

GENERAL FUND REVENUES

Mayor & Council Budget

- **Property Tax:** includes the full 3% increase allowed and the final \$45,365 in forgone.
- **Interest:** anticipates interest rates holding at or near their current levels.
- **Franchise Fees:**
 - o Intermountain Gas: fees are based on revenues. 2025-2026 was a very warm winter.
 - o Cable One: fees are based on revenues, and more customers are switching from cable to streaming.

Law Enforcement

- **STEP Gran Revenue:** Based on grant request.
- **Fines & Forfeiture:** Based on current trend and staffing.

Library

- **Foundation:** One-time donation to purchase a material handling system.

GENERAL FUND EXPENSES

- **Personnel:**
 - o Wages include a 3% increase, step and grade adjustments for PD and market adjustments for certain positions.
 - o Health care includes a 12.5% increase and adjustments for added dependents.
 - o PERSI rate will remain fixed.
 - o Staffing for code enforcement anticipates a two month overlap in personnel to allow for training of a new hire.
- **Operations:**
 - o PD building maintenance budget increased to bring on a contract cleaning services previously handled by an employee who retired.
 - o Parks/Facilities staffing reduced in FY2026 to 2 FTE. Services were increased with the lawn care contractor to accommodate the reduction.

GENERAL FUND	
--------------	--

FY 2026 Beginning Fund Balance	5,333,961
--------------------------------	-----------

FY2026 Projected Net Change	357,625
-----------------------------	---------

FY 2026 Projected Ending Fund Balance	<u>5,691,586</u>
---------------------------------------	------------------

FY2027 Projected Operating Budget Shortfall/Surplus	(0)
---	-----

One-time: FEMA-LOMR Engineering	(150,000)
---------------------------------	-----------

FY2027 Projected Ending Fund Balance	<u><u>5,541,586</u></u>
--------------------------------------	-------------------------

GENERAL FUND

	FY2026 Budget Amount	YTD Amount Thru 01/31/2026	FY2026 Year End Estimate	FY2027 Budget Amount
Revenue				
Mayor And Council	9,484,564	6,697,477	9,704,708	9,750,939
Law Enforcement	214,950	250,576	309,874	239,950
Library	179,165	150,378	189,734	278,705
Treasury/Clerk	374,000	288,315	374,000	374,000
Parks/Facilities/Street Lights	1,400,055	191,232	1,400,055	2,046,379
Total	11,652,734	7,577,978	11,978,372	12,689,973

Expenses

Mayor And Council

- Personnel	257,574	188,994	260,575	295,218
- Operations	475,781	336,190	423,166	486,255

Law Enforcement

- Personnel	5,530,043	3,949,723	5,497,743	5,545,840
- Operations	489,500	361,196	489,500	576,500
- Capital	240,000	262,765	262,765	210,000

Code Enforcement/Animal Control

- Personnel	87,319	63,180	86,558	106,220
- Operations	72,050	49,349	72,050	73,550

Library

- Personnel	957,121	660,226	924,556	1,008,848
- Operations	242,750	161,271	250,818	346,100

City Attorney

- Personnel	543,719	399,846	537,134	543,976
- Operations	17,370	16,931	21,690	17,870

Treasury/Clerk/Utility Billing

- Personnel	364,089	263,314	361,153	380,113
- Operations	112,925	95,383	112,925	124,425

Information Technology

- Personnel	207,367	149,563	205,796	216,397
- Operations	157,900	114,377	158,748	182,400

Parks/Facilities/Street Lights

- Personnel	268,490	141,923	200,105	189,733
- Operations	1,690,005	440,298	1,755,464	2,536,529

Total	11,714,002	7,654,528	11,620,746	12,839,974
--------------	-------------------	------------------	-------------------	-------------------

Effect on Fund Balance	(61,268)	(76,550)	357,625	(150,000)
-------------------------------	-----------------	-----------------	----------------	------------------

GENEARL FUND DETAIL						
Account Number	Description	FY2026 Budget Amount	YTD Amount Thru 06/30/2026	FY2026 Year End Estimate	FY2027 Budget Amount	Variance
Mayor And Council						
Revenues-Operating						
100-41-0000-300-00	Property Taxes	5,729,725	3,684,336	5,729,725	5,971,190	241,465
100-41-0000-300-01	Personnal Property Taxes	61,589	30,795	61,589	61,499	(90)
100-41-0000-300-02	Property Taxes Penalty/Interest	10,000	12,256	13,000	10,000	0
100-41-0000-301-00	State Liquor Apportionment	220,000	140,661	220,000	220,000	0
100-41-0000-302-00	State Sales Tax/Revenue Sharing	1,400,000	1,047,530	1,400,000	1,400,000	0
100-41-0000-324-00	Rental of Facilities	750	840	840	750	0
100-41-0000-332-00	Interest On Investments	385,000	475,687	625,687	450,000	65,000
100-41-0000-350-01	Franchise Fees Intermtn Gas	130,000	113,367	113,367	100,000	(30,000)
100-41-0000-350-02	Franchise Fees Cable One	30,000	18,175	23,000	20,000	(10,000)
100-41-0000-350-03	Franchise Fees Idaho Power	400,000	271,561	400,000	400,000	0
100-41-0000-350-04	Franchise Fees TDS	7,000	5,519	7,000	7,000	0
100-41-0000-350-05	Franchise Fees Republic Services	85,000	85,000	85,000	85,000	0
100-41-0000-395-00	Miscellaneous Revenue	7,500	48,250	7,500	7,500	0
100-41-0000-399-00	Interfund Transfer	1,018,000	763,500	1,018,000	1,018,000	0
	Revenue Sub Totals:	9,484,564	6,697,477	9,704,708	9,750,939	266,375
Law Enforcement						
Revenues-Operating						
100-45-0000-315-00	Grant Revenue	13,000	3,500	13,000	13,000	0
100-45-0000-315-03	Grant Revenue - STEP	15,000	44,484	50,000	60,000	45,000
100-45-0000-320-00	Fines and Forfeitures Parking	2,000	2,400	2,000	2,000	0
100-45-0000-325-00	Fines and Forfeitures	130,000	111,706	150,000	150,000	20,000
100-45-0000-350-00	False Alarm Responses	250	375	375	250	0
100-45-0000-381-00	Donations Received-General	40,000	78,999	78,999	0	(40,000)
100-45-0000-394-00	Subpoenas- Ada County	700	312	700	700	0
100-45-0000-395-03	Misc Revenue Vehicle Sale	13,000	7,000	13,000	13,000	0
100-45-0000-395-04	Misc Revenue Other	1,000	1,800	1,800	1,000	0
	Revenue Sub Totals:	214,950	250,576	309,874	239,950	25,000

One-time
donation

GENEARL FUND DETAIL						
Account Number	Description	FY2026 Budget Amount	YTD Amount Thru 06/30/2026	FY2026 Year End Estimate	FY2027 Budget Amount	Variance
Revenues-Operating						
100-48-0000-315-00	Grant Revenue/ICL	6,000	8,901	11,569	6,000	0
100-48-0000-330-00	Intergov Revenue Boise Library	57,800	57,806	57,800	58,383	583
100-48-0000-381-00	Donations Received-General	1,000	488	1,000	1,000	0
100-48-0000-381-01	Donations Received-Friends	22,000	27,000	27,000	27,000	5,000
100-48-0000-381-02	Donations Received-Foundation	29,000	16,339	29,000	31,000	2,000
100-48-0000-381-02	Foundation - Material Handling System	0	0	0	90,000	90,000
100-48-0000-390-01	Library Fees-Fines Lost Book	5,000	3,682	5,000	5,000	0
100-48-0000-395-02	Miscellaneous Fees and Fines	8,500	9,335	8,500	10,000	1,500
100-48-0055-381-04	Bells for Books Revenue	49,865	26,829	49,865	50,322	457
	Revenue Sub Totals:	179,165	150,378	189,734	278,705	99,540
Revenues-Operating						
100-51-0000-312-00	Animal Licenses	3,000	3,485	3,000	3,000	0
100-51-0000-318-00	Business Licenses	35,000	32,830	35,000	35,000	0
100-51-0010-397-00	Interfund Transfer-Utility Billing	336,000	252,000	336,000	336,000	0
	Revenue Sub Totals:	374,000	288,315	374,000	374,000	0
Revenues-Operating						
100-80-0050-360-00	Intergovernmental Revenue-URA	1,400,055	191,232	1,400,055	2,046,379	646,324
		1,400,055	191,232	1,400,055	2,046,379	646,324

GENEARL FUND DETAIL						
Account Number	Description	FY2026 Budget	YTD Amount Thru 06/30/2026	FY2026 Year End Estimate	FY2027 Budget	Variance
Mayor And Council - Personnel						
100-41-0000-401-00	Personnel - Salaries Full-Time	157,133	117,918	162,144	163,646	6,514
100-41-0000-421-00	Employers Health Insurance	64,859	47,532	62,847	94,717	29,858
100-41-0000-426-00	Workers Compensation Insur	318	247	320	336	18
100-41-0000-427-00	State Unemployment Insurance	5,000	433	5,000	5,000	0
100-41-0000-430-00	Retirement - PERSI	18,793	14,103	18,793	19,572	779
100-41-0000-435-00	Social Security	11,471	8,760	11,471	11,946	476
	Personnel Sub Total:	257,574	188,994	260,575	295,218	37,644
Operations						
100-41-0000-490-00	Employee/Community Recognition	5,000	3,854	5,000	5,000	0
100-41-0000-500-00	Supplies - Office/Operating	5,000	4,347	5,000	5,000	0
100-41-0000-525-01	Postage	10,000	8,602	10,000	10,000	0
100-41-0000-581-00	Office Equip-Purch/Maint	3,000	2,005	3,000	3,000	0
100-41-0000-619-00	Professional Services	7,500	9,485	9,485	7,500	0
100-41-0000-619-02	Professional Services Audit	27,600	23,000	23,000	28,500	900
100-41-0000-642-00	Local Mileage And Meetings	5,000	3,892	5,000	6,500	1,500
100-41-0000-643-00	Dues And Memberships	31,138	31,138	31,138	38,330	7,192
100-41-0000-650-00	Stabilization Fund	50,000	0	0	50,000	0
100-41-0000-679-00	Benefits Administration	2,800	1,360	2,800	2,800	0
100-41-0000-691-00	Bank Service Fees	10,500	9,397	10,500	10,500	0
100-41-0000-770-00	Telephone & Communications	24,000	18,427	24,000	25,000	1,000
100-41-0000-870-01	Property and Liability Insurance	294,243	220,682	294,243	294,125	(118)
	Operations Sub Totals:	475,781	336,190	423,166	486,255	10,474

One-time \$7K
to VRT

Account Number	Description	FY2026 Budget	YTD Amount Thru 06/30/2026	FY2026 Year End Estimate	FY2027 Budget	Variance
Law Enforcement						
Personnel						
100-45-0000-401-00	Personnel - Salaries Officers	3,034,652	2,163,807	3,082,807	3,112,811	78,159
100-45-0000-401-01	Personnel - Salaries Civilian	406,672	276,841	384,206	375,856	(30,816)
100-45-0000-410-00	Personnel - Over Time Sworn	328,438	250,843	328,438	339,025	10,587
100-45-0000-410-01	Personnel - Over Time Civilian	10,000	4,256	5,000	10,000	0
100-45-0000-421-00	Employers Health Insurance	713,453	497,879	659,551	729,983	16,530
100-45-0000-426-00	Workers Compensation Insurance	130,282	101,272	131,196	137,756	7,474
100-45-0000-430-00	Retirement - PERSI (Sworn)	505,160	361,770	505,160	522,567	17,407
100-45-0000-430-01	Retirement - PERSI (Civilian)	49,834	31,473	49,834	39,609	(10,225)
100-45-0000-435-00	Social Security	274,033	204,416	274,033	278,233	4,200
	Retirement Payouts	77,518	57,166	77,518	0	(77,518)
Personnel Sub Totals:		5,530,043	3,949,723	5,497,743	5,545,840	15,797
Code Enforcement/Animal Control						
100-45-0047-401-00	Personnel - Salaries Admin	53,244	38,250	53,142	65,157	11,913
100-45-0047-421-00	Employers Health Insurance	21,620	15,841	20,946	26,179	4,559
100-45-0047-426-00	Workers Compensation Insurance	2,147	1,669	2,162	2,270	123
100-45-0047-430-00	Retirement - PERSI (Civilian)	6,368	4,575	6,368	7,793	1,425
100-45-0047-435-00	Social Security	3,940	2,845	3,940	4,822	882
Personnel Sub Totals:		87,319	63,180	86,558	106,220	18,901

Account Number	Description	FY2026 Budget	YTD Amount Thru 06/30/2026	FY2026 Year End Estimate	FY2027 Budget	Variance
Law Enforcement						
Operations						
100-45-0000-469-00	Clothing Allowance	44,000	38,534	44,000	44,000	0
100-45-0000-470-00	Clothing Maint	6,500	2,358	6,500	6,500	0
100-45-0000-499-00	K-9 Expenses	7,000	6,392	7,000	7,000	0
100-45-0000-500-00	Supplies - Office/operating	11,000	5,797	11,000	11,000	0
100-45-0000-500-01	Supplies - Ammunition	15,000	5,105	15,000	15,000	0
100-45-0000-526-00	Freight/Postage	500	47	500	500	0
100-45-0000-535-00	Minor Equipment-Purch/Maint	54,000	45,618	54,000	54,000	0
100-45-0000-540-00	Petroleum And Oil	90,000	65,692	90,000	100,000	10,000
100-45-0000-561-00	Repair/maint - Buildings	14,000	7,666	14,000	50,000	36,000
100-45-0000-565-00	Repair/maint - Vehicles	60,000	50,669	60,000	60,000	0
100-45-0000-581-00	Office Equip-Purch/Maint	7,500	8,759	7,500	7,500	0
100-45-0000-585-00	Computer Purchase-MDT	4,000	1,640	4,000	0	(4,000)
100-45-0000-605-00	Public Relations	4,000	3,319	4,000	4,000	0
100-45-0000-612-00	Computer Services	30,000	17,489	30,000	70,000	40,000
100-45-0000-619-00	Professional Services	20,000	14,310	20,000	20,000	0
100-45-0000-641-00	Printing And Binding	3,000	27	3,000	0	(3,000)
100-45-0000-642-00	Travel And Meetings	2,500	1,503	2,500	2,500	0
100-45-0000-643-00	Dues And Membership	6,500	7,945	6,500	6,500	0
100-45-0000-644-00	Personnel Training	42,000	31,328	42,000	50,000	8,000
100-45-0000-670-00	Investigative Expense	4,500	3,489	4,500	4,500	0
100-45-0000-770-00	Telephone & Communications	45,000	31,392	45,000	45,000	0
100-45-0000-771-01	Utilities - Water/Sewer/Trash	5,000	3,203	5,000	5,000	0
100-45-0000-771-02	Utilities - Electrical	12,000	7,463	12,000	12,000	0
100-45-0000-771-03	Utilities - Natural Gas	1,500	1,453	1,500	1,500	0
Operations Sub Totals:		489,500	361,196	489,500	576,500	87,000
Capital						
100-45-0000-803-00	Capital Outlay-Vehicles/Equip	240,000	262,765	262,765	210,000	(30,000)

\$28K Tasers

Moved to training

Peregrine Software

Moved to training

Account Number	Description	FY2026 Budget	YTD Amount Thru 06/30/2026	FY2026 Year End Estimate	FY2027 Budget	Variance
Code Enforcement/Animal Control						
Operations						
100-45-0047-469-00	Clothing Allowance	1,450	800	1,450	1,450	0
100-45-0047-470-00	Clothing Maint	500	0	500	500	0
100-45-0047-499-00	K-9 Expenses	250	0	250	250	0
100-45-0047-535-00	Minor Equipment-Purch/Maint	1,000	0	1,000	1,000	0
100-45-0047-540-00	Petroleum And Oil	1,500	1,082	1,500	1,500	0
100-45-0047-561-00	Repair/maint - Buildings	1,000	0	1,000	1,000	0
100-45-0047-565-00	Repair/maint - Vehicles	2,000	0	2,000	2,000	0
100-45-0000-619-10	Professional Services-Animal Control	59,500	44,625	59,500	61,000	2.5% contract increase 1,500
100-45-0047-770-00	Telephone & Communications	500	345	500	500	0
100-45-0047-771-01	Utilities - Water/Sewer/Trash	1,000	732	1,000	1,000	0
100-45-0047-771-02	Utilities - Electrical	3,350	1,765	3,350	3,350	0
Operations Sub Totals:		72,050	49,349	72,050	73,550	1,500
Library						
Personnel						
100-48-0000-401-00	Personnel - Salaries Full-Time	431,484	310,767	431,444	449,848	18,364
100-48-0000-402-00	Personnel - Salaries Part-Time	185,167	112,355	158,466	196,891	11,724
100-48-0000-402-01	Personnel - Salaries Part-Time PERSI	59,219	42,761	59,392	62,793	3,574
100-48-0000-421-00	Employers Health Insurance	129,719	95,047	125,677	142,075	12,356
100-48-0000-426-00	Workers Compensation Insurance	1,789	1,391	1,802	1,892	103
100-48-0000-430-00	Retirement - PERSI	58,688	42,282	58,704	61,312	2,624
100-48-0000-435-00	Social Security	50,690	35,110	48,698	53,215	2,525
Bells For Books						
100-48-0055-402-00	Personnel - Salaries Part-Time	36,284	18,114	36,284	36,640	356
100-48-0055-426-00	Workers Compensation Insurance	1,305	1,014	1,314	1,380	75
100-48-0055-435-00	Social Security	2,776	1,386	2,776	2,803	27
Personnel Sub Totals:		957,121	660,226	924,556	1,008,848	51,727
Operations						
100-48-0000-500-00	Supplies - Office/operating	12,000	6,843	12,000	12,000	0
100-48-0000-502-00	Supplies - Technical Services	4,000	2,201	4,000	4,000	0
100-48-0000-531-00	Supplies - Program	2,500	1,505	2,500	2,500	0
100-48-0000-581-00	Office Equip-Purch/Maint	8,500	4,019	8,500	9,000	500
100-48-0000-585-00	Computer Purchases	9,000	8,280	9,000	9,000	0
100-48-0000-612-00	Computer Services	22,500	10,782	22,500	23,500	1,000
100-48-0000-631-00	Purchased Services-Collections	400	355	400	400	0
100-48-0000-632-00	Lynx Consortium	30,000	14,490	30,000	30,000	0
100-48-0000-640-00	Advertising & Publications	8,000	6,375	8,000	8,000	0
100-48-0000-642-00	Local Mileage And Meetings	1,700	733	1,700	1,700	0
100-48-0000-644-00	Personnel Training	6,500	3,213	6,500	6,500	0
100-48-0000-700-00	Special Donations-General	1,000	0	1,000	1,000	0
100-48-0000-700-01	Special Donations-Friends	22,000	16,557	27,000	27,000	5,000
100-48-0000-700-02	Special Donations-Foundation	25,000	16,339	29,000	31,000	6,000

Account Number	Description	FY2026 Budget	YTD Amount Thru 06/30/2026	FY2026 Year End Estimate	FY2027 Budget	Variance
100-48-0000-700-02	Foundation - Material Handling System	0	0	0	90,000	90,000
100-48-0000-710-00	Grant Expense	6,000	5,104	5,104	6,000	0
100-48-0000-770-00	Telephone & Communications	550	321	550	1,000	450
100-48-0000-800-00	Books and Other Materials	68,600	57,090	68,600	69,000	400
100-48-0000-800-01	Replace Lost Books	5,000	750	5,000	5,000	0
Bells For Books						
100-48-0055-500-00	Supplies-Office/operating	400	276	400	400	0
100-48-0055-531-00	Supplies-Program	2,000	397	2,000	2,000	0
100-48-0055-540-00	Petroleum And Oil	2,000	1,302	2,000	2,000	0
100-48-0055-581-00	Office Equip-Purch/Maint	2,500	1,805	2,500	2,500	0
100-48-0055-642-00	Travel And Meetings	100	63	63	100	0
100-48-0055-800-00	Books and Other Materials	2,500	2,472	2,500	2,500	0
Operations Sub Totals:		242,750	161,271	250,818	346,100	103,350

Account Number	Description	FY2026 Budget	YTD Amount Thru 06/30/2026	FY2026 Year End Estimate	FY2027 Budget	Variance
City Attorney						
Personnel						
100-49-0000-401-00	Personnel - Salaries Full-Time	225,086	162,145	225,101	231,875	6,789
100-49-0000-402-00	Personnel - Salaries Intern	15,000	12,230	15,000	15,000	0
100-49-0000-421-00	Employers Health Insurance	43,240	31,682	41,892	47,358	4,119
100-49-0000-426-00	Workers Compensation Insurance	467	363	470	494	27
100-49-0000-430-00	Retirement - PERSI	26,920	19,393	26,922	27,732	812
100-49-0000-435-00	Social Security	18,006	13,009	18,006	18,516	510
100-49-0000-619-08	Legal Services - Prosecution	215,000	161,024	209,742	203,000	(12,000)
Personnel Sub Totals:		543,719	399,846	537,134	543,976	257
Operations						
100-49-0000-500-00	Supplies - Office/operating	3,000	2,367	3,000	3,000	0
100-49-0000-501-00	Supplies - Books And Manuals	5,000	2,601	5,000	5,500	500
100-49-0000-581-00	Office Equip-Purch/Maint	4,320	8,640	8,640	4,320	0
100-49-0000-642-00	Local Mileage And Meetings	150	18	150	150	0
100-49-0000-643-00	Dues And Membership	2,000	1,517	2,000	2,000	0
100-49-0000-644-00	Personnel Training	2,300	1,404	2,300	2,400	100
100-49-0000-659-00	Other Misc Expenses	100	0	100	0	(100)
100-49-0000-770-00	Telephone & Communications	500	384	500	500	0
Operations Sub Totals:		17,370	16,931	21,690	17,870	500

Account Number	Description	FY2026 Budget	YTD Amount Thru 06/30/2026	FY2026 Year End Estimate	FY2027 Budget	Variance
Treasury/Clerk/Utility Billing						
Personnel						
100-51-0000-401-00	Personnel - Salaries Full-Time	250,382	180,345	250,372	258,608	8,226
100-51-0000-421-00	Employers Health Insurance	64,859	47,524	62,838	71,038	6,179
100-51-0000-426-00	Workers Compensation Insurance	624	485	628	660	36
100-51-0000-430-00	Retirement - PERSI	29,946	21,569	29,036	30,929	983
100-51-0000-435-00	Social Security	18,278	13,392	18,278	18,878	600
	Personnel Sub Totals:	364,089	263,314	361,153	380,113	16,024
Operations						
100-51-0000-500-00	Supplies - Office/operating	3,000	2,177	3,000	3,000	0
100-51-0000-581-00	Office Equip-Purch/Maint	2,000	0	2,000	2,000	0
100-51-0000-612-00	Computer Services	54,000	52,457	54,000	64,000	10,000
100-51-0000-619-00	Professional Services	12,000	9,148	12,000	12,000	0
100-51-0000-625-00	Contract Billing Service	38,500	29,056	38,500	40,000	1,500
100-51-0000-640-00	Advertising & Publications	1,000	967	1,000	1,000	0
100-51-0000-644-00	Personnel Training	325	0	325	325	0
100-51-0000-691-00	Bank Service Fees	2,100	1,578	2,100	2,100	0
	Operations Sub Totals:	112,925	95,383	112,925	124,425	11,500

Account Number	Description	FY2026 Budget	YTD Amount Thru 06/30/2026	FY2026 Year End Estimate	FY2027 Budget	Variance
Information Technology Support						
Personnel						
100-52-0000-401-00	Personnel - Salaries Full-Time	136,070	98,102	136,161	140,157	4,087
100-52-0000-410-00	Personnel - Over Time	1,000	430	1,000	1,000	0
100-52-0000-421-00	Employers Health Insurance	43,240	31,682	41,892	47,358	4,119
100-52-0000-426-00	Workers Compensation Insurance	657	511	662	695	37
100-52-0000-430-00	Retirement - PERSI	16,394	11,784	16,075	16,882	488
100-52-0000-435-00	Social Security	10,006	7,054	10,006	10,304	298
Personnel Sub Totals:		207,367	149,563	205,796	216,397	9,030
Operations						
100-52-0000-500-00	Supplies - Office/operating	500	452	500	500	0
100-52-0000-565-00	Repair/Maint - Vehicle	250	197	250	250	0
100-52-0000-585-00	Technology Purchases	40,000	21,752	40,000	55,000	15,000
100-52-0000-612-00	Computer Services/Office 365	116,500	90,952	116,500	125,000	8,500
100-52-0000-642-00	Local Mileage And Meetings	150	0	150	150	0
100-52-0000-770-00	Telephone & Communications	500	1,024	1,348	1,500	1,000
Operations Sub Totals:		157,900	114,377	158,748	182,400	24,500

Include New
Phone System

AI assessment/
Implementation

Account Number	Description	FY2026 Budget	YTD Amount Thru 06/30/2026	FY2026 Year End Estimate	FY2027 Budget	Variance
Parks/Facilities/Street Lights						
Personnel						
100-80-0044-401-00	Personnel - Salaries Full-Time	81,730	43,327	58,803	56,992	(24,738)
100-80-0044-410-00	Personnel - Over Time	500	0	0	500	0
100-80-0044-421-00	Employers Health Insurance	32,430	16,727	21,832	23,679	(8,751)
100-80-0044-426-00	Workers Compensation Insurance	3,665	2,849	3,691	2,565	(1,100)
100-80-0044-430-00	Retirement - PERSI	9,835	4,985	9,642	6,876	(2,959)
100-80-0044-435-00	Social Security	6,085	3,074	6,085	4,254	(1,831)
100-80-0050-401-00	Personnel - Salaries Full-Time	81,730	43,327	58,803	56,992	(24,738)
100-80-0050-410-00	Personnel - Over Time	500	0	0	500	0
100-80-0050-421-00	Employers Health Insurance	32,430	16,727	21,832	23,679	(8,751)
100-80-0050-426-00	Workers Compensation Insur	3,665	2,849	3,691	2,565	(1,100)
100-80-0050-430-00	Retirement - PERSI	9,835	4,985	9,642	6,876	(2,959)
100-80-0050-435-00	Social Security	6,085	3,074	6,085	4,254	(1,831)
Personnel Sub Total:		268,490	141,923	200,105	189,733	(78,757)
Parks/Facilities/Street Lights						
Operations						
Facilities						
100-80-0044-561-00	Repair/maint - Buildings	60,000	46,875	60,000	65,000	5,000
100-80-0044-565-00	Repair/maint - Vehicles	250	311	300	250	0
100-80-0044-771-01	Utilities - Water/Sewer/Trash	7,500	4,949	7,500	7,500	0
100-80-0044-771-02	Utilities - Electrical	22,800	14,945	22,800	24,000	1,200
100-80-0044-771-03	Utilities - Natural Gas	5,500	3,910	5,500	5,500	0
Parks						
100-80-0050-469-00	Clothing Allowance	2,150	850	2,150	2,150	0
100-80-0050-535-00	Minor Equipment-Purch/Maint	2,000	0	2,000	2,000	0
100-80-0050-540-00	Petroleum And Oil	6,000	3,174	6,000	6,000	0
100-80-0050-560-00	Repair/maint - Grounds	32,500	37,860	32,500	32,500	0
100-80-0050-560-02	Repair/maint - Grounds - FEMA/LOMR	0	11,909	36,909	150,000	150,000
100-80-0050-560-03	Repair/maint - Grounds - URA	1,400,055	191,232	1,400,055	2,046,379	646,324
100-80-0050-565-00	Repair/maint - Vehicles	2,500	944	1,000	2,500	0
100-80-0050-620-00	Contract Employment Services	46,000	55,200	76,000	90,000	44,000
100-80-0050-642-00	Local Mileage And Meetings	100	0	100	100	0
100-80-0050-643-00	Dues And Membership	350	0	350	350	0
100-80-0050-770-00	Telephone & Communications	1,000	600	1,000	1,000	0
100-80-0050-771-01	Utilities - Water/Sewer/Trash	25,000	13,631	25,000	25,000	0
100-80-0050-771-02	Utilities - Electrical	1,300	983	1,300	1,300	0
Street Lights						
100-80-0060-568-00	Repair/Maint - Operating Equip	10,000	7,446	10,000	10,000	0
100-80-0060-771-02	Utilities - Electrical	65,000	45,478	65,000	65,000	0
Operations Sub Totals:		1,690,005	440,298	1,755,464	2,536,529	846,524

DEVELOPMENT SERVICES FUND DETAIL						
Account Number	Description	FY2026 Budget	YTD Amount Thru 06/30/2026	FY2026 Year End Estimate	FY2027 Budget	Variance
Building						
200-80-0084-355-03	Building Permits	250,000	529,794	579,646	250,000	0
200-80-0084-395-00	Miscellaneous Revenue	1,000	1,647	1,647	1,000	0
Planning & Zoning						
220-80-0083-355-01	Engineering	15,000	6,006	15,000	15,000	0
220-80-0083-355-02	P&Z	55,000	172,527	172,527	55,000	0
220-80-0083-355-06	Sign Permits	5,000	7,545	7,545	5,000	0
Revenue Total		326,000	717,520	776,365	326,000	0
Personnel						
Building						
200-80-0084-401-00	Personnel - Salaries Full-Time	156,273	112,518	156,273	139,895	(16,378)
200-80-0084-421-00	Employers Health Insurance	54,049	39,603	54,049	41,439	(12,610)
200-80-0084-426-00	Workers Compensation Insur	938	729	938	839	(99)
200-80-0084-430-00	Retirement - PERSI	18,690	13,457	18,690	16,731	(1,959)
200-80-0084-435-00	Social Security	11,720	8,393	11,720	10,464	(1,256)
Planning & Zoning						
220-80-0083-401-00	Personnel - Salaries Full-Time	223,304	160,803	223,304	184,712	(38,592)
220-80-0083-421-00	Employers Medical Insurance	54,049	39,603	54,049	53,278	(771)
220-80-0083-426-00	Workers Compensation Insur	1,340	1,042	1,340	1,108	(232)
220-80-0083-430-00	Retirement - PERSI	26,707	19,232	26,707	22,092	(4,615)
220-80-0083-435-00	Social Security	16,748	11,793	16,748	13,816	(2,932)
Special Projects						
220-80-0085-401-00	Personnel - Salaries Full-Time	0	0	0	85,145	85,145
220-80-0085-421-00	Employers Medical Insurance	0	0	0	23,679	23,679
220-80-0085-426-00	Workers Compensation Insur	0	0	0	511	511
220-80-0085-430-00	Retirement - PERSI	0	0	0	10,183	10,183
220-80-0085-435-00	Social Security	0	0	0	6,369	6,369
Personnel Total		563,818	407,172	563,818	610,263	46,445

DEVELOPMENT SERVICES FUND DETAIL						
Account Number	Description	FY2026 Budget	YTD Amount Thru 06/30/2026	FY2026 Year End Estimate	FY2027 Budget	Variance
Operations						
Building						
200-80-0084-500-00	Supplies - Office/operating	1,000	0	1,000	1,000	0
200-80-0084-565-00	Repair/maint - Vehicles	500	0	500	500	0
200-80-0084-581-00	Office Equip-Purch/Maint	3,500	2,157	3,500	3,500	0
200-80-0084-612-00	Computer Services	37,000	5,807	37,000	50,000	13,000
200-80-0084-619-09	Prof Service-Inspections	97,500	190,391	208,673	97,500	0
200-80-0084-642-00	Travel And Meetings	150	74	150	150	0
200-80-0084-644-00	Personnel Training	3,500	675	3,500	3,000	(500)
200-80-0084-691-00	Bank Service Fee	10,000	10,319	14,000	10,000	0
Planning & Zoning						
220-80-0083-500-00	Supplies - Office/operating	1,500	769	1,500	1,500	0
220-80-0083-581-00	Office Equip-Purch/Maint	3,500	2,087	3,500	3,500	0
220-80-0083-585-00	Computer Purchases	1,000	0	1,000	1,000	0
220-80-0083-612-00	Computer Services	3,000	2,903	3,000	3,000	0
220-80-0083-619-00	Professional Services	75,000	67,306	75,000	75,000	0
220-80-0083-640-00	Advertising & Publications	3,000	3,237	3,000	3,000	0
220-80-0083-642-00	Travel And Meetings	500	0	500	500	0
220-80-0083-643-00	Dues And Membership	1,000	0	1,000	1,300	300
Operations Total		241,650	285,727	356,823	254,450	12,800
Total Revenues		326,000	717,520	776,365	326,000	0
Total Expenses		805,468	692,899	920,641	864,713	59,245
Effect on Net Assets		(479,468)	24,620	(144,275)	(538,713)	
				FY2026	FY2027	
Estimated Beginning Fund Balance				517,869	373,594	
Estimated Revenue				776,365	326,000	
Estimated Expenses				920,641	864,713	
Net Revenues<Expenses>				(144,275)	(538,713)	
Projected Ending Fund Balance				373,594	(165,119)	

Software \$44,250
Adobe \$1,200
Office 365 \$1,300
ESRI \$650
Sbrook \$2,600

ENTERPRISE FUND - WATER/SEWER

		YTD Amount Thru	FY2026 Year End	
	FY2026 Budget	05/31/2026	Estimate	FY2027 Budget
Revenue				
Water Fund	4,821,893	3,747,375	5,562,322	5,938,380
Sewer Fund	8,567,215	4,343,497	8,633,815	7,011,546
Total	13,389,108	8,090,872	14,196,136	12,949,926
Expenses				
Water Fund				
Personnel	665,832	453,439	646,621	764,242
Operating	1,140,000	995,446	1,289,848	1,187,200
Capital-Infrastructure	3,125,000	1,090,308	3,110,080	3,702,225
Sewer Fund				
Personnel	855,432	549,321	772,199	850,613
Operating	4,941,253	3,463,924	4,717,788	5,239,171
Capital	5,160,000	165,187	1,444,181	6,680,000
Total	15,887,517	6,717,625	11,980,717	18,423,451
Effect on Net Assets	(2,498,409)	1,373,247	2,215,420	(5,473,525)
			FY2026	FY2027
Estimated Beginning Net Assets			6,789,327	9,004,747
Estimated Revenue			14,196,136	12,949,926
Estimated Expenses			11,980,717	18,423,451
Net Revenues<Expenses>			2,215,420	(5,473,525)
Projected Ending Net Assets			9,004,747	3,531,222

WATER FUND DETAIL							
Account Number	Description	FY2026 Budget	YTD Amount Thru 06/30/2026	FY2026 Year End Estimate	FY2027 Budget		Variance
300-80-0081-333-00	NSF Return Check Fees	150	165	165	150		0
300-80-0081-350-01	Service Charge Revenues-Water	3,025,243	2,062,338	3,025,243	3,176,505	5% Increase	151,262
300-80-0081-355-06	Fees and Permits Water Inspect	4,000	6,547	6,547	4,000		0
300-80-0081-395-00	Miscellaneous Revenue	500	10,664	10,664	500		0
310-80-0081-351-04	Capital Fees-Fire Services	20,000	25,557	25,557	5,000		(15,000)
310-80-0081-351-05	Capital Fees-Water Connection	200,000	294,407	294,407	50,000		(150,000)
310-80-0081-360-00	Intergovernmental-URA	1,572,000	719,958	1,572,000	2,702,225		1,130,225
310-80-0081-395-00	Miscellaneous Revenue - PFAS Settlement	0	627,738	627,738	0		0
Revenue Total		4,821,893	3,747,375	5,562,322	5,938,380		1,116,487
300-80-0081-401-00	Personnel - Salaries Full-Time	410,133	279,912	393,422	444,693		34,560
300-80-0081-410-00	Personnel - Overtime	10,000	5,111	10,000	10,000		0
300-80-0081-415-00	Personnel - On Call Differential	30,000	17,780	30,000	30,000		0
300-80-0081-421-00	Health Insurance	107,337	79,206	107,337	165,755		58,418
300-80-0081-426-00	Workers Compensation Insurance	16,949	13,175	16,949	17,457		508
300-80-0081-427-00	State Unemployment Insurance	2,500	0	0	2,500		0
300-80-0081-430-00	Retirement - PERSI	55,603	36,215	55,603	57,969		2,366
300-80-0081-435-00	Social Security	33,310	22,039	33,310	35,867		2,557
Personnel Sub Total		665,832	453,439	646,621	764,242		98,410
300-80-0081-469-00	Clothing Allowance	4,250	1,761	4,250	4,250		0
300-80-0081-500-00	Supplies - Office/operating	3,000	718	3,000	3,000		0
300-80-0081-526-00	Freight	100	0	100	100		0
300-80-0081-540-00	Petroleum And Oil	15,000	5,825	15,000	15,000		0
300-80-0081-561-00	Repair/maint - Buildings	25,000	19,227	25,000	25,000		0
300-80-0081-565-00	Repair/maint - Vehicles	7,500	3,393	7,500	7,500		0
300-80-0081-568-00	Repair/Maint - Operating Systems	170,000	251,554	300,000	200,000		30,000
300-80-0081-568-01	Repair/Maint - Operating Equipment	90,000	88,348	88,348	90,000	\$40K MXU Meters	0
300-80-0081-581-00	Office Equip-Purch/Maint	1,000	676	1,000	1,000	\$50K Hydrants	0
300-80-0081-585-00	Computer Purchase	1,000	876	1,000	3,200		2,200
300-80-0081-612-00	Computer Services	15,000	8,417	15,000	15,000		0
300-80-0081-619-00	Professional Services	6,000	9,662	15,000	6,000		0
300-80-0081-619-01	Drug Testing	150	0	150	150		0
300-80-0081-635-00	Permits and Fees	14,000	13,929	14,000	14,000		0
300-80-0081-642-00	Travel And Meetings	1,000	553	1,000	1,000		0
300-80-0081-643-00	Dues And Membership	1,500	1,230	1,500	1,500		0
300-80-0081-644-00	Personnel Training	4,000	906	1,500	4,000		0
300-80-0081-691-00	Bank Service Fees	28,000	26,250	28,000	28,000		0
300-80-0081-770-00	Telephone & Communications	11,500	8,941	11,500	11,500		0
300-80-0081-771-01	Utilities - Water/Sewer/Trash	16,500	11,359	16,500	16,500		0
300-80-0081-771-02	Utilities - Electrical	145,000	106,018	160,000	160,000		15,000
300-80-0081-771-03	Utilities - Natural Gas	3,500	3,055	3,500	3,500		0
300-80-0081-950-01	Interfund Transfers Admin Fee	462,000	346,500	462,000	462,000		0
300-80-0081-950-10	Interfund Transfer UB	115,000	86,250	115,000	115,000		0
Operations Sub Total		1,140,000	995,446	1,289,848	1,187,200		47,200

Water Capital

310-80-0081-803-00	Capital Outlay- Vehicles	230,000	215,080	215,080	0	(230,000)
310-80-0081-804-00	Capital Outlay-Mach. & Equip.	123,000	0	123,000	0	(123,000)
310-80-0081-805-00	Capital Outlay	1,200,000	155,270	1,200,000	1,000,000	(200,000)
310-80-0081-805-02	Capital Outlay-URA	1,572,000	719,958	1,572,000	2,702,225	1,130,225
Capital Sub Total		3,125,000	1,090,308	3,110,080	3,702,225	577,225
TOTAL EXPENSES		4,930,832	2,539,192	5,046,549	5,653,667	722,835
		(108,939)	1,208,183	515,773	284,714	393,653

45th Street

SEWER FUND DETAIL							
Account Number	Description	FY2026 Budget	YTD Amount Thru 06/30/2025	FY2026 Year End Estimate	FY2027 Budget		Variance
320-80-0082-352-01	Utility Service Charges-Sewer	5,244,133	4,115,017	5,244,133	5,768,546	10% Increase	524,413
320-80-0082-355-00	Fees and Permits Sewer Inspect	1,500	2,400	2,400	1,500		0
320-80-0085-355-07	Fees and Permits Erosion & Sed	7,500	31,279	31,279	7,500		0
320-80-0085-355-08	Fees and Permits Storm Water	3,000	1,875	3,000	3,000		0
320-80-0082-395-00	Miscellaneous Revenue	0	9,500	9,500	0		0
330-80-0082-351-05	Capital Fees-Sewer Connection	30,000	62,421	62,421	5,000		(25,000)
330-80-0082-351-10	Capital Fee-30 Percent Trunk	4,000	0	4,000	1,000		(3,000)
330-80-0082-360-00	Intergovernmental-URA	1,400,000	121,006	1,400,000	1,225,000		(175,000)
330-80-0082-395-05	ARPA Funding	1,877,082	0	1,877,082	0		(1,877,082)
Revenue Total		8,567,215	4,343,497	8,633,815	7,011,546		(1,555,668)
320-80-0082-401-00	Personnel - Salaries Full-Time	371,429	216,713	294,481	459,705	Add 1 FTE	88,276
320-80-0082-410-00	Personnel - Overtime	10,000	10,361	10,361	10,000		0
320-80-0082-415-00	Personnel - On Call Differential	30,000	27,741	30,000	30,000		0
320-80-0082-421-00	Health Insurance	128,804	84,526	128,804	47,358		(81,446)
320-80-0082-426-00	Workers Compensation Insurance	26,755	20,797	26,755	27,558		803
320-80-0082-427-00	State Unemployment Insurance	2,500	0	2,500	2,500		0
320-80-0082-430-00	Retirement - PERSI	49,207	28,923	49,207	59,765		10,558
320-80-0082-435-00	Social Security	30,446	18,847	30,446	36,978		6,532
320-80-0085-401-00	Personnel - Salaries Full-Time	134,911	90,527	128,265	146,072		11,161
320-80-0085-421-00	Employers Medical Insurance	42,935	31,682	42,935	0		(42,935)
320-80-0085-426-00	Workers Compensation Insurance	2,327	1,809	2,327	2,397		70
320-80-0085-430-00	Retirement - PERSI	16,135	10,827	16,135	17,470		1,335
320-80-0085-435-00	Social Security	9,983	6,568	9,983	10,809		826
Personnel Sub Total		855,432	549,321	772,199	850,613		(4,819)
320-80-0082-469-00	Clothing Allowance	3,250	2,543	3,250	3,250		0
320-80-0082-500-00	Supplies - Office/operating	2,000	644	2,000	2,000		0
320-80-0082-526-00	Freight	100	0	100	100		0
320-80-0082-540-00	Petroleum And Oil	14,000	7,449	14,000	14,000		0
320-80-0082-561-00	Repair/maint - Buildings	25,000	21,557	25,000	25,000		0
320-80-0082-565-00	Repair/maint - Vehicles	10,000	5,488	10,000	10,000		0
320-80-0082-568-00	Repair/Maint - Operating Equip	100,000	34,441	100,000	250,000	\$20K IDEQ EDU \$55K PLC's Duck Lake	150,000
320-80-0082-581-00	Office Equip-Purch/Maint	2,500	676	2,500	2,500		0
320-80-0082-585-00	Computer Purchase	2,500	1,752	2,500	1,000		(1,500)
320-80-0082-612-00	Computer Services	16,500	10,422	16,500	16,500		0
320-80-0082-619-00	Professional Services	12,000	5,550	12,000	12,000		0
320-80-0082-619-01	Drug Testing	150	0	150	150		0
320-80-0082-635-00	Permits and Fees	250	144	250	250		0
320-80-0082-642-00	Travel And Meetings	1,000	481	1,000	1,000		0
320-80-0082-643-00	Dues And Membership	1,000	381	1,000	1,000		0
320-80-0082-644-00	Personnel Training	4,000	2,692	4,000	4,000		0
320-80-0082-690-00	Sewer Treatment	3,951,643	2,786,112	3,728,238	4,101,061	10% Increase from Boise	149,418

320-80-0082-691-00	Bank Service Fees	28,000	26,250	28,000	28,000	10% Increase from Boise	0
320-80-0082-770-00	Telephone & Communications	10,000	5,031	10,000	10,000		0
320-80-0082-771-01	Utilities - Water/Sewer/Trash	4,000	1,737	4,000	4,000		0
320-80-0082-771-02	Utilities - Electrical	13,000	11,252	13,000	13,000		0
320-80-0082-771-03	Utilities - Natural Gas	1,000	782	1,000	1,000		0
320-80-0082-950-01	Interfund Transfers Admin Fee	556,000	417,000	556,000	556,000		0
320-80-0082-950-10	Interfund Transfer UB	141,000	105,750	141,000	141,000		0
320-80-0085-469-00	Clothing Allowance	1,100	220	1,100	1,100		0
320-80-0085-500-00	Supplies - Office/operating	250	40	250	250		0
320-80-0085-540-00	Petroleum And Oil	1,700	1,632	1,700	1,700		0
320-80-0085-565-00	Repair/maint - Vehicles	1,000	521	1,000	1,000		0
320-80-0085-619-01	Drug Testing	60	0	0	60		0
320-80-0085-643-00	Dues And Membership	250	60	250	250		0
320-80-0085-644-00	Personnel Training	2,000	30	2,000	2,000		0
320-80-0085-695-00	NPDES	35,000	12,864	35,000	35,000		0
320-80-0085-770-00	Telephone & Communications	1,000	426	1,000	1,000		0
Operations Sub Total		4,941,253	3,463,924	4,717,788	5,239,171		297,918
330-80-0082-803-00	Capital Outlay- Vehicles	60,000	44,181	44,181	55,000		(5,000)
330-80-0082-804-00	Capital Outlay-Mach. & Equip.	0	0	0	0		0
330-80-0082-805-00	Capital Outlay	3,700,000	0	0	5,400,000	Ruby Rebuild Adams (Boise)	1,700,000
330-80-0082-805-02	Capital Outlay-URA	1,400,000	121,006	1,400,000	1,225,000		(175,000)
Capital Sub Total		5,160,000	165,187	1,444,181	6,680,000		1,520,000
TOTAL EXPENSES		10,956,685	4,178,432	6,934,168	12,769,784		1,813,099
		(2,389,470)	165,065	1,699,647	(5,758,238)		(3,368,768)

SANITATION FUND DETAIL

Account Number	Description	FY2026 Budget	YTD Amount Thru 06/30/2026	FY2026 Year End Estimate	FY2027 Budget
----------------	-------------	---------------	-------------------------------	-----------------------------	---------------

REVENUE

340-80-0040-352-04	Sanitation Service Charges	3,057,328	2,278,130	3,057,328	3,149,048
--------------------	----------------------------	------------------	------------------	------------------	------------------

3% Rate inc.

EXPENSE

340-80-0040-624-00	Contracted Services	2,962,036	2,204,721	2,962,036	3,065,707
340-80-0040-950-10	Interfund Transfer UB	80,000	60,000	80,000	80,000
		3,042,036	2,264,721	3,042,036	3,145,707

3.5% Annual inc.

	15,292	13,409	15,292	3,341
--	---------------	---------------	---------------	--------------

	FY2026	FY2027
Estimated Beginning Net Assets	4,803	20,095
Estimated Revenue	3,057,328	3,149,048
Estimated Expenses	3,042,036	3,145,707
Net Revenues<Expenses>	15,292	3,341
Projected Ending Net Assets	20,095	23,436