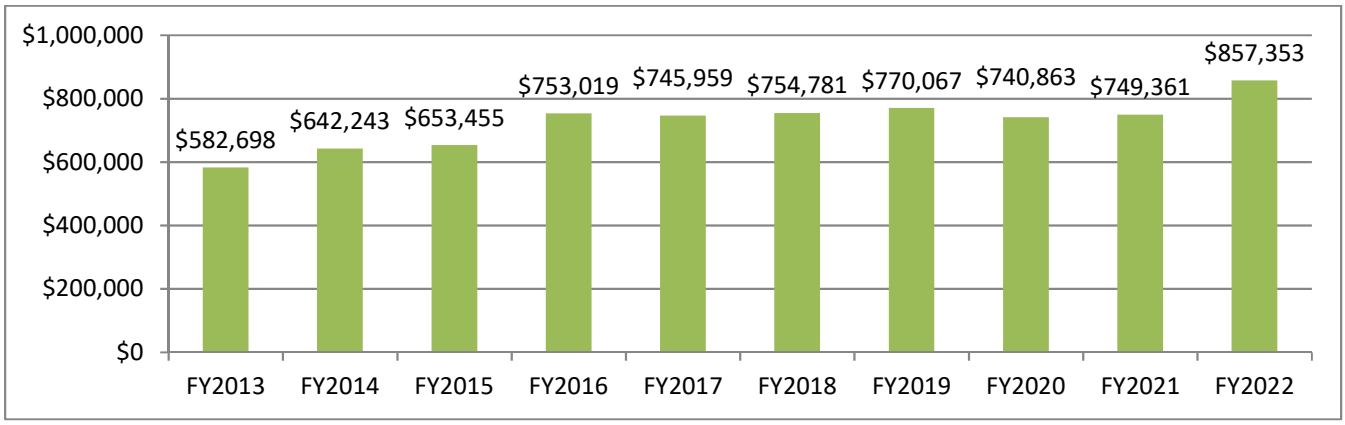
Law Enforcement Expenses - Actual



Public Works Streets Expenses - Actual



Parks and Recreation Expenses – Actual



RESOLUTION NO. 2023 – 04

APPROVAL OF FY2024-2028 CAPITAL IMPROVEMENT PLAN

WHEREAS, the city of Hayden, pursuant to Idaho Code Section 67-8208 adopted a capital improvements plan on August 23, 2022; and

WHEREAS, the capital improvements plan for fiscal years 2024 through 2028 is attached hereto as EXHIBIT A; and

WHEREAS, the City's capital improvements plan is tied to the capital improvements element of the comprehensive plan and City's long range master plans adopted pursuant to Chapter 65, Title 67, Idaho Code; and

WHEREAS, the City has reviewed the current capital improvements plan in light of the current comprehensive plan and City's adopted long range master plans.

NOW THEREFORE, BE IT HEREBY RESOLVED by the Mayor and City Council of the City of Hayden, Idaho, that the capital improvements plan for fiscal years 2024 through 2028 attached hereto as Exhibit A is adopted and may be amended when a need arises.

APPROVED by the City Council on the 22nd day of August, 2023.

CITY OF HAYDEN

By:_____
Scott Forssell, Mayor

ATTEST:

_____
Abbi Sanchez, City Clerk

CITY OF HAYDEN OFFICIAL SEAL KOOTENAI COUNTY, IDAHO

City of Hayden

5 - Year Capital Improvement Program

FY 2024-2028

	Project Name			Planned Budget $	Circulation Impact Fees	Parks Impact Fees	Public Safety Impact Fees	Sewer O&M	Sewer Capacity	Payment In-Lieu	HARSB / DEQ SRF Funding	Federal Aid/ Grant & ARPA	Hayden Urban Renewal Agency (HURA)	Boat Launch Fees	Local Improvement District	General Fund	Notes / Consultant
	Maple Park		Property Purchase	$ 500,000.00		$ 500,000.00											Possible Donation Purchase
	Viking South Park	CP-SW-1	Design	$ 110,000.00		$ 110,000.00											
	Gravity Sewer Ramsey Rd; Dakota to Wyoming	1.06.2	Design (continue from 2023)	$ 239,000.00					$ 239,000.00								
	Gravity Sewer Ramsey Rd; Dakota to Wyoming	1.06.2	Right-of-Way purchase	$ 80,000.00					$ 80,000.00								
	Gravity Sewer Ramsey Rd; Dakota to Wyoming	1.06.2	Construction	$ 2,748,000.00					$ 2,748,000.00								Developer Construction
	Hayden Canyon Park	CP-NE-1	Design	$ 110,000.00		$ 110,000.00											
	Stoddard Pickleball Courts		Design	$ 22,000.00		$ 22,000.00											
	H-6 Lift Station	1.06.3	Design	$ 173,000.00					$ 173,000.00								City Design
	H-6 Lift Station	1.06.3	Construction	$ -													ARPA
	H-6 Force Main	1.06.4	Concept/ Design	$ 236,000.00					$ 236,000.00								City Design
	H-6 Force Main	1.06.4	Right-of-Way purchase	$ -													
	H-6 Force Main	1.06.4	Construction	$ -													Developer Construction
2	Hayden North Lift Station		Joint Funding Agreement	$ 87,000.00					$ 87,000.00								
0	Hayden/Ramsey Intersection	108	Design	$ 250,000.00	$ 250,000.00												
2	Hayden/Ramsey Intersection	108	Right of Way Purchase	$ 500,000.00	$ 500,000.00												
4	Stoddard Barn Improvements		Construction	$ 25,000.00		$ 25,000.00											
	Hayden /Atlas Intersection	109	Design	$ 86,000.00	$ 86,000.00												
	Honeysuckle / Government Way Intersection	107	Design	$ 240,000.00									$ 240,000.00				
	Government Way/ Miles Intersection Improvement	113	Right of Way	$ 200,000.00									$ 200,000.00				JUB Engineers
	Government Way/ Miles Intersection Improvement	113	Construction	$ 1,200,000.00									$ 1,200,000.00				JUB Engineers
	H-2 Piping Improvements	1.02.1	Design	$ 8,000.00				$ 8,000.00									
	H-2 Piping Improvements	1.02.1	Construction	$ 40,000.00				$ 40,000.00									
	Ramsey/ Honeysuckle Roundabout	103	Design	$ 69,000.00	$ 69,000.00												
	Ramsey/ Honeysuckle Roundabout	103	Construction	$ 1,232,500.00	$ 100,000.00							$ 1,132,500.00					ARPA
	Ramsey/ Honeysuckle Roundabout	103	Right of way	$ 420,000.00	$ 420,000.00												
	Croffoot park		Construction	$ 1,080,000.00		$ 1,080,000.00											
			Totals*	$ 9,655,500.00	$ 1,425,000.00	$ 1,847,000.00	$ -	$ 48,000.00	$ 3,563,000.00	$ -	$ -	$ 1,132,500.00	$ 1,640,000.00	$ -	$ -	$ -	
	Stoddard Pickleball Courts		Construction	$ 99,000.00		$ 99,000.00											
	Mark's Ranch Park	NP-NE-2	Design	$ 22,000.00		$ 22,000.00											
	Viking South Park	CP-SW-1	Construction	$ 1,650,000.00		$ 1,650,000.00											
2	Hayden/Ramsey Intersection	108	Right of Way Purchase	$ 800,000.00	$ 800,000.00												
0	Hayden /Atlas Intersection	109	Right of Way Purchase	$ 500,000.00	$ 500,000.00												
2	Reed Road Alignment Planning	303	Planning Study	$ 10,000.00												$ 10,000.00	Welch Comer
5	Honeysuckle/Government Way Intersection	107	Right of Way Purchase	$ 100,000.00									$ 100,000.00				
	Hayden Canyon Park	CP-NE-1	Phase 1 Construction	$ 1,221,000.00		$ 1,221,000.00											
	Public Works Facility		Purchase second half	$ 400,000.00												$ 400,000.00	Major Capital Purchase Funding
	Ramsey / Miles intersection improvements	204	Design	$ 175,000.00	$ 175,000.00												
	Government way/ Dakota Intersection Improvement	208	Design	$ 180,000.00									$ 180,000.00				
	Avery estates Sidewalk		Design and Const /Grant.	$ 80,000.00	$ 40,000.00											$ 40,000.00	$40,000 Grant
2	Government Way/ Wyoming	112	Design	$ 150,000.00	$ 150,000.00												
0	Hayden /Atlas Intersection	109	Right of Way Purchase	$ 700,000.00	$ 700,000.00												
2	Hayden/Ramsey Intersection	108	Construction	$ 1,700,000.00	$ 1,700,000.00												
6	4th St Prairie to Honeysuckle	111	Design	$ 100,000.00	$ 100,000.00												
	Honeysuckle / Government Way Intersection	107	Construction	$ 700,000.00									$ 700,000.00				
	Hayden/Ramsey Intersection	108	Construction	$ 1,700,000.00												$ 1,700,000.00	
	Hayden /Atlas Intersection	109	Construction	$ 1,700,000.00												$ 1,700,000.00	
	Ramsey Road Honeysuckle to Hayden	205	Design	$ 650,000.00	$ 650,000.00												
	Hayden /Atlas Intersection	109	Construction	$ 1,900,000.00	$ 1,900,000.00												
2	Ramsey / Miles intersection improvements	204	Right of Way purchase	$ 380,000.00	$ 380,000.00												
0	Ramsey Rd Hayden to Dakota	203	Design	$ 500,000.00	$ 500,000.00												
2	Honeysuckle Force Main Phase 1	1.02.2	Design and Const /Grant.	$ 1,800,000.00							$ 1,800,000.00						
7	Honeysuckle Upsize Phase 1	1.01.1	Design and Constr.	$ 194,000.00					$ 194,000.00								
	Government way/ Dakota Intersection Improvement	208	Right of Way purchase	$ 200,000.00									$ 200,000.00				
	Ramsey Rd Const. 2024		Wyoming to Buckles	$ 2,700,000.00	$ 198,180.00							$ 2,501,820.00					
	Finucane Park Parking		Design	$ 125,000.00		$ 125,000.00											
	Ramsey Road Honeysuckle to Hayden	205	Right of Way purchase	$ 800,000.00	$ 800,000.00												
2	Ramsey / Miles intersection improvements	204	Construction	$ 1,500,000.00	$ 1,500,000.00												
0	Ramsey Rd Hayden to Dakota	203	Right of way purchase	$ 700,000.00	$ 700,000.00												
2	Honeysuckle Force Main Phase 2	1.02.3	Design and Constr.	$ 2,490,000.00							$ 2,490,000.00						
8	Transportation Plan Update	114	Planning Study	$ 200,000.00	$ 200,000.00												
	Government way/ Dakota Intersection Improvement	208	Construction	$ 420,000.00									$ 420,000.00				
			Totals *	$ 36,201,500.00	$ 12,418,180.00	$ 4,964,000.00	$ -	$ 48,000.00	$ 3,757,000.00	$ -	$ 4,290,000.00	$ 3,634,320.00	$ 3,240,000.00	$ -	$ -	$ 3,850,000.00	

Funded by HURA **Funded by HARSB**

*** HURA funded projects are not included in the total dollar amount Rows.**

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
ESTIMATED REVENUES					
Dept 212 - FUND BALANCE CARRYOVER					
110-212-49550	FUND BALANCE CARRYOVER			230,793	634,312
Totals for dept 212 - FUND BALANCE CARRYOVER				230,793	634,312
Dept 311 - REAL PROPERTY TAXES					
110-311-41110	PROPERTY TAXES CURRENT	1,758,262	1,830,426	1,841,019	1,935,525
110-311-41111	PROPERTY TAXES DELINQUENT	16,683	17,779		
110-311-41112	PROPERTY TAXES PENALTIES & INTERES	5,835	(21)		
110-311-41113	PERSONAL PTAX EXEMPTION REPL	17,075	19,155	17,075	17,075
110-311-41115	PROPERTY TAXES AG EQUIP REPL	80	80	80	80
110-311-41117	PROPERTY TAXES SHERIFF BASE BUDGET				543,843
Totals for dept 311 - REAL PROPERTY TAXES		1,797,935	1,867,419	1,858,174	2,496,523
Dept 312 - TAXES NOT ON VALUATION					
110-312-41116	CEA TAX DISTRIB-KOOTENAI ELECTRIC	2,624	2,433		
Totals for dept 312 - TAXES NOT ON VALUATION		2,624	2,433		
Dept 313 - GENERAL SALES/USE TAXES					
110-313-43511	SALES TAX REV SHARE STATE	1,717,989	1,304,499	1,934,099	1,917,184
Totals for dept 313 - GENERAL SALES/USE TAXES		1,717,989	1,304,499	1,934,099	1,917,184
Dept 318 - FRANCHISE FEES					
110-318-41821	CHARTER SPECTRUM CABLE FRANCHISE F	103,509	72,850	80,000	80,000
110-318-41822	AVISTA FRANCHISE FEES	161,650	144,043	125,000	125,000
110-318-41823	KOOTENAI ELECTRIC FRANCHISE FEES	14,377	8,339	10,500	10,500
110-318-41825	TDS METROCOM FRANCHISE FEES	21,386	23,956	15,000	15,000
Totals for dept 318 - FRANCHISE FEES		300,922	249,188	230,500	230,500
Dept 320 - COMMUNITY DEVELOPMENT FEES					
110-320-42211	BUILDING, ENERGY, MECH PERMITS	732,650	746,205	550,000	550,000
110-320-42212	DEVELOPMENT FEES	24,021	22,948	15,000	15,000
110-320-42213	FINANCIAL GUAR & DEV AGREE	4,305	4,295	5,000	5,000
110-320-42214	DEVELOPMENT FEES ENGINEERING	83,961	65,598	100,000	100,000
110-320-42215	ELECTRICAL & PLUMBING PERMITS	11,456	15,605	7,000	9,000
110-320-42219	ADMIN FEES FOR EXTERNAL IMPACT FEE		2,320		
Totals for dept 320 - COMMUNITY DEVELOPMENT FEES		856,393	856,971	677,000	679,000
Dept 321 - LICENSES, PERMITS, AGREEMENTS					
110-321-42111	ALCOHOL/KENNEL/PAWN LICENSES	22,398	24,150	20,000	20,000
110-321-42112	DOOR-TO-DOOR REGISTRATIONS	2,175	1,325	450	500
110-321-42115	DECLARATION OF CANDIDACY FEES		120	120	120
110-321-42151	ENCROACHMENT PERMITS	67,685	44,320	50,000	50,000
Totals for dept 321 - LICENSES, PERMITS, AGREEMENTS		92,258	69,915	70,570	70,620
Dept 330 - INTERGOVERNMENTAL REVENUES					
110-330-43541	STATE HIGHWAY DISTRIBUTION	1,133,177	797,864	878,438	1,268,166
110-330-43542	COUNTY HIGHWAY DISTRICT #2	233,844	236,908	200,000	200,000
110-330-43571	STATE LIQUOR DISTRIBUTION	592,828	476,007	575,000	592,155
110-330-49215	HURA CONTRACT REIMBURSEMENT	18,813	8,034	9,000	3,000
110-330-49219	NLFPD/KCEMSS IMPACT ADMIN FEES				5,000
Totals for dept 330 - INTERGOVERNMENTAL REVENUES		1,978,662	1,518,813	1,662,438	2,068,321
Dept 331 - FEDERAL GOVERNMENT GRANTS					
110-331-49144	AMERICAN RESCUE PLAN ACT GRANT	659,896			
110-331-49145	FEMA WINDSTORM 2021 GRANT	22,538	359		
Totals for dept 331 - FEDERAL GOVERNMENT GRANTS		682,434	359		
Dept 334 - STATE GOVERNMENT GRANTS					
110-334-49125	ARBOR DAY GRANT		300	300	300
110-334-49135	BC OF IDAHO FOUNDATION FOR HEALTH		1,150		
Totals for dept 334 - STATE GOVERNMENT GRANTS			1,450	300	300
Dept 340 - CHARGES FOR SERVICES					
110-340-44140	PHOTOCOPIES, MAP SALES	62	34	50	50
110-340-44141	OVERAGE/SHORTAGE	(5)			
110-340-44142	SCHOOL DIST REIMB FOR LAW ENF	44,481	46,669	44,481	48,846
110-340-44144	STODDARD HOUSE LEASE	16,200	18,200	16,800	17,400
110-340-44415	COLLECTION/NSF FEES	15			
Totals for dept 340 - CHARGES FOR SERVICES		60,753	64,903	61,331	66,296
Dept 341 - FINES					
110-341-45111	TRAFFIC FINES	44,008	49,689	20,000	30,000
Totals for dept 341 - FINES		44,008	49,689	20,000	30,000
Dept 361 - INTEREST REVENUES					

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
ESTIMATED REVENUES					
Dept 361 - INTEREST REVENUES					
110-361-46111	INTEREST REVENUES	926	22,969	1,000	1,000
Totals for dept 361 - INTEREST REVENUES		926	22,969	1,000	1,000
Dept 364 - DONATIONS-PRIVATE SOURCES					
110-364-49212	RESTRICTED DONATION REVENUE	14,000	32		
Totals for dept 364 - DONATIONS-PRIVATE SOURCES		14,000	32		
Dept 390 - OTHER FINANCING SOURCES					
110-390-49007	DEVELOPER PREPAID UTILITIES	88,805	29,533		
110-390-49121	UNFORECASTED REVENUES	169	1,991		
110-390-49217	RECOVERIES & REIMBURSEMENTS	3			
Totals for dept 390 - OTHER FINANCING SOURCES		88,977	31,524		
Dept 392 - PROCEEDS CAPITAL ASSET DISPOSITIONS					
110-392-49211	SALE OF ASSETS/SCRAP SALES	357	2,125	300	4,000
110-392-49216	HEAVY EQUIPMENT AUCTION			800	5,000
110-392-49217	COMPENSATION FOR PROPERTY DAMAGE	21,624	6,646		
Totals for dept 392 - PROCEEDS CAPITAL ASSET DISPOSI		21,981	8,771	1,100	9,000
Dept 740 - RECREATION PROGRAMS					
110-740-44721	CONCESSIONS REVENUE	1,073	1,620	650	1,200
110-740-44722	FACILITY RENTALS	2,597	2,395	1,200	1,300
110-740-44723	PUBLIC ASSEMBLY/PARADE/PARK PERMI	2,500	1,625	1,000	1,250
110-740-44724	FIELD RENTALS	3,991	8,160	1,800	2,500
110-740-44730	PICKLEBALL LESSONS	728	1,035	240	500
110-740-44731	TENNIS LESSONS	950		1,325	1,325
110-740-44751	SOCCER FALL YOUTH	13,505	16,775	12,000	12,000
110-740-44752	SOCCER SPRING YOUTH	18,158	20,641	15,000	18,000
110-740-44754	SOCCER SPONSORS - FALL	12,045	8,100	6,100	6,150
110-740-44755	SOCCER SPONSORS - SPRING	9,450	10,950	8,400	10,000
110-740-44761	BASEBALL	5,895	6,388	5,000	5,000
110-740-44765	BASEBALL SPONSORS	2,700	2,850	2,400	2,400
110-740-44769	BASKETBALL YOUTH - PK-2ND RECREAT	10,381	4,410	5,220	5,300
110-740-44770	BASKETBALL YOUTH - 3RD-9TH RECREA	8,603	11,148	8,400	10,000
110-740-44771	BASKETBALL YOUTH - COMPETITIVE	9,660	12,040	9,000	11,000
110-740-44774	BASKETBALL - YOUTH TOURNAMENT			3,000	
110-740-44775	BASKETBALL SPONSORS - PK-2ND RECR	4,200	3,150	3,150	3,450
110-740-44776	BASKETBALL SPONSORS - 3RD-9TH REC	4,200	4,050	3,750	3,900
110-740-44781	VOLLEYBALL ADULT	5,132	5,990	4,500	5,500
110-740-44782	VOLLEYBALL OPEN GYM	2,485	3,198	1,500	2,500
110-740-44783	VOLLEYBALL YOUTH	4,135	5,514	4,000	5,500
110-740-44784	VOLLEYBALL - ADULT TOURNAMENT	1,624	2,100	1,880	2,000
110-740-44785	VOLLEYBALL SPONSORS	2,550	2,400	2,100	2,400
110-740-44789	MARTIAL ARTS	125		200	100
110-740-44790	ADVENTURE RECREATION		624	200	150
110-740-44792	ARTS/CRAFTS		835		300
110-740-44793	DANCE LESSONS YOUTH	142	40	200	
110-740-44794	YOGA	65	60	50	50
110-740-44798	GYMNASTICS	420	290	300	300
110-740-44799	SKYHAWKS CAMPS	7,778	9,684	3,600	6,000
110-740-44801	HORTICULTURE/LANDSCAPE/GARDENING (	300		240	
110-740-44802	MUSIC LESSONS	1,638		1,000	1,000
110-740-44803	PHOTOGRAPHY INCOME	3,759	4,681	3,500	4,000
110-740-44810	FLAG FOOTBALL YOUTH	3,115	3,553	2,650	2,900
110-740-44815	FLAG FOOTBALL SPONSORS	1,810	1,527	1,350	1,500
110-740-44820	GRANT & UNFORECASTED REVENUE	160	700	300	300
110-740-44828	SPORTSITES REGISTRATION REVENUE	5,567	5,343	5,000	5,000
110-740-44830	ICE SKATING LESSONS	765	1,300	500	800
110-740-44835	PEAK FITNESS CENTER HAYDEN	510	252	400	200
110-740-44899	LATE FEE FOR YOUTH SPORTS PROGRAM	1,075	900	550	700
Totals for dept 740 - RECREATION PROGRAMS		153,791	164,328	121,655	136,475
Dept 750 - RECREATION COMMUNITY EVENTS					
110-750-41201	COMMUNITY SPECIAL EVENTS	21,691	26,955	18,600	20,425
Totals for dept 750 - RECREATION COMMUNITY EVENTS		21,691	26,955	18,600	20,425
Dept 998 - INTERFUND TRANSFERS					
110-998-49519	TRANSFERS IN FROM FUND 130	15,800			
Totals for dept 998 - INTERFUND TRANSFERS		15,800			
TOTAL ESTIMATED REVENUES		7,851,144	6,240,218	6,887,560	8,359,956

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 110 - GEN-MYR SALARIES & BENEFITS					
110-110-51106	PHONE ALLOWANCE	282			
110-110-51201	REGULAR PART-TIME SALARIES	45,876	45,693	47,520	47,520
110-110-52101	HEALTH INSURANCE/FSA/COBRA	37,553	41,934	40,539	42,869
110-110-52201	FICA/MEDICARE	2,731	2,674	3,635	3,635
110-110-52301	PERSI	3,281	3,591	3,783	3,542
Totals for dept 110 - GEN-MYR SALARIES & BENEFITS		89,723	93,892	95,477	97,566
Dept 111 - GEN-MYR OPERATING & ADMINISTRATIVE					
110-111-53301	SENIOR CENTER	35,000	35,000	35,000	35,000
110-111-53302	PUBLIC TRANSPORTATION	11,930	12,288	12,288	12,657
110-111-55502	CITY NEWSLETTER	9,237	10,813	9,500	10,000
110-111-55702	JOBS PLUS MEMBERSHIP (CDAEDC)	10,000	10,000	10,000	
110-111-55801	TRAVEL, MEETINGS, TRAINING	7,867	4,341	6,000	6,000
110-111-56100	POSTAGE			15	15
110-111-56101	OFFICE SUPPLIES	225		35	50
110-111-57601	FURNITURE & FIXTURES				300
110-111-58005	PLANNING & ZONING COMMISSION	410		600	500
110-111-58007	COMMISSIONER APPRECIATION	357	605	500	600
110-111-58008	VETERANS COMMISSION	481	500	500	1,000
110-111-58015	HISTORIC PRESERVATION COMMISSION	508	829	3,500	3,500
110-111-58020	PARKS/RECREATION/FORESTRY COMMISS	60	495	500	500
110-111-58025	ARTS COMMISSION	52	193	1,500	1,500
110-111-58026	ARTS COMMISSION SUMMER THEATER EXI			2,000	2,000
Totals for dept 111 - GEN-MYR OPERATING & ADMINISTRA		76,127	75,064	81,938	73,622
Dept 210 - GEN-ADM SALARIES & BENEFITS					
110-210-51101	REGULAR FULL-TIME SALARIES	445,692	450,224	471,618	498,731
110-210-51105	VEHICLE ALLOWANCE	4,481	4,292	4,800	4,800
110-210-51106	PHONE ALLOWANCE	1,158	1,109	1,200	1,200
110-210-51201	REGULAR PART-TIME SALARIES			1,000	1,000
110-210-51501	OVERTIME-ADMINISTRATION	283	315		
110-210-52101	HEALTH INSURANCE/FSA/COBRA	93,334	119,481	114,493	130,186
110-210-52201	FICA/MEDICARE	35,317	33,962	36,079	38,153
110-210-52301	PERSI	53,552	51,705	56,311	55,758
Totals for dept 210 - GEN-ADM SALARIES & BENEFITS		633,817	661,088	685,501	729,828
Dept 211 - GEN-ADM OPERATING & ADMINISTRATIVE					
110-211-52102	ADMIN COSTS FSA/HRA/COBRA	555	1,318	1,500	1,500
110-211-52200	HEALTH REIMBURSEMENT ARRANGEMENT	1,925			
110-211-52201	CONTRACT LABOR FICA/MEDICARE	(1,482)			
110-211-52601	WORKERS' COMPENSATION	28,942	29,799	34,000	31,000
110-211-52901	ACCRUED PTO			45,312	45,312
110-211-52902	RECOGNITION/WELLNESS/EVENTS	4,631	3,350	5,500	5,500
110-211-53100	TEMPORARY CONTRACT LABOR	2,440		2,000	2,000
110-211-53101	AUDIT	21,550	21,694	25,000	27,500
110-211-53102	CIVIL LEGAL SERVICES	112,516	73,452	105,000	110,000
110-211-53105	MISCELLANEOUS EXPENSE	250			
110-211-53108	PUBLIC PARKING LOT LEASE	200	100	100	1,000
110-211-55201	ICRMP INSURANCE PREMIUM	63,012	66,390	72,114	83,861
110-211-55300	COMMUNICATIONS/PHONES	13,139	13,781	18,000	18,000
110-211-55301	REAL PROPERTY ASSESSMENTS	155	149	300	300
110-211-55401	ADVERTISING, PUBLISHING, RECORDIN	3,007	3,009	2,500	2,500
110-211-55501	PRINTING, BINDING, CODIFICATION	4,887	1,475	5,000	5,000
110-211-55505	DOCUMENT SHREDDING	651	172	377	400
110-211-55701	DUES, MEMBERSHIPS & SUBSCRIPTIONS	14,051	14,486	17,015	17,015
110-211-55801	TRAVEL, MEETINGS, TRAINING	7,374	3,904	5,000	5,500
110-211-55810	EMPLOYEE RECRUITMENT	455	974	600	500
110-211-55901	BANKING FEES & CHARGES	7,336	9,054	8,500	8,500
110-211-56100	POSTAGE	2,007	2,313	2,000	2,000
110-211-56101	OFFICE SUPPLIES	4,470	4,061	5,000	4,500
110-211-56102	PLOTTER SUPPLIES		810	3,000	2,000
110-211-57601	FURNITURE & FIXTURES	377	978	150	300
110-211-57602	DEPARTMENT RECOGNITION	58	288	100	200
110-211-58212	RESTRICTED DONATION EXPENSE	10,500			
110-211-59000	KOOTENAI COUNTY SHERIFF	402,354	602,354	702,354	1,077,197
110-211-59001	CONTRACTED PROSECUTOR	54,167	50,833	55,000	70,000
Totals for dept 211 - GEN-ADM OPERATING & ADMINISTRA		759,527	904,744	1,115,422	1,521,585
Dept 220 - GEN-ADM EQUIPMENT/VEHICLE FUEL & MAINT.					
110-220-54090	2005 FORD TAURUS	153	455		
Totals for dept 220 - GEN-ADM EQUIPMENT/VEHICLE FUEL		153	455		
Dept 230 - GEN-ADM INFORMATION TECHNOLOGY					
110-230-53401	COPIER MAINT & REPAIR	1,135	1,077	1,800	1,800
110-230-53402	I.T. MEDIA CENTER CONTRACT SERVICE	776	907	6,000	6,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 230 - GEN-ADM INFORMATION TECHNOLOGY					
110-230-53403	I.T. SUPPORT SERVICES & TRAINING	453	3,955	1,200	12,000
110-230-57700	LASERFICHE ANNUAL MAINTENANCE	6,794	6,722	6,800	6,800
110-230-57701	UNITRENDS BACKUP MAINTENANCE			5,000	5,000
110-230-57703	ERP ANNUAL MAINTENANCE	23,961	25,362	25,000	26,250
110-230-57707	BOARDBOOK ANNUAL MAINTENANCE	333	3,667	4,000	4,000
110-230-57716	GENERAL SOFTWARE	6,203	8,209	5,900	5,900
110-230-57717	GENERAL HARDWARE	22,329	21,332	20,000	17,000
110-230-57718	PRINTERS & COPIERS	14		500	500
110-230-57719	HARDWARE/SOFTWARE MAINTENANCE	14,077	19,523	15,239	15,239
110-230-57720	PHONES/COMMUNICATIONS	1,100	960	1,000	1,000
110-230-57721	GIS SOFTWARE MAINTENANCE	4,350	4,660	4,350	4,350
110-230-57722	WEBSITE REVISIONS & HOSTING	2,375	2,375	2,375	2,375
110-230-57724	CDA PUBLIC BROADCASTING STATION	1,666		1,666	1,666
Totals for dept 230 - GEN-ADM INFORMATION TECHNOLOGY		85,566	98,749	100,830	109,880
Dept 241 - OPERATING & ADMINISTRATIVE					
110-241-53260	BAD DEBT EXPENSE		3,020		
Totals for dept 241 - OPERATING & ADMINISTRATIVE			3,020		
Dept 291 - GEN-ADM CAPITAL LEASES PRINCIPAL					
110-291-53401	COPIER LEASE PRINCIPAL	12,105	14,420	14,000	14,000
Totals for dept 291 - GEN-ADM CAPITAL LEASES PRINCIP		12,105	14,420	14,000	14,000
Dept 301 - COMDEV-ADM OPERATING & ADMINISTRATIVE					
110-301-55300	COMMUNICATIONS/PHONES	2,200	1,880	2,080	2,080
110-301-56100	POSTAGE	1,244	672	900	911
110-301-56101	OFFICE SUPPLIES	1,824	1,555	2,000	2,000
110-301-57601	FURNITURE & FIXTURES		557	5,000	4,000
110-301-57602	DEPARTMENT RECOGNITION			300	300
Totals for dept 301 - COMDEV-ADM OPERATING & ADMINIS		5,268	4,664	10,280	9,291
Dept 310 - COMDEV-P&D SALARIES & BENEFITS					
110-310-51101	REGULAR FULL-TIME SALARIES	122,404	102,089	139,423	143,981
110-310-51105	VEHICLE ALLOWANCE	373	358	1,200	
110-310-51106	PHONE ALLOWANCE	425	197	1,080	
110-310-51501	OVERTIME-P&D	1,600	1,111	4,000	2,000
110-310-52101	HEALTH INSURANCE/FSA/COBRA	31,084	34,592	39,180	45,767
110-310-52201	FICA/MEDICARE	9,331	7,804	10,666	11,015
110-310-52301	PERSI	14,136	12,138	16,647	16,097
Totals for dept 310 - COMDEV-P&D SALARIES & BENEFITS		179,353	158,289	212,196	218,860
Dept 345 - COMDEV P&D OPERATING & ADMINISTRATIVE					
110-345-53208	CONTRACT PLANNING SERVICES	358		5,000	5,000
110-345-53405	SPECIAL PROJECTS ENGINEERING REVII		418	6,000	6,000
110-345-53407	COMPREHENSIVE PLAN AMENDMENT	481			
110-345-55401	ADVERTISING & PUBLISHING	1,999	413	5,000	3,000
110-345-55403	GIS / ORTHO MAPS & MAINTENANCE	2,201	2,201	3,800	3,800
110-345-55701	DUES, MEMBERSHIPS & SUBSCRIPTIONS	305	935	1,100	1,100
110-345-55801	TRAVEL, MEETINGS, TRAINING	2,171	731	3,200	3,200
110-345-56401	BOOKS & TECHNICAL REFERENCES			400	400
110-345-56403	UNIFORM ALLOWANCE		442	500	500
110-345-57501	GIS ASSISTANCE	5,318	4,099	7,000	5,000
110-345-57502	ON-CALL TRAFFIC ENGINEERING			7,000	
Totals for dept 345 - COMDEV P&D OPERATING & ADMINIS		12,833	9,239	39,000	28,000
Dept 346 - COMDEV ED SALARIES & BENEFITS					
110-346-51101	REGULAR FULL-TIME SALARIES	28,038	28,169	29,295	31,053
110-346-51105	VEHICLE ALLOWANCE	373	357	1,200	1,200
110-346-51106	PHONE ALLOWANCE	205	197	660	660
110-346-52101	HEALTH INSURANCE/FSA/COBRA	6,718	7,458	7,421	7,863
110-346-52201	FICA/MEDICARE	2,135	2,146	2,241	2,376
110-346-52301	PERSI	3,417	3,386	3,498	3,472
Totals for dept 346 - COMDEV ED SALARIES & BENEFITS		40,886	41,713	44,315	46,624
Dept 347 - COMDEV ED OPERATING & ADMINISTRATIVE					
110-347-55801	TRAVEL, MEETINGS, TRAINING	389	85	2,800	2,800
110-347-59124	ECONOMIC DEVELOPMENT MARKETING			500	500
110-347-59131	ECONOMIC DEVELOPMENT INCENTIVES			3,000	2,000
Totals for dept 347 - COMDEV ED OPERATING & ADMINIST		389	85	6,300	5,300
Dept 348 - COMDEV BLD SALARIES & BENEFITS					
110-348-51101	REGULAR FULL-TIME SALARIES	201,620	215,196	223,136	238,130
110-348-51105	VEHICLE ALLOWANCE	362	346		
110-348-51106	PHONE ALLOWANCE	954	974	1,500	1,500
110-348-51201	REGULAR PART-TIME SALARIES			16,307	16,307

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 348 - COMDEV BLD SALARIES & BENEFITS					
110-348-51501	OVERTIME-BUILDING	354	1,092	4,000	4,000
110-348-52101	HEALTH INSURANCE/FSA/COBRA	68,416	79,332	76,793	81,350
110-348-52201	FICA/MEDICARE	14,921	15,951	17,070	18,217
110-348-52301	PERSI	24,000	25,649	26,642	26,623
Totals for dept 348 - COMDEV BLD SALARIES & BENEFITS		310,627	338,540	365,448	386,127
Dept 349 - COMDEV BLD OPERATING & ADMINISTRATIVE					
110-349-53405	ON CALL SITE PLAN ENGINEERING REV	6,658		5,000	5,000
110-349-53408	ON CALL BUILDING REVIEW	18,891		30,000	25,000
110-349-55701	DUES, MEMBERSHIPS & SUBSCRIPTIONS	295	755	800	1,100
110-349-55801	TRAVEL, MEETINGS, TRAINING	2,424	5,538	5,500	5,500
110-349-56401	BOOKS & TECHNICAL REFERENCES	1,618	1,561	3,000	3,000
110-349-56402	INSPECTION & SAFETY EQUIPMENT	65	73	1,000	1,000
110-349-56403	UNIFORM ALLOWANCE	24	590	500	500
Totals for dept 349 - COMDEV BLD OPERATING & ADMINIS		29,975	8,517	45,800	41,100
Dept 350 - COMDEV BLD CAPITAL PURCHASES/PROJECTS					
110-350-54001	VEHICLE FUEL	1,718	2,108	2,000	2,200
110-350-54091	2008 FORD ESCAPE R&M		387		
110-350-54092	2020 CHEVY SILVERADO 1500 DBLCAB F	106	22	400	400
110-350-54096	2006 GMC 1500 EXTCAB R&M	354	188	400	400
Totals for dept 350 - COMDEV BLD CAPITAL PURCHASES/P		2,178	2,705	2,800	3,000
Dept 410 - ENGR SALARIES & BENEFITS					
110-410-51101	REGULAR FULL-TIME SALARIES	94,267	94,826	98,619	104,536
110-410-51106	PHONE ALLOWANCE	542	519	540	540
110-410-52101	HEALTH INSURANCE/FSA/COBRA	21,672	22,789	23,938	18,080
110-410-52201	FICA/MEDICARE	7,179	7,225	7,544	7,997
110-410-52301	PERSI	11,320	11,239	11,775	11,687
Totals for dept 410 - ENGR SALARIES & BENEFITS		134,980	136,598	142,416	142,840
Dept 411 - ENGR OPERATING & ADMINISTRATIVE					
110-411-53405	SPECIAL PROJECTS ENGINEERING REVI			3,500	3,500
110-411-55701	DUES, MEMBERSHIPS & SUBSCRIPTIONS	1,532	1,731	1,850	1,850
110-411-55801	TRAVEL, MEETINGS, TRAINING			2,500	2,500
110-411-56100	POSTAGE			50	50
110-411-56101	OFFICE SUPPLIES		41	50	100
110-411-56401	BOOKS & TECHNICAL REFERENCES			200	250
110-411-56402	INSPECTION & SAFETY EQUIPMENT			200	200
110-411-57601	FURNITURE & FIXTURES			50	50
Totals for dept 411 - ENGR OPERATING & ADMINISTRATIV		1,532	1,772	8,400	8,500
Dept 510 - PW-ADM SALARIES & BENEFITS					
110-510-51101	REGULAR FULL-TIME SALARIES	177,041	180,028	251,765	269,425
110-510-51106	PHONE ALLOWANCE	1,576	1,510	1,860	1,860
110-510-51501	OVERTIME-ADMINISTRATION	1,081	980		
110-510-52101	HEALTH INSURANCE/FSA/COBRA	39,394	49,948	73,638	76,751
110-510-52201	FICA/MEDICARE	13,471	13,684	19,260	20,611
110-510-52301	PERSI	21,456	21,517	30,061	30,122
Totals for dept 510 - PW-ADM SALARIES & BENEFITS		254,019	267,667	376,584	398,769
Dept 511 - PW-ADM OPERATING & ADMINISTRATIVE					
110-511-53270	ENGINEERING SERVICES			8,000	
110-511-55300	PORTABLE BROADBAND	2,161	1,760	2,200	2,200
110-511-55701	DUES, MEMBERSHIPS & SUBSCRIPTIONS	50	145	300	450
110-511-55801	TRAVEL & MEETINGS		938	950	1,000
110-511-55803	TRAINING	59	920	800	920
110-511-55804	PW STAFF MEDICAL TESTING	85	365	350	350
110-511-56100	POSTAGE			95	95
110-511-56101	OFFICE SUPPLIES	98	158	450	300
110-511-56401	BOOKS & TECHNICAL REFERENCES		361	200	200
110-511-57601	FURNITURE & FIXTURES		4		
110-511-57602	DEPARTMENT RECOGNITION			250	250
110-511-57702	TOOLS & SMALL EQUIPMENT			140	300
Totals for dept 511 - PW-ADM OPERATING & ADMINISTRAT		2,453	4,651	13,735	6,065
Dept 512 - PW-ADM EQUIP/VEHICLE FUEL & MAINT					
110-512-54001	VEHICLE FUEL	3,695	3,655	3,500	4,000
110-512-54009	2004 CHEVROLET SILVERADO 1500 R&M	5	64	2,300	1,200
110-512-54038	2020 CHEVY SILVERADO 1500 CREW CAI	206		1,200	1,500
110-512-54040	2023 GMC SIERRA 1500 PRO R&M		40		
Totals for dept 512 - PW-ADM EQUIP/VEHICLE FUEL & MA		3,906	3,759	7,000	6,700
Dept 513 - PW-ADM CAPITAL PURCHASES/PROJECTS					
110-513-53274	REED ROAD ALIGNMENT PLANNING			5,000	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 513 - PW-ADM CAPITAL PURCHASES/PROJECTS					
110-513-53275	HUETTER/HAYDEN 4-WAY STOP DESIGN/I			15,000	
110-513-57755	TRAFFIC COUNTS		1,700	20,000	20,000
Totals for dept 513 - PW-ADM CAPITAL PURCHASES/PROJE			1,700	40,000	20,000
Dept 520 - PW-FOR SALARIES & BENEFITS					
110-520-51101	REGULAR FULL-TIME SALARIES	21,389	25,034	22,101	26,481
110-520-51106	PHONE ALLOWANCE	262	252		
110-520-51501	OVERTIME-ADMINISTRATION	72	62		
110-520-52101	HEALTH INSURANCE/FSA/COBRA	6,790	8,264	7,604	8,866
110-520-52201	FICA/MEDICARE	1,624	1,895	1,691	2,026
110-520-52301	PERSI	2,591	2,987	2,639	2,961
Totals for dept 520 - PW-FOR SALARIES & BENEFITS		32,728	38,494	34,035	40,334
Dept 521 - PW-FOR OPERATING & ADMINISTRATIVE					
110-521-54309	TREE REMOVAL & REPLACEMENT	9,994	8,780	12,000	14,000
110-521-54316	GOVERNMENT WAY TREE TRIMMING	909		5,000	5,000
110-521-55801	TRAVEL, MEETINGS, TRAINING		5	100	100
Totals for dept 521 - PW-FOR OPERATING & ADMINISTRAT		10,903	8,785	17,100	19,100
Dept 530 - PW-STR SALARIES & BENEFITS					
110-530-51101	REGULAR FULL-TIME SALARIES	257,407	267,206	277,130	298,698
110-530-51103	STREET ON-CALL SALARIES	7,830	7,500	7,800	7,800
110-530-51106	PHONE ALLOWANCE	1,109	1,062	660	660
110-530-51401	SEASONAL SALARIES			2,506	
110-530-51501	OVERTIME-STREETS	7,594	6,148	9,000	8,000
110-530-52101	HEALTH INSURANCE/FSA/COBRA	82,250	91,825	88,727	103,886
110-530-52201	FICA/MEDICARE	20,438	21,085	21,200	22,850
110-530-52301	PERSI	32,365	33,183	33,089	33,394
Totals for dept 530 - PW-STR SALARIES & BENEFITS		408,993	428,009	440,112	475,288
Dept 531 - PW-STR OPERATING & ADMINISTRATIVE					
110-531-53404	CONTRACT LABOR (FLAGGERS, ETC.)	20,307	11,366	12,500	13,000
110-531-54420	EQUIPMENT & VEHICLE RENTAL	31,111	33,938	65,000	50,000
110-531-55401	ADVERTISING & PUBLISHING	211			
110-531-55801	TRAVEL, MEETINGS, TRAINING	535	1,592	1,500	1,500
110-531-55803	CDL TRAINING AND TESTING			4,000	4,000
110-531-56101	STREET SHOP SUPPLIES	3,498	6,128	4,300	7,000
110-531-56109	FIRST AID SUPPLIES		20	600	600
110-531-56403	UNIFORM ALLOWANCE	1,373	1,593	1,500	1,500
110-531-57702	TOOLS & SMALL EQUIPMENT	4,052	3,211	4,000	4,000
Totals for dept 531 - PW-STR OPERATING & ADMINISTRAT		61,087	57,848	93,400	81,600
Dept 532 - PW-STR ROAD MAINTENANCE					
110-532-53106	GOVT WAY BANNERS & FLAGS	1,630	1,896	1,700	1,700
110-532-54304	ROAD & PARKING LOT MAINTENANCE	466,150	572,575	625,200	1,268,166
110-532-54305	GRAVEL PIT MAINTENANCE	812	588	1,400	1,400
110-532-54306	SNOW REMOVAL	34,370	61,900	50,000	61,000
110-532-54307	HAZARDOUS MATERIAL DISPOSAL	183	233	2,500	2,500
110-532-54308	STREET SIGN MAINTENANCE	13,597	5,567	20,000	20,000
110-532-54310	GOVT WAY IRRIGATION & MAINT	9,688	5,948	9,000	9,000
110-532-54313	ROADWAY STRIPING	37,913	46,951	38,000	52,000
110-532-54314	HAYDEN AVE IRRIGATION & MAINT	1,144	540	800	700
110-532-54414	CONES, BARRICADES & TEMP SIGNS	1,200		2,000	2,000
110-532-54415	PAVEMENT MANAGEMENT SYSTEM	1,500	2,000	1,600	2,200
110-532-56220	STREET LIGHTING & SIGNAL UTILITIES	175,158	178,605	175,000	175,000
110-532-56221	STREET LIGHTING MAINTENANCE	3,639	292	5,000	5,000
110-532-56223	SIGNAL MAINTENANCE	772	13,654	10,000	15,000
Totals for dept 532 - PW-STR ROAD MAINTENANCE		747,756	890,749	942,200	1,615,666
Dept 533 - PW-STR EQUIP/VEHICLE R&M					
110-533-54000	BULK PRODUCTS - STREETS	1,132	1,340	3,000	3,000
110-533-54001	FUEL - STREET EQUIPMENT	36,747	43,925	50,000	55,000
110-533-54003	2013 FREIGHTLINER DUMP TRUCK R&M	6,502	1,217		
110-533-54004	2018 KENWORTH T-370 WATER TRUCK		17,587		
110-533-54005	2008 FORD F350 SIGN UTILITY TRUCK	8,464	1,934		
110-533-54007	1991 FORD DUMP TRUCK R&M	7,159	1,207		
110-533-54008	1993 FORD DUMP TRUCK R&M	544	3,849		
110-533-54010	2001 FORD F550 TRUCK R&M	321	5,387		
110-533-54012	2006 DODGE RAM PICKUP R&M	80			
110-533-54013	2020 CAT 930M LOADER #0386 R&M	1,354	593		
110-533-54014	1980 GMC WATER TRUCK R&M	2,115	1,886		
110-533-54015	2019 CAT LOADER 420F2 R&M	556	217		
110-533-54016	1994 CHEVY PICKUP C15 R&M	105			
110-533-54017	2020 CHEVROLET 5500 PICKUP WITH BO	142	427		
110-533-54018	2008 FORD F250 4X4 PICKUP R&M	1,380	263		

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 533 - PW-STR EQUIP/VEHICLE R&M					
110-533-54019	1994 FORD L9000 DUMP TRUCK R&M	425	6,651		
110-533-54020	1993 CHEVY TRUCK CB 4X4 R&M		222		
110-533-54021	2001 FORD 550 4X4 R&M	3,572	1,595		
110-533-54022	1997 FORD L9000 DUMP TRUCK R&M	1,077	10,616		
110-533-54023	FORD 445D TRACTOR (FROM HARSB)	58	2,131		
110-533-54024	2011 FORD F550 4X4 PICKUP R&M	3,948	1,950		
110-533-54025	2014 FORD F550 W/ ETI BUCKET TRUCI		618		
110-533-54027	TRAIN R&M	230	370		
110-533-54028	1993 BACKHOE & CAB CASE 580 R&M	271			
110-533-54029	2015 JOHN DEERE LOADER #3509 R&M	537	752		
110-533-54030	2015 JOHN DEERE LOADER #3463 R&M	1,486	60		
110-533-54031	2015 JOHN DEERE LOADER #3515 R&M	378	1,033		
110-533-54032	2015 JOHN DEERE GRADER #4291 R&M	302	1,035		
110-533-54035	2018 PETERBILT STREET SWEEPER 220	4,905	21,029		
110-533-54037	2000 TYMCO STREET SWEEPER R&M	9,057	5,467		
110-533-54038	2020 CHEVY SILVERADO 1500 CREW R&I	694	341		
110-533-54039	2023 GMC SIERRA 3500 CREW CAB R&M		12,795		
110-533-54041	1989 CAT GRADER R&M	10,458	6,502		
110-533-54042	2017 WANCO VAR MSG SIGN (1) R&M		619		
110-533-54043	2017 WANCO VAR MSG SIGN (2) R&M		18		
110-533-54044	2014 PAVING ROLLER TRAILER R&M	29			
110-533-54045	2014 DYNAPAC PAVING ROLLER R&M	1,960	68		
110-533-54046	2015 CRAFCO CRACK SEALER SS125D R&	1,875	42		
110-533-54047	2021 MINI MATRIX MESSAGE BOARD R&I	20			
110-533-54048	INGERSOLL RAND SD71D ROLLER R&M	39			
110-533-54049	2008 ECONOLINE PAVER TILT TRAILER		291		
110-533-54050	LEEBOY ASPHALT PAVER 8000 R&M	967	79		
110-533-54059	PAINT STRIPER (1) R&M	9			
110-533-54064	2013 DE-ICER TANK R&M	462	3,651		
110-533-54070	1994 CHEVY PICKUP C15 R&M	8	189		
110-533-54071	1994 CHEVY PICKUP	101	242		
110-533-54082	1999 R&R UTILITY TRAILER R&M	6			
110-533-54086	2018 BERTIFLAIL MOWER R&M		155		
110-533-54098	RENTED/BORROWED VEHICLE R&M		120		
110-533-54099	TOTAL EQUIP/VEHICLE REPAIR & MAINT		120	80,000	95,000
Totals for dept 533 - PW-STR EQUIP/VEHICLE R&M		109,475	158,593	133,000	153,000
Dept 534 - PW-STR CAPITAL PURCHASES/PROJECTS					
110-534-59100	FY2022 HWY 95 CITY ENTRANCE SIGNS			30,000	30,000
110-534-59199	OTHER CAPITAL PURCHASES/PROJECTS	15,800			
110-534-59613	FY2014 GOVT WAY-AQUA TO PRAIRIE MA	10,523			
Totals for dept 534 - PW-STR CAPITAL PURCHASES/PROJE		26,323		30,000	30,000
Dept 535 - PW-STR CAPITAL LEASES PRINCIPAL					
110-535-54013	LEASE PRINCIPAL CAT 930M LOADER #(	15,907	16,461	16,461	16,461
Totals for dept 535 - PW-STR CAPITAL LEASES PRINCIPA		15,907	16,461	16,461	16,461
Dept 536 - PW-STR CAPITAL LEASES INTEREST					
110-536-54013	LEASE INTEREST CAT 930M LOADER #0	6,497	5,943	5,943	5,943
Totals for dept 536 - PW-STR CAPITAL LEASES INTEREST		6,497	5,943	5,943	5,943
Dept 540 - PW-PKS SALARIES & BENEFITS					
110-540-51101	REGULAR FULL-TIME SALARIES	172,359	208,353	217,833	225,765
110-540-51106	PHONE ALLOWANCE	1,607	1,539	2,280	2,280
110-540-51401	SEASONAL SALARIES	47,001	17,993	25,620	24,824
110-540-51501	OVERTIME-PARKS	4,260	8,327	9,000	9,000
110-540-52101	HEALTH INSURANCE/FSA/COBRA	63,194	76,946	78,190	82,077
110-540-52201	FICA/MEDICARE	16,909	17,661	17,916	19,170
110-540-52301	PERSI	21,289	25,721	26,009	25,241
Totals for dept 540 - PW-PKS SALARIES & BENEFITS		326,619	356,540	376,848	388,357
Dept 541 - PW-PKS OPERATING & ADMINISTRATIVE					
110-541-52602	UNEMPLOYMENT DEPT OF LABOR			4,000	
110-541-53104	SECURITY PATROL CONTRACT	5,520	4,600	6,000	6,000
110-541-54300	BUILDINGS & GROUNDS	56,208	33,652	50,000	50,000
110-541-54420	EQUIPMENT & VEHICLE RENTAL	1,783	1,447	2,500	2,500
110-541-55300	PARKS SHOP INTERNET	412	341	400	420
110-541-55801	TRAVEL, MEETINGS, TRAINING	2,965		1,200	1,200
110-541-55803	CDL TRAINING AND TESTING			4,000	4,000
110-541-56101	PARKS SHOP SUPPLIES	3,001	3,498	2,600	4,000
110-541-56103	OPERATING SUPPLIES - PARKS	443	2,782	4,500	5,000
110-541-56403	UNIFORM ALLOWANCE	1,002	2,010	2,000	2,000
110-541-56501	FLOWERS & DECORATIONS	706	1,069	2,300	2,300
110-541-56502	FERTILIZER	9,634	14,006	20,000	28,000
110-541-57702	TOOLS & SMALL EQUIPMENT	6,638	3,130	7,400	5,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 541 - PW-PKS OPERATING & ADMINISTRATIVE					
Totals for dept 541 - PW-PKS OPERATING & ADMINISTRAT		88,312	66,535	106,900	110,420
Dept 542 - PW-PKS EQUIP/VEHICLE R&M					
110-542-54000	BULK PRODUCTS - PARKS			600	600
110-542-54001	FUEL - PARKS EQUIPMENT	15,316	21,244	14,000	25,000
110-542-54007	1991 FORD DUMP TRUCK R&M		121		
110-542-54026	2019 FORD F550 CREW CAB R&M	56	259		
110-542-54067	2023 GMC SIERRA 1500 PRO (PARKS 2)		24		
110-542-54068	2023 GMC SIERRA 1500 PRO R&M		55		
110-542-54070	1994 CHEVY PICKUP C15 R&M	227			
110-542-54072	2007 GATOR MOWER R&M		840		
110-542-54073	KUBOTA MOWER F2400 R&M	98			
110-542-54074	2004 JD MOWER 1600 R&M	3,395	5,474		
110-542-54075	2008 FORD F250 4X4 PICKUP R&M	1,172	163		
110-542-54076	2008 WALKER MOWER R&M	536	419		
110-542-54077	2014 ZERO-TURN MOWER R&M	652	6,588		
110-542-54078	2008 JOHN DEERE FRONT DECK MOWER F	724			
110-542-54079	2008 JOHN DEERE 3520 MOWER R&M	190	47		
110-542-54084	2011 CARY TRAILER 2 AXLE FLATBED F	63			
110-542-54085	2014 BIG T DUMP TRAILER R&M	745	476		
110-542-54086	2018 BERTIFLAIL MOWER R&M		201		
110-542-54087	2020 JD WALKER MOWER T27I R&M		194		
110-542-54088	2020 KUBOTA UTILITY VEHICLE R&M	1,287	1,133		
110-542-54089	2022 KUBOTA F2690 TRACTOR & 72" RI		124		
110-542-54097	2022 BIG TEX SINGLE AXLE TRAILER F	3,078			
110-542-54099	TOTAL EQUIP/VEHICLE FUEL & MAINTEI			12,000	12,000
Totals for dept 542 - PW-PKS EQUIP/VEHICLE R&M		27,539	37,362	26,600	37,600
Dept 710 - REC SALARIES & BENEFITS					
110-710-51101	REGULAR FULL-TIME SALARIES	208,380	208,099	216,119	232,281
110-710-51105	VEHICLE ALLOWANCE	1,305	1,250	1,300	
110-710-51106	PHONE ALLOWANCE	1,726	1,673	2,400	2,400
110-710-51301	REGULAR TEMPORARY SALARIES	34,420	39,475	35,000	45,000
110-710-51501	OVERTIME-RECREATION	565	1,531	4,000	
110-710-52101	HEALTH INSURANCE/FSA/COBRA	47,257	55,955	54,690	57,914
110-710-52201	FICA/MEDICARE	18,112	18,411	16,533	17,769
110-710-52301	PERSI	24,858	24,966	25,805	25,969
Totals for dept 710 - REC SALARIES & BENEFITS		336,623	351,360	355,847	381,333
Dept 711 - REC OPERATING & ADMINISTRATIVE					
110-711-52602	UNEMPLOYMENT DEPT OF LABOR		2	1,000	500
110-711-52903	PROGRAM AWARDS/PRIZES/CERTIFICATES	1,000	465	1,000	1,000
110-711-53105	GRANT & UNFORECASTED EXPENSE	76		300	300
110-711-55501	PRINTING, BINDING, ADVERTISING	808	780	1,000	1,200
110-711-55701	DUES, MEMBERSHIPS & SUBSCRIPTIONS	440	380	525	500
110-711-55801	TRAVEL & MEETINGS	70	929	1,000	1,000
110-711-55803	TRAINING		930	1,500	1,500
110-711-55905	SPORTSITES REGISTRATION FEES	5,350	5,636	5,000	5,000
110-711-56100	POSTAGE	278	344	300	300
110-711-56101	OFFICE SUPPLIES	774	310	750	800
110-711-56105	PROGRAM EQUIPMENT/SUPPLIES	3,079	4,324	4,500	6,000
110-711-56106	FIRST AID SUPPLIES	66	51	200	150
110-711-56108	CONTRACT PAYMENTS	2,782	3,268	3,500	2,500
110-711-56110	FIELD MARKING PAINT	1,600	1,811	1,750	2,500
110-711-56111	PORTABLE OUTHOUSES	860	910	750	1,000
110-711-56403	WORK APPAREL	456	144	400	500
110-711-56404	TEAM SHIRTS	14,643	21,084	15,000	18,000
110-711-56405	SCHOOL DISTRICT FEES	13,053	13,966	18,000	18,000
110-711-57602	DEPARTMENT RECOGNITION	44	76	75	75
Totals for dept 711 - REC OPERATING & ADMINISTRATIVE		45,379	55,410	56,550	60,825
Dept 712 - REC EQUIP/VEHICLE FUEL MAINT					
110-712-54001	VEHICLE FUEL	136	331	750	500
110-712-54095	2020 FORD RANGER R&M	8,541	191	250	250
Totals for dept 712 - REC EQUIP/VEHICLE FUEL MAINT		8,677	522	1,000	750
Dept 721 - REC EV OPERATING & ADMINISTRATIVE					
110-721-58001	COMMUNITY SPECIAL EVENTS	17,004	18,034	19,050	22,150
110-721-58002	CONCERTS IN THE PARK	7,200	7,200	7,200	7,200
110-721-58006	SPECIAL NEEDS RECREATION		2,500	3,000	3,000
Totals for dept 721 - REC EV OPERATING & ADMINISTRAT		24,204	27,734	29,250	32,350
Dept 811 - FACIL OPERATING & ADMINISTRATIVE					
110-811-54101	UTILITIES - STODDARD HOUSE	3,393	4,017	4,500	4,500
110-811-54102	UTILITIES - CITY HALL	16,756	18,420	20,000	22,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 811 - FACIL OPERATING & ADMINISTRATIVE					
110-811-54103	UTILITIES - STREETS	10,447	10,643	15,000	16,000
110-811-54104	UTILITIES - PARKS	43,443	43,758	44,000	44,000
110-811-54105	UTILITIES - HURA PARKING LOT	487	482	900	650
110-811-54301	BUILDING MAINT & REPAIR	31,576	45,341	58,500	50,000
110-811-54318	HAYDEN PUBLIC ART MAINT & REPAIR			900	900
Totals for dept 811 - FACIL OPERATING & ADMINISTRATI		106,102	122,661	143,800	138,050
Dept 813 - FACIL EMERGENCY PREPAREDNESS					
110-813-56600	EMERGENCY PREPAREDNESS	3,305	3,057	8,000	3,000
Totals for dept 813 - FACIL EMERGENCY PREPAREDNESS		3,305	3,057	8,000	3,000
Dept 998 - INTERFUND TRANSFERS					
110-998-59516	TRANSFERS OUT TO FUND 130	2,559,468	663,072	663,072	902,222
Totals for dept 998 - INTERFUND TRANSFERS		2,559,468	663,072	663,072	902,222
TOTAL APPROPRIATIONS		7,581,314	6,120,466	6,887,560	8,359,956
NET OF REVENUES/APPROPRIATIONS - FUND 110		269,830	119,752		
	BEGINNING FUND BALANCE	8,447,308	8,717,142	8,717,142	
	ENDING FUND BALANCE	8,717,138	8,836,894	8,717,142	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
ESTIMATED REVENUES					
Dept 212 - FUND BALANCE CARRYOVER					
112-212-49550	FUND BALANCE CARRYOVER			104,321	71,807
Totals for dept 212 - FUND BALANCE CARRYOVER				104,321	71,807
Dept 321 - LICENSES, PERMITS, AGREEMENTS					
112-321-44710	BOAT LAUNCH PERMITS	42,331	46,380	35,000	36,000
Totals for dept 321 - LICENSES, PERMITS, AGREEMENTS		42,331	46,380	35,000	36,000
Dept 361 - INTEREST REVENUES					
112-361-46111	INTEREST REVENUES	923	4,068	500	2,500
Totals for dept 361 - INTEREST REVENUES		923	4,068	500	2,500
TOTAL ESTIMATED REVENUES		43,254	50,448	139,821	110,307

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 241 - OPERATING & ADMINISTRATIVE					
112-241-54312	BOAT LAUNCH OPERATION/MAINTENANCE	56,071	78,137	60,000	25,000
Totals for dept 241 - OPERATING & ADMINISTRATIVE		56,071	78,137	60,000	25,000
Dept 899 - CAPITAL PURCHASES/PROJECTS					
112-899-59326	HONEYSUCKLE BEACH STUDY	9,927			15,000
112-899-59329	RESURFACE BR FLOOR (HONEYSUCKLE BE			4,333	
Totals for dept 899 - CAPITAL PURCHASES/PROJECTS		9,927		4,333	15,000
Dept 900 - FUND BALANCE CARRYFORWARD					
112-900-59550	FUND BALANCE CARRYFORWARD			75,488	70,307
Totals for dept 900 - FUND BALANCE CARRYFORWARD				75,488	70,307
TOTAL APPROPRIATIONS		65,998	78,137	139,821	110,307
NET OF REVENUES/APPROPRIATIONS - FUND 112		(22,744)	(27,689)		
	BEGINNING FUND BALANCE	150,303	127,558	127,558	
	ENDING FUND BALANCE	127,559	99,869	127,558	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
ESTIMATED REVENUES					
Dept 212 - FUND BALANCE CARRYOVER					
113-212-49550	FUND BALANCE CARRYOVER			18,249	13,828
Totals for dept 212 - FUND BALANCE CARRYOVER				18,249	13,828
Dept 361 - INTEREST REVENUES					
113-361-46111	INTEREST REVENUES	108	603	50	400
Totals for dept 361 - INTEREST REVENUES		108	603	50	400
Dept 364 - DONATIONS-PRIVATE SOURCES					
113-364-49212	RESTRICTED DONATION REVENUE	150	6,440		
113-364-49213	VET MEMORIAL PAVER SALES	1,400	1,400	1,800	1,500
Totals for dept 364 - DONATIONS-PRIVATE SOURCES		1,550	7,840	1,800	1,500
TOTAL ESTIMATED REVENUES		1,658	8,443	20,099	15,728

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 241 - OPERATING & ADMINISTRATIVE					
113-241-54311	VETERAN'S MEMORIAL MAINTENANCE	1,410	2,124	3,000	2,000
113-241-58212	RESTRICTED DONATION EXPENSE	800	3,300		
Totals for dept 241 - OPERATING & ADMINISTRATIVE		2,210	5,424	3,000	2,000
Dept 900 - FUND BALANCE CARRYFORWARD					
113-900-59550	FUND BALANCE CARRYFORWARD			17,099	13,728
Totals for dept 900 - FUND BALANCE CARRYFORWARD				17,099	13,728
TOTAL APPROPRIATIONS		2,210	5,424	20,099	15,728
NET OF REVENUES/APPROPRIATIONS - FUND 113		(552)	3,019		
	BEGINNING FUND BALANCE	16,513	15,961	15,961	
	ENDING FUND BALANCE	15,961	18,980	15,961	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
ESTIMATED REVENUES					
Dept 212 - FUND BALANCE CARRYOVER					
114-212-49550	FUND BALANCE CARRYOVER			12,239	12,996
Totals for dept 212 - FUND BALANCE CARRYOVER				12,239	12,996
Dept 361 - INTEREST REVENUES					
114-361-46111	INTEREST REVENUES	89	492	10	400
Totals for dept 361 - INTEREST REVENUES		89	492	10	400
TOTAL ESTIMATED REVENUES		89	492	12,249	13,396

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 295 - GEN-ADM CAPITAL GRANT EXPENDITURES					
114-295-59121	COUNCIL CHAMBERS MEDIA CENTER	326	1,425	3,000	3,000
Totals for dept 295 - GEN-ADM CAPITAL GRANT EXPENDIT		326	1,425	3,000	3,000
Dept 900 - FUND BALANCE CARRYFORWARD					
114-900-59550	FUND BALANCE CARRYFORWARD			9,249	10,396
Totals for dept 900 - FUND BALANCE CARRYFORWARD				9,249	10,396
TOTAL APPROPRIATIONS		326	1,425	12,249	13,396
NET OF REVENUES/APPROPRIATIONS - FUND 114		(237)	(933)		
	BEGINNING FUND BALANCE	13,184	12,947	12,947	
	ENDING FUND BALANCE	12,947	12,014	12,947	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
ESTIMATED REVENUES					
Dept 212 - FUND BALANCE CARRYOVER					
120-212-49550	FUND BALANCE CARRYOVER			1,272,983	1,924,172
Totals for dept 212 - FUND BALANCE CARRYOVER				1,272,983	1,924,172
Dept 320 - COMMUNITY DEVELOPMENT FEES					
120-320-45514	IMPACT FEES CIRC	242,320	550,716	325,714	397,814
Totals for dept 320 - COMMUNITY DEVELOPMENT FEES		242,320	550,716	325,714	397,814
Dept 331 - STATE GOVERNMENT GRANTS					
120-331-49138	FEDERAL STIMULUS GRANT			920,000	
Totals for dept 331 - STATE GOVERNMENT GRANTS				920,000	
Dept 334 - STATE GOVERNMENT GRANTS					
120-334-49130	STP URBAN GRANT-RAMSEY RD EXT	263,597	1,132,393	1,575,220	679,000
120-334-49146	CHILDREN PEDESTRIAN SAFETY GRANT		250,000		
Totals for dept 334 - STATE GOVERNMENT GRANTS		263,597	1,382,393	1,575,220	679,000
Dept 361 - INTEREST REVENUES					
120-361-46111	INTEREST REVENUES CIRC	14,877	63,731	2,000	35,357
Totals for dept 361 - INTEREST REVENUES		14,877	63,731	2,000	35,357
TOTAL ESTIMATED REVENUES		520,794	1,996,840	4,095,917	3,036,343

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 112 - PLANNED PROJECTS - CIRCULATION					
120-112-59204	RAMSEY ROAD EXTENSION DESIGN	29,615	27,372		
120-112-59217	HONEYSUCKLE/4TH ROUNDABOUT DESIGN	210,924			
120-112-59225	HONEYSUCKLE/RAMSEY ROUNDABOUT DESI		59,065	217,500	69,000
120-112-59226	HONEYSUCKLE/RAMSEY INTERSECTION C(				100,000
120-112-59227	HONEYSUCKLE/RAMSEY ROW ACQ	6,645			420,000
120-112-59231	HONEYSUCKLE/4TH ROUNDABOUT ROW AC(	55,561	54		
120-112-59232	HONEYSUCKLE/4TH ROUNDABOUT CONSTR(	986,197			
120-112-59233	HAYDEN/RAMSEY INTERSECTION DESIGN	25,500	25,300	250,500	250,000
120-112-59234	HAYDEN/ATLAS INTERSECTION DESIGN	15,750	33,850	86,000	86,000
120-112-59235	RAMSEY ROAD EXT ROW ACQUISITION	222,055	1,998,617	1,700,000	700,000
120-112-59236	HAYDEN/RAMSEY INTERSECTION ROW AC(				500,000
120-112-59239	HAYDEN/ATLAS DESIGN ENG ADMIN		195		
120-112-59240	HAYDEN MEADOWS SIDEWALK DESIGN & (		32,825		535,400
Totals for dept 112 - PLANNED PROJECTS - CIRCULATION		1,552,247	2,177,278	2,254,000	2,660,400
Dept 244 - IMPACT FEE UPDATE					
120-244-59201	IMPACT FEE UPDATE	8,183			
Totals for dept 244 - IMPACT FEE UPDATE		8,183			
Dept 900 - FUND BALANCE CARRYFORWARD					
120-900-59550	FUND BALANCE CARRYFORWARD			1,841,917	375,943
Totals for dept 900 - FUND BALANCE CARRYFORWARD				1,841,917	375,943
TOTAL APPROPRIATIONS		1,560,430	2,177,278	4,095,917	3,036,343
NET OF REVENUES/APPROPRIATIONS - FUND 120		(1,039,636)	(180,438)		
	BEGINNING FUND BALANCE	2,629,127	1,589,491	1,589,491	
	ENDING FUND BALANCE	1,589,491	1,409,053	1,589,491	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
ESTIMATED REVENUES					
Dept 212 - FUND BALANCE CARRYOVER					
121-212-49550	FUND BALANCE CARRYOVER			1,288,871	1,544,391
Totals for dept 212 - FUND BALANCE CARRYOVER				1,288,871	1,544,391
Dept 320 - COMMUNITY DEVELOPMENT FEES					
121-320-45514	IMPACT FEES PARK	90,496	199,496	229,500	250,000
Totals for dept 320 - COMMUNITY DEVELOPMENT FEES		90,496	199,496	229,500	250,000
Dept 330 - INTERGOVERNMENTAL REVENUES					
121-330-49215	HURA CONTRACT REIMBURSEMENT				500,000
Totals for dept 330 - INTERGOVERNMENTAL REVENUES					500,000
Dept 331 - FEDERAL GOVERNMENT GRANTS					
121-331-49138	FEDERAL GRANT			54,000	
Totals for dept 331 - FEDERAL GOVERNMENT GRANTS				54,000	
Dept 334 - STATE GOVERNMENT GRANTS					
121-334-43111	ILWCF GRANT			540,000	540,000
Totals for dept 334 - STATE GOVERNMENT GRANTS				540,000	540,000
Dept 361 - INTEREST REVENUES					
121-361-46111	INTEREST REVENUES PARK	9,142	53,109	500	
Totals for dept 361 - INTEREST REVENUES		9,142	53,109	500	
TOTAL ESTIMATED REVENUES		99,638	252,605	2,112,871	2,834,391

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 113 - PLANNED PROJECTS - PARKS					
121-113-57751	HAYDEN CANYON PARK PUB INVOLVEMENT			40,000	40,000
121-113-57752	HAYDEN CANYON PARK CONCEPTUAL DESI			110,000	110,000
121-113-57753	MARKS RANCH PARK CONCEPTUAL DESIGN	7,303			
121-113-57758	STODDARD PICKLEBALL COURTS DESIGN			22,000	22,000
121-113-59317	CROFFOOT DOG PARK		197		
121-113-59319	STODDARD BARN IMPROVEMENTS			25,000	25,000
121-113-59320	CROFFOOT PARK 10 ACRE DESIGN (ILW		62,474	108,000	
121-113-59324	PURCHASE MAPLE PARK PROPERTY			500,000	500,000
121-113-59325	VIKING SOUTH PARK PROPERTY DESIGN			110,000	110,000
121-113-59331	CROFFOOT PARK 10-ACRE CONSTRUCT (		439,079	486,000	1,080,000
121-113-59902	PARK PROPERTY ACQUISITION VIKING S			198,000	
Totals for dept 113 - PLANNED PROJECTS - PARKS		7,303	501,750	1,599,000	1,887,000
Dept 244 - IMPACT FEE UPDATE					
121-244-59201	IMPACT FEE UPDATE	8,183			
Totals for dept 244 - IMPACT FEE UPDATE		8,183			
Dept 899 - CAPITAL PURCHASES/PROJECTS					
121-899-59326	HONEYSUCKLE BEACH STUDY	9,927			
Totals for dept 899 - CAPITAL PURCHASES/PROJECTS		9,927			
Dept 900 - FUND BALANCE CARRYFORWARD					
121-900-59550	FUND BALANCE CARRYFORWARD			513,871	947,391
Totals for dept 900 - FUND BALANCE CARRYFORWARD				513,871	947,391
TOTAL APPROPRIATIONS		25,413	501,750	2,112,871	2,834,391
NET OF REVENUES/APPROPRIATIONS - FUND 121		74,225	(249,145)		
	BEGINNING FUND BALANCE	1,305,759	1,379,984	1,379,984	
	ENDING FUND BALANCE	1,379,984	1,130,839	1,379,984	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
ESTIMATED REVENUES					
Dept 212 - FUND BALANCE CARRYOVER					
122-212-49550	FUND BALANCE CARRYOVER			55,701	5,000
Totals for dept 212 - FUND BALANCE CARRYOVER				55,701	5,000
Dept 361 - INTEREST REVENUES					
122-361-46111	INTEREST REVENUES LAW	407	2,186	25	
Totals for dept 361 - INTEREST REVENUES		407	2,186	25	
TOTAL ESTIMATED REVENUES		407	2,186	55,726	5,000

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 114 - PLANNED PROJECTS - LAW ENFORCEMENT					
122-114-59402	SHERIFF DOCK SPACE ON HAYDEN LAKE		53,685	55,726	5,000
Totals for dept 114 - PLANNED PROJECTS - LAW ENFORCE			53,685	55,726	5,000
Dept 241 - OPERATING & ADMINISTRATIVE					
122-241-53220	REFUND EXPIRED IMPACT FEES	5,146	2,083		
122-241-53221	INTEREST ON EXPIRED IMPACT FEES	34	14		
Totals for dept 241 - OPERATING & ADMINISTRATIVE		5,180	2,097		
TOTAL APPROPRIATIONS		5,180	55,782	55,726	5,000
NET OF REVENUES/APPROPRIATIONS - FUND 122		(4,773)	(53,596)		
	BEGINNING FUND BALANCE	63,942	59,170	59,170	
	ENDING FUND BALANCE	59,169	5,574	59,170	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
ESTIMATED REVENUES					
Dept 212 - FUND BALANCE CARRYOVER					
123-212-49550	FUND BALANCE CARRYOVER			265,260	261,385
Totals for dept 212 - FUND BALANCE CARRYOVER				265,260	261,385
Dept 355 - SPECIAL ASSESSMENTS (LID)					
123-355-45511	PRINCIPAL PAYMENTS	50,241	8,312	27,293	27,293
123-355-45512	INTEREST PAYMENTS	12,407	9,868	9,868	9,868
123-355-45513	ADDITIONAL INTEREST & PENALTIES	3,805	125		
Totals for dept 355 - SPECIAL ASSESSMENTS (LID)		66,453	18,305	37,161	37,161
Dept 361 - INTEREST REVENUES					
123-361-46111	INTEREST REVENUES	2,026	10,777	200	6,000
Totals for dept 361 - INTEREST REVENUES		2,026	10,777	200	6,000
TOTAL ESTIMATED REVENUES		68,479	29,082	302,621	304,546

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 240 - SALARIES & BENEFITS					
123-240-51101	REGULAR FULL-TIME SALARIES	2,201	2,014	2,090	2,314
123-240-52101	HEALTH INSURANCE/FSA/COBRA	115	1,203	71	1,268
123-240-52201	FICA/MEDICARE	168	150	160	177
123-240-52301	PERSI	246	228	250	259
Totals for dept 240 - SALARIES & BENEFITS		2,730	3,595	2,571	4,018
Dept 241 - OPERATING & ADMINISTRATIVE					
123-241-56100	POSTAGE	13		40	40
Totals for dept 241 - OPERATING & ADMINISTRATIVE		13		40	40
Dept 245 - DEBT SERVICE					
123-245-52801	2004-LID BOND PRINCIPAL	18,726	19,522	19,522	19,522
123-245-52803	2004-LID BOND INTEREST	22,564	21,768	21,768	21,768
Totals for dept 245 - DEBT SERVICE		41,290	41,290	41,290	41,290
Dept 900 - FUND BALANCE CARRYFORWARD					
123-900-59550	FUND BALANCE CARRYFORWARD			258,720	259,198
Totals for dept 900 - FUND BALANCE CARRYFORWARD				258,720	259,198
TOTAL APPROPRIATIONS		44,033	44,885	302,621	304,546
NET OF REVENUES/APPROPRIATIONS - FUND 123		24,446	(15,803)		
	BEGINNING FUND BALANCE	277,106	301,554	301,554	
	ENDING FUND BALANCE	301,552	285,751	301,554	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
ESTIMATED REVENUES					
Dept 212 - FUND BALANCE CARRYOVER					
130-212-49550	FUND BALANCE CARRYOVER			2,010,888	1,370,127
Totals for dept 212 - FUND BALANCE CARRYOVER				2,010,888	1,370,127
Dept 998 - INTERFUND TRANSFERS					
130-998-49515	TRANSFERS IN FROM FUND 110	2,559,468	663,072	663,072	902,222
Totals for dept 998 - INTERFUND TRANSFERS		2,559,468	663,072	663,072	902,222
TOTAL ESTIMATED REVENUES		2,559,468	663,072	2,673,960	2,272,349

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 899 - CAPITAL PURCHASES/PROJECTS					
130-899-57749	FY22 UPSTAIRS REMODEL INCLUDING EI	35,343	413,883	300,000	300,000
130-899-57754	FY23 PW WATER TRUCK		136,650	250,000	
130-899-57756	NEW PW FACILITY	7,833	390,000	400,000	
130-899-57759	FY23 FINANCIAL PLAN STUDY FOR COMI			25,000	
130-899-57762	FY23 EVENTS SOUND SYSTEM		5,000	5,000	
130-899-57765	FY23 REPLACE 2 TRUCKS - STREETS		78,827	80,000	
130-899-57767	FY23 STREETS BUCKET TRUCK		86,429	100,000	
130-899-57768	FY23 PARKS REPLACE TRUCK #70 OR #7		35,821	40,000	
130-899-57769	FY23 NEW TRUCK - PARKS		35,821	40,000	
130-899-57770	FY23 REPLACE JD MOWER 1445 WITH 15		26,669	37,000	
130-899-57771	FY23 - PARKS 60" AERATOR		12,500	12,500	
130-899-57772	FY23 SMITH LEAF COLLECTOR		56,998	56,000	
130-899-57773	FY23 RESURFACE BR FLOOR (MCINT, FI		12,960	8,667	
130-899-57775	FY2024 UPGRADE CITY HALL SECURITY				24,000
130-899-57776	FY2024 MOWER REPLACEMENT 1600				69,000
130-899-57777	FY2024 USED GRADER PURCHASE FROM I				75,000
130-899-57778	FY2024 ONE TON TRUCK REPLACE W SVC				66,000
130-899-57779	FY2024 PAINT SKID UNIT				36,000
130-899-57780	FY2024 FORK LIFT				47,000
130-899-57781	F550 TRUCK TO REPLACE TRUCK #10				98,000
130-899-57782	HONEYSUCKLE/RAMSEY ROUNDABOUT				1,132,500
130-899-57783	GENERATOR CITY HALL				112,987
130-899-57784	PUBLIC WORKS SECURITY CAMERAS				10,000
130-899-59199	FY22 AMERICAN RESCUE PURCHASES/PRC		15,960	1,319,793	171,333
130-899-59326	FY21 HONEYSUCKLE BEACH STUDY	4,964			
130-899-59328	HONEYSUCKLE BEACH PROJECT (FROM S1				15,000
Totals for dept 899 - CAPITAL PURCHASES/PROJECTS		48,140	1,307,518	2,673,960	2,156,820
Dept 900 - FUND BALANCE CARRYFORWARD					
130-900-59550	FUND BALANCE CARRYFORWARD				115,529
Totals for dept 900 - FUND BALANCE CARRYFORWARD					115,529
Dept 998 - INTERFUND TRANSFERS					
130-998-59514	TRANSFERS OUT TO FUND 110	15,800			
Totals for dept 998 - INTERFUND TRANSFERS		15,800			
TOTAL APPROPRIATIONS		63,940	1,307,518	2,673,960	2,272,349
NET OF REVENUES/APPROPRIATIONS - FUND 130		2,495,528	(644,446)		
	BEGINNING FUND BALANCE	175,237	2,670,767	2,670,767	
	ENDING FUND BALANCE	2,670,765	2,026,321	2,670,767	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
ESTIMATED REVENUES					
Dept 212 - FUND BALANCE CARRYOVER					
131-212-49550	FUND BALANCE CARRYOVER			344,397	356,544
Totals for dept 212 - FUND BALANCE CARRYOVER				344,397	356,544
Dept 361 - INTEREST REVENUES					
131-361-46111	INTEREST REVENUES	2,353	13,250	350	8,000
Totals for dept 361 - INTEREST REVENUES		2,353	13,250	350	8,000
TOTAL ESTIMATED REVENUES		2,353	13,250	344,747	364,544

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 899 - CAPITAL PURCHASES/PROJECTS					
131-899-59503	CAPITAL PROJECTS, OTHER			10,000	10,000
Totals for dept 899 - CAPITAL PURCHASES/PROJECTS				10,000	10,000
Dept 900 - FUND BALANCE CARRYFORWARD					
131-900-59550	FUND BALANCE CARRYFORWARD			334,747	354,544
Totals for dept 900 - FUND BALANCE CARRYFORWARD				334,747	354,544
TOTAL APPROPRIATIONS				344,747	364,544
NET OF REVENUES/APPROPRIATIONS - FUND 131		2,353	13,250		
	BEGINNING FUND BALANCE	346,229	348,581	348,581	
	ENDING FUND BALANCE	348,582	361,831	348,581	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
ESTIMATED REVENUES					
Dept 212 - FUND BALANCE CARRYOVER					
180-212-49550	FUND BALANCE CARRYOVER			1,088	1,117
Totals for dept 212 - FUND BALANCE CARRYOVER				1,088	1,117
Dept 361 - INTEREST REVENUES					
180-361-46111	INTEREST REVENUES	7	42		45
Totals for dept 361 - INTEREST REVENUES		7	42		45
TOTAL ESTIMATED REVENUES		7	42	1,088	1,162

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 900 - FUND BALANCE CARRYFORWARD					
180-900-59550	FUND BALANCE CARRYFORWARD			1,088	1,162
Totals for dept 900 - FUND BALANCE CARRYFORWARD				1,088	1,162
TOTAL APPROPRIATIONS				1,088	1,162
NET OF REVENUES/APPROPRIATIONS - FUND 180		7	42		
	BEGINNING FUND BALANCE	1,085	1,092	1,092	
	ENDING FUND BALANCE	1,092	1,134	1,092	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
ESTIMATED REVENUES					
Dept 212 - FUND BALANCE CARRYOVER					
185-212-49550	FUND BALANCE CARRYOVER			17,142	12,376
Totals for dept 212 - FUND BALANCE CARRYOVER				17,142	12,376
Dept 361 - INTEREST REVENUES					
185-361-46111	INTEREST REVENUES	82	460	35	495
Totals for dept 361 - INTEREST REVENUES		82	460	35	495
TOTAL ESTIMATED REVENUES		82	460	17,177	12,871

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 899 - CAPITAL PURCHASES/PROJECTS					
185-899-54320	SEWER CONNECTION ASSISTANCE EXPENS			3,000	3,000
Totals for dept 899 - CAPITAL PURCHASES/PROJECTS				3,000	3,000
Dept 900 - FUND BALANCE CARRYFORWARD					
185-900-59550	FUND BALANCE CARRYFORWARD			14,177	9,871
Totals for dept 900 - FUND BALANCE CARRYFORWARD				14,177	9,871
TOTAL APPROPRIATIONS				17,177	12,871
NET OF REVENUES/APPROPRIATIONS - FUND 185		82	460		
	BEGINNING FUND BALANCE	12,018	12,100	12,100	
	ENDING FUND BALANCE	12,100	12,560	12,100	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
ESTIMATED REVENUES					
Dept 212 - FUND BALANCE CARRYOVER					
210-212-49550	FUND BALANCE CARRYOVER			3,471,892	3,134,355
Totals for dept 212 - FUND BALANCE CARRYOVER				3,471,892	3,134,355
Dept 344 - SEWERAGE CHARGES					
210-344-44413	SEWER O&M FEES	4,235,702	4,567,778	4,525,356	4,731,116
210-344-44414	LATE FEES	56,000	54,815	51,000	52,000
210-344-44415	NSF COLLECTION FEES	405	480	190	400
210-344-44419	SEWER HOOK-UP FEES - CITY	5,320	9,240	6,000	6,000
210-344-44422	UTILITY BILLING SURCHARGE	299,976	308,128	303,996	250,000
210-344-44423	UTILITY BILLING CERTIFICATION FEES	1,770	1,440	1,300	1,300
Totals for dept 344 - SEWERAGE CHARGES		4,599,173	4,941,881	4,887,842	5,040,816
Dept 361 - INTEREST REVENUES					
210-361-46111	INTEREST REVENUES	1,008	11,274	500	5,000
210-361-46200	NET INC(DEC) IN FMV OF INVESTMENTS	(14,086)	(8,118)		
Totals for dept 361 - INTEREST REVENUES		(13,078)	3,156	500	5,000
Dept 390 - OTHER FINANCING SOURCES					
210-390-43252	REFUND FROM HARSB BUDGET	117,570			
210-390-49217	RECOVERIES & REIMBURSEMENTS	599	35		
Totals for dept 390 - OTHER FINANCING SOURCES		118,169	35		
TOTAL ESTIMATED REVENUES		4,704,264	4,945,072	8,360,234	8,180,171

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 240 - SALARIES & BENEFITS					
210-240-51101	REGULAR FULL-TIME SALARIES	161,726	130,478	241,874	244,596
210-240-51105	VEHICLE ALLOWANCE	433	415	550	550
210-240-51106	PHONE ALLOWANCE	462	373	1,000	1,000
210-240-51501	OVERTIME-ADMINISTRATION	880	45		
210-240-52101	HEALTH INSURANCE/FSA/COBRA	38,450	37,770	63,999	64,466
210-240-52201	FICA/MEDICARE	12,216	9,655	18,503	18,712
210-240-52301	PERSI	19,409	14,221	28,880	27,346
Totals for dept 240 - SALARIES & BENEFITS		233,576	192,957	354,806	356,670
Dept 241 - OPERATING & ADMINISTRATIVE					
210-241-53102	CIVIL LEGAL SERVICES	9,341	9,522	20,000	20,000
210-241-53252	HARSB O&M FEES	2,610,517	2,953,963	2,979,100	3,206,517
210-241-53253	SEWER LOCATES	4,600	2,924	5,000	5,000
210-241-53256	SEWER LINE MAINTENANCE	310	4,800	116,250	120,000
210-241-53260	BAD DEBT EXPENSE	15,857	572	10,000	10,000
210-241-53270	ENGINEERING SERVICES	(1,919)		10,000	10,000
210-241-54001	FUEL - SEWER EQUIPMENT	1,081	173	2,000	2,000
210-241-54011	2006 DODGE RAM PICKUP 1500 R&M	3	14	200	200
210-241-54420	EQUIPMENT & VEHICLE RENTAL			4,000	4,000
210-241-55801	TRAVEL, MEETINGS, TRAINING			1,000	1,000
210-241-56100	POSTAGE	9,967	9,912	10,500	10,500
210-241-56101	SEWER DEPT SUPPLIES	1,952	1,673	3,000	3,000
210-241-56114	MANHOLE INSERTS	833	310	1,000	1,000
210-241-56402	SAFETY EQUIPMENT	354	303	250	250
210-241-57702	TOOLS & SHOP SUPPLIES	227	277	2,000	2,000
210-241-57716	SEWER COLLECTION SOFTWARE			15,000	15,000
210-241-57719	HARDWARE/SOFTWARE MAINTENANCE			1,000	1,000
Totals for dept 241 - OPERATING & ADMINISTRATIVE		2,653,123	2,984,443	3,180,300	3,411,467
Dept 246 - LIFT/PUMP STATION R&M					
210-246-57000	LEISURE PARK LS O&M	1,332	739	4,536	4,536
210-246-57001	WEST DAKOTA LS O&M	844	487	630	630
210-246-57003	WOODLAND MEADOWS LS O&M	5,906	739	5,530	5,530
210-246-57005	H-2 WALMART PS O&M	15,240	1,894	9,555	9,555
210-246-57006	PRAIRIE/FRANKLIN/CHURCH LS O&M	65	57	630	630
210-246-57007	CORNERSTONE LS O&M	65	57	4,252	4,252
210-246-57008	H-4 AIRPORT PS O&M		57		
210-246-57009	H-1 LIFT STATION O&M	8,722	4,433	8,064	8,064
210-246-57011	EMERALD OAKS LS O&M	4,220	4,883	4,882	4,882
210-246-57013	H-5 STRAWBERRY FLDS PS O&M	1,748	790	3,622	3,622
210-246-57014	MOONRIDGE LS O&M	10,418	8,639	3,150	3,150
210-246-57015	RILEY PLACE LS O&M	1,331	3,391	2,992	2,992
210-246-57016	HEATHERSTONE LS O&M	1,566	347	2,173	2,173
210-246-57017	GIANNA LS O&M	65	6,562	787	787
210-246-57018	MAPLE GROVE LS O&M	1,325	2,206	2,961	2,961
210-246-57019	HAYDEN NORTH LS O&M		57		
210-246-57020	H-7 CARRINGTON MEADOWS LS O&M	1,657	739	5,565	5,565
210-246-57049	COMMON LIFT STATION O&M	642		50,000	50,000
210-246-57091	SEWER SPILL ABATEMENT			10,000	10,000
Totals for dept 246 - LIFT/PUMP STATION R&M		55,146	36,077	119,329	119,329
Dept 247 - LIFT/PUMP STATION UTIL					
210-247-57000	LEISURE PARK LS UTIL	1,901	1,798		
210-247-57001	WEST DAKOTA LS UTIL	1,064	1,069		
210-247-57003	WOODLAND MEADOWS LS UTIL	3,075	3,002		
210-247-57005	H-2 WALMART PS UTIL	9,113	9,253		
210-247-57006	PRAIRIE/FRANKLIN/CHURCH LS UTIL	301	285		
210-247-57007	CORNERSTONE LS UTIL	766	636		
210-247-57009	H-1 LIFT STATION UTIL	18,688	15,718		
210-247-57010	BROADMOORE LS UTIL	111	115		
210-247-57011	EMERALD OAKS LS UTIL	1,136	891		
210-247-57013	H-5 STRAWBERRY FLDS PS UTIL	3,747	3,752		
210-247-57014	MOONRIDGE LS UTIL	1,367	1,535		
210-247-57015	RILEY PLACE LS UTIL	1,134	1,070		
210-247-57016	HEATHERSTONE LS UTIL	1,158	1,325		
210-247-57017	GIANNA LS UTIL	292	307		
210-247-57018	MAPLE GROVE LS UTIL	1,917	1,982		
210-247-57020	H-7 CARRINGTON MEADOWS LS UTIL	2,396	2,636		
210-247-57021	H-6 LIFT STATION UTIL		115		
210-247-57050	TOTAL LIFT STATION UTIL			62,000	68,000
Totals for dept 247 - LIFT/PUMP STATION UTIL		48,166	45,489	62,000	68,000
Dept 899 - CAPITAL PURCHASES/PROJECTS					
210-899-57000	LEISURE PARK LS CAPITAL IMPR			18,000	18,000
210-899-57001	WEST DAKOTA LS CAPITAL IMPR			3,200	3,200

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 899 - CAPITAL PURCHASES/PROJECTS					
210-899-57003	WOODLAND MEADOWS LS CAPITAL IMPR			3,000	3,000
210-899-57005	H-2 WALMART PS CAPITAL IMPR			21,400	21,400
210-899-57009	H-1 LIFT STATION CAPITAL IMPR			2,500	2,500
210-899-57011	EMERALD OAKS LS CAPITAL IMPR			4,200	4,200
210-899-57013	H-5 STRAWBERRY FLDS PS CAPITAL IMI			5,000	5,000
210-899-57014	MOONRIDGE LS CAPITAL IMPR			5,000	5,000
210-899-57015	RILEY PLACE LS CAPITAL IMPR			5,000	5,000
210-899-57016	HEATHERSTONE LS CAPITAL IMPR			45,000	45,000
210-899-57763	FY2023 SEWER VACTOR TRUCK			462,000	
210-899-57764	FY2023 SEWER CAMERA TRUCK			215,000	215,000
210-899-59800	SEWER MASTER PLAN UPDATE	2,042	3,792		
Totals for dept 899 - CAPITAL PURCHASES/PROJECTS		2,042	3,792	789,300	327,300
Dept 900 - FUND BALANCE CARRYFORWARD					
210-900-59550	FUND BALANCE CARRYFORWARD			2,457,049	2,472,335
Totals for dept 900 - FUND BALANCE CARRYFORWARD				2,457,049	2,472,335
Dept 998 - INTERFUND TRANSFERS					
210-998-59515	TRANSFERS OUT TO FUND 212	526,242	526,242	1,207,450	1,225,070
210-998-59517	TRANSFERS OUT TO FUND 213 (ASSET I	180,000		190,000	200,000
Totals for dept 998 - INTERFUND TRANSFERS		706,242	526,242	1,397,450	1,425,070
TOTAL APPROPRIATIONS		3,698,295	3,789,000	8,360,234	8,180,171
NET OF REVENUES/APPROPRIATIONS - FUND 210		1,005,969	1,156,072		
	BEGINNING FUND BALANCE	2,984,382	3,990,350	3,990,350	
	ENDING FUND BALANCE	3,990,351	5,146,422	3,990,350	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
ESTIMATED REVENUES					
Dept 212 - FUND BALANCE CARRYOVER					
211-212-49550	FUND BALANCE CARRYOVER			5,576,542	4,000,000
Totals for dept 212 - FUND BALANCE CARRYOVER				5,576,542	4,000,000
Dept 331 - CAPITAL PURCHASES/PROJECTS					
211-331-49144	AMERICAN RESCUE PLAN ACT GRANT	1,000,000			
Totals for dept 331 - CAPITAL PURCHASES/PROJECTS		1,000,000			
Dept 344 - SEWERAGE CHARGES					
211-344-44410	CAPACITY SOLD-RES-CITY	372,682	458,886	891,480	760,380
211-344-44411	CAPACITY SOLD-RES-HARSB	366,851	449,411	877,200	748,200
211-344-44430	CAPACITY SOLD-NONRES-CITY	148,142	245,933	141,588	167,808
211-344-44431	CAPACITY SOLD-NONRES-HARSB	146,821	242,188	139,320	165,120
Totals for dept 344 - SEWERAGE CHARGES		1,034,496	1,396,418	2,049,588	1,841,508
Dept 361 - INTEREST REVENUES					
211-361-46111	INTEREST REVENUES	5,337	14,091	500	14,000
211-361-46200	NET INC(DEC) IN FMV OF INVESMENTS	(74,545)	(8,473)		
Totals for dept 361 - INTEREST REVENUES		(69,208)	5,618	500	14,000
Dept 390 - OTHER FINANCING SOURCES					
211-390-47706	DEQ SRF LOAN PROCEEDS PLANT UPGRAI	5,856,003		949,454	949,454
211-390-49005	REVENUE - TREATMENT PLANT EXPANSIO			3,960,000	3,960,000
Totals for dept 390 - OTHER FINANCING SOURCES		5,856,003		4,909,454	4,909,454
TOTAL ESTIMATED REVENUES		7,821,291	1,402,036	12,536,084	10,764,962

BUDGET REPORT FOR CITY OF HAYDEN
Fund: 211 SEWER CAPITALIZATION FUND
Calculations as of 09/30/2023

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 241 - OPERATING & ADMINISTRATIVE					
211-241-53102	H-6 LID LEGAL SERVICES	26,303			
211-241-54411	CAPACITY SOLD-RES-HARSB	366,360	407,640	877,200	748,200
211-241-54431	CAPACITY SOLD-NONRES-HARSB	146,200	215,860	139,320	165,120
Totals for dept 241 - OPERATING & ADMINISTRATIVE		538,863	623,500	1,016,520	913,320
Dept 899 - CAPITAL PURCHASES/PROJECTS					
211-899-59800	SEWER MASTER PLAN UPDATE	4,083	9,365		
211-899-59802	HARSB WWTP FACILITY UPGRADES CITY	4,816,202			
211-899-59803	REVENUE BOND - TREATMENT PLANT			3,960,000	3,960,000
211-899-59817	HAYDEN NORTH LIFT STATION			87,000	87,000
211-899-59820	H-6 LIFT STATION ROW/LAND PURCHASE	118,550			
211-899-59823	RAMSEY RD SEWER WYOMING/REED DESIG	14,157	60,306		
211-899-59824	RAMSEY RD SEWER WYOMING/REED CONST		361,416	469,000	
211-899-59825	H-6 LIFT STATION DESIGN	50,920	258,799	536,650	173,000
211-899-59826	RAMSEY RD SEWER DAKOTA/WYOMING DES	50,920	205,073	333,000	239,000
211-899-59827	RAMSEY RD SEWER DAKOTA/WYOMING ROW			200,000	80,000
211-899-59828	RAMSEY RD SEWER DAKOTA/WY CONSTRUC				2,748,000
211-899-59829	H-6 LIFT STATION CONSTRUCTION			2,440,000	
211-899-59830	LACEY AVENUE GRAVITY SEWER LINE	3,752			
211-899-59831	H-6 FORCE MAIN DESIGN & CONSTRUCTI				236,000
211-899-59833	N. RAMSEY RD GRAVITY SEWER PH 3 RE		263,436		
Totals for dept 899 - CAPITAL PURCHASES/PROJECTS		5,058,584	1,158,395	8,025,650	7,523,000
Dept 900 - FUND BALANCE CARRYFORWARD					
211-900-59550	FUND BALANCE CARRYFORWARD			3,493,914	2,328,642
Totals for dept 900 - FUND BALANCE CARRYFORWARD				3,493,914	2,328,642
TOTAL APPROPRIATIONS		5,597,447	1,781,895	12,536,084	10,764,962
NET OF REVENUES/APPROPRIATIONS - FUND 211		2,223,844	(379,859)		
	BEGINNING FUND BALANCE	(5,463,741)	(3,014,312)	(3,014,312)	
	FUND BALANCE ADJUSTMENTS	225,585	39,173	39,173	
	ENDING FUND BALANCE	(3,014,312)	(3,354,998)	(2,975,139)	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
ESTIMATED REVENUES					
Dept 212 - FUND BALANCE CARRYOVER					
212-212-49550	FUND BALANCE CARRYOVER			316,074	425,843
Totals for dept 212 - FUND BALANCE CARRYOVER				316,074	425,843
Dept 361 - INTEREST REVENUES					
212-361-46111	INTEREST REVENUES	9,671	74,771		
Totals for dept 361 - INTEREST REVENUES		9,671	74,771		
Dept 998 - INTERFUND TRANSFERS					
212-998-49511	TRANSFERS IN FROM FUND 210	526,242	526,242	1,207,450	1,225,070
Totals for dept 998 - INTERFUND TRANSFERS		526,242	526,242	1,207,450	1,225,070
TOTAL ESTIMATED REVENUES		535,913	601,013	1,523,524	1,650,913

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 245 - DEBT SERVICE					
212-245-52705	2016 IDEQ BOND PRINCIPAL (PHASE I)	356,709	363,879	363,879	363,879
212-245-52706	2016 IDEQ BOND INTEREST (PHASE I)	121,693	114,524	114,523	114,523
212-245-52707	2023 IDEQ BOND PRINCIPAL (PHASE I			361,100	361,100
212-245-52708	2023 IDEQ BOND INTEREST (PHASE II)			258,179	258,179
Totals for dept 245 - DEBT SERVICE		478,402	478,403	1,097,681	1,097,681
Dept 900 - FUND BALANCE CARRYFORWARD					
212-900-59550	FUND BALANCE CARRYFORWARD			425,843	553,232
Totals for dept 900 - FUND BALANCE CARRYFORWARD				425,843	553,232
TOTAL APPROPRIATIONS		478,402	478,403	1,523,524	1,650,913
NET OF REVENUES/APPROPRIATIONS - FUND 212		57,511	122,610		
	BEGINNING FUND BALANCE	1,601,166	1,658,677	1,658,677	
	ENDING FUND BALANCE	1,658,677	1,781,287	1,658,677	

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
ESTIMATED REVENUES					
Dept 212 - FUND BALANCE CARRYOVER					
213-212-49550	FUND BALANCE CARRYOVER			744,200	934,200
Totals for dept 212 - FUND BALANCE CARRYOVER				744,200	934,200
Dept 361 - INTEREST REVENUES					
213-361-46111	INTEREST REVENUES				37,368
Totals for dept 361 - INTEREST REVENUES					37,368
Dept 998 - INTERFUND TRANSFERS					
213-998-49511	TRANSFERS IN FROM FUND 210	180,000		190,000	200,000
Totals for dept 998 - INTERFUND TRANSFERS		180,000		190,000	200,000
TOTAL ESTIMATED REVENUES		180,000		934,200	1,171,568

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ACTIVITY THRU 09/30/23	2022-23 AMENDED BUDGET	2023-24 AMENDED BUDGET
APPROPRIATIONS					
Dept 900 - FUND BALANCE CARRYFORWARD					
213-900-59550	FUND BALANCE CARRYFORWARD			934,200	1,171,568
Totals for dept 900 - FUND BALANCE CARRYFORWARD				934,200	1,171,568
TOTAL APPROPRIATIONS				934,200	1,171,568
NET OF REVENUES/APPROPRIATIONS - FUND 213		180,000			
	BEGINNING FUND BALANCE	620,000	800,000	800,000	
	ENDING FUND BALANCE	800,000	800,000	800,000	
ESTIMATED REVENUES - ALL FUNDS		24,388,841	16,205,259	40,017,878	39,098,207
APPROPRIATIONS - ALL FUNDS		19,122,988	16,341,963	40,017,878	39,098,207
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		5,265,853	(136,704)		
BEGINNING FUND BALANCE - ALL FUNDS		13,179,617	18,671,064	18,671,064	
FUND BALANCE ADJUSTMENTS - ALL FUNDS		225,585	39,173	39,173	
ENDING FUND BALANCE - ALL FUNDS		18,671,055	18,573,533	18,710,237	

CITY OF HAYDEN
ORDINANCE NO. 648
THE ANNUAL APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023

AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, APPROPRIATING THE SUM OF $39,098,207 TO DEFRAY THE EXPENSES AND LIABILITIES OF THE CITY OF HAYDEN, KOOTENAI COUNTY, IDAHO, FOR SAID FISCAL YEAR, AUTHORIZING A LEVY OF A SUFFICIENT TAX UPON THE TAXABLE PROPERTY AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SAID APPROPRIATION IS MADE, PROVIDING FOR A LEVY OF A SUFFICIENT TAX UPON THE TAXABLE PROPERTY WITHIN THE CITY TO YIELD $2,479,368 FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023; PROVIDING FOR SEVERABILITY; PROVIDING REPEAL OF CONFLICTING ORDINANCES; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED by the Mayor and City Council of the City of Hayden, Kootenai County, Idaho, as follows:

Section 1: That the sum of $39,098,207 be, and the same is appropriated to defray, the necessary expenses and liabilities of the City of Hayden, Kootenai County, Idaho, for the fiscal year beginning October 1, 2023.

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

GOVERNMENTAL FUNDS:	
Legislative, Administration, Planning & Development, Economic Development, Building Services, Recreation, Arts/Culture/Special Events, Forestry, Facilities, Streets, Parks	8,359,956
Development Impact Fees	5,875,734
Other Governmental Funds	5,917,384
PROPRIETARY FUNDS:	
Sewer Operation & Maintenance	8,180,171
Sewer Capital Projects	10,764,962
TOTAL APPROPRIATIONS	$39,098,207

Section 3: That a general tax levy on all taxable property within the City of Hayden be levied in the amount of $2,479,368 for the general purposes of said City, for the fiscal year beginning October 1, 2023.

Section 4: The ordinance is hereby declared to be severable. Should any portion of this Ordinance be declared invalid by a court of competent jurisdiction, the remaining provisions shall continue in full force and effect and shall be read to carry out the purposes of the ordinance before the declaration of partial invalidity.

Section 5: All provisions of the current Hayden Municipal Code or ordinances of the City of Hayden which conflict with the provisions of this Ordinance are hereby repealed to the extent of such conflict.

Section 6: This Ordinance shall be effective upon passage and publication as provided by law.

PASSED under suspension of the rules upon which a roll call vote was duly taken and duly enacted at a regular meeting of the Mayor and City Council held on the 12th day of September, 2023.

APPROVED by the Mayor this 12th day of September, 2023

Scott Forssell, Mayor

Attest:

CITY OF HAYDEN OFFICIAL SEAL KOOTENAI COUNTY, IDAHO

Abbi Sanchez, City Clerk

CITY OF HAYDEN, IDAHO
NOTICE OF CONTINUENCE PUBLIC HEARING
PROPOSED BUDGET FOR FISCAL YEAR 2023-2024

Notice is hereby given that the City Council of the City of Hayden, Kootenai County, Idaho, will hold a continuance of public hearing for consideration of the proposed budget for the fiscal period October 1, 2023 to September 30, 2024, pursuant to the provisions of Section 50-1002, Idaho Code. The hearing will be held at City Hall, 8930 N. Government Way, Hayden, Idaho, at 5:00 p.m. on Tuesday, September 12, 2023. All interested persons are invited to appear and show cause, if any they have, why such proposed budget should or should not be adopted. Copies of the proposed budget in detail are available at City Hall during regular office hours (8:00 a.m. to 5:00 p.m. Monday - Friday). Assistance for persons with disabilities will be provided upon 24-hour notice prior to the public hearing.

EXPENDITURES

Fund Name	FY2022 Actuals Expenditures*	FY2023 Budgeted Expenditures	FY2024 Proposed Expenditures
General	$7,581,314	$6,887,560	$8,359,956
Boat Launch	$65,998	$139,821	$110,307
Veteran's Memorial	$2,210	$20,099	$15,728
Council Chambers Media Center	$326	$12,249	$13,396
Circulation Impact Fees	$1,560,430	$4,095,917	$3,036,343
Parks Impact Fees	$25,413	$2,112,871	$2,834,391
Law Enforcement Impact Fees	$5,180	$55,726	$5,000
Government Way LID	$44,033	$302,621	$304,546
Capital Projects	$63,940	$2,673,960	$2,272,349
Payment-in-lieu of Future Infrastructure	$0	$344,747	$364,544
City Museum	$0	$1,088	$1,162
Sewer Connection Assistance	$0	$17,177	$12,871
Sewer Operation & Maintenance	$3,698,295	$8,360,234	$8,180,171
Sewer Capitalization	$5,597,447	$12,536,084	$10,764,962
Wastewater Revenue Bond	$478,402	$1,523,524	$1,650,913
Sewer Asset Replacement	$0	$934,200	$1,171,568
Grand Total All Funds - Expenditures	**$19,122,988**	**$40,017,878**	**$39,098,207**

REVENUES

Fund Name	FY2022 Actuals Revenues*	FY2023 Budgeted Revenues	FY2024 Proposed Revenues
Property Tax Levy General Fund--including base budget increase	$1,758,262	$1,841,019	$2,479,589
Other General Fund	$6,092,882	$5,046,541	$5,880,367
Boat Launch	$43,254	$139,821	$110,307
Veteran's Memorial	$1,658	$20,099	$15,728
Council Chambers Media Center	$89	$12,249	$13,396
Circulation Impact Fees	$520,794	$4,095,917	$3,036,343
Parks Impact Fees	$99,638	$2,112,871	$2,834,391
Law Enforcement Impact Fees	$407	$55,726	$5,000
Government Way LID	$68,479	$302,621	$304,546
Capital Projects	$2,559,468	$2,673,960	$2,272,349
Payment-in-lieu of Future Infrastructure	$2,353	$344,747	$364,544
City Museum	$7	$1,088	$1,162
Sewer Connection Assistance	$82	$17,177	$12,871
Sewer Operation & Maintenance	$4,704,264	$8,360,234	$8,180,171
Sewer Capitalization	$7,821,291	$12,536,084	$10,764,962
Wastewater Revenue Bond	$535,913	$1,523,524	$1,650,913
Sewer Asset Replacement	$180,000	$934,200	$1,171,568
Grand Total All Funds - Revenues	**$24,388,841**	**$40,017,878**	**$39,098,207**

*Represents unaudited actuals as of 8/2/23

The proposed expenditures and revenues for fiscal year 2023-2024 have been tentatively approved by the City Council.
Publication dates for the notice of the continuance of the public hearing are August 29, 2023 and September 5, 2023 in the Coeur d'Alene Press.

Abbi Sanchez
City Clerk