

ANNUAL BUDGET FY20





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PAYETTE *Idaho*

“WHAT HOME FEELS LIKE”

Our Mission:

The City will invest its resources and strategic focus on initiatives that will generate awareness and pride in the community and broad economic opportunities.

Payette's Vision:

Payette is a close-knit community proud of its rich history, traditions and amenities. Payette is a gathering place where multiple generations live and work.



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City of Payette
Fiscal Year 2020 Budget

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PRINCIPAL CITY OFFICIALS

Elected Officials



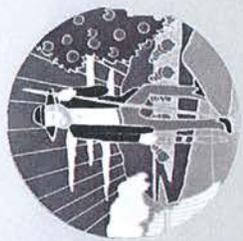
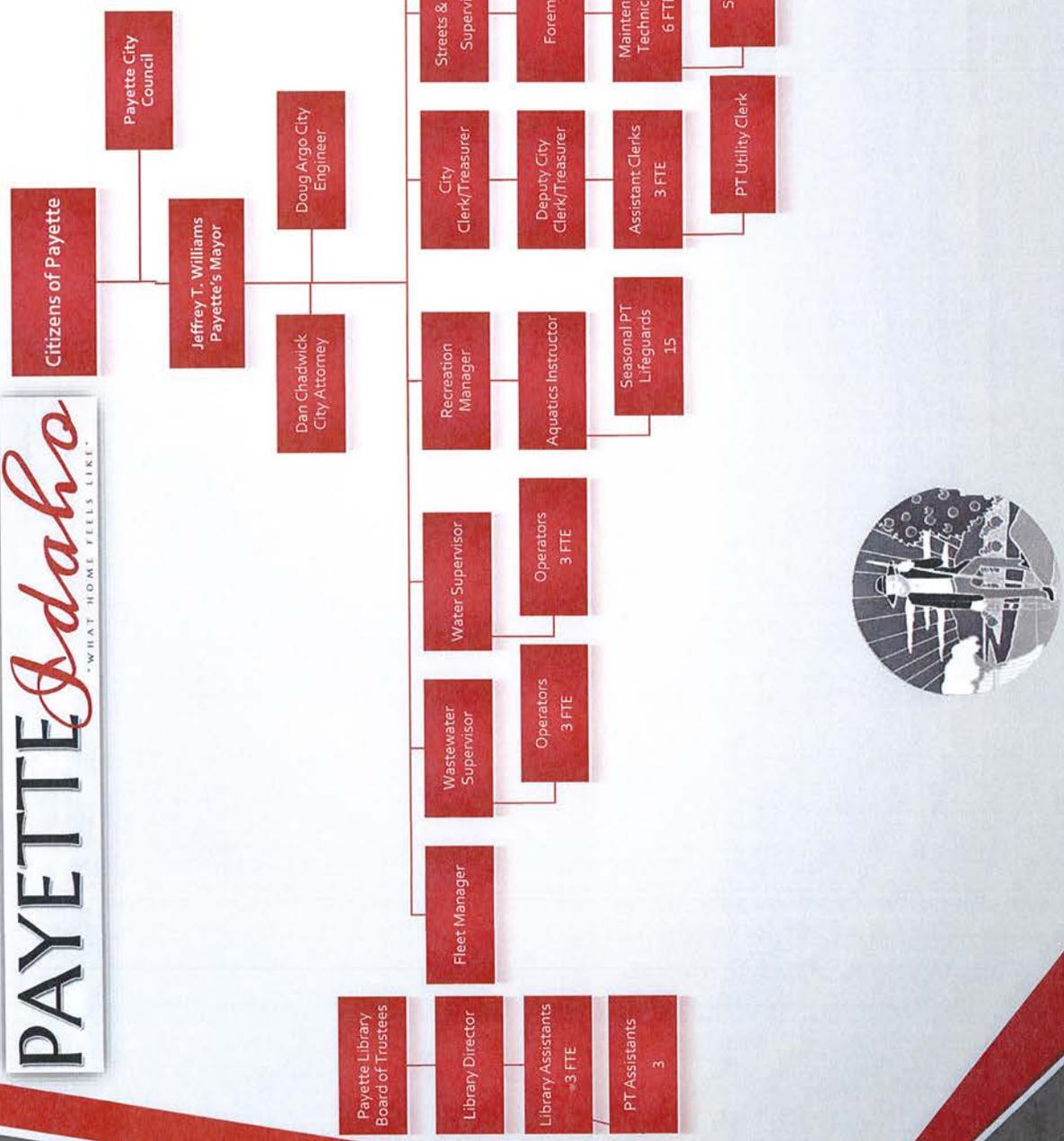
<i>In the order above:</i>	Term Expires
Alan Massey	2019
Kathy Patrick	2021
Craig Jensen <i>Council President</i>	2019
Jeffrey T. Williams <i>Mayor</i>	2021
Ray Wickersham	2021
Mike Kee	2019
Kathy Dodson	2019

Executive Staff

Fire Chief	Steve Castenada
Chief of Police	John Plaza
Fleet Manager	Ed Franek
Library Director	Clay Ritter
Water Supervisor	Jacob Hust
City Clerk/Treasurer	Mary Cordova
Recreation Manager	Vacant
Wastewater Supervisor	Darwin DeCroo
Streets & Parks Supervisor	Jamie Couch

PAYETTE Idaho

WHAT HOME FEELS LIKE™



BUDGET MESSAGE

October 1, 2019

Payette City Council and Citizens of Payette:

I am pleased to present the Fiscal Year 2020 Annual Operating Budget and program of services for the City of Payette. This document continues our commitment to prudent fiscal management and effective service delivery. The budget is intended to serve as a policy document, a financial plan, a communications device, and an operations guide.

The overall budget proposal at \$10,679,585 has been carefully designed to provide Payette residents and businesses with the quality of service they have come to expect and reflects the general priorities and policy direction provided by the City Council. This budget holds a tradition of maintaining conservative spending practices and is based on a conservative fiscal philosophy of maintaining a small and efficient general government while at the same time funding the functions that directly benefit our citizens

The methodology utilized in constructing this proposed budget did not significantly change from the previous year. Department Managers were asked to submit a status quo expense budget and to fine tune revenue projections. While the methodology did not change, the look and feel of this document changed dramatically. Our Treasurer's overarching goal is to make this budget document more informative and easier to navigate for both the Council and our citizens

The City has made significant efforts to improve the amenities and public facilities throughout the City. We will continue to refine programs and services in order to minimize the financial impact to its citizens. However, there are still challenges ahead to provide a steady revenue stream in order to provide services.

Budget Overview

The 2020 Budget, approved at \$10,679,585, represents a \$1,656,633 million dollar increase over the 2019 Budget of \$9,022,952. This is mainly due to earmarking \$735,000 in anticipation of receiving a FEMA Assistance to Firefighters grant for a new aerial fire engine. \$300,000 was also allocated to start Phase 1 of the River Street construction project. Wastewater budgeted \$300,000 for a new lift station north of town to accommodate the rapid growth in that direction.

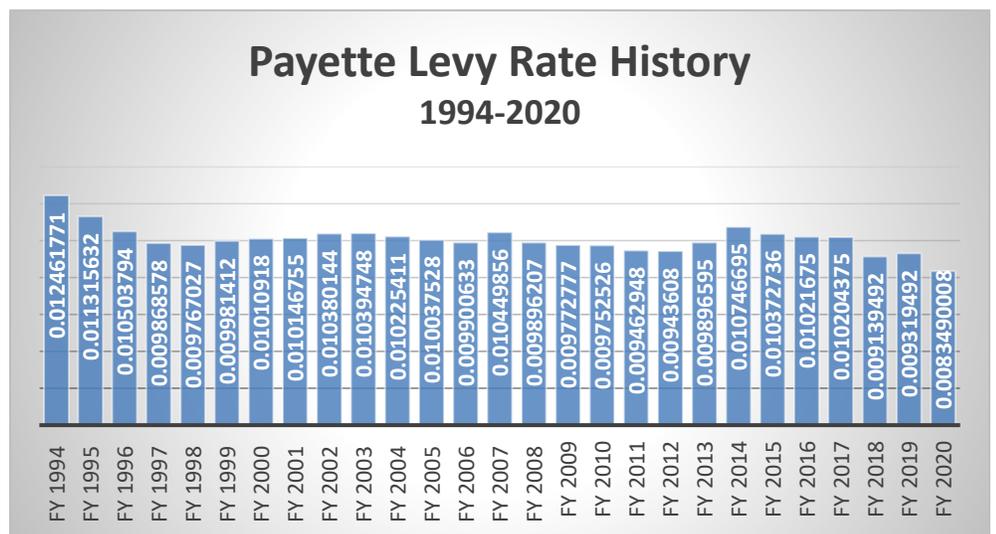
Competitive Property Tax Policy:

Cities in Idaho do not have control of and cannot determine their community taxable value. That responsibility is assigned to County Assessor's Office. Maintaining a competitive tax levy while providing current levels of service is one of the main priorities of the City Council and is reflected in this budget. In order to assess the City's tax levy competitiveness while maintaining current levels of service, the following factors were considered in the development of a competitive appropriated property tax budget:

Net Taxable Value - An increase of \$44,604,300 to the taxable value of \$302,575,609.

Property Tax Budget - Budgeted and levied property tax revenue totaling \$2,475,752 for FY20 is 2.9% higher than the \$2,405,436 in FY19. This is due to \$45,703 of new construction value from residential, commercial, and industrial expansion and a 3% increase of \$72,140 incorporated into this year's budget.

Property Tax Levy. For FY19 the total levy rate for all governmental funds was .009319492. We have developed a budget that includes a 3% tax increase plus the new construction and annexation values. With a new taxable value of \$302,575,609, we project the tax rate to be \$8.35 per \$1,000.



Economic Conditions

Within the Payette community, signs of a strengthening economy are evident in a variety of key areas. Development activity continues to stay steady. New homes are being built and increased commercial/industrial/retail activity is evident in several areas of the City. Our community continues to receive recognition for its strong quality of life, excellent schools, access to wonderful parks, and low crime rate. We anticipate Payette's economy to continue to grow, but at a very modest level. We do not foresee a return to pre-Great Recession levels, however, we do see signs of affordable housing becoming more and more of a challenge for this area and specifically for Payette.

In FY18, the City issued 37 building permits for new homes. Only 22 new homes were constructed in FY19, but the construction value was more than the previous year. It is

interesting to note that more homes were remodeled or added on to this year as opposed to last year. While we currently have subdivisions under development, vacant building lots are become scarce in our City.

A goal of development of more senior housing, as identified in the Strategic Economic Development Plan, is currently underway with a new subdivision proposed with nearly eighty units planned for senior housing.

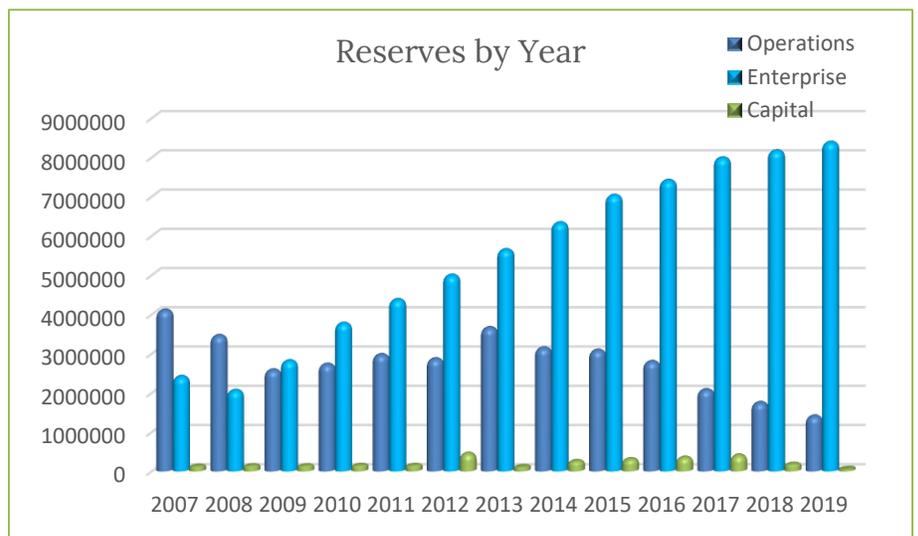
Short-term Organization Factors

The Payette Police Department added one sworn officer upon receiving a grant through the FEMA COPS Hiring Program (CHP) in the FY2013 budget. Continued population growth within the City is increasing the demand for law enforcement and quick response medical services. While no staffing increases are proposed in FY20, future budget deliberations will include discussions about adequate staffing of public safety personnel.

Replenish Reserves:

Unemployment rates are at historic lows and the regional economy is booming, but we can't really claim to have recovered from the recession until we're able to build our reserves to the level where we can mitigate a similar event in the future. While some departments reserves have been used to offset the costs of maintaining levels of service, others have been supplemented with additional funds this year. It is imperative that we

remember the relationship of reserves to our bond rating which directly affects the cost of borrowing money. The stronger our reserves, the better our bond rating. The better our bond rating, the less we pay in debt service. There are compelling reasons to rebuild reserves, but we continue to struggle with our reserve funds with the need to provide quality public service.



Personnel

We all share a sense of pride in the high quality of City employees who are dedicated to serving our community. We want to make sure that we offer a competitive compensation package that will allow us to continue to attract and retain experienced and qualified City

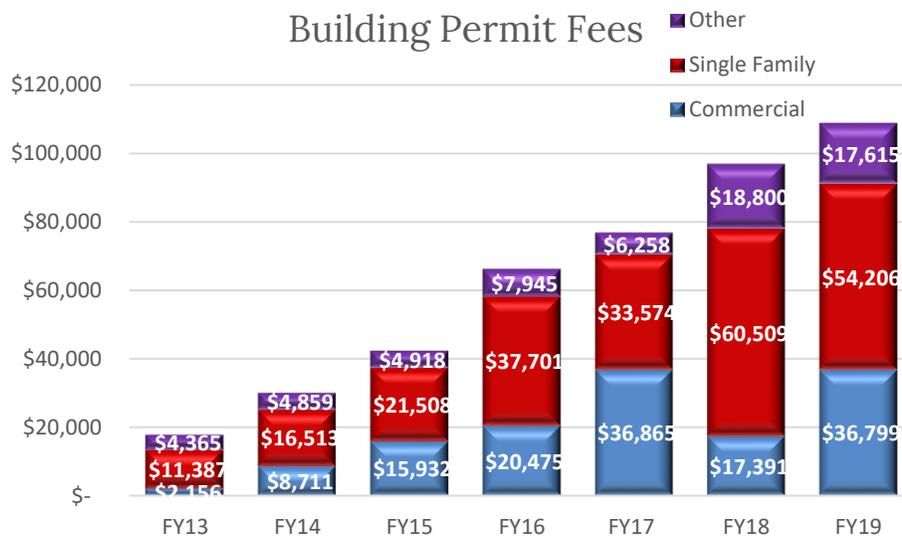
employees who share our core values. With this in mind, we have included in the Budget a cost of living increase of 3% effective on October 1.

During the past year, our employee health insurance has experienced an increase in expenses due to rising medical costs and increased claims. Therefore, this Budget includes a 9% increase in the City funding for employee health insurance contributions. We have budgeted a decrease in Worker’s Compensation expense, a direct result of employees practicing good safety habits while at work.

The proposed budget funds a total workforce of 59.25 Full Time Equivalent (FTE) positions, an increase of 1.2% from the current workforce. Only one full time addition to existing staffing is added for FY20, the addition of an Operator in the Wastewater Department. The Library has budgeted for one additional part-time employee. Total Personnel Services costs are budgeted to increase 4.9% between the current year projected budget and the FY20 budget.

Development

Payette’s Building Department reports that the number of permits for new residential construction was slightly down, however the total number of permits and the value of the permits up from 2018 as indicated in the following table:

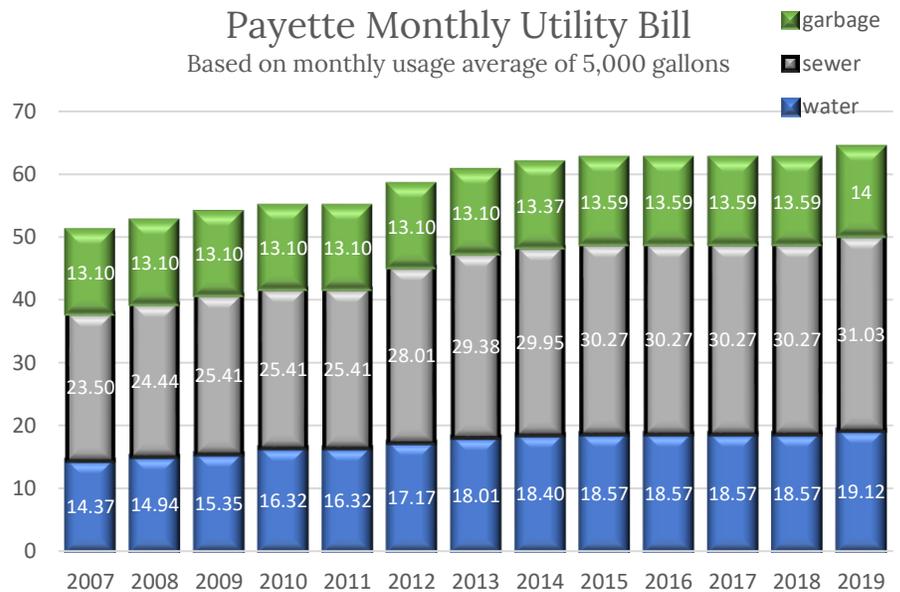


The increased activity over the past two years contributes to growth in revenues for the Building Inspection Division and may suggest gradual growth in other revenues such as property taxes and franchise fees.

Enterprise Funds

Water & Wastewater

The City has judiciously expended funds in order to keep the rates down for the citizens. However, it is our strong recommendation that we conduct a water rate study this fiscal year as part of the Water Master Plan, as rising expenses may not be keeping up with revenues. In Fiscal Year 2019, the Council determined it was time to raise the water and sewer consumer rates by 3%. The previous rate increase was 1% in 2015.



It is important to note that the community has reached a point where major investments in the water and sewer system are required to assure capacity for future generations, replace aging equipment and provide for consistent compliance with federal and state regulations.

\$300,000 was budgeted in the Wastewater fund to construct a new lift station strategically located north of Payette. The new lift station is needed to accommodate growth, both commercial and residential. \$130,000 was budgeted in the Water fund to set aside funding to construct a new water reservoir. The old “lower” reservoir has reached the end of its lifespan, and a new location for a replacement will be determined as part of the updated Water Master Plan. Funding the completion of the Water Master Plan is included with this budget. We do not foresee a water or wastewater rate increase needed in FY20 (aside from the annual CPI review).

Sanitation

The City of Payette entered into a new Sanitation Franchise Agreement with Hardin Sanitation which begins October 1, the first day of FY20, and is effective for ten years with a five-year renewal option. The new Agreement will slightly increase revenue in the Sanitation Department as the City will now collect 12% revenue from garbage cart rentals.

Future Challenges

Effort needs to continue on achieving the goals of the Council's strategic plan toward meeting the long-term vision of the community. A primary focus in this regard is with striving for a more diversified and reliable revenue base. More resources need to be placed on encouraging new industrial and commercial growth as defined in the Payette Economic Development Strategic Plan. The FY20 budget decreased funding for Economic Development by 50%. However, the City has committed to fiscally assist the Snake River Economic Development Alliance (SREDA) in hopes to stimulate ancillary business growth in the region and directly enhance the business environment and livability for the citizens of the Western Treasure Valley.

Conclusion

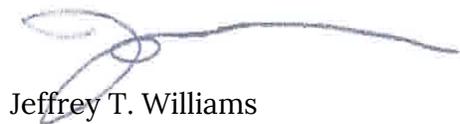
The FY20 budget is a conservative and balanced budget. Expenditures have been limited to known, predictable revenues or a prudent use of accumulated fund balance. The budget continues to deliver a quality, reliable, customer-oriented set of core services. These services assure a safe, economically viable place for the citizens of Payette to live, work and play.

Acknowledgement

I would like to thank the entire City of Payette staff for the cooperative, efficient and dedicated service given to our residents and the community. I cannot thank the department heads enough for their work to that end. While each focused on their particular area, it was their collective effort that completed this task. Not only were we able to significantly limit the use of reserves but it was done without further erosion to the services provided to the community. I also thank the City Council for their support to this administration in planning and conducting the financial operations of the City in a fiscally conservative and cooperative manner.

On behalf of the entire staff of the City of Payette, I pledge to you our very best efforts to help the City operate effectively and efficiently in the next fiscal year.

Best regards,



Jeffrey T. Williams
Payette's Mayor

CITY COUNCIL STRATEGIC PLAN

OUR VISION:

The City will invest its resources and strategic focus on initiatives that will generate awareness and pride in the community and broad economic opportunities.

As stewards of the community's future, it is incumbent upon the leadership to paint a picture of where we are headed: what this community will be in ten years from today. This is the vision that has been developed by the Mayor and City Council with a broad range of input from community stakeholders and the general citizenry.



Economic Development

Facilitate economic development opportunities to revitalize the community, create jobs, and expand the tax base

Objective 1:

Recruit new and expand existing businesses and development in Payette that will provide additional employment opportunities, offer the community more amenities and increase the tax base.

Objective 2:

Revitalize Downtown Payette.



Customer Focus

Create partnerships with our customers to ensure their success.

Objective 1: Integrate a customer service mindset throughout all City Departments

Objective 2: Regularly communicate with and educate the community about City services and events, community planning, ordinances, processes and opportunities for involvement



A Future for Payette's Youth

Ensure that future generations can enjoy opportunities to live and work in Payette by forming partnerships with organizations that support the growth and development of Payette's youth.

Objective 1: Develop employment and leadership skills in Payette's youth to enable them to support themselves financially as adults while living and contributing to the Payette community

Objective 2: Ensure there are adequate afterschool and summer activities for Payette's youth to support their growth and development and develop community pride.

PAYETTE ECONOMIC DEVELOPMENT STRATEGIC PLAN



Payette local leaders decided to take a proactive role toward developing strategies and actions to reverse declining trends, build upon local strengths, and achieve a more vital local economy and healthy community. As a result, the Payette Economic Development Plan was born. Moving forward, it seems reasonable that the City of Payette would provide financial and/or staffing resources for such an effort as a way of providing long term stability for the initiative.

Goal	Action
Support efforts to diversify and sustain agriculture in the surrounding area	<ul style="list-style-type: none"> ✓ Support direct farm-to-consumer sales. ✓ Support the availability of agricultural workers. ✓ Encourage agri-tourism and farm tours that connect consumers with local producers.
Encourage and welcome retirees to Payette	<ul style="list-style-type: none"> ✓ Set up communications loop/hub re: retirees. ✓ Encourage affordable senior housing development. ✓ Market the recreational activities and community amenities of Payette; emphasize health care.
Become a highly livable rural community	<ul style="list-style-type: none"> ✓ Extend the Greenway to Rudy Park. ✓ Support downtown development/revitalization. ✓ Promote a positive image of Payette.
Promote Business Retention & Expansion	<ul style="list-style-type: none"> ✓ Develop a communications hub for community economic development news and community events. ✓ Conduct interviews of local businesses. ✓ Buff up the potential of downtown. ✓ Organize a committee/team to lead this strategy. ✓ Respond to the needs and desires for infrastructure and city improvements that businesses identify as helpful. ✓ Help the community understand and appreciate the number and breadth of local businesses.
Grow Local & Regional Tourism	<ul style="list-style-type: none"> ✓ Promote and coordinate in multi-media fashion. ✓ Conduct feasibility study of lodging. ✓ Recommend that a good City role is to serve as a “pivot point” to facilitate strategies for economic development. ✓ Develop half-day and full-day tourism activity agendas, and post them on the communication vehicles. Promote existing event facilities like sports fields, Clay Peak, swimming pool, Parks & Rec Spartan Races, Airport fly-ins. ✓ Build information Kiosk at Bancroft Park. ✓ Explore sources of funding to improve acoustics and use of the amphitheater in Kiwanis Park.



COMMUNITY PROFILE

History

The City of Payette lies at the confluence of the mighty Snake River and Payette River. It is nestled among surrounding hills with thousands of beautiful shade trees lining its many streets.

Payette has its own means to enhance the quality of living but it also is strategically located to suit those of all tastes. Idaho's capital city of Boise is a short one-hour drive away by Interstate 84. The nearby mountains are a treasure for outdoor enthusiasts with skiing, snowmobiling, hunting and fishing a short distance north. The grandeur of Hell's Canyon, the nation's deepest gorge, can be enjoyed within a 90-minute drive.

The days of early Payette, formerly named "Boomerang", were sprinkled with the real flavor of the old west with boardwalks, vigilantes and the swinging door saloon. The first man to settle in the area was Francois Payette, a clerk and storekeeper in the employ of the Hudson Bay Company in 1815. The City's seal is representative of Francois Payette.

With the advent of Union Pacific's Oregon Short Line Railroad in 1884, Payette underwent a dramatic revolution in commerce as well as in lifestyles. The railroad brought trainloads of settlers to the valley, and in 1904 records show that the town led the entire state in the number of incoming carloads of freight.

The first fruit shipment to leave Payette via the railroad was in 1891. The ideal climate and fertile soils proved ideal for those who settled in the area to farm. Cattle ranching was also important in early Payette.

The City of Payette was incorporated in 1891. When Payette County was created in 1917 Payette became the county seat which it remains today.



"If the residents of Payette, Idaho were asked a consensus on why they live here and what they like about the community – it could be summed up in a phrase – "It's a wonderful place to live."

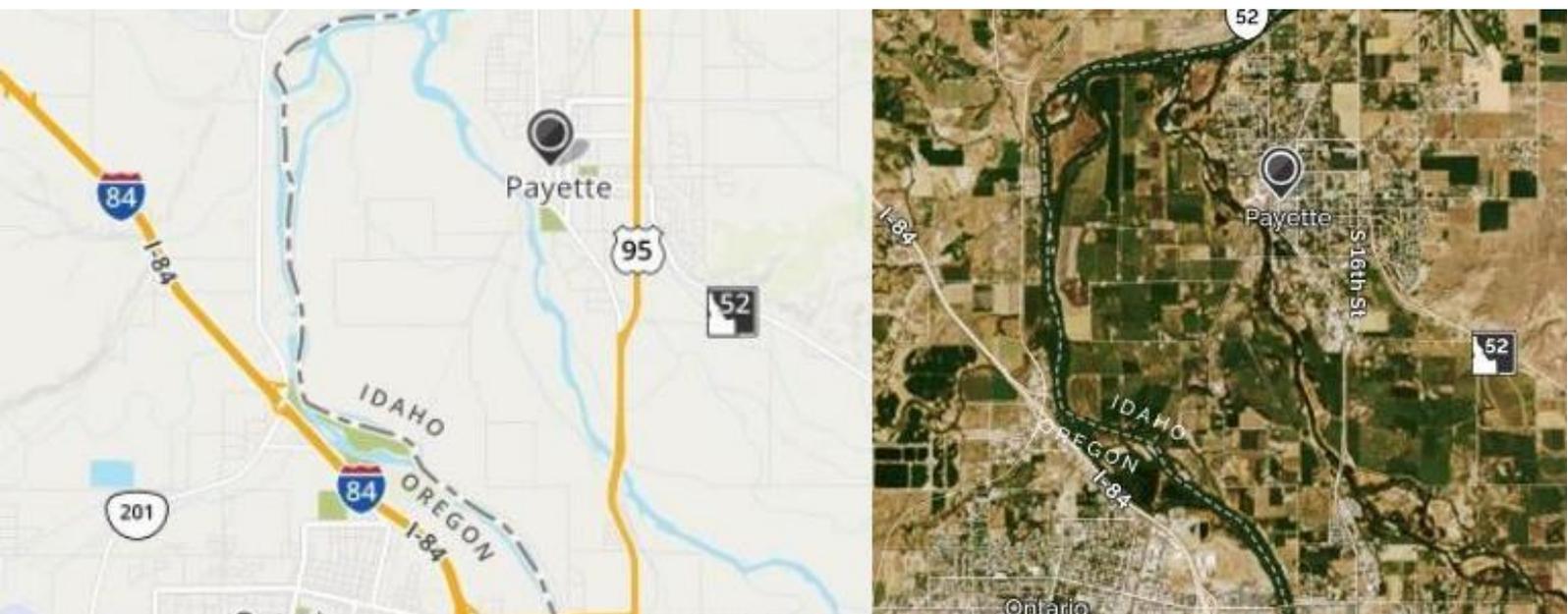
Payette, they will assure you, has managed to retain the friendly flavor of small-town life and yet offers the services and facilities to make living comfortable and enjoyable.



ABOUT PAYETTE

The City of Payette, incorporated in 1891, encompasses 4.01 square miles of land located 59 miles west of Boise, Idaho in the fertile Payette River Valley. Payette is a small but thriving city in the heart of western Idaho.

The City provides a full range of services, including police and fire protection, library, water and wastewater utility infrastructure, construction and maintenance of streets, parks, a municipal pool and an airport. Electricity, natural gas, telephone service, fiber internet and trash disposal are provided by private businesses. Payette is part of the Payette Joint School District.



Government

The City of Payette operates as a municipal corporation of the State of Idaho and has the powers granted to municipal corporations by State statutes, including the power to issue debt, levy taxes on real property within its boundaries, and extend its corporate limits by annexation.

Payette is governed by a City Council comprised of an elected Mayor and six Councilors. The City Council exercises policy-making and legislative authority and is responsible for City legislation, adopting the budget and tax levy, and financial oversight including approving payables. The Mayor serves a four-year term. Councilors serve for four years, with three of the six Councilor's terms expiring in each biennial election.

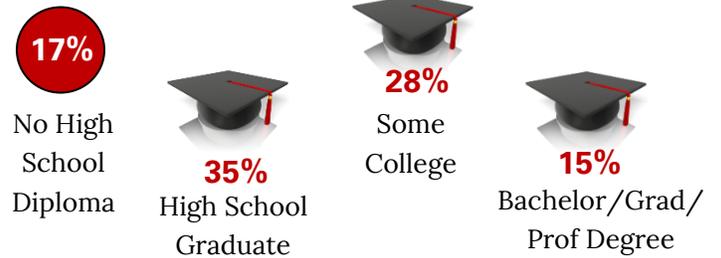
The City's fiscal year begins on October 1, and ends September 30. Current information about City services and projects can be found at www.cityofpayette.com

STATISTICAL INFORMATION (Data provided by US Census Bureau)

KEY FACTS



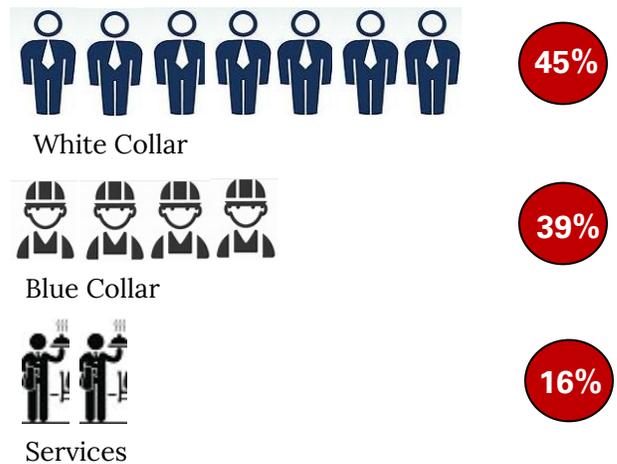
EDUCATION



BUSINESS



EMPLOYMENT



INCOME AND BENEFITS (IN 2017 INFLATION-ADJUSTED DOLLARS)		
Total households	2,927	2,927
Less than \$10,000	166	5.7%
\$10,000 to \$14,999	196	6.7%
\$15,000 to \$24,999	286	9.8%
\$25,000 to \$34,999	321	11.0%
\$35,000 to \$49,999	480	16.4%
\$50,000 to \$74,999	735	25.1%
\$75,000 to \$99,999	399	13.6%
\$100,000 to \$149,999	315	10.8%
\$150,000 to \$199,999	29	1.0%
\$200,000 or more	0	0.0%
Median household income (dollars)	50,300	(X)
Mean household income (dollars)	54,472	(X)

2.8%
Unemployment Rate



BUDGET PROCESS

The annual budget is one of the most important and informative documents City officials will use. In simple terms, the City's budget is a financial plan for one fiscal year. The budget shows the estimated costs of expenditures (items or services the City wishes to purchase in the coming fiscal year) and other budget requirements that must be planned for, but won't actually be spent. It also shows the resources that will be available to pay for those expenditures.

The budget authorizes the City to spend money and limits how much money can be spent. It also justifies the levy of property taxes. In order to levy taxes through the county assessor, cities must prepare a budget following Idaho local budget law.

Preliminary Budget Process

1. Budget Parameter Discussion with Department Heads & Mayor – Budget Policies and Procedures

- Emphasize that we must focus on the priorities outlined in the **Payette Strategic Plan** and the **Economic Development Strategic Plan**.
- At this meeting policies, priorities, and parameters are established or confirmed as they pertain to:
 - The primary objective is to provide the highest possible level of service to the citizens without adversely affecting the City's financial condition, and without raising taxes.
 - The budget must be balanced for each fund.
 - These are the five (5) major priorities that must be met:
 - to provide a safe community for our citizens;
 - to maintain the infrastructure of the community;
 - to provide a family-oriented community with recreational opportunities for the whole family;
 - to enhance the economic viability of the community by assisting in the diversification of the job base, the housing stock, and the youth/recreation facilities; and
 - to maintain a prudent General Fund reserve of 25% minimum which provides cash flow during the year, a safety net for handling the unexpected, and flexibility in day-to-day operations.
 - Recommendations as to program changes and improvements are given.

2. Finance Distributes Budget Guide to Departments

- The Budget Guide includes budget preparation calendar, instructions, and sample worksheets to be used in budget development.
- Finance prepares cost estimates to assist departments in projecting changes in the costs of materials, supplies, and maintenance contracts.
- Salary worksheets are included indicating the annual cost to budget for personnel. These estimates are based on the COLA established by the Council, along with estimated merit or step increases that may occur during the fiscal year.

2. Solicit Capital Projects from City Council and Mayor

- This is an ongoing process, new projects are proposed, and priorities of existing projects are reestablished.
- Departments Match Goals, Dollars, and Programs with Budget Parameters

BUDGET PROCESS, *continued*

Compilation Process

3. Operating Budgets Submitted to Finance with Justifications
 - o Individual worksheets are returned to Finance for input into the financial model. From this, a picture starts to develop as to the resources needed for the departments to meet their individual priorities and goals. Once all of the departmental budgets are compiled, the Mayor, Treasurer and Department Heads review the revenue and expenditure projections and determine whether the initial budget policies and parameters have been met.

[This will take place during the month of May.]

4. Capital Improvement Projects Submitted to Finance
 - o The projects are incorporated into the budget model, and fund balances are projected for the capital project funds. Since capital projects tend to span more than one fiscal year, the practice is to appropriate the total amount needed to fund the project, (or one 'self-contained' phase of the project). This ensures there is sufficient funding to complete the project the following year.

[This happens throughout the fiscal year.]

5. Review of Department Budget with Treasurer and Department Head
 - o This review gives the Department Head the opportunity to explain the department budget. Adjustments may be made at this time to bring the departmental budget into harmony with the budget policies and parameters. This allows the Mayor and Treasurer to get the broad picture of how all the pieces fit together.

[This takes place in May and June.]

6. Finance Department Prepares Initial Revenue Estimates
 - o These estimates are prepared in conjunction with trend analysis, review of new construction and assessment appeals, and other factors as stated in the "Revenue Sources" section.

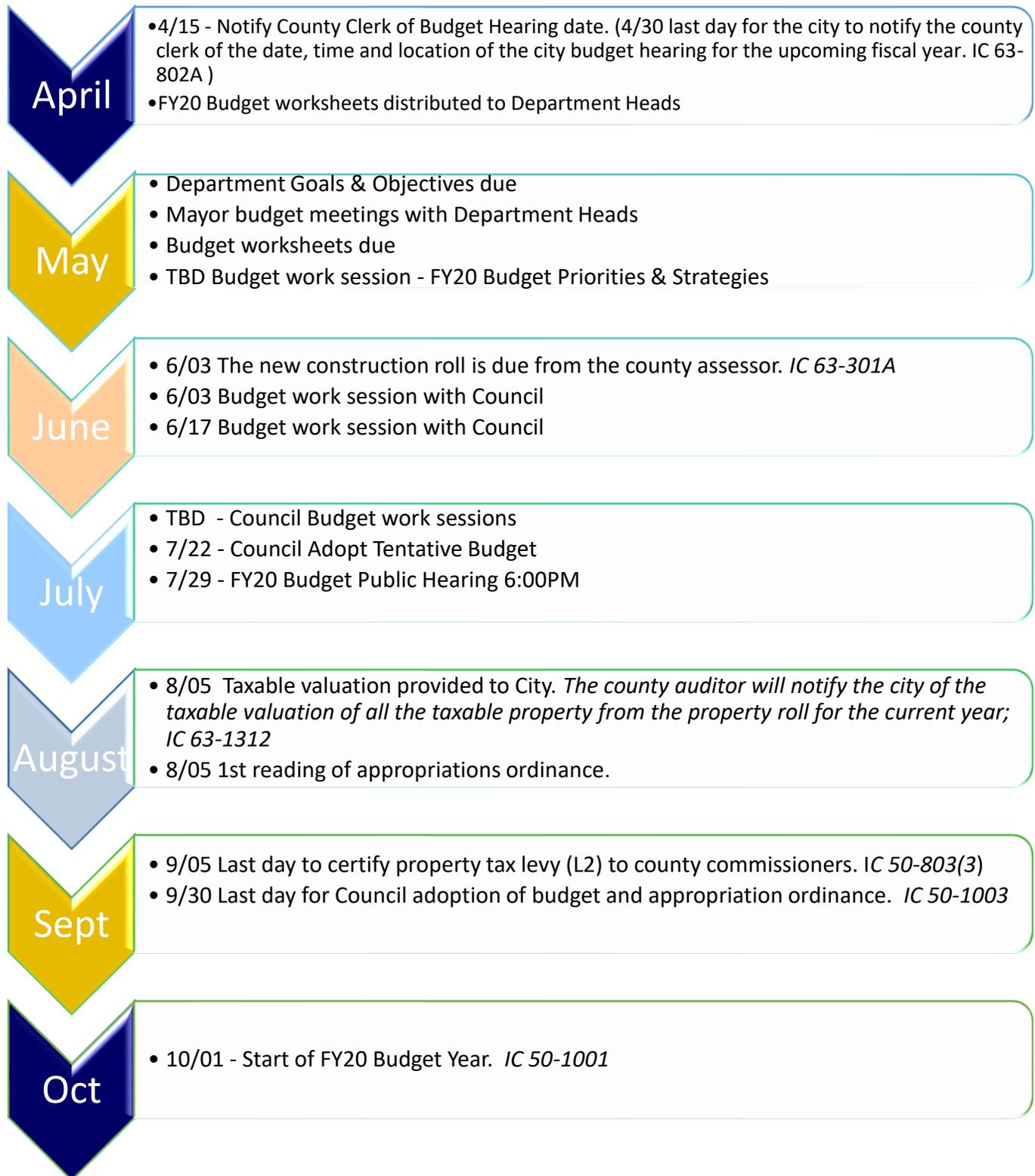
[This takes place during the first week of June.]

7. Budget Process Continues Until Balanced
 - o It is at this point that rewrites of the departmental budget take place as the program expenditures are brought into alignment with the available resources. During periods of abundant resources, additional improvements may be made or additional reserves created; during periods of economic downturns, this can be a very hard, frustrating time as budget requests may be reduced substantially, depending on how they meet the overall goals of the City.

[This takes place during June & July.]

8. Final Preparation of Draft Budget for Release to Council/Public
 - o Once the budget has been balanced, the Finance Department pulls the various pieces, numbers and narrative, together for presentation to the City Council, the Press, and the general public.

BUDGET TIMELINE



BUDGET MONITORING & REPORTING

MONITORING AND REPORTING PROCESS

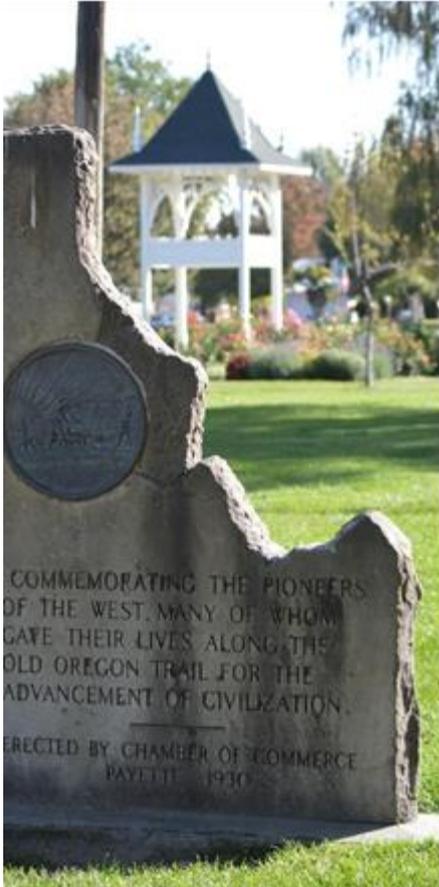
As the budget year proceeds, individual departments and the Finance Department have dual responsibility for monitoring the status of each department's budget. Department leaders have primary responsibility for monitoring the status of expenditures against their budget, and are responsible for informing the Finance Department of any significant departures from their adopted budget. The Finance Department has the overall responsibility for monitoring the status of all departments and funds. This is accomplished primarily through analysis of budget reports, which compare appropriation amounts on a line-item basis with actual expenditures throughout the year. These reports assist the Department leaders and staff in monitoring and controlling costs. Department staff may exceed expenditures by object code, so long as they do not exceed the total amount appropriated for the budget line. The Finance Department reviews the budget reports on a monthly basis and discusses any variances from expected performance with Department leaders. Additionally, the Finance Department conducts in-depth quarterly budget reviews of all expenditures and revenues. Significant changes in either expenditures or revenues require a budget amendment.

BUDGET AMENDMENT PROCESS

The budget may be amended in one of two ways. The first involves a reallocation of existing appropriation amounts within the line items of a specific fund. The second allows for the governing body to amend the budget through a public hearing process for any material changes that increases expenditures through the receipt of unanticipated revenues or the use of cash reserves on hand.



FUND STRUCTURE



Basis of Budgeting and Accounting

Basis of accounting refers to revenues, expenditures, expenses and transfers and the related assets and liabilities that are recognized in the accounts and reported in the City's financial statements. Activities in the government-wide and proprietary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned, and expenditures are recognized when the fund liability is incurred.

The City accounts are organized on the basis of fund and account groups, each of which is considered a separate accounting entity. Operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. City resources are allocated to an account for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The City of Payette's fund structure for budgetary purposes is the same as the fund structure for its Audited Financial Statements.

Governmental Fund Types

General Fund – The General Fund is the primary operating fund for the City and is used to account for all financial resources, except those required to be accounted for in another fund. This fund is classified as a major fund under GASB 34.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. There are seven funds under this category: Fund 2, Streets & Parks; Fund 3, Library; Fund 5, Insurance; Fund 6, Recreation (Pool); Fund 7, Airport; Fund 45, Revolving Loan; and Fund 49, Health Insurance. None of these funds are classified as major funds under GASB 34.

Debt Service Funds – The Debt Service Funds are used to account for the accumulation of, resources for, and the payment of general long-term debt principal, interest, and related costs. There are two funds under this category: Fund 37 LID 98-1 (this bond is paid in full), and Fund 54, the Library Expansion Bond.

Capital Project Funds – Capital Project Funds are used to account for financial resources to be used for acquisition or construction of major capital facilities and equipment. There are two funds under this category: Fund 20, Capital Improvement; and Fund 21, Reserve for Projects.

Proprietary Fund Types

Enterprise Funds – Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or

FUND STRUCTURE, *continued*

where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The Water, Sewer, and Sanitation funds are classified under this category. The water and sewer funds are classified as major funds.

The City of Payette maintains capital assets records and other records necessary to convert the fund financial statements to the full accrual method for the government wide statements. The City does not maintain "account groups" for fixed assets.

The funds in the budget are prepared according to Generally Accepted Accounting Principles for the fund financial statements.

Debt Management

The City of Payette strives to maintain manageable debt limits through proper planning of projects. We ensure that all debt is issued prudently and cost effectively. It is important that the City maintain a sound debt position and protect the credit quality of its obligations.

Currently, the City of Payette has one General Obligation debt. In 2010, the City presented a bond election to the citizens to expand the Public Library. The measure passed overwhelmingly receiving the super-majority. The City was fortunate to receive a grant through the ARRA to help offset the interest due on the loan. The loan is payable in one annual installment of \$61,699, with interest at 3.75% through 2041. The outstanding debt is \$939,426.

Sewer Revenue Loans

In a 2007 election, the question was posed to the voters if the City should incur Revenue Bond debt in order to construct a new clarifier at the Payette Wastewater Treatment Plant. An amount of up to \$1,335,000 was authorized by the voters. Bids to construct the clarifier came in at \$965,000, and the City bonded for \$1,100,000. The same ARRA grant we received for the Library Expansion also helps offset the interest payment on the clarifier loan. Annual payments are \$68,112 including interest at 3%. Total outstanding as of FY18 is \$832,702.

The City has a loan with the Idaho Department of Environmental Quality (DEQ) for the Phase I Sewer Project. The loan calls for semi-annual payments of \$43,831, including interest at 4% per annum. Total payable to date is \$353,988.

Local Improvement District

The City issued a \$226,624 special assessment bond in November of 1999 for sewer improvements due to major flooding in the southwest portion of town. The bonds were the obligation of the local improvement district and are paid by assessments from the property owners therein. The bonds were payable in annual installments of \$11,941 including interest at 3.25% per annum. This bond was paid off in FY18, but we still receive small assessment payments for those properties which are not yet paid in full.

FY20 EXPENDITURE SUMMARY

General Fund

Legislative	\$ 99,369	
Executive	11,753	
Economic Development	25,000	
Administration	384,702	
Code Enforcement	69,756	
Police	1,306,573	
Fire	644,524	
		\$ 2,541,677

Special Funds

Street Fund	\$ 1,417,547	
Library Fund	335,730	
Insurance Fund	105,671	
Recreation Fund (Pool)	295,737	
Airport Fund	123,750	
Capital Improvement	40,000	
Reserve for Projects	725,000	
	<hr/>	\$ 3,043,435

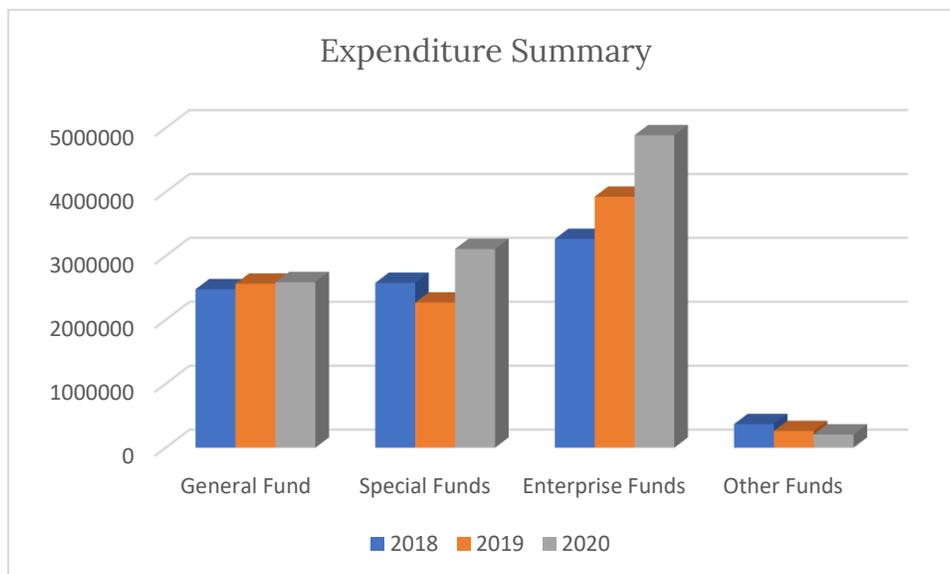
Enterprise Funds

Water Fund	\$ 1,886,924	
Sewer Fund	2,584,000	
Sanitation Fund	416,850	
	<hr/>	\$ 4,887,774

Other Funds

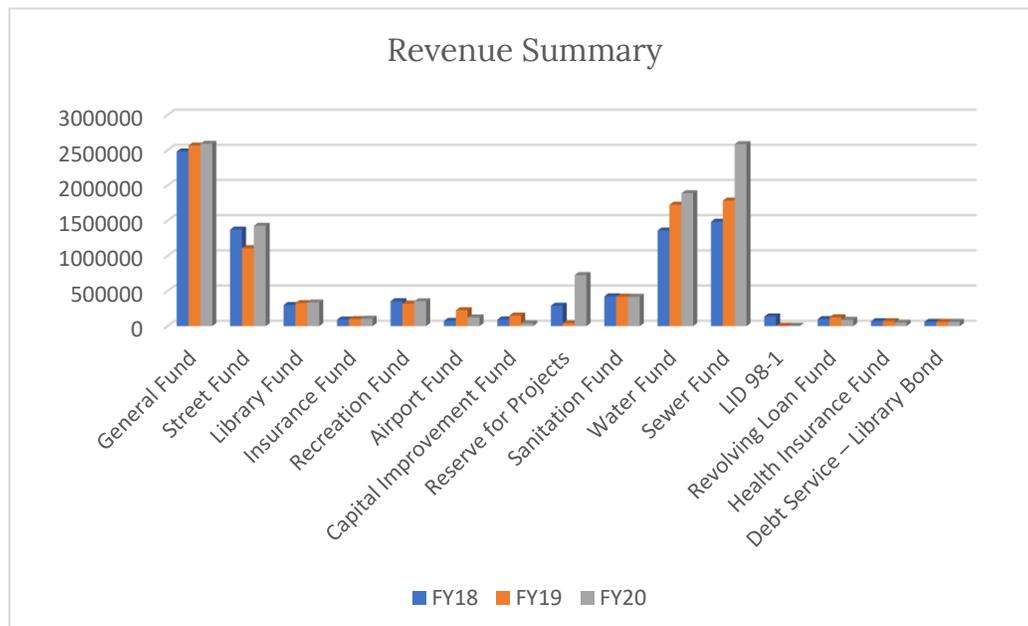
LID 98-1	\$ 5,000	
Library Debt Service	61,699	
Revolving Loan Fund	90,000	
Health Insurance Fund	50,000	
	<hr/>	\$ 206,699

<i>Total All Funds</i>	\$	10,679,585
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FY20 REVENUE SUMMARY

General Fund	\$	2,541,677
Street Fund		1,417,547
Library Fund		335,730
Insurance Fund		105,671
Recreation Fund		295,737
Airport Fund		123,750
Capital Improvement Fund		40,000
Reserve for Projects		725,000
Sanitation Fund		416,850
Water Fund		1,886,924
Sewer Fund		2,584,000
LID 98-1		5,000
Revolving Loan Fund		90,000
Health Insurance Fund		50,000
Debt Service – Library Bond		61,699
Total All Funds	\$	10,679,585





FUND RESERVES

Fiscal stability is an important factor for all cities. Sound financial management includes the practice and discipline of maintaining adequate reserve funds for known and unknown contingencies. Such contingencies and occurrences include, but are not limited to:

- Cash flow requirements
- Economic uncertainties including downturns in the local, state or national economy
- Local emergencies and natural disasters
- Loss of major revenue source
- Unanticipated operating or capital expenditures
- Uninsured losses
- Future capital projects
- Vehicle and equipment replacement
- Capital asset and infrastructure repair and replacement

Nearly all the cash & investment balances of the City's funds are pooled for investment purposes. Interest earned on pooled cash and investments is allocated to the various funds based on each fund's respective investment balance. Investments are measured using the market approach and include the Local Government Investment Pool, reported and measured at amortized cost following the provisions of GASB 79. The City Auditor has recommended a six-month operating reserve balance in each fund. The City Council tends to stay around the 35% mark, but over recent years many of the City's fund balance reserves have been under 10%.

FY20 Fund Balance Reserve Analysis

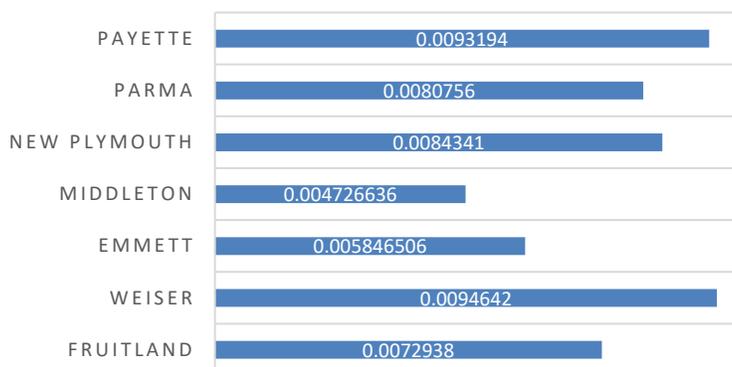
	General Government Funds				Special Revenue Funds				
	General Fund	Streets & Parks	Debt Service	Capital Improvements	Library	Recreation	Airport	Health Insurance	Revolving Loan
Fund Balance 9/30/18 Audited	\$1,083,503	\$113,254	\$62,433	\$442,581	\$62,433	\$38,333	\$11,053	\$89,384	\$121,772
Fund Balance % of FY19 expenses	42%	10%	101%	295%	19%	12%	5%	128%	97%
FY19-Budgeted Use of Reserves	\$368,339	\$ -	\$ -	\$ 150,000	\$ 14,750	\$ -	\$5,000	\$ 69,500	\$ 121,750
Projected Fund Balance 9/30/19	\$715,164	\$115,000	\$62,433	\$292,581	\$47,683	\$38,333	\$6,053	\$19,884	\$90,000
Fund Balance % of FY20 expenses	41%	8%	101%	300%	14%	11%	5%	40%	100%
FY20 -Proposed Use of FB/Reserves	\$222,775	0	0	\$40,000	\$14,000	\$0	\$3,000	\$49,200	\$90,000
Fund Balance 9/30/20 Projected	\$492,389	\$120,000	\$62,433	\$252,581	\$33,683	\$38,333	\$3,053	(\$29,316)	0

LEVY RATE

Property Tax Policy

Maintaining a competitive tax levy while providing current levels of service is one of the priorities of the City Council and is reflected in the budget. In order to assess the City's tax levy competitiveness while maintaining current levels of service, the following factors were considered in the development this budget:

2018 TAX LEVY



Net Taxable Value

The City's total net taxable value for 2019 came in at \$302,575,609. This is an approximate 17% increase over the 2018 taxable value of \$257,971,309. The net taxable value is the denominator in determining the levy rate.

Property Tax Budget

Budgeted and levied property tax revenue totaling \$2,526,204 for FY20 is about 5% higher than the \$2,405,436 in FY19. Funding that was originally included in the tentative budget included approximately \$450,000 of forgone dollars. \$300,000 of the proposed forgone use is for the River Street Project, an additional \$50,000 needed for pool operations, and continued economic development efforts. NO foregone funding was used in the final FY20 Budget. Funding for the pool and economic development were not included in the budget.

Property Tax Levy

The levy rate is a function of the property tax budget and net taxable value. The calculation of the levy rate is the property tax budget divided by the net taxable value. For FY19 the total levy rate for all governmental funds is .008349002. We have developed a budget that includes a 3% tax increase plus the new construction and annexation values. With the increase in taxable value, the tax rate will be approximately \$8.34 per \$1,000. The below chart illustrates property tax budget levy rate scenarios and the resulting effect assuming a median valued home in the City.

	FY20 No Increase	FY20 New Construction + 3%	FY20 New Construction + 3% + Annexation Value
Tax Rate	0.0079493816	0.00833884796	0.008349002
Taxes per \$1,000	\$7.95	\$8.34	\$8.35
\$150,000 Median Home	\$596.20	\$625.41	\$626.18

LEVY RATE HISTORY

	Levy Rate		Total Budget
FY 2020	0.00834900079	FY 2020	\$10,679,585
FY 2019	0.00932443227	FY 2019	\$9,022,952
FY 2018	0.009393837	FY 2018	\$8,693,223
FY 2017	0.010204375	FY 2017	\$9,351,114
FY 2016	0.010221707	FY 2016	\$8,236,189
FY 2015	0.010609300	FY 2015	\$7,627,273
FY 2014	0.012673165	FY 2014	\$7,069,891
FY 2013	0.010146866	FY 2013	\$7,264,721
FY 2012	0.009436080	FY 2012	\$9,042,383
FY 2011	0.009462950	FY 2011	\$10,563,816
FY 2010	0.009752526	FY 2010	\$8,385,759
FY 2009	0.00977000	FY 2009	\$ 9,107,196
FY 2008	0.009896207	FY 2008	\$ 7,438,728
FY 2007	0.010449856	FY 2007	\$ 7,484,765
FY 2006	0.009900633	FY 2006	\$ 6,149,806
FY 2005	0.010037528	FY 2005	\$ 6,481,184
FY 2004	0.010225411	FY 2004	\$ 6,471,758
FY 2003	0.010394748	FY 2003	\$ 6,554,380
FY 2002	0.010380144	FY 2002	\$ 7,310,363
FY 2001	0.010146755	FY 2001	\$ 7,225,635
FY 2000	0.010109180	FY 2000	\$ 6,852,347
FY 1999	0.009981412	FY 1999	\$ 6,506,516
FY 1998	0.009767027	FY 1998	\$ 6,148,892
FY 1997	0.009868578	FY 1997	\$ 4,402,100
FY 1996	0.010503794	FY 1996	\$ 4,102,497
FY 1995	0.011315632	FY 1995	\$ 3,349,788
FY 1994	0.012461771	FY 1994	\$ 3,680,995

EMPLOYEES

Staffing

The most important asset the City of Payette holds is its workforce who are ultimately responsible for implementing the programs and services as described in the budget. The FY20 budget provides for 59.25 full-time equivalents (FTEs). The FTE total is a product of both full and part time positions.

Department	FY18	FY19	FY20
Executive/Legislative	7	7	7
Administration	5.25	5.25	5.25
Police	16	16	16
Fire			7.25
Streets & Parks	7	7	6
Water	4	4	4
Wastewater	4	4	5
Recreation	2	2	2
Library	4.5	4.5	4.75

Salaries

Employees are evaluated on their performance throughout the year according to established goals and expectations with their supervisor. The City has typically approved a cost of living increase (COLA) for employees on an annual basis. In 2018, the City Council passed Resolution 2018-06 which, for budgeting purposes, set the COLA equal to the Consumer Price Index-Urban, (CPI-U), for the month of April, which was included in the Tentative FY20 Budget at 1.8%. In FY20, we have built in a 3% increase to employee salaries. The total budget for salaries and benefits for FY20 is \$2,559,966. This is an increase of 4.2% (\$103,600) compared to the budgeted FY19 salaries.

Benefits

Major medical health insurance continues to come at a significant cost to the City, and prices are rising on an annual basis. This is an issue facing businesses and governments across the United States. In the FY20 Tentative Budget, we planned on costs increasing by 15%, and the adopted FY20 Budget includes the actual increase of 9%. In addition, we have included health insurance for four Council members in planning for the upcoming election which was not included in the FY19 Budget. Currently, we offer health insurance at no cost to our employees. We also cover 80% of employee's dependents if they choose to be on our plan. We did not recommend any other changes to the benefits offered to City of Payette employees; however, we are currently looking at other health insurance options for our employees in FY21. The current employment environment in the Treasure Valley demands that employers pay their employees a market wage and provide an attractive benefit package. Being able to maintain a competitive benefits program is important as we strive to attract and retain quality employees in a competitive labor market.

Total cost of employee salary and benefits for FY20 is projected to be \$3,776,342. This represents a 4.6% increase compared to FY19.

DEBT MANAGEMENT

Idaho Code section 50-1019 limits total debt for cities to two percent (2%) of taxable market value. Municipal debt that is secured by the full faith and credit of the City and generally secured by a pledge of property taxes or a general revenue source is commonly called General Obligation (GO) debt. Municipal debt secured by a pledge of revenue from a revenue-producing facility or operation from which the debt was used to construct or rehabilitate is known as Revenue debt.

The Idaho Constitution requires cities to hold an election and receive a favorable two-thirds majority vote authorizing the indebtedness, with the exception of requiring only a majority vote authorizing indebtedness related to water, sewer treatment, and electrical plants and facilities.

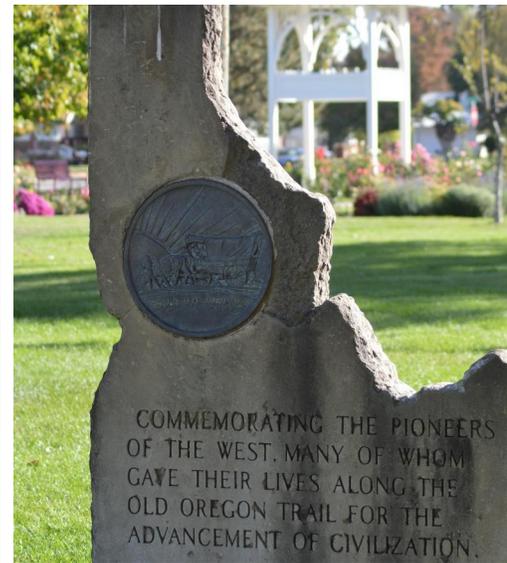
The annual requirement to amortize all debt outstanding as of September 30, 2018, excluding obligations associated with compensated absences, and post-retirement benefits are as follows:

The City Council follows a Debt Policy to direct planning and management for City borrowings. The following considerations are followed when planning to incur debt:

- ✓ The City will use debt when appropriate to assure that needed facilities are funded with a long-term perspective that matches costs to the useful life of the facilities.
- ✓ The City will not issue debt for which the repayment schedule exceeds the useful life of the asset acquired.
- ✓ The City will demonstrate comprehensive, sound and well managed financial policies and practices to provide assurance to investors in City debt instruments of timely payment of all obligations.
- ✓ The City will assure that debt service can be fully supported within current revenues or income for the relevant fund.

Description	Beginning Principal Balance	Decreases	Ending Principal Balance	P & I Due in FY19	10/1/18 Outstanding P & I
Governmental Type					
2010 GO Bond #97-05 2040/41	\$964,940	\$25,514	\$939,426	\$61,699	\$1,418,279
Business-Type					
2010 SR Bond #92-04 2033/34	\$874,577	\$41,875	\$832,702	\$68,112	\$1,053,109
Sewer Revenue Loan 2022/23	\$425,343	\$71,355	\$535,988	\$87,662	\$389,971

PAYETTE *Idaho*



WHAT HOME FEELS LIKE



FY20 GENERAL FUND REVENUES

Revenue Sources and Estimates

Property Taxes

Idaho Code 63-802; Property taxes comprise the most important revenue source for local governments. A city may increase the property tax portion of their budgets by three percent over the greatest of the previous three years, plus growth factors for new construction and annexation.

The 2019 assessed valuation for net taxable property is \$302,575,609, a 17% growth over the 2018 valuation. The tax levy for real property tax is set at 0.008349002. The total property tax revenue based on the assessed valuation will be \$2,526,204. The general fund will use \$1,304,733 of the collected property taxes.

Sales Tax

Idaho Code 63-3638; The current retail sales tax is at 6%. It is estimated that the amount of sales tax collected and distributed to the general fund will be \$177,000. We estimate the total amount to be collected in FY20 at \$295,216. Association of Idaho Cities has projected sales tax along with intergovernmental revenue to increase by 5% in FY20.

Intergovernmental Revenue

This category includes revenue from Federal, State and County sources as described below:

The main sources of revenue under State sources are the State Liquor Apportionment and State Shared Revenue. Idaho Code 23-404 & 63-3638 (9). The estimate for FY20 is Liquor share is \$119,000. As a result of HB 643 that took effect July 1, 2018, the impact of magistrate court funding will see no increase. State shared revenue is projected to increase by 5% in FY20. The general fund will use \$90,000 of the projected total of \$255,953.

Licenses, Permits & Fines

This category includes revenue from the City of Payette issuance of licenses & permits, animal control fines, and vehicle fines. The City Clerk/Treasurer's Office will be making a concerted effort to collect all fines and fees, and is projecting that this effort will result in increased collections.

Local Revenue

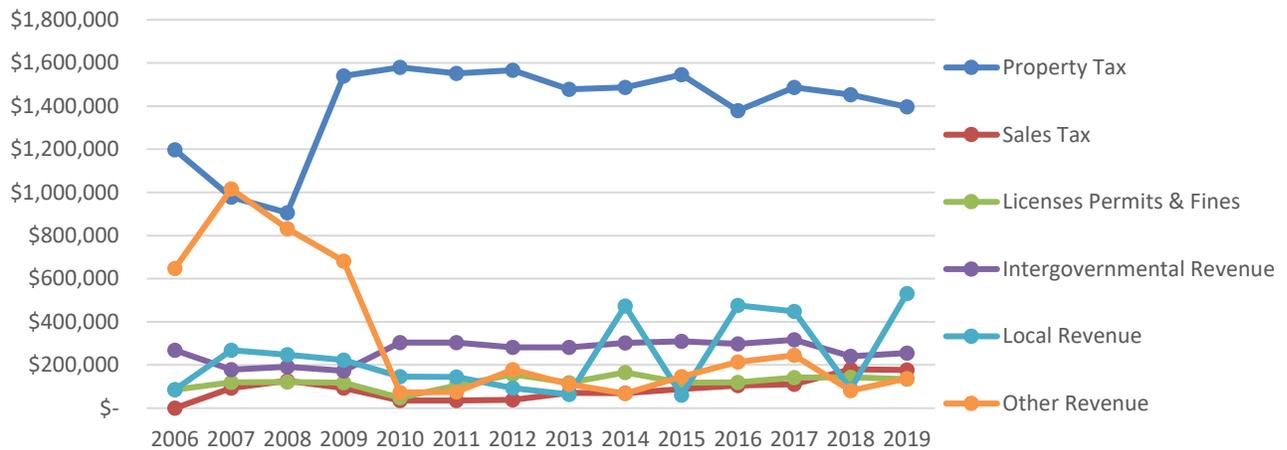
This category includes revenue from interest earnings for investment of City's monies, sales of copies and maps, franchise fees and other miscellaneous revenues. Included in the total is estimated engineering fees for miscellaneous developments, which will be billed back to the developers. Total revenue generated from these sources is estimated to be \$119,200.

Other Revenues & Transfers In

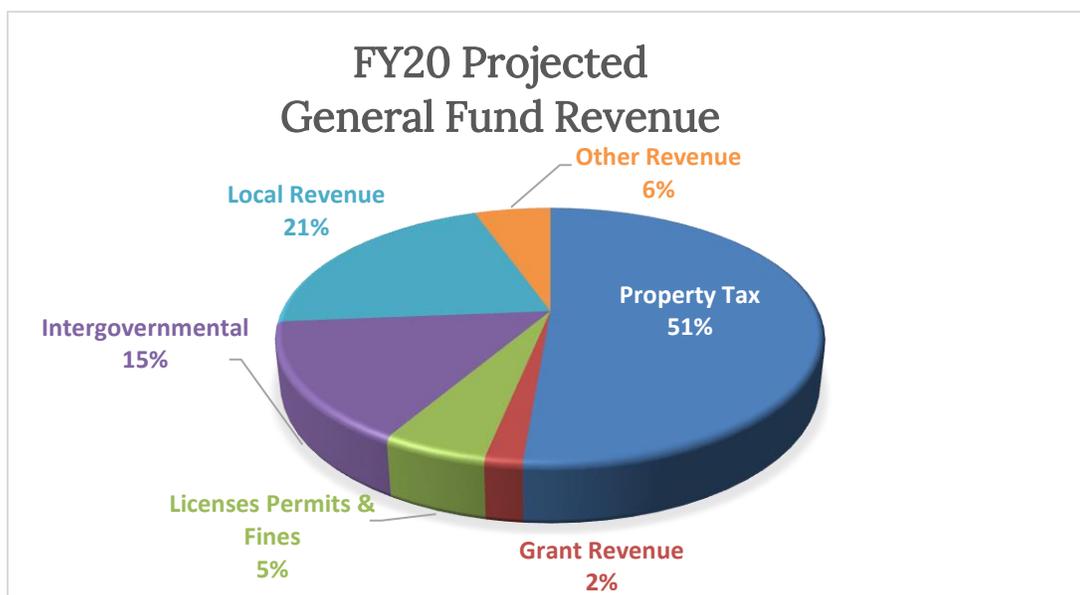
This year, this category includes a transfer in for funds needed to balance the FY20 budget in the amount of \$100,000. In addition, general fund reserves are being used to fund \$52,755 for Police Department Equipment, \$70,000 as a match toward a new aerial fire truck, and \$103,100 to fund Council donations and Economic Development.

General Fund Revenue Sources & Estimates, *continued*

Revenue Trend 2006-2019



	FY 17 <u>Actual</u>	FY 18 <u>Actual</u>	FY 19 <u>Budget</u>	FY20 <u>Budget</u>
Property Tax	1,434,595	\$1,452,890	\$1,381,846	\$ 1,304,733
Grant Revenue	71,066	17,144	28,000	48,150
Licenses Permits & Fines	130,532	148,287	137,600	134,100
Intergovernmental Revenue	435,556	392,364	385,716	386,000
Local Revenue	107,464	104,611	191,000	531,494
Other Revenue	<u>104,097</u>	<u>48,600</u>	<u>441,263</u>	<u>137,200</u>
Total General Fund Revenue	\$2,283,310	\$2,163,896	\$2,565,425	\$ 2,541,677



PAYETTE *Idaho*



WHAT HOME FEELS LIKE



GOALS & ACCOMPLISHMENTS

LEGISLATIVE & EXECUTIVE

Mission

Working together, to provide quality professional services for all citizens, businesses and visitors, by continuing to maintain and enhance services to ensure public health and safety.

Program

The Mayor is the Chief Executive Officer for the City of Payette. The Mayor performs all duties required by law, including acting as the personnel officer, preparing and executing the annual budget, supervising the enforcement of city law, presiding at Council meetings and acting as ceremonial head of the City while participating in community events.

The Payette City Council is the legislative body of the City of Payette. The City Council enacts the laws of the City and sets the policy for Administration, enacts ordinances and resolutions, levys taxes, and approves the annual budget for the City to include operations, maintenance, and capital projects.



FY20 GOALS – Executive & Legislative

- Expand our efforts to become a more self-sufficient and self-determined city; and
- Continuing our success with securing grants for our major infrastructure projects, versus relying on tax revenue to meet all needs; and
- Continue to foster and encourage responsible development to attract new businesses and assist current businesses with their business needs; and
- Continue to encourage responsible construction of homes and multi-family development projects within the City limits and area of City Impact; and
- Identify and develop a plan to enhance public use of the Payette Greenway; and
- Construct a wastewater lift station at the north end of town to enhance capacity for future residential and business needs.

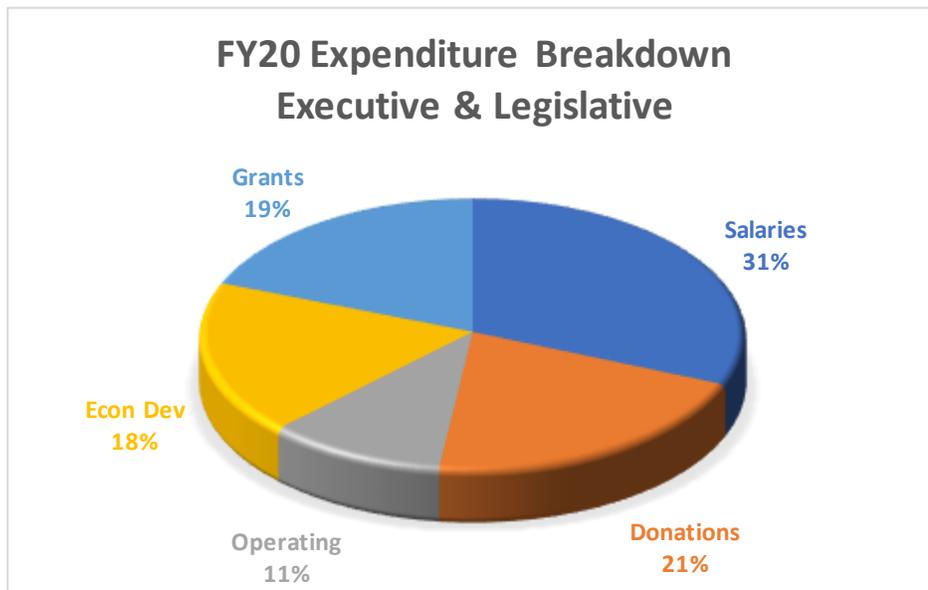
Significant Budget Changes

Planning for the upcoming election, four Council seats are open. We added additional funds for insurance should newly elected councilors should choose to participate.

EXPENDITURE SUMMARY

LEGISLATIVE & EXECUTIVE

<i>Executive</i>	
Mayor's Salary	3,600
Personnel Benefits	5,153
Donations	1,000
Mayor's Youth Advisory Council	2,000
<i>Legislative</i>	
Salaries	10,800
Personnel Benefits	23,069
Boards & Commissions	4,800
Election	100
Information Technology	1,000
Dues & Subscriptions	4,000
Utility Billing Assistance Program	1,000
Travel, Meetings & Education	2,500
Operating Supplies	2,000
Donations – annual & discretionary	25,100
Grants	25,000
<i>Economic Development</i>	
Economic Development	25,000
Department Total	
	\$ 136,122



PAYETTE *Idaho*



WHAT HOME FEELS LIKE

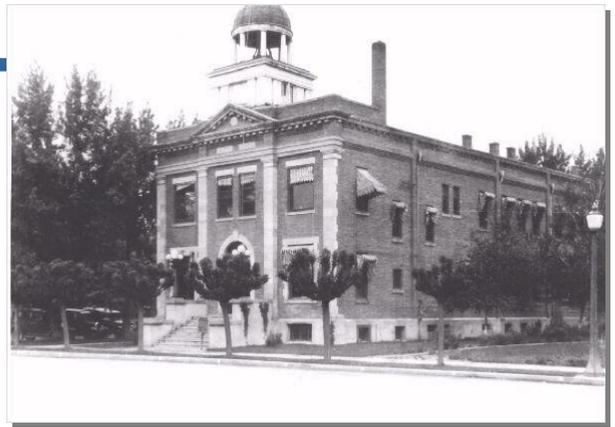


GOALS & ACCOMPLISHMENTS

Administration

Mission

The Clerk's Office is the hub of government, the direct link between residents and their local government. The Clerk's office strives to provide information to the community consistent with applicable laws, to merit public confidence in our community, and promote public participation in government. The office provides management and policy direction through open dialogue, fairness and concern for the well-being of the overall community while promoting and enforcing the majority will of the Mayor and Council.



FY20 GOALS

- Improve efficiency of City operations
Conduct City operations and facilities in a manner which can lower or control rates and costs; maximizes facility use; minimize risk exposure to the City.
Strategy:
 - a. Provide current fiscal year budget management to reduce expenses. Utilize the FY 2020 budget package (goals & expenditure narratives) to ensure department budgets are spent properly.
 - b. Develop partnerships with state and other entities.
- Support Elected Officials and the public process.
Support informed involvement by elected officials and the public in the local government process.
Strategy:
 - a. Provide elected officials with information needed to make decisions in a timely and thorough manner.
 - b. Sponsor work sessions to allow community input on projects, legislative priorities and policy development
 - c. Continue to expand the use of the Internet as a means of providing the public with information about City policies and programs
- Establish and maintain fair personnel policies and foster a supportive work environment.
Achieve the greatest amount of productivity from employees through property management and coordination of activities between departments.
Strategy:
 - a. Provide appropriate training to staff and volunteers, as funded by the Council, which will enable them to work safely, courteously, efficiently and effectively.
 - b. Assist department heads with the implementation of Mayor/Council established goals.

- Manage the planning process
Development of planning regulations, commensurate with community desires, to foster the orderly growth in Payette.
Strategy:
 - a. Work with the Payette Planning & Zoning Commission on streamlining Zoning code and development process.
 - b. Obtain grants from the State to support planning efforts.

FY19 ACCOMPLISHMENTS

- We purchased a new iWorQ Permit Management System for better accessibility and documentation of building permits, dog tags, and business licenses. Issued 110 Building Permits; 780 Dog Licenses; and 43 Business Licenses
- Worked with Planning and Facility Management group to complete new 20-year Comprehensive Plan and Zoning map for the City and its residents.

EXPENDITURE NARRATIVE

Administration

SALARIES

Salaries reflect City Clerk, Deputy City Clerk, 3 Admin Assistants and 1 PT utility clerk position. One Assistant and PT position is funded through enterprise funds

LEGAL

\$85,000

All legal expenses for the City are drawn from this line.

OPERATING SUPPLIES

\$16,000

Reflects actual increased necessity of supplies.

PROFESSIONAL SERVICES

\$25,000

Engineer Services – New Development
~to be reimbursed by Developers
Engineer Contracted Services
Audit

BUILDING INSPECTOR

\$69,000

Expense funded through building permits

TRAVEL, MEETINGS & EDUCATION

\$4,750

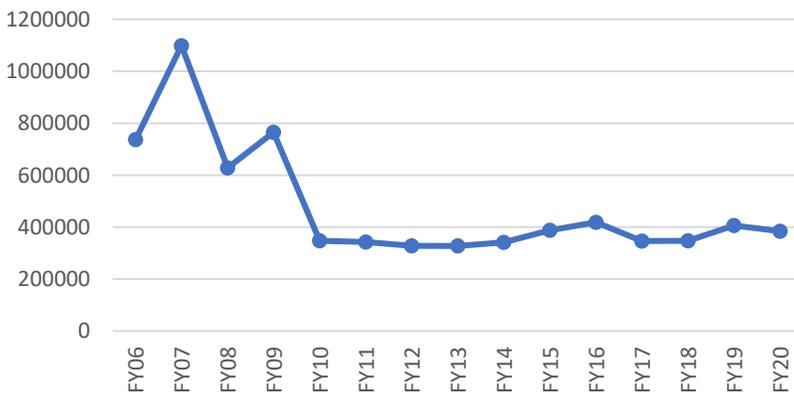
Clerk and staff to attend annual state ICCTFOA conference
AIC Conference and other training
Miscellaneous training for office staff

EXPENDITURE SUMMARY

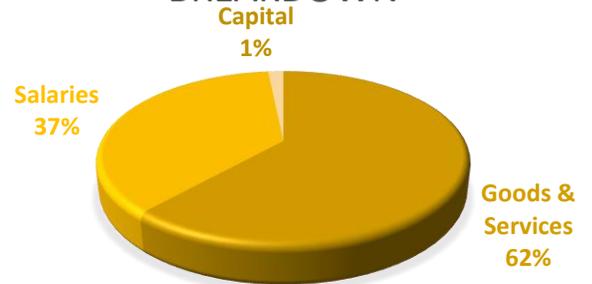
Administration

Salaries	\$97,920.00
Overtime	\$1,000.00
Personnel Benefits	\$41,772.00
Worker's Compensation	\$510.00
Professional Purchased Services	\$25,000.00
Legal	\$85,000.00
Building Inspection	\$69,000.00
Employee Drug Testing	\$30.00
Utilities	\$9,000.00
Custodial & Cleaning	\$9,000.00
Repair & Maint- Auto	\$4,000.00
Postage	\$2,000.00
Telephone & Comm	\$5,000.00
Information Technology	\$5,000.00
Advertising & Publishing	\$3,000.00
Printing & Binding	\$3,000.00
Dues & Subscriptions	\$5,500.00
Travel/Meetings/Education	\$4,750.00
Supplies-Operating	\$8,000.00
Capital Outlay-Copier	\$6,200.00
Sales Tax	\$20.00
TOTAL	\$384,702.00

Expenditure Trend



FY20 EXPENDITURE BREAKDOWN



PAYETTE *Idaho*



WHAT HOME FEELS LIKE



GOALS & ACCOMPLISHMENTS

Police Department

Mission

The Payette Police Department is committed to being responsive to the community and to deliver quality law enforcement services to the citizens of Payette.



It is our responsibility and duty to maintain order while respecting the rights of individuals.

The mission of the Payette Police Department is to work towards improving the quality of life for our citizens while working with the community to provide safe, secure streets and neighborhoods.

FY20 GOALS

- Partner with other in county agencies to form Payette Task Force for Drug investigations and major crime responses in Payette.
- Expand Evidence Room
- Re-model and modernized office for Task Force use
- Expand Patrol Supervisors Office at Police Department
- Update and modernize portable radios
- Purchase used SUV for patrol use
- Outfit existing administrative car for patrol use in the future
- Outfit all officers with new vest carriers and rifle plates
- Outfit all officers with tourniquets
- Purchase Cellebrite machine for computer and cell phone based in investigations
- Replace two computers

FY19 ACCOMPLISHMENTS

- Created long term evidence storage facility
- Purchased two used SUV for patrol use
- Trained new detective for task force
- All officers met bi-annual training requirements for POST Academy
- Hired new code enforcement officer
- Hired new patrol officer
- Continue to partner with Payette County Critical Response Team

EXPENDITURE NARRATIVE

Police Department

SALARIES

Chief of Police, Captain, Sergeants (3), SRO, Officers (8), Secretary, Code Enforcement officer

TRAVEL, MEETINGS & EDUCATION

\$7,250

Train employees in respective areas of expertise required to serve the City of Payette. Fifteen employees to complete a minimum of 30 hours of training consistent with duties and responsibilities. Training includes mandatory classes required by the State or other certifying organizations such as firearms, CPR and DUI enforcement

CAPITAL OUTLAY

\$64,521

5- Motorola Radios

These radios are needed to upgrade the radios now in use. We began last year with the upgrade and bought five radios; this will get us an additional five to outfit patrol officers. The radios we have are old and we need to upgrade them for usability (repairs) and officers being able to be heard and hear dispatch for officer safety. The radios being replaced are approximately 10 years old.
COST: \$ 4,075.00

Outfit P1 Patrol Car for patrol use from admin use.

The vehicle to be outfitted is a 2008 Dodge Charger with approximately 35,000 miles on it. It was used by the past chief for an admin car only. It is my goal to outfit this car with a new stripe package, video system and transport cage and rotate this car into the patrol fleet in 2021.

This will cost us \$2,800 to get a low mileage fully equipped patrol car into service as opposed to buying one at nearly \$29,000. Once this car is put into patrol, I will replace it with an admin vehicle in 2021 for the Captain.
COST: \$2,820.00

10 Vest carriers

These vest carriers are external carriers that the ballistic panels go into. They are designed to attach additional items to them to take the weight off the officer's gun belt and hips. They can be taken off easily when writing reports.

The carriers have been shown to help with back problems officers develop over years of wearing the gun belt with all the weight on their hips. We have bought three of these vests and the officers who have them all tell me these carriers are a vast improvement in comfort over wearing all items on their gun belt.

The vest carriers will also be equipped with removable ceramic plates that will stop rifle fire. The plates can be easily inserted into an area in the front of the vest quickly or be worn all day.

COST: \$3,450.00

EXPENDITURE NARRATIVE

Police Department, continued

3 Rifle Plates

Rifle plates will be issued to the three officers who have already been outfitted with new outer vest carriers. The plates are lightweight and will stop rifle fire. Unfortunately, in the world we now live and police in, officers can expect to encounter subjects with rifles that mean to do them harm. These plates will help protect officers dealing with subjects who are armed with long guns. COST: \$300.00

14 Tourniquets

These are military style tourniquets that our officers are now being trained on how to apply while at the police academy. They will be attached to the vest carrier we are also requesting in this budget.

The tourniquets are a life saving device both for officers who are injured and for civilians that are injured. Having these devices with each officer can help in stopping immediate blood loss and potentially save lives in the field. COST: \$385.00

Cell Brite Machine

This device is used by investigators to access data from cell phones and computers. It is of great use in accessing cell phones in cases to view messages in connection with drug investigations and in sexual abuse cases.

This device allows the investigator access to the phone/computer via a search warrant to get all past information on a case, and pictures that in the past have proven valuable in sex abuse cases.

This device will allow our task force detective to access cell phones quickly to further drug investigations in Payette and in Payette County. It will also allow our juvenile detective and detective to investigate a wide if not disturbing range of crimes in Payette. It is my intention that this device will be available to all agencies in Payette County for investigators.

At the current time we must send all electronic devices that we wish to analyze to the Idaho State Police in Meridian. They provide a great service, but they also assist all agencies in the valley for this type of analysis. The turnaround time at the Idaho State Police for this type of analysis is approximately 6 months according to our investigators.

I want to be able to deliver better service to the citizens of Payette and this county in our battles against illegal drugs. If we are to be the leader in this county, the addition of this device will help us accomplish that goal and to serve the public much better and lead the way in many types of investigations that now are waiting months to be resolved.

COST: \$12,675.00

EXPENDITURE NARRATIVE

Police Department, continued

2 New Computers

Detective Smith and Captain Marshall are next on our yearly computer upgrade program and have been recently experiencing problems with their over five-year-old PC's.

COST: \$2,100.00

1 Used Ford Police SUV

This vehicle will be purchased via a program out of Utah. We purchased two of these used vehicles last year and it has thus far been a success. The vehicles are turned in on leases and are now being sold at a reduced price to other police agencies.

The vehicle will have some equipment already installed in it and we will install the remainder of what is needed to get the vehicle on the road as a patrol vehicle.

I believe we must maintain the practice of upgrading our police patrol fleet yearly. The cars are vital to the police patrol function of responding in a safe manner to calls for service and being safe for our officers to drive. Police are being called on to do more and I believe that is why we have seen the transition to using SUV's in police service, we need to carry more equipment to carry out more functions.

The cost of this used vehicle, fully equipped is approximately \$28,756.00. The cost of one NEW Ford SUV is \$35,000 with NO equipment. This is a substantial savings to the people of Payette.

COST: \$28,756.00

Construction

We have outgrown our current police department. The priority is that of our evidence storage. We currently have two evidence rooms, and they are both at or near capacity. Our officers are busy, and with many of those cases and arrests come all types of evidence.

The auxiliary evidence room is full of long-term evidence items for large cases that we are retaining. This also serves as an overflow of the primary evidence room, and items are starting to overflow into it. We need to expand our primary evidence room by building into the garage bay at the police department. Captain Marshall has the skills to build this addition and has already planned it out. He can do the labor and we need to supply the materials to build it.

COST: \$3,800.00

Remodel Task Force Office

We have in the past used the old fire department office as a task force office. It then moved to Ontario when we were part of the High Desert Drug Task Force. Agencies in the County are now starting our own Payette County Task Force and need a centralized office to operate out of in Idaho.

EXPENDITURE NARRATIVE

Police Department, continued

This office is ideal due to its proximity to the police department, has bays for storing vehicles and has the size to accomplish our goal. When full staffed the office will need to accommodate 4 detectives (Payette, Payette County, Fruitland and Idaho State Police).

The interior is tough and needs updating and changing. Captain Marshall, Det. Kyro, Det. Bennett and Lt. Stromberg from the sheriff's office have agreed to do the labor on the remodel. They plan to build an interview room inside of this office space which will be very valuable.

We will update the whole office and add internet service and make it a functioning task force office to accomplish our goal of investigating and enforcing drug laws in Payette City and Payette County. COST: \$4,400.00

Expand the supervisor's office at the police department

The police department currently has three supervisors who operate out of one office. There is one desk and one computer for them to use currently. We have some space to expand outward and increase the size of this office to probably accommodate one more desk. We are simply growing out of this current facility and these steps will help alleviate our shortage of space and allow our officers to continue to do their jobs in the best surroundings possible.

COST: \$1,760.00

CONTRACT SERVICES

\$60,520

Cost of dispatch services shared with the County. Price Is shared with Fire Department.

GAS & OIL

\$30,000

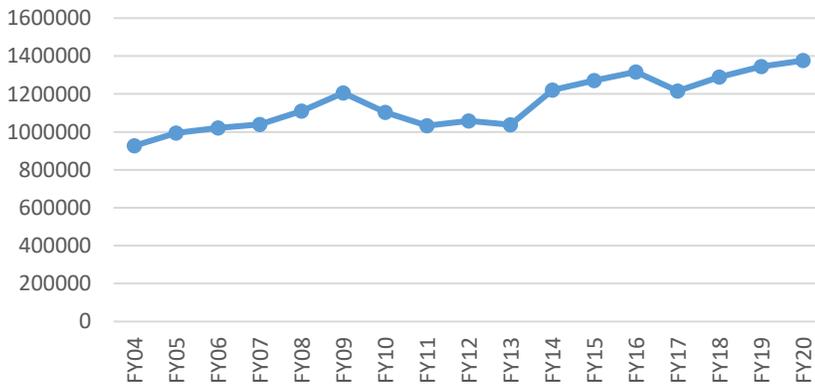
Price calculated using actual gallons consumed in previous year. Price assumes gas at approximately \$3.50 per gallon

EXPENDITURE SUMMARY

Police Department

Salaries	\$770,540
Overtime	\$3,000
Personnel Benefits	\$356,958
Worker's Compensation	\$18,159
Prisoner Care/Investigations	\$2,800
Drug Enforcement	\$2,000
Employee Drug Testing	\$530
Utilities	\$4,500
Repair & Maint- Other	\$5,000
Repair & Maint- Auto	\$13,000
Contract Services	\$63,020
Postage	\$1,500
Telephone & Communication	\$7,100
Information Technology	\$4,500
Dues & Subscriptions	\$7,974
School Resource Officer	\$5,000
Uniforms	\$8,000
Travel/Meetings/Education	\$7,750
Supplies-Operating	\$17,000
Minor Equipment	\$3,500
Gas & Oil	\$32,500
Capital Outlay- Cellbrite	\$20,760
Capital Outlay- Vehicles	\$32,015
Capital Outlay- Computer	\$2,100
Capital Outlay- Copier	\$3,900
Jag Grant	\$1,900
TOTAL	\$1,376,329

Expenditure Trend
Police Department



Expenditure Breakdown



PAYETTE *Idaho*



WHAT HOME FEELS LIKE



GOALS & ACCOMPLISHMENTS

Fire Department

Mission

We will serve with excellence and make bad situations better. We will work to prevent fires, injuries and property loss while being cost effective.

Vision

We will continually strive to meet the changing needs of our community by providing modern and advanced service, and making great efforts to be an organization others emulate.

Community Service

Providing excellent community service requires that we are accessible, consistent, responsive and understanding. We will strive to provide assistance beyond the expectations of those we assist and seek effective solutions to their problems. We value partnerships with other departments and agencies to bring the community together with those who can best meet their needs.

Credo

We are Professionals at our job. People trust us to serve them well. We are always on stage so make yourself and your actions deserving of Applause.



FY20 GOALS

- Continue to transition from EMR to EMT.
- Continue to be proactive in the community with fire prevention and education programs.
- Continue to provide the best training and education for members of the Fire Department.
- Continue to apply for grants to help meet the department's needs.

FY19 ACCOMPLISHMENTS

- Received a grant from Idaho EMS for \$10,000 to purchase a battery-operated Spreader.
- Received a grant from ICPS for 25 car seats.
- 5 members have been certified as Swiftwater Rescue Technician.
- This year we installed 119 smoke and carbon monoxide detectors and 28 car seats.
- Public Education this year we met with approximately 836 people at the station, schools, and public events.
- The Department has logged 1,702 hours of training this year.
- Rescue one responded to 804 medicals and lift assists.
- Have a Paramedic on staff to do all of our training in house.

EXPENDITURE NARRATIVE

Fire Department

SALARIES

Six full time employees in Fire Department

- Salaries represented in object line #110.

SALARIES – RESCUE SHIFT

\$27,324

Six part-time Duty Officers. A Duty Officer takes assigned duty shifts during the month, and may work up to 23 hours in one month.

- Salaries represented in new object line #112.

SALARIES – DRILL NIGHT

\$15,119

Volunteers and part time Duty Officers are paid for two 2.5 hour training nights per month.

TRAVEL, MEETINGS & EDUCATION

\$4,000

Train employees and volunteers in respective areas of expertise required to service the City of Payette. Training includes mandatory classes required by the State or other certifying organizations.

CAPITAL OUTLAY

\$75,000

\$70,000 is included as a cash match in anticipation of receiving a grant for a new aerial ladder fire truck. If we do receive the grant, homeowners insurance for Payette citizens will be lowered. If we do not receive the grant, the funds will return to the general fund.

\$5,000 is allocated for specialized equipment.

GRANTS

\$15,000

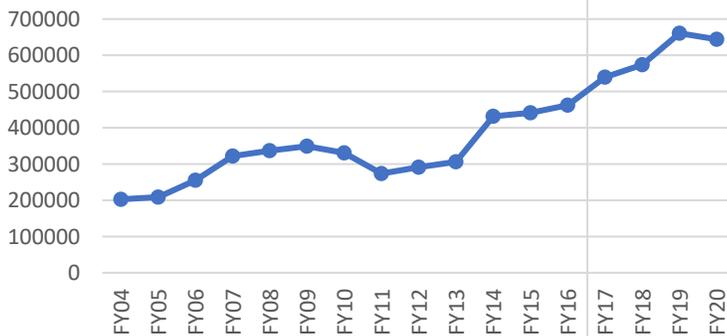
We have increased this object line to \$15,000 as we have been very successful in receiving multiple grants which benefit our citizens such as smoke alarms, car seats and public education merchandise. The expense is offset by the incoming grant revenue.

EXPENDITURE SUMMARY

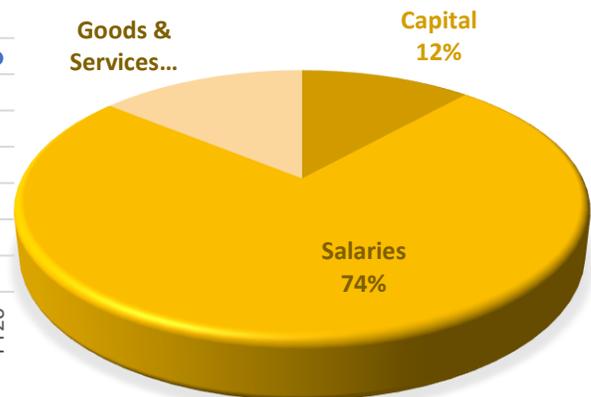
Fire Department

Salaries	\$280,337
Salaries - PT Duty Officer	\$27,324
Salaries-Fireman Paid Call	\$1,200
Salaries- Drill Night	\$15,119
Personnel Benefits	\$143,218
Worker's Compensation	\$8,046
Employee Drug Testing	\$500
Utilities	\$8,500
Repair & Maint- Auto	\$8,500
Repair & Maint- Building	\$2,500
Repair & Maint- Equipment	\$10,000
Contract Services	\$9,280
Postage	\$100
Telephone & Communication	\$4,500
Information Technology	\$1,000
Dues & Subscriptions	\$3,000
Uniforms	\$9,500
Travel/Meetings/Education	\$4,000
Public Education	\$800
Supplies-Opererating	\$4,800
Minor Equipment	\$4,500
Medical Supplies	\$2,000
Gas & Oil	\$5,800
Capital Outlay	\$75,000
Grants	\$15,000
TOTAL	\$644,524

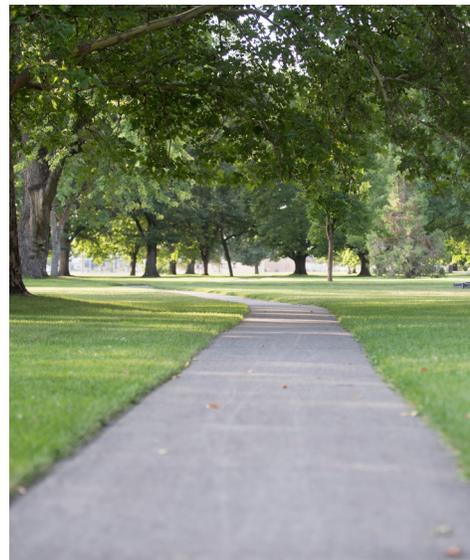
Expenditure Trend
 Payette Fire Department



EXPENDITURE BREAKDOWN



PAYETTE *Idaho*



WHAT HOME FEELS LIKE



GOALS & ACCOMPLISHMENTS

Street & Parks Department

Mission

Our mission is to enrich the lives of the residents of Payette by providing safe, welcoming parks and to provide a safe city street system through effective and efficient maintenance, with an emphasis on exceptional customer service.



FY20 GOALS

- River Street project Phase 1
- Finish N 4th St.
- Install storm tech drain system on N 2nd St.
- Dog Park (Waiting on approval)
- Place Greenway bank stabilization rock
- Finish trimming trees in Kiwanis park river side
- Install drinking fountain in Kiwanis park
- Change out more street lights to new style LED head
- Addition to street department break room
- Overlay 3rd Ave. North

FY19 ACCOMPLISHMENTS

- River Street asphalt ground bladed and dust control installed
- Pool resurfaced
- Outside pool repaired cleaned and filled
- Iron removal system at pool installed
- New dressing stalls build in ladies dressing room at pool
- Started work on airport project
- Greenway path mowed and fallen trees cut
- New boat dock delivered and installed
- Bark around trees in parks
- Arbor Day trees planted
- Flower pots and city hall flowers planted
- Spring paint striping done
- Spring & Fall clean-up
- Planted 15 new trees in parks
- Built three new well / pump covers
- Repaired hard wood floor at Bandshell
- Cleaned pond Wayne Drive
- Cleaned many storm drain lines in central part of town
- Apple Blossom

EXPENDITURE NARRATIVE

Street & Parks Department

SALARIES

Street Superintendent plus seven full time Maintenance Technicians. Two seasonal positions are included, (eight months each), and one Part time summer position, (40 hr/week for three months), are included in object #120.

TRAVEL, MEETINGS & EDUCATION **\$2,000**

Employees must maintain certifications and continue education and training for such things as an arborist certification, heavy equipment training, weed spraying certification, and traffic control certifications.

MATERIALS **\$130,000**

Salt for winter road conditions, magnesium chloride for roads, purchase of chips, oil and asphalt for routine maintenance of streets.

PROFESSIONAL SERVICES **\$20,000**

Line item reflecting estimated cost of engineering or other costs associated with planning improvements to road projects.

CAPITAL OUTLAY **\$315,000**

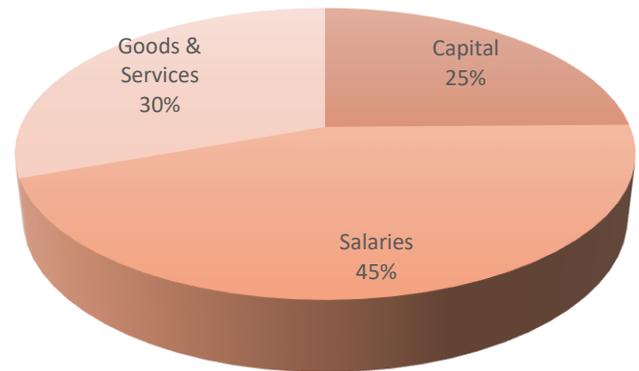
\$15,000 is to set aside funding to purchase a used water truck.
\$300,000 is budgeted to finish River Street between 10th Ave North & 8th Ave North.

EXPENDITURE SUMMARY

Streets & Parks Department

Salaries	\$355,326
Salaries- Part Time	\$49,861
Overtime	\$1,000
Personnel Benefits	\$170,720
Worker's Compensation	\$17,134
Professional Purchased Services	\$20,000
Employee Drug Testing	\$600
Utilities	\$24,000
Spring/Fall Cleanup	\$2,000
Repair & Maint- Auto	\$15,000
Repair & Maint- Building	\$5,000
Repair & Maint- Equipment	\$19,000
Repair & Maint- Docks	\$1,000
Repair & Maint- Bridges	\$10,000
Repair & Maint- Storm	\$8,000
Fees- Dig Line	\$400
Tree Maintenance	\$3,500
Greenway	\$2,500
BMX & Skate Park	\$1,500
Postage	\$100
Telephone & Communication	\$3,000
Information Techonology	\$1,000
Advertising & Publishing	\$200
Dues & Subscriptions	\$5,300
Travel/Meetins/Education	\$2,000
Paint & Supplies	\$12,000
Supplies- Operating	\$22,000
Chemicals	\$4,000
Plants & Seeds	\$1,000
Gas & Oil	\$29,000
Supplies- Sand/Gravel/Asphalt	\$130,000
Street Signs	\$8,500
Capital Outlay- Equipment	\$15,000
Capital Outlay- River Street	\$300,000
Capital Outlay- Contingency	\$14,106
Forestry Projects	\$1,000
Street Lighting	\$75,000
TOTAL	\$1,329,747

Expenditure Breakdown



Streets & Parks Department Expenditure Trend



EXPENDITURE SUMMARY

Streets & Parks Department ~ Fleet

Mission

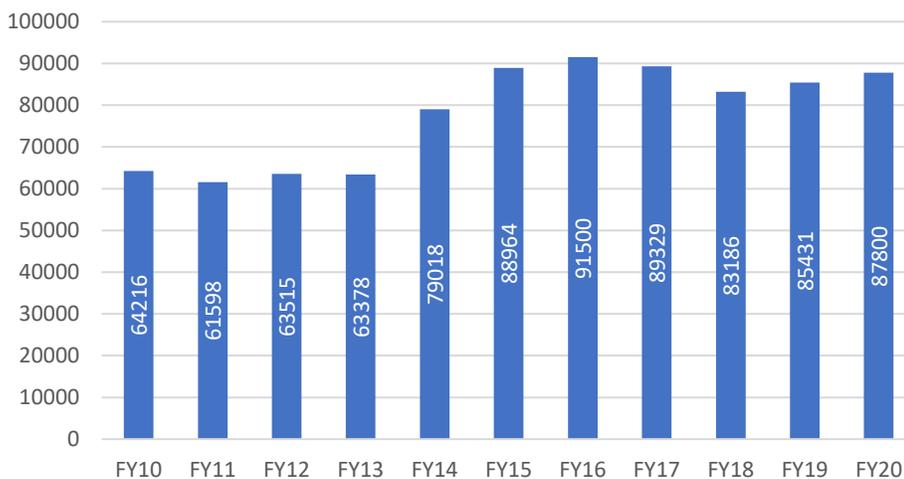
Provide the City and its employees with capable, dependable, safe transportation at the lowest cost possible.

No funding for a new shop/fleet building is included in the FY20 budget. It is important to note that this facility has had no significant upgrades in 30 years, yet staff and utilization has increased by well over 100%, especially during peak summer hours. The inadequate and undersized facility adds unplanned maintenance costs, reduces operating safety, limits efficiency, and reduces overall productivity.

The Fleet Manager services over one hundred vehicles and equipment.

FLEET MANAGEMENT	
Salaries	\$46,510
Personnel Benefits	\$15,317
Worker’s Compensation	\$1,173
Employee Drug Testing	\$100
Utilities	\$8,000
Repair & Maint- Auto	\$1,000
Telephone & Comm	\$700
Supplies-Shop	\$6,500
Gas & Oil	\$1,000
Capital - Shop Equipment	\$7,500
TOTAL	\$87,800

Fleet Expenditure Trend



PAYETTE *Idaho*



WHAT HOME FEELS LIKE



GOALS & ACCOMPLISHMENTS

Payette Public Library

Mission

The Payette Public Library provides resources and experiences to enrich and exhilarate the lives of our community members.



FY 2020 GOALS

- Continue to increase programming opportunities, both educational and recreational for our community members.
- Work on finding ways to implement better Wi-Fi infrastructure and increase public computer accessibility.
- Re-arrange Library to provide a more intuitive layout and increase visibility to all sections. Brighten areas by decorating walls.
- Seek sources of continued grant funding for possible projects.
- Strengthen partnerships with community schools/organizations.

FY 2019 ACCOMPLISHMENTS

- Continued to expand outreach opportunities in the community at schools and other organizations.
- Created monthly library class sessions that teach or expand upon everyday skills. (Technology, sewing, 3D printing, etc.)
- Sought and acquired grant funding to expand learning tools in the library.
- Wrote and received grants for the following: Idaho Commission for Libraries My First Books, Idaho Commission for Libraries Make It at the Library, Idaho STEM Action Center Making Spaces Grant, Idaho STEM Action Center Rural Community STEM Engagement Grant, Idaho Commission for Libraries Summer STEM Grant, Idaho Commission for Libraries Year-Round Underserved Grant, Idaho Commission for Libraries Bright Futures Summer Partnership Grants, USAC E-Rate Funding FY 18-19, Broadband EOR Reimbursement.



EXPENDITURE NARRATIVE

Payette Public Library

SALARIES

Salaries include four full time positions, and one part-time at 29 hours per week. An additional part-time position is included at 19hrs per week. Also included is a part time page position for summer help.

CHILDRENS/ADULT PROGRAMS **\$5,000**

Due to the huge success of the children's summer reading programs, this line item will remain the same this year.

TRAVEL, MEETINGS & EDUCATION **\$600**

Library director to attend the annual Association of Rural and Small Libraries Conference.

REPAIR & MAINTENANCE **\$2,000**

Funds used to professionally repair and maintain the Library's other items, furniture, shelving, children's items, etc.

CAPITAL OUTLAY - Books **\$20,000**

Used to purchase books, videos, audiobooks, E-books, and other media.

CAPITAL OUTLAY - Projects **\$4,000**

Network system upgrades to wireless and security options through RFID or cameras to help prevent loss of Library items and assist patrons in a quicker checkout process.

CAPITAL OUTLAY - Computer

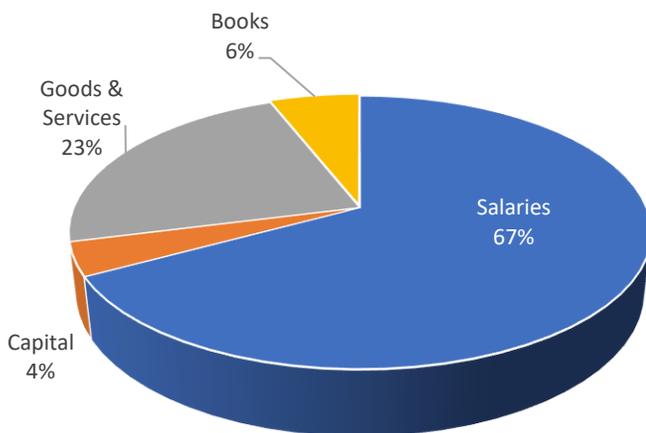
Computer replacement rotation for Patron & Staff machines. With current amount there is enough to replace 5 patron and 1 staff computer per year, that creates a 5-year rotation on Library computers.

EXPENDITURE SUMMARY

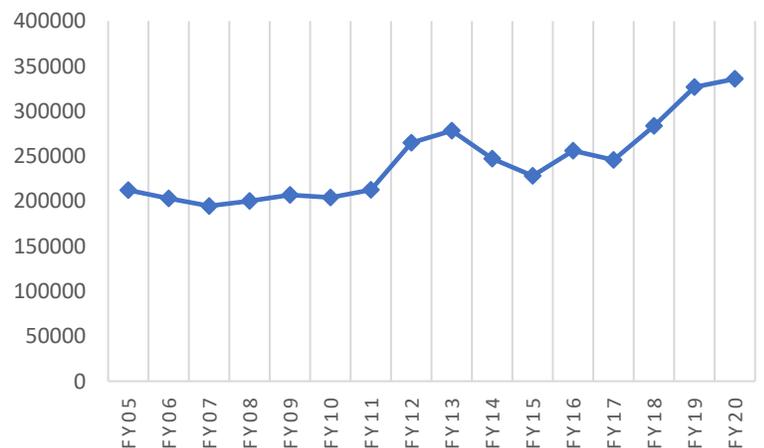
Payette Public Library

Salaries	\$156,683
Personnel Benefits	\$68,142
Worker's Compensation	\$255
Employee Drug Testing	\$50
Utilities	\$14,500
Custodial & Cleaning	\$12,500
Repair & Maint- Auto	\$2,500
Repair & Maint- Building	\$4,500
Postage	\$800
Telephone & Communication	\$3,600
Information Technology	\$2,500
Advertising & Publishing	\$500
Dues & Subscriptions	\$9,500
Travel/Meetings/Education	\$1,200
Supplies-Child Programs	\$3,000
Supplies-Teen/Adult Program	\$1,800
Supplies- Operating	\$5,000
Books- Library	\$20,000
Capital Outlay- Projects	\$4,000
Capital Outlay- Computer	\$4,000
Capital Outlay- Copier	\$5,300
Grants	\$15,000
Sales Tax	\$400
TOTAL	\$335,730

Expenditure Breakdown



EXPENDITURE TREND



PAYETTE *Idaho*



WHAT HOME FEELS LIKE



GOALS & ACCOMPLISHMENTS

Recreation

Mission

The mission of the Payette Public Swimming Pool is to provide programs of activities to meet the varying needs and interests of the community. We rely on communication through email, phone, the City of Payette website and our Facebook page to promote all activities and events the pool is involved in and offer. On occasions, we also distribute flyers and pamphlets to local and surrounding stores, schools, and newspaper articles. We try to expand our programs, to meet the needs of the public; new ideas are always welcomed.



FY20 GOALS

- Fundraise, sponsor, budget for an underground hot tub.
- Create a Payette Pool Swim Team.
- Home School Program “Lessons”
- Accept customers insurance, create a credit card transaction.
- Purchase 12 to 15 pool lounge chairs, new deck shade covers.*
- Fix shower tiles, fix the bathroom floor, back office floor, and resurface the outdoor pools.*
- Create lane lines on the bottom of the indoor pool.*
- Purchase new deck equipment shelves and cleaning shed.*

**Funds were not included in the FY20 budget to accomplish listed goals.*

FY19 ACCOMPLISHMENTS

- New Deck Signs
- St. Luke’s Sun Safety Program “Pool Cool Program”
- Friday Safety Days
- Hosted the Payette County Challenge
- Indoor resurfacing completed in March along with the iron system.
- Scuba, snorkel, kayak courses

EXPENDITURE SUMMARY

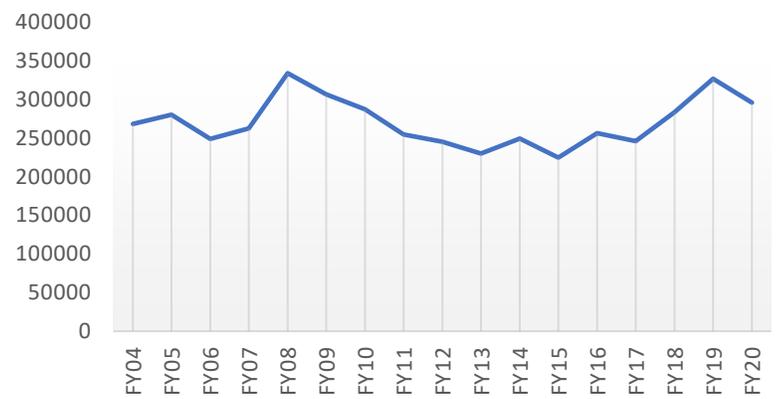
Recreation

Salaries	\$58,508
Salaries- Guards	\$110,000
Overtime	\$1,000
Personal Benefits	\$17,334
Reserve for Unemployment	\$500
Worker's Compensation	\$2,845
Employee Drug Testing	\$50
Utilities	\$49,000
Repair & Maint- Other	\$8,000
Repair & Maint- Pool	\$14,000
Postage	\$100
Telephone & Communication	\$1,600
Information Technology	\$2,000
Advertising & Publishing	\$500
Dues & Subscriptions	\$1,800
Travel/Meetings/Education	\$2,500
Supplies-Operating	\$10,000
Chemicals	\$7,000
Supplies- Concession	\$2,000
Sales Tax	\$7,000
TOTAL	\$295,737

Expenditure Breakdown



Expenditure Trend
 Recreation



PAYETTE *Idaho*



WHAT HOME FEELS LIKE



GOALS & ACCOMPLISHMENTS

Payette Airport

Mission

The mission of the Payette Municipal Airport is to promote aviation and foster economic development by strategically planning, developing and operating an effective and efficient airport for Payette and the surrounding community.



FY 2020 GOALS

- Purchase a new fuel card system to replace obsolete existing system
- Fog coat/seal runway & taxiway

FY 2019 ACCOMPLISHMENTS

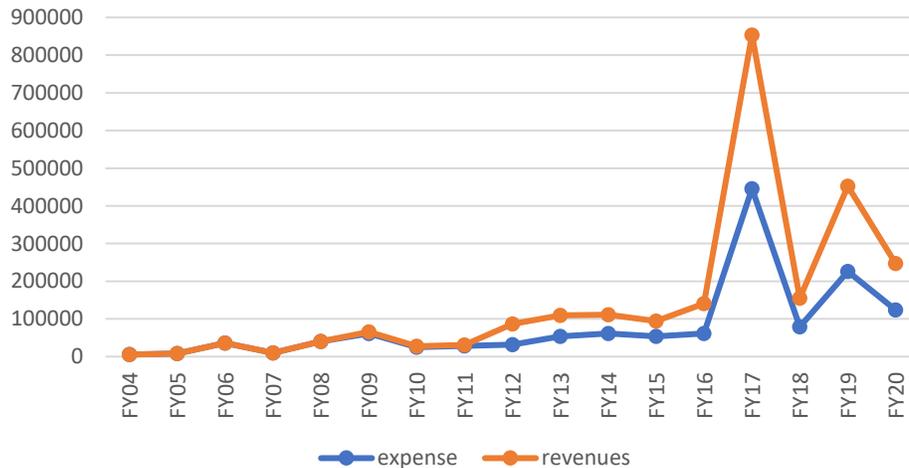
- Continued to sell fuel
- Received a grant from Idaho Division of Aeronautics to replace apron and taxiway pavement

EXPENDITURE & REVENUE SUMMARY

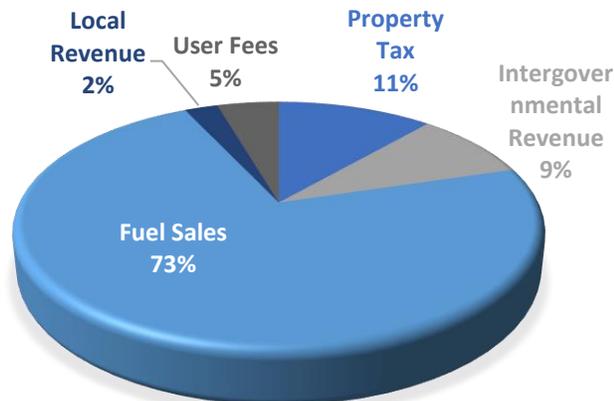
Payette Airport

AIRPORT	
Professional Purchased Services	\$2,500
Utilities	\$2,500
Custodial & Cleaning	\$1,000
Repair & Maint- Airport	\$5,000
Travel/Meetings/Education	\$250
Supplies-Operating	\$500
Fuel- Aiport	\$85,000
Fuel-Expenses	\$19,000
Capital Outlay- Fog Coat	\$8,000
TOTAL	\$123,750

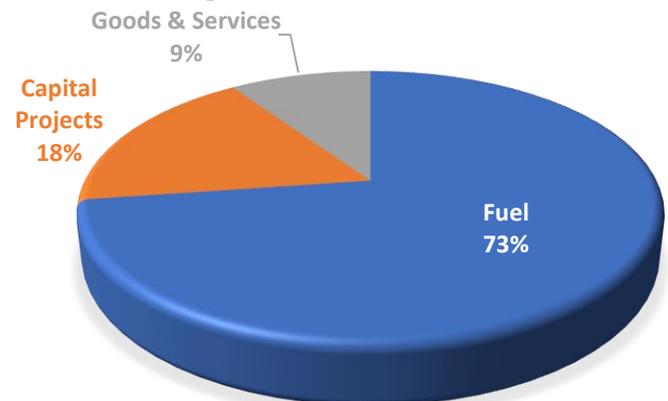
Expenditure & Revenue Trend



Revenue Breakdown



Expenditure Breakdown

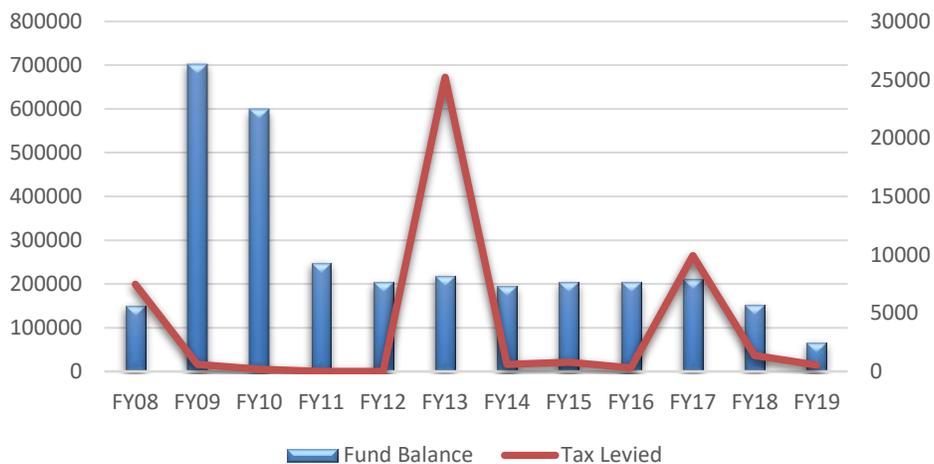


CAPITAL IMPROVEMENT PLAN

The City of Payette has a separate Capital Improvement Fund to account for capital expenditures and one-time special projects purchased for designated departments. Payette Municipal Code Section 3.04.010 states: "The city does hereby elect to establish a capital improvement fund pursuant to the authority conferred by Idaho Code section 50-236, and there is hereby created a "capital improvement fund" for the city of Payette to be used for the lease, construction, purchase, improvement or repair of city shops, city offices, fire station, swimming pool complex, library building, band shell, and park maintenance buildings." The expenditures have a useful life of at least 3- 5 years, and are not typically purchased annually on an on-going basis. These types of projects are funded with property taxes.

The City last updated its Capital Improvement Plan in 2016 when evaluating the implementation of Impact Fees. In order to remain competitive with surrounding cities, the Council eventually determined to not collect Impact Fees for new construction to assist with funding capital improvements attributed directly to growth. In addition, to keep the property tax levy down for home and business owners, the Capital Improvement Fund has only been funded with a minimal tax levy. In FY13, the Capital Improvement Fund levied and collected \$25,000, and FY17 saw a \$5,000 tax levy. Administration strongly suggests funding the Capital Improvement Fund in future years.

Capital Improvement Fund



**Payette Police Department
CIP 2016-2025**

Type of Capital Infrastructure	Square Footage	CIP Value	Growth Portion
Facilities			
Evidence Processing/Interview Expansion	1000	\$ 100,000	50%
Additional Office Space	156	\$ 15,600	33%
Impound Yard	16,000	\$ 5,000	8%
Total Infrastructure		\$ 120,600	

**Payette Fire Department
CIP 2016-2025**

Type of Capital Infrastructure	CIP Value	Growth Portion
Vehicles		
1 Ladder Truck	\$ 850,000	0%
1 Replacement Engine - needed to maintain ISO rating	\$ 600,000	0%
2 Brush Rigs	\$ 170,000	50%
	\$ 1,620,000	



TORT FUND



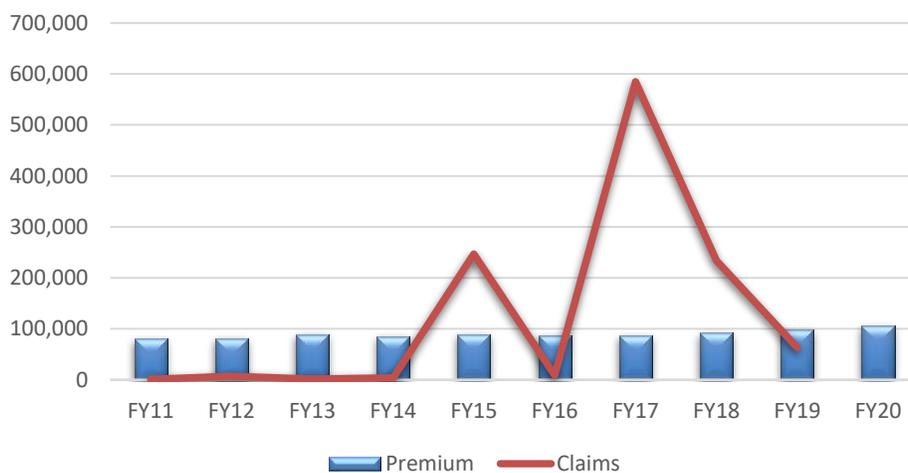
The Tort Fund is established to pay for insurance premiums or provide for a comprehensive insurance plan and to pay tort claims or judgments. (I.C. 6-927, 6-928; No Levy Limit) The City of Payette's Tort Fund revenue is funded one-hundred percent by tax levy.

The City's property, buildings, vehicles and equipment as well as liability exposure are covered by the Idaho Counties Risk Management Program (ICRMP). ICRMP is a member-owned and governed, self-insurance and risk management pool serving ONLY Idaho Members operating as a Joint Powers Authority.

The City's liability insurance premiums have increased about 47% over the last ten years. The big jump we see in premiums in FY20 is due to the significant claims submitted as a result of the heavy snow load in the winter of 2016-2017.

The FY20 renewal is up approximately 5%. The value of our insured properties has increased by 8%. Overall, the City has seen a stability in premiums from year-to-year.

Tort Fund Expenditure Trend



PAYETTE *Idaho*



WHAT HOME FEELS LIKE



GOALS & ACCOMPLISHMENTS

Water

Mission

To reliably deliver safe, quality drinking water to the customers of the City of Payette at a reasonable cost. Provide adequate supply for Fire safety.



FY20 GOALS

- Provide a safe and healthy work environment
- Replace outdated fire hydrants
- Install antenna for automated meter reading
- Continue flushing and valve exercising program
- Enforce cross-connection program
- Clean wells #19 & #20
- Install security fencing and lighting around three well sites
- Continue working on Water Master Plan
- Continue upgrading old and undersized water mains
- Continue inserting assets in the asset management program
- Update aging Miox system
- Replace 20th Street reservoir

FY19 ACCOMPLISHMENTS

- Replaced outdated fire hydrants
- Upgraded several water mains
- Continued to insert asset's into management program
- Installed 2" PRV for Vista Air subdivision
- Installed several water service lines for existing lots with no previous service
- Finished installing radios within the system
- Continued flushing and valve exercising program
- Cleaned well #18
- Installed security fencing and lighting around 3 well sites
- Started working on Water Master Plan
- Installed soft starts on all active wells

EXPENDITURE NARRATIVE

Water

SALARIES

Salaries reflect four full time positions.

POSTAGE

\$11,000

Line item reflects the share of expense incurred for generation and mailing of bills.

PROFESSIONAL SERVICES

\$65,000

Completion of Water Master Plan update, development issues, and others not yet identified.

TRAVEL, MEETINGS & EDUCATION

\$3,000

Attend quarterly and annual conferences; training and mandatory education for maintenance of certification.

METERS

\$20,000

Normal replacement of worn meters or new development hookups.

REHAB PROJECTS

\$243,000

Replacing old water line in alley from 2nd Ave North to 2nd Ave South. Water quality and pressure will greatly improve to the structures in the downtown district upon completion of project.

CAPITAL OUTLAY

\$15,000

Funds designated to install antenna to enable us to remotely read all of the new Neptune meters.

CAPITAL OUTLAY - PROJECTS

\$110,000

\$55,000 included to complete fire hydrant replacement project, and \$55,000 for security measures for public water wells.

CAPITAL OUTLAY - Water

\$56,000

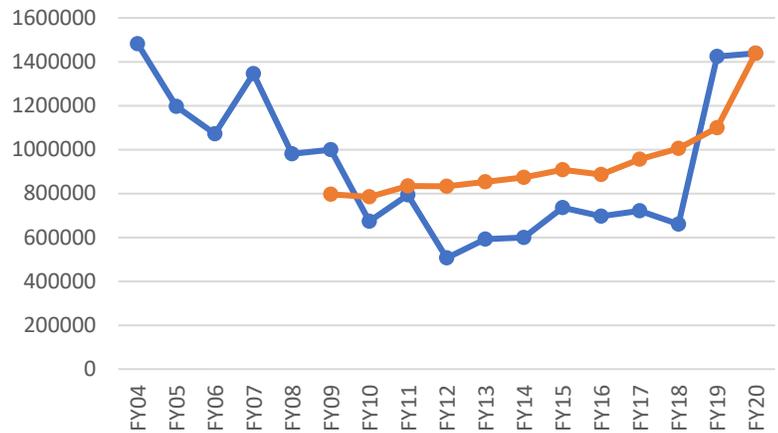
\$45,000 toward replacing outdated and failing Miox systems
\$11,000 to be used to upgrade SCADA system to 5G.

EXPENDITURE & REVENUE SUMMARY

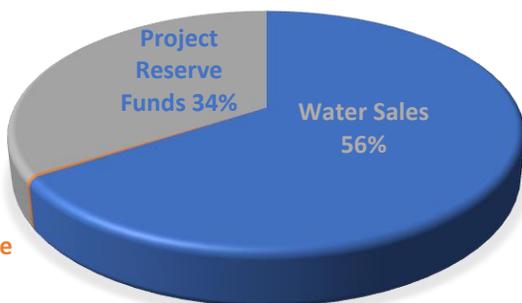
Water

Salaries	\$238,475
Overtime	\$2,100
Personnel Benefits	\$119,838
Worker's Compensation	\$4,169
Professional Purchased Services	\$65,000
Employee Drug Testing	\$175
Utilities	\$55,000
Repair & Main-Other	\$3,000
Repar & MAint- Auto	\$4,000
Repair & MAint- Building	\$150,000
Repair & Maint- Distribution	\$55,000
Fees- DEQ	\$11,000
Fees- Water Testing	\$11,000
Fees- Dig Line	\$350
Postage	\$11,000
Telephone & Communication	\$2,400
Information Techonology	\$2,000
Dues & Subscriptions	\$15,000
Travel/Meetings/Education	\$3,000
Supplies- Operating	\$12,000
Chemicals	\$20,000
Meters	\$20,000
Gas & Oil	\$6,000
Capital Outlay- Water	\$56,000
Capital Outlay-Rehab	\$243,000
Capital Outlay- PRV/Deve	\$66,089
Capital Outlay- Radio	\$15,000
Capital Outlay- Projects	\$110,000
Transfer to Water Rehab	\$75,600
Transfer to Other Fund	\$32,000
TOTAL	\$1,439,196

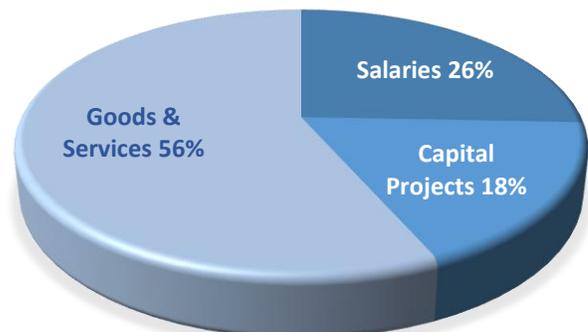
Expenditure & Revenue Trend



Revenue Breakdown



Expenditure Breakdown



PAYETTE *Idaho*



WHAT HOME FEELS LIKE



GOALS & ACCOMPLISHMENTS

Wastewater Treatment Plant

Mission

To provide long-range planning that ensures continuous, cost effective service for the future needs of our customers, and to continually work with the community and industry to maximize our ability to respond to customer needs in everyday and emergency situations.



FY20 Goals

- Finish master plan for WWTP & collections
- 98% removal for BOD & TSS
- Finish televising the city sewer mains
- Replace sewer line from 2nd Ave. N. to 3rd Ave. S.
- Repair effluent valves from contact chamber
- Repair concrete blocks in vault (influent to clarifiers)
- Repair concrete walls on drying beds

2019 Accomplishments

- Applied for new discharge permit
- Rebuilt pump #2 at Vistair lift station
- Replaced influent valve to 7th Ave. lift station
- Rebuilt effluent valves from clarifiers
- Started master plan for WWTPS
- Started master plan for collections system
- Maintained a 99% BOD removal and 98% removal of total suspended solids
- Received zero odor complaints at the plant
- Received zero odor complaints from Vistair
- Televised 52,419' of sewer lines
- Cleaned 25,802' of sewer lines
- Established 3 phase power for Vistair and purchased 2 chopper pumps
- Replaced wiring from control building to S3 rotor
- Engineered 2nd Ave. S. sewer project

Still to accomplish in 2019

- Install chopper pumps at Vistair
- Rebuild #3 RAS pump
- Replace 4 blocks of sewer on 2nd Ave. S.
- Rebuild valves in 7th Ave. lift station
- CIPP for Highway 95
- Replace 400' of sewer line on 8th Ave. N.

EXPENDITURE NARRATIVE

Wastewater Treatment Plant

SALARIES

Salaries reflect five full time employees and overtime.
A Class 3 Operator position was added due to Idaho Department of Environmental Quality mandate to have a minimum of two Class 3 certified operators on staff for our Treatment Plant.

POSTAGE

\$8,500

Line item increased this to reflect the share of expense incurred for generation and mailing of bills

PROFESSIONAL SERVICES

\$150,000

Reflects the cost for updating the Wastewater Master Plan, engineering of projects, audit expense and others not yet identified.

SLUDGE DISPOSAL

\$10,000

Fees associated with sludge disposal at the county landfill.

TRAVEL, MEETINGS & EDUCATION

\$4,000

Attend quarterly (SWIOS) and annual conference and mandatory education for maintaining operator licenses.

CAPITAL OUTLAY - PROJECTS

\$300,000

The City is rapidly developing to the north & west of City limits. We are unable to gravity flow any further north. We plan to construct a lift station to accommodate many years of intensified growth, and will assess latecomer fees to recoup cost.

CAPITAL OUTLAY - CMOM

\$95,370

Capacity Management Operations and Maintenance

CAPITAL OUTLAY

\$290,000

Replacing sewer line in alley between 2nd Ave North & 2nd Ave South

CAPITAL OUTLAY - ROTOR

\$60,000

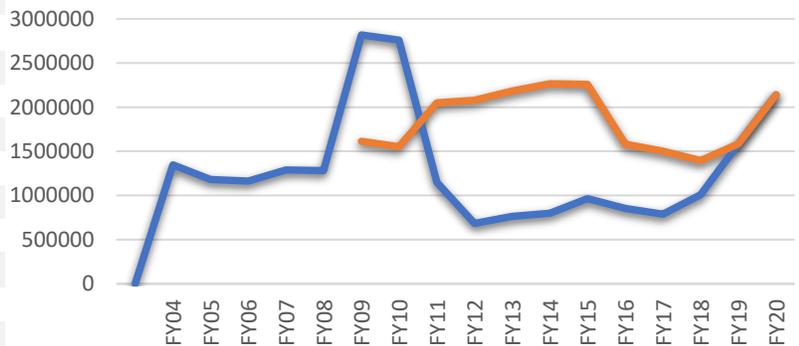
Replacing worn rotor in oxidation ditch.

EXPENDITURE & REVENUE SUMMARY

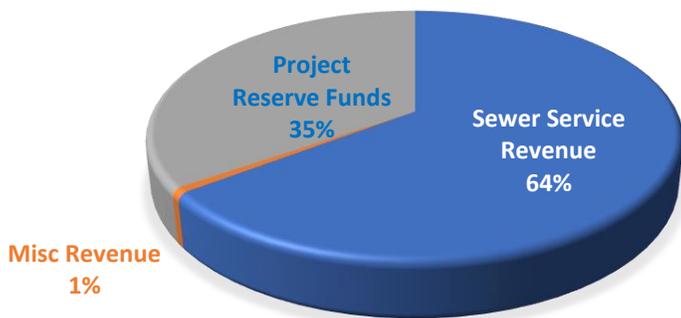
Wastewater Treatment Plant

Salaries	\$331,218
Overtime	\$8,000
Personnel Benefits	\$199,328
Workers Compensation	\$3,344
Professional Purchased Services	\$150,000
Employee Drug Testing	\$500
Utilities	\$130,000
Repair & Maint- Other	\$6,000
Repair & Maint- Auto	\$7,000
Repair & Maint-Plant	\$45,000
Repair & Maint- Collection	\$50,000
Sludge Disposal	\$10,000
Fees- Lab Testing	\$16,500
Fees- Dig Line	\$340
Postage	\$12,000
Telephone & Communication	\$2,500
Information Technology	\$7,000
Dues & Subscriptions	\$9,800
Travel/Meetings/Education	\$3,000
Supplies-Operating	\$15,000
Chemicals	\$60,000
Gas & Oil	\$6,000
Rehab Projects	\$400,000
Capital Outlay- Projects	\$300,000
Capital Outlay-CMOM	\$95,370
Capital Outlay- Replace Rotor	\$60,000
Transfer to Other Fund	\$22,000
Debt Service- DEQ	\$115,000
TOTAL	\$2,140,500

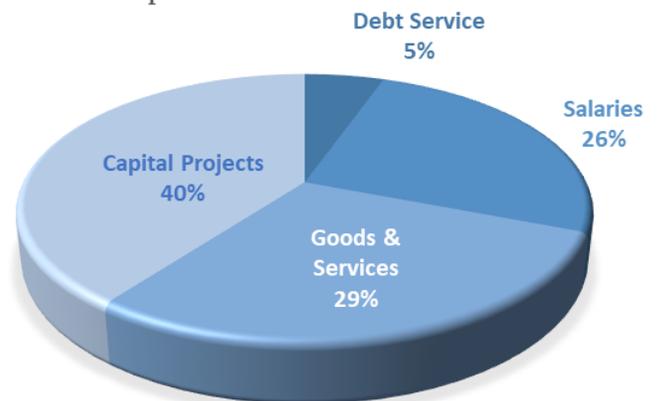
Expenditure & Revenue Trend
 Wastewater Treatment



Revenue Breakdown



Expenditure Breakdown

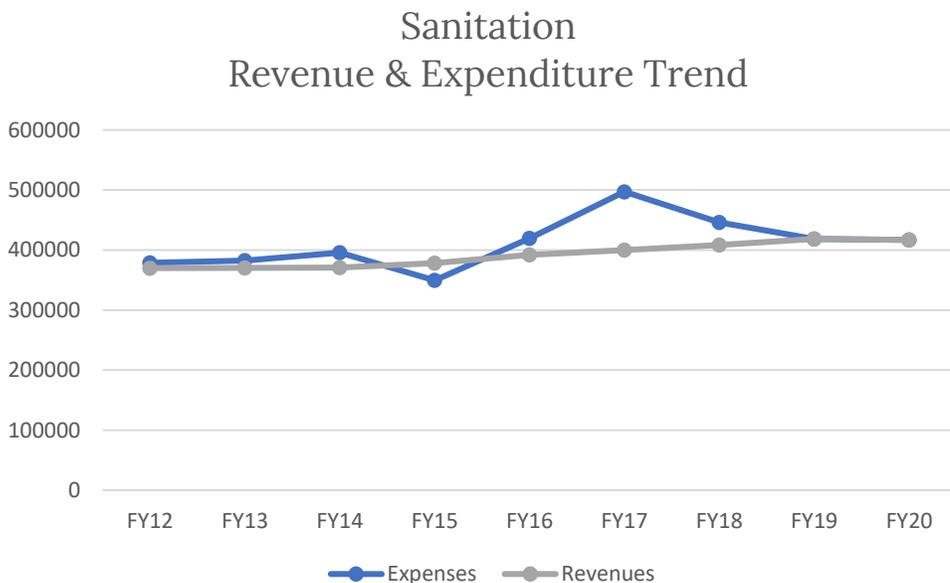




SANITATION

The Sanitation Fund for the City of Payette is designated to provide funding for curb side garbage collection for our City residents. We are currently working on renewing the contract with Hardin Sanitation, which includes incremental rate increases for garbage service. We recently made an adjustment to our sanitation rates of 3%.

The City of Payette provides billing and collection services for all residential refuse services provided by Hardin Sanitation. As part of the City's Franchise Agreement with Hardin Sanitation, the City retains 12% of all fees collected and remits the remainder to Hardin Sanitation.



PAYETTE *Idaho*

Budget Detail All Funds



WHAT HOME FEELS LIKE



FY20 Budget

Fund		
1	General	\$2,541,677
2	Streets & Parks	\$1,417,547
3	Library	\$335,730
5	Tort Insurance	\$105,671
6	Recreation	\$295,737
7	Airport	\$123,750
20	Capital Improvement	\$40,000
21	Reserve for Projects	\$725,000
25	Water	\$1,439,196
26	Wastewater	\$2,140,500
30	Sanitation	\$416,850
31	Water Rehab Projects	\$477,728
32	Wastewater Rehab Projects	\$443,500
37	LID 98-1	\$5,000
45	Revolving Loan	90,000
49	Health Insurance	\$50,000
54	Library Bond Payment	\$61,699
TOTAL:		\$10,679,585

2019 Net Taxable Property Value = \$302,575,609

Tax Dollars included in FY20 Budget = \$2,475,752

Levy Rate = 0.00834900079



**FY20 Budget
 General Fund**

1-REVENUES	15-16	16-17	17-18	18-19	FY19	Final FY20	% of FY19
Account	Actual	Actual	Actual	Actual	Budget	Budget	Budget
311100 PROPERTY TAXES	1,406,547	1,412,396	1,430,302	1,396,604	1,356,846	1,304,733	96
316000 FRANCHISE FEES	55,847	57,334	64,079	55,923	60,000	55,000	92
319100 PENALTY & INTEREST	24,124	22,199	22,588	12,658	25,000	25,000	100
321100 BUSINESS LICENSES	9,082	7,922	6,943	7,573	9,500	8,000	84
321900 P & Z FEES	4,450	3,310	4,650	4,510	4,500	4,500	100
322100 BUILDING PERMITS	66,121	78,485	96,699	58,869	81,000	80,000	99
331000 GRANT REVENUE	2,964	5,300	10,414	23,205	25,000	40,000	160
331110 ANIMAL RESCUE				173		150	
331120 UB ASSISTANCE PROGRAM	33	270	385	262	1,000	1,000	100
331200 JAG GRANT	50,833	65,496	6,345	298	2,000	2,000	100
331201 SRO GRANT						5,000	
335000 STATE SALES TAX	206,796	210,886	180,069	185,270	177,739	177,000	100
335100 STATE LIQUOR FUNDS	109,158	110,784	122,295	151,612	117,977	119,000	101
335400 COURT REVENUE	26,227	28,095	28,133	37,450	30,000	30,000	100
335500 COUNTY SALES TAX	104,189	113,886	90,000	94,487	90,000	90,000	100
335600 SALES TAX		13					
353100 DOG LICENSES	8,044	9,020	9,232	10,260	9,000	9,000	100
353200 DOG FINES	1,286	1,930	910	1,620	2,000	1,000	50
353300 DOG IMPOUND	1,380	1,770	1,720	1,660	1,600	1,600	100
371000 INTEREST EARNED	2,820	5,858	11,389	17,161	8,000	12,000	150
373100 ENGINEER REIMBURSE	690	210	2,500	1,936	3,000	3,000	100
379000 MISC REVENUE	42,321	44,049	26,643	58,361	120,000	134,200	112
379100 SANITATION CONTRACT	34,800	75,772	48,600		40,536	44,470	110
398200 RESERVES TO CAPITAL					235,889	180,787	77
398300 RESERVES TO FIRE					132,450	70,000	53
399000 TSFR FROM OTHER FUND		28,325		32,388	32,388	144,237	445
TOTALS:	2,157,712	2,283,310	2,163,896	2,152,280	2,565,425	2,541,677	

**FY20 Budget
 General Fund**

1-EXPENSES		15-16	16-17	17-18	18-19	FY19	Final FY20	% of FY19
Object	LEGISLATIVE	Actual	Actual	Actual	Actual	Budget	Budget	Budget
110	Salaries	10,800	10,800	10,800	9,300	10,800	10,800	100
200	Personnel Benefits	14,550	8,765	9,456	9,331	9,103	22,970	152
260	Worker's Compensation	38	81	20	113	113	99	88
305	Election		47		46	200	100	50
350	Boards & Commissions	2,278	2,188	2,450	1,925	4,800	4,800	100
531	Information Technology	572	1,970		861	5,000	1,000	20
543	Dues & Subscriptions	3,506	2,952	3,166	3,174	4,000	4,000	100
544	Donations - Discretionary	980	1,026	3,003	1,585	3,000	2,000	67
546	UB ASSISTANCE PROGRAM				62	1,000	1,000	100
580	Travel/Meetings/Edu	3,127	992	2,371	1,237	3,200	2,500	78
610	Supplies-Operating	1,922	996	1,717	1,414	2,000	2,000	100
613	Economic Development	10,203						
810	Donation-Soil Conservation	1,000	1,000	1,000				
811	Donation-Payette Museum	1,900	2,500					
812	Donation-Snake River Trans	10,000	10,000	17,000				
813	Donations - Annual	1,565	1,275	4,175	22,975	23,100	23,100	100
826	Grants		47,912			20,000	25,000	125
TOTALS:		62,441	92,504	55,158	52,023	86,316	99,369	

Object	EXECUTIVE							
110	Salaries	3,600	3,654	3,672	3,672	3,672	3,600	98
200	Personnel Benefits	6,006	3,863	4,299	4,777	4,777	5,144	108
260	Worker's Compensation	6	10	9	9	9	9	100
544	Donations - Disc	688	135	520		1,000	1,000	100
581	Mayor's Youth Adv		915	920		2,000	2,000	100
613	Economic Development	473						
TOTALS:		10,773	8,577	9,420	8,458	11,458	11,753	

Object	ECONOMIC DEVELOPMENT							
300	Professional Services		3,702	14,114	5,397	30,000		
360	Comp & Strategic Plan		266	23,538		10,000		
613	Economic Development		12,937	10,672	12,455	15,000	25,000	167
TOTALS:			16,905	48,324	12,455	55,000	25,000	

1- EXPENSES	15-16	16-17	17-18	18-19	FY19	Final FY20	% of FY19
Object	Actual	Actual	Actual	Actual	Budget	Budget	Budget
ADMINISTRATION							
110 Salaries	83,231	94,202	93,195	100,756	99,511	97,920	98
130 Overtime	1,988	1,161	989	840		1,000	
200 Personnel Benefits	32,396	29,528	38,887	41,401	41,061	41,772	98
260 Worker's Compensation	349	411	300	520	520	510	98
300 Professional Services	13,927	16,094	21,613	20,839	25,000	25,000	100
320 Legal	53,739	37,548	33,139	62,092	100,000	85,000	85
340 Building Inspection	59,342	66,716	81,131	50,344	69,000	69,000	100
344 Employee Drug Testing	100	50		50	30	30	100
360 Comp & Strategic Plan	32,719	47,040	10,000				
410 Utilities	8,769	9,178	8,286	7,707	10,000	9,000	90
420 Custodial & Cleaning	7,675	7,700	7,775	7,700	9,000	9,000	100
430 Repair and Maint	1,208	2,919	-330	1,652	4,000	4,000	100
505 Postage	2,650	1,952	1,528	2,415	2,500	2,000	80
530 Telephone & Comm	4,314	4,441	4,807	4,942	5,000	5,000	100
531 Information Tech	14,957	1,521	16,060	6,170	5,000	5,000	100
540 Advertising & Publish	2,994	3,063	3,618	2,520	3,000	3,000	100
541 Printing & Binding	3,282	4,175	2,853	2,245	5,000	3,000	60
543 Dues & Subscriptions	2,952	3,914	5,235	4,121	7,250	5,500	76
546 UB ASSISTANCE PROGRAM		217	324	71			
580 Travel/Meetings/Edu	4,450	3,606	3,997	4,703	5,000	4,750	95
610 Supplies-Operating	7,600	4,707	7,617	5,045	10,000	8,000	80
612 Supplies-Other	2,899	1,665					
773 Copier	6,973	5,133	6,188	7,174	6,000	6,200	103
830 Sales Tax			1		20	20	100
TOTALS:	348,514	346,941	347,213	333,307	406,892	384,702	

Object	CODE ENFORCEMENT						
110 Salaries	36,452	35,690	36,312	42,492	38,419	31,320	82
130 Overtime			40	98			
200 Personnel Benefits	14,350	11,567	12,560	17,672	13,659	24,408	82
260 Worker's Compensation	489	470	328	581	581	518	89
300 Professional Services	2,606	2,271	1,070	1,275	2,500	2,500	100
342 Code Enforcement				771	1,000	1,000	100
344 Employee Drug Testing				25	30	30	100
410 Utilities	1,188	1,697	1,956	1,690	2,000	2,000	100
431 Repair & Maint-Auto		304	154	1,636	1,000	1,000	100
432 Repair & Maint-Bldg		121	1,002		1,000	1,000	100
505 Postage	500	500	500	500	500	500	100
530 Telephone & Comm	280	271	553	698	400	400	100
540 Advertising & Publish					500		
543 Dues & Subscriptions				125	80	80	100

1-EXPENSES		15-16	16-17	17-18	18-19	FY19	Final FY20	% of FY19
Object	CODE ENFORCE, CONT.	Actual	Actual	Actual	Actual	Budget	Budget	Budget
580	Travel/Meetings/Edu	100	678	218	99	1,000	500	50
610	Supplies-Operating	542	1,223	111	1,610	2,000	2,000	100
626	Gas and Oil	1,360	1,291	1,206	1,616	2,500	2,500	100
747	Capital Outlay				1,864	2,000		
TOTALS:		57,867	56,083	56,010	72,752	69,169	69,756	

Object	LAW ENFORCEMENT							
110	Salaries	669,138	680,772	700,006	725,279	728,648	721,061	99
130	Overtime	2,643	6,415	2,256	5,143	3,000	3,000	100
200	Personnel Benefits	296,610	285,911	315,021	313,424	313,419	332,032	106
260	Worker's Compensation	18,741	17,134	10,992	19,315	19,315	17,641	91
341	Prisoner Care/Investigation	2,331	3,360	2,889	2,880	135	1,800	1333
343	Drug Enforcement	1,449	1,298	766	1,500	1,500	2,000	133
344	Employee Drug Testing	270	270	260	240	500	500	100
410	Utilities	974	2,891	2,486	2,949	2,500	2,500	100
430	Repair and Maint-Other	3,298	2,890	1,419	2,257	4,000	4,000	100
431	Repair and Maint-Auto	12,849	10,080	10,753	10,554	12,000	12,000	100
450	Contract Services	30,550	29,000	50,616	43,082	43,104	60,520	140
505	Postage	893	966	1,029	962	1,000	1,000	100
530	Telephone & Comm	67	4,956	5,138	5,205	6,100	6,700	110
531	Information Technology	1,270	1,784	5,424	4,498	4,500	4,500	100
543	Dues & Subscriptions	6,923	7,282	7,019	6,911	7,894	7,894	100
545	Animal Rescue	161		569				
547	SRO						5,000	
560	Uniforms	6,217	6,915	8,515	8,473	8,000	8,000	100
580	Travel/Meetings/Edu	4,731	5,514	5,199	5,651	7,500	7,250	97
610	Supplies-Operating	8,731	6,586	13,203	16,256	16,500	15,000	91
612	Supplies-Other	4,027	2,226					
614	Minor Equipment	4,337	4,131	2,217	3,600	4,000	3,500	88
626	Gas and Oil	19,325	23,576	25,895	22,727	30,000	30,000	100
746	Capital Outlay	3,000	7,158	5,853	6,100	6,100	20,760	340
747	Capital Outlay - Vehicles	69,688	41,000	40,791	47,450	47,450	32,015	67
767	Capital Outlay - Computer	1,770	2,080	11,000	2,600	2,600	2,100	81
773	Capital Outlay - Copier	3,780	4,426	3,743	4,540	3,900	3,900	100
825	JAG GRANT	1,050	1,588	1,054	1,855	1,900	1,900	100
TOTALS:		1,174,823	1,160,209	1,234,113	1,263,451	1,275,565	1,306,573	

**FY20 Budget
 General Fund**

1-EXPENSES		15-16	16-17	17-18	18-19	FY19	Final FY20	% of FY19
Object	FIRE	Actual	Actual	Actual	Actual	Budget	Budget	Budget
110	Salaries	198,651	218,513	255,097	290,735	300,414	280,337	93
112	Salaries-Rescue Shift						27,324	
116	Salaries- Paid Call	11,128	12,270	7,001	4,505	15,000	1,200	8
117	Salaries-Drill Night	12,159	12,749	14,454	17,660	14,655	15,119	103
200	Personnel Benefits	82,455	83,882	121,552	154,360	154,760	143,218	93
250	Unemployment	312						
260	Worker's Compensation	7,834	6,678	5,490	8,818	8,918	8,046	90
344	Employee Drug Testing	110	275	285	180	500	500	100
410	Utilities	7,541	8,464	7,835	7,169	8,500	8,500	100
430	Repair & Maint-Other	770						
431	Repair and Maint-Auto	10,544	4,736	8,652	4,830	8,500	8,500	100
432	Repair & Maint-Bldg	5,342	2,395	1,844	1,680	3,000	2,500	83
433	Repair & Maint-Equip	6,891	4,103	5,426	5,798	8,850	10,000	113
450	Contract Services	15,063	16,613	6,400	5,350	7,150	9,280	130
505	Postage	87	100	100	97	100	100	100
530	Telephone & Comm	4,191	3,933	4,009	3,980	4,500	4,500	100
531	Information Tech	1,012	436	938	1,388	1,000	1,000	100
543	Dues & Subscriptions	1,931	1,861	2,039	2,298	3,000	3,000	100
560	Uniforms	6,601	5,824	7,567	7,437	9,500	9,500	100
580	Travel/Meetings/Edu	2,157	3,029	4,731	2,340	4,250	4,000	94
606	Public Education	865	974	996	854	1,000	800	80
610	Supplies-Operating	1,901	3,422	3,447	4,294	4,900	4,800	98
612	Supplies-Other	551	1,278					
614	Minor Equipment	3,641	4,595	4,154	4,748	4,500	4,500	100
621	Medical Supplies	1,685	1,798	1,375	1,466	2,000	2,000	100
626	Gas and Oil	4,247	4,779	5,801	5,064	5,800	5,800	100
768	Capital Outlay	71,860	81,629	4,863	85,914	85,000	75,000	88
826	Grants	2,966	5,000	10,108	8,400	5,000	15,000	300
846	Tsfr to Other Fund		50,000	90,000				
TOTALS:		462,495	539,336	574,164	629,365	660,797	644,524	

GENERAL FUND
 TOTAL EXPENSES: 2,363,747 2,361,045 2,324,402 2,371,811 2,565,425 2,541,677

FY20 Budget Streets & Parks Department

2-REVENUES	15-16	16-17	17-18	18-19	FY19	Final FY20	% of FY19
Account	Actual	Actual	Actual	Actual	Budget	Budget	Budget
311100 PROPERTY TAXES	414,440	392,609	521,521	546,940	535,472	718,806	134
319100 PENALTY & INTEREST	5,403	6,197	6,745	4,197	5,500	5,500	100
331000 GRANT REVENUE			7,427		6,000	6,000	100
335000 STATE SALES TAX			36,158	36,489	35,000	54,216	155
335300 HIGHWAY USERS TAX	328,338	343,023	355,916	273,163	266,000	266,544	100
335310 Highway HB312				84,639	83,224	83,428	100
335500 COUNTY SALES TAX	10,412	14,806	88,387	93,066	88,656	106,953	121
338100 ROAD & BRIDGE TAX	109,928	56,256	59,141	43,043	60,000	60,000	100
343200 ENCHROACHMENT PERMITS	1,500	1,600	1,750	1,450	1,600	1,600	100
371000 INTEREST EARNED	1,783	2,711	375	591	3,000	500	17
379000 MISCELLANEOUS REVENUE	5,962	822	15,875	12,381	6,000	8,000	133
398400 Reserves-Street Projects						50,000	
399100 SPRING CLEAN UP	30,000	60,000	30,000	16,000	16,000	56,000	350
TOTALS:	907,766	878,024	1,123,295	1,111,959	1,106,452	1,417,547	

2-EXPENSES

Object	STREETS & PARKS FLEET	15-16	16-17	17-18	18-19	FY19	Final FY20	% of
		Actual	Actual	Actual	Actual	Budget	Budget	FY19
110 Salaries		44,428	29,088	42,234	44,612	44,161	46,510	105
200 Personnel Benefits		24,009	19,403	14,939	15,396	16,175	15,317	82
260 Worker's Compensation		1,128	944	785	1,295	1,295	1,173	91
344 Employee Drug Testing		17	55	72	72	100	100	100
410 Utilities		7,317	7,862	8,251	5,371	8,000	8,000	100
431 Repair and Maint-Auto		97	1,661	236	1,075	1,000	1,000	100
530 Telephone & Comm		281	642	637	589	700	700	100
611 Supplies-Shop		5,912	4,778	6,413	4,773	6,000	6,500	108
626 Gas and Oil		724	666	956	1,797	1,000	1,000	100
721 Capital Outlay - Shop		8,300	7,349	6,139	7,714	7,000	7,500	107
TOTALS:		92,213	72,448	80,662	82,694	85,431	87,800	

Streets & Parks Maintenance

110 Salaries	174,660	218,131	313,324	336,250	360,195	355,326	99
120 Salaries-Part Time			31,863	40,035	17,409	49,861	286
130 Overtime	138	343	1,126	3,223	1,000	1,000	100
200 Personnel Benefits	98,200	96,716	170,148	189,647	189,647	170,720	73
260 Worker's Compensation	10,692	10,155	9,105	19,670	19,670	17,134	87
300 Professional Services	36,910	15,750	1,622	2,184	20,000	20,000	100
344 Employee Drug Testing			648	446	600	600	100
410 Utilities	4,130	5,343	23,999	24,011	24,000	24,000	100
425 Spring/Fall Cleanup			1,484	1,060	6,000	2,000	33
431 Repair & Maint-Auto	12,053	16,065	13,343	9,859	18,000	15,000	83

**FY20 Budget
Streets & Parks Department**

2-EXPENSES		15-16	16-17	17-18	18-19	FY19	Final FY20	% of FY19
Object	Streets & Parks, cont.	Actual	Actual	Actual	Actual	Budget	Budget	Budget
432	Repair & Maint-Building	2,178	617	3,751	4,463	5,000	5,000	100
433	Repair & Maint-Equip	5,189	7,419	24,294	20,716	17,000	19,000	112
434	Repair & Maint-Docks					5,000	1,000	20
435	Repair & Maint-Bridges	321			144	3,000	10,000	333
436	Repair & Maint-Storm Dr	4,667	6,001	932	7,408	8,000	8,000	100
465	Fees-Dig Line	295	336	346	404	400	400	100
470	Tree Maintenance				400	2,500	3,500	140
480	Greenway			1,524	1,769	2,500	2,500	100
481	BMX and Skate Park			1,296	178	3,000	1,500	50
505	Postage		50	100	100	100	100	100
530	Telephone & Comm	2,412	2,815	2,867	2,456	3,000	3,000	100
531	Information Technology	354	378		208	1,000	1,000	100
540	Advertise & Publish			91		200	200	100
543	Dues & Subscriptions	2,504	3,019	3,107	3,380	5,300	5,300	100
580	Travel/Meetings/Edu			1,062	1,540	2,000	2,000	100
601	Paint & Supplies	12,244	11,791	11,351	10,604	15,000	12,000	80
610	Supplies-Operating	13,735	10,753	22,504	22,232	24,500	22,000	90
612	Supplies-Other	3,812	3,923					
615	Chemicals	5,940	4,954	6,947	4,583	6,000	4,000	67
616	Plants and Seeds			96	2,160	1,000	1,000	100
626	Gas and Oil	10,861	10,561	27,814	24,982	27,000	29,000	107
627	Sand/Gravel/Asphalt	90,701	106,986	94,625	77,893	130,000	130,000	100
628	Street Signs	3,121	324	6,627	8,055	7,000	8,500	121
740	Equipment	51,635	172,696	18,983			15,000	
760	Street Projects - River Street	127,529	181,046	173,624			300,000	
761	Contingency					15,000	14,106	94
822	Forestry Projects			1,014	2,374	2,000	1,000	50
TOTALS:		674,281	886,172	969,617	822,434	942,021	1,254,747	

Street Lighting

410	Utilities	68,839	68,809	64,857	62,240	70,000	70,000	100
437	Repair and Maint-Lights	14,425	7,887	9,322	797	9,000	5,000	56
		83,264	76,696	74,179	63,037	79,000	75,000	
	Snow & Ice	44129	83898					
	Street Cleaning	23270	17540					

STREETS & PARK FUND

TOTAL EXPENSES: 985,858 1,182,735 1,124,619 823,263 1,106,452 1,417,547

**FY20 Budget
 Payette Public Library**

3-REVENUES

Account	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
31100 PROPERTY TAXES	211,588	218,336	219,026	251,499	245,762	248,830	101
319100 PENALTY & INTEREST	3,006	2,877	2,962	2,039	3,000	3,000	100
331000 GRANT REVENUE	455	3,219	12,727	28,011	10,000	15,000	150
334100 DONATIONS					500		
335000 STATE SALES TAX	18,549	17,917	18,966	19,628	18,828	19,000	101
335500 COUNTY SALES TAX	20,041	19,799	15,000	16,470	15,690	16,000	102
335600 SALES TAX	390	486	475	532	500	500	100
356000 RURAL DUES	6,963	7,274	7,653	9,114	7,500	7,900	105
361000 FINES	3,112	2,630	3,397	3,094	3,000	3,000	100
371000 INTEREST EARNED	55	117	261	846	100	500	500
379000 MISCELLANEOUS REV	3,209	7,240	16,207	7,336	7,000	8,000	114
398100 UNENCUMBERED					14,750	14,000	95
TOTALS:	267,368	279,895	296,674	338,569	326,630	335,730	

3-EXPENSES

Object	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
110 Salaries	119,196	121,918	133,082	143,995	151,096	156,683	104
200 Personnel Benefits	53,857	51,116	74,635	69,694	69,693	68,142	98
250 Reserve for Unemp					100		
260 Worker's Comp	240	260	191	240	291	255	88
344 Employee Drug Testing	25		25	25	50	50	100
410 Utilities	13,569	12,137	11,496	10,174	14,500	14,500	100
420 Custodial & Cleaning	11,130	9,900	11,736	11,898	12,500	12,500	100
430 Repair and Maint-Other	4,735	2,160	704	818	2,500	2,500	100
432 Building Maintenance		209	1,438	2,070	4,500	4,500	100
505 Postage	828	512	598	605	600	800	133
530 Telephone	3,312	2,153	2,481	2,378	3,600	3,600	100
531 Information Technology	4,763	4,888	2,682	208	2,500	2,500	100
532 E-Books	1,998						
533 Audio/Visual	1,522						
534 Book Replacement	1,803						
540 Advertising & Publishing	372	173	302	383	500	500	100
543 Dues & Subscriptions	6,970	9,051	9,190	9,006	9,500	9,500	100
580 Travel/Meetings/Educa	601	339	481	296	1,000	1,200	120
607 Supplies-Children's	5,090	3,626	2,885	2,288	3,000	3,000	100
608 Supplies-Teen/Adult				1,716	2,000	1,800	90
610 Supplies-Operating	4,179	5,938	4,837	4,190	5,000	5,000	100
612 Supplies-Other	461						
640 Periodicals	931	662	228				
745 Books - Library	15,399	14,360	19,969	18,946	20,000	20,000	100
753 Capital Outlay - Projects		927		654	4,000	4,000	100
767 Capital Outlay -				2,935	4,000	4,000	100
773 Capital Outlay - Copier	4,723	5,024	4,833	5,030	5,300	5,300	100
826 Grants			1,148	33,882	10,000	15,000	150
830 Sales Tax	390	482	445	532	400	400	100
TOTALS:	256,094	245,835	283,386	321,963	326,630	335,730	

6-REVENUES

Account	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
311100 PROPERTY TAXES	49,396	37,089	53,952	128,056	126,851	114,837	91
319100 PENALTY & INTEREST	1,022	741	741	626	1,000	400	40
335000 STATE SALES TAX	25,746	24,898	30,747	43,724	41,949	42,000	100
335500 COUNTY SALES TAX	75,093	71,501	43,006	45,150	43,000	43,000	100
350400 POOL REVENUE	54,835	73,648	80,627	79,233	77,000	77,000	100
350500 CONCESSIONS	2,003	4,234	2,679	938	5,000	5,000	100
350600 LESSONS	8,277	13,871	10,903	13,759	17,000	11,000	65
350700 SPECIAL EVENTS	1,550	2,002	1,126		3,000	1,000	33
371000 INTEREST EARNED	813	1,569	2,368	692	1,500	500	33
379000 MISCELLANEOUS	3,074	2,703	929	590	3,500	1,000	29
TOTALS:	221,809	232,256	227,078	312,768	319,800	295,737	

6-EXPENSES

Object	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
110 Salaries	47,128	79,921	67,322	72,334	72,116	58,508	81
115 Salaries-Guards	54,274	110,280	127,635	113,356	95,000	110,000	116
130 Overtime	921	2,571	976	491	1,500	1,000	67
200 Personnel Benefits	21,650	29,384	25,850	27,841	27,840	17,334	43
250 Unemployment					500	500	100
260 Worker's Comp	3,615	3,269	2,670	3,327	2,944	2,845	97
300 Professional Services		312					
344 Employee Drug Test	350	125		25	100	50	50
410 Utilities	44,669	59,695	48,128	43,100	49,000	49,000	100
430 Repair & Maint	3,206	8,124	4,171	6,066	8,000	8,000	100
438 Repair & Maint-Pool	8,787	11,029	14,589	17,165	14,000	14,000	100
505 Postage	100	99	100	100	100	100	100
530 Telephone & Comm	1,859	2,085	2,036	2,187	1,600	1,600	100
531 Information Tech	1,043	1,178	3,272	713	3,000	2,000	67
540 Advertise & Publish	11	40		65	1,000	500	50
543 Dues & Subscriptions	546	1,601	1,369	1,782	1,600	1,800	113
580 Travel/Meetings/Educa	1,322	7,213	2,116	1,993	3,000	2,500	83
610 Supplies-Operating	12,410	10,018	10,108	9,159	13,000	10,000	77
612 Supplies-Other	1,848	2,288					
615 Chemicals	11,541	5,959	6,135	8,921	10,000	7,000	70
617 Supplies-Concession	1,717	2,320	1,603	958	3,000	2,000	67
618 Supplies-Special Events		221	783		500		
761 Contingency	6,766				5,000		
770 Capital Outlay	2,404		18,657				
830 Sales Tax	3,774	5,150	5,099	5,164	7,000	7,000	100
TOTALS:	229,941	342,882	342,619	314,747	319,800	295,737	

7-REVENUES

Account	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
311100 PROPERTY TAXES	45,795	27,804	3,939	15,115	15,070	13,925	92
319100 PENALTY & INTEREST	247	214	214	257	200	200	100
320000 FUEL REVENUE	25,796	29,868	58,749	90,527	93,000	90,000	97
331400 USER FEES	4,060	5,417	5,538	3,837	5,600	5,600	100
334000 GRANTS		337,500		107,721	100,000		
335000 STATE SALES TAX	3,202	2,978	3,128	3,113	3,000	3,000	100
338000 COUNTY MATCHING		4,000	4,000	8,000	4,000	8,000	200
371000 INTEREST EARNED	81	176	13	28	100	25	25
398100 RESERVES					5,000	3,000	60
TOTALS:	79,181	407,957	75,581	228,598	225,970	123,750	

7-EXPENSES

Object	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
300 Professional Service					5,000	2,500	50
410 Utilities	2,214	2,495	2,424	2,439	2,500	2,500	100
420 Custodial & Cleaning			310	840	850	1,000	118
439 Repair & Maint-Airport	3,235	1,194	8,509	2,463	5,000	5,000	100
530 Telephone & Comm	102						
543 Dues & Subscriptions	19	20			100		
580 Travel/Meetings/Educa					250	250	100
610 Supplies-Operating	230	37		106	500	500	100
625 Fuel - Airport	15,704	28,583	61,298	73,092	82,770	85,000	103
629 Fuel - Expenses	3,562	3,668	6,814	5,182	4,000	19,000	475
731 Capital Outlay	36,116	409,763		137,581	125,000	8,000	6
TOTALS:	61,182	445,760	79,355	221,703	225,970	123,750	

5-REVENUES

Account	TORT FUND	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
311100	PROPERTY TAXES	62,262	70,434	73,916	76,351	74,336	71,671	96
319100	PENALTY & INTEREST	802	896	928	405	800	800	100
371000	INTEREST EARNED	53	73	145	282	100	200	200
398100	UNENCUMBERED					5,000	10,000	200
399200	WATER PORTION	9,550	9,550	9,600	10,233	10,233	11,500	112
399300	SEWER PORTION	9,550	9,550	9,600	10,233	10,233	11,500	112
TOTALS:		82,217	90,503	94,189	97,504	100,702	105,671	

5-EXPENSES

Object	TORT FUND	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
520	Liability Premium	87,111	87,111	91,693	98,202	98,202	103,171	105
521	Deductible		969	500	1,035	2,500	2,500	100
TOTALS:		87,111	88,080	92,193	99,237	100,702	105,671	

20-REVENUES

Account	CAPITAL IMPROV.	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
311100	PROPERTY TAXES	518	9,865	1,265	555	500	2,950	590
319100	PENALTY & INT	141	64	103	19	100	50	50
371000	INTEREST EARNED	518	1,071	2,106	2,635	1,200	2,000	167
398200	UNENCUMBERED					148,200	35,000	24
TOTALS:		1,177	11,000	3,474	3,209	150,000	40,000	

20-EXPENSES

Object	CAPITAL IMPROV.	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
720	Buildings Capital	484	3,627	61,558	90,233	150,000	40,000	27
766	Library	1,100						
TOTALS:		1,584	3,627	61,558	90,233	150,000	40,000	

21-REVENUES

Account	PROJECT RESERVE	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
398100	RESERVE FUNDS					40,000	655,000	1638
399000	TRANSFERS IN	40,000	50,000	90,000			70,000	
TOTALS:		40,000	50,000	90,000		40,000	725,000	

21-EXPENSES

Object	PROJECT RESERVE	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
847	Fire Truck Reserve					40,000	725,000	1813
TOTALS:						40,000	725,000	

25-REVENUES

Account	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
346100 WATER SALES	812,309	839,771	862,742	924,176	840,000	851,000	101
346200 WATER CONNECTION	26,875	35,750	35,925	23,125	26,000	35,000	135
346900 FIRE PROTECTION	7,368	7,162	7,077	6,691	7,300	7,300	100
361000 FINES	35,911	46,895	49,155	45,297	33,000	50,000	152
371000 INTEREST EARNED	475	1,297	2,929	4,888	1,500	3,300	220
379000 MISCELLANEOUS	3,256	25,107	46,624	5,400	3,500	4,000	114
398100 RESERVES					213,016	214,596	101
399000 TSFR FROM REHAB					300,000	274,000	91
TOTALS:	886,194	955,982	1,004,452	1,009,577	1,424,316	1,439,196	

25-EXPENSES

Object	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
110 Salaries	187,621	209,356	216,029	224,432	225,655	239,509	106
130 Overtime	2,778	1,581	1,032	1,039	2,100	2,100	100
200 Personnel Benefits	75,691	71,255	78,995	103,613	101,814	122,816	
260 Worker's Comp	4,090	3,579	2,515	4,116	4,153	4,169	100
300 Professional Services	21,151	22,671	36,176	63,274	60,000	65,000	108
344 Employee Testing	282	19	93	183	300	175	58
410 Utilities	46,566	50,267	48,982	47,139	50,000	55,000	110
430 Repair & Maint-Other	821	2,267	669	2,226	3,000	3,000	100
431 Repair & Maint-Auto	2,866	3,220	2,121	2,124	4,000	4,000	100
432 Repair & Maint-Bldg	23,047	7,983	6,735	2,099	150,000	150,000	100
440 Repair & Maint-Dist.	39,548	40,529	59,317	51,852	50,000	55,000	110
462 Fees-DEQ	10,472	10,472	10,472	10,800	11,000	11,000	100
463 Fees-Water Testing	8,329	8,948	2,485	10,710	11,000	11,000	100
465 Fees-Dig Line	295	336	345	404	350	350	100
505 Postage	10,650	10,367	11,025	10,086	11,000	11,000	100
530 Telephone & Comm	2,399	1,861	1,995	2,074	2,400	2,400	100
531 Information Tech	2,291	180	1,131	576	2,000	2,000	100
543 Dues & Subscriptions	9,416	7,076	14,514	13,011	15,000	15,000	100
580 Travel/Meetings/Edu	2,886	1,692	1,987	1,448	3,000	3,000	100
610 Supplies-Operating	6,784	5,713	9,444	16,778	12,000	12,000	100
612 Supplies-Other	1,811	1,278					
615 Chemicals	15,994	19,656	19,648	20,090	20,000	20,000	100
619 Meters	14,981	14,100	15,468	15,157	15,000	20,000	133
626 Gas and Oil	4,894	5,553	6,281	5,773	6,000	6,000	100
635 Rehab Projects						243,000	
750 Capital Outlay - Water	4,620		7,115	21,642	20,000	56,000	280
751 Rehab Wells	27,425	15,170	15,300	17,085	17,085	31,000	181
752 PRV/Development	4,532	20,910			45,432	43,577	96
755 Radio Meters	78,662	99,981		161,500	160,000	15,000	9
762 Capital Projects			1	331,823	335,000	110,000	33
805 Cash Over/Short			-1				
844 Tsf to Water Rehab	75,600	75,600	75,600	75,600	75,600	75,600	100
846 Tsf Out	9,550	9,550	15,000	11,427	11,427	50,500	442
TOTALS:	696,052	721,170	660,474	1,228,081	1,424,316	1,439,196	

**FY20 Budget
Wastewater Fund**

26-REVENUES

Account	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
347100 SEWER SERVICE	1,534,007	1,460,354	1,343,878	1,409,782	1,350,000	1,350,000	100
347200 SEWER CONNECTION	20,250	20,250	26,250	12,750	15,000	20,000	133
361000 FINES	10,000		120	60			
371000 INTEREST EARNED	1,760	4,430	9,509	19,495	4,500	13,000	289
371150 BAB INTEREST	11,915	12,095	11,312	11,031	11,000	11,000	100
379000 MISCELLANEOUS	1,880	4,362	4,422	4,277	1,500	3,000	200
398100 RESERVE FUNDS					32,600	300,000	920
398200 RESERVES TO CAPITAL					75,000		
399000 TRANSFER IN					93,858	443,500	473
TOTALS:	1,579,812	1,501,491	1,395,491	1,457,395	1,583,458	2,140,500	

26-EXPENSES

Object	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
110 Salaries	242,363	220,591	258,683	268,355	264,665	338,788	128
130 Overtime	7,655	7,619	7,386	8,643	7,350	8,000	109
200 Personnel Benefits	84,537	72,629	111,468	148,055	148,055	196,260	133
260 Worker's Comp	5,588	4,927	3,551	4,215	3,630	3,344	92
300 Professional Services	12,528	26,279	35,369	161,876	150,000	150,000	100
344 Employee Drug Testing	307	611	148	183	500	500	100
410 Utilities	125,586	130,449	117,282	114,338	130,000	130,000	100
430 Repair & Maint	130	1,214	1,152	4,404	1,000	6,000	600
431 Repair & Maint-Auto	7,080	3,799	10,162	8,286	7,000	7,000	100
441 Repair & Maint-Plant	39,720	42,711	93,216	43,141	45,000	45,000	100
442 Repair & Maint-Collect	41,111	3,325	25,424	53,765	50,000	50,000	100
460 Sludge Disposal	7,087	8,984	9,093	9,288	10,000	10,000	100
464 Fees-Lab Testing	13,897	15,494	13,458	21,889	15,000	16,500	110
465 Fees-Dig Line	295	336	345	404	340	340	100
505 Postage	11,176	10,823	11,061	10,056	11,200	12,000	107
530 Telephone & Comm	2,459	2,140	2,260	2,685	2,500	2,500	100
531 Information Tech	5,465	2,100	4,265	9,017	11,000	7,000	64
543 Dues & Subscriptions	8,174	6,827	10,544	9,893	9,300	9,800	105
580 Travel/Meetings/Edu	2,107	2,655	2,657	2,901	3,500	3,000	86
610 Supplies-Operating	15,402	14,030	19,843	13,973	15,000	15,000	100
615 Chemicals	32,631	69,027	61,055	60,466	55,000	60,000	109
626 Gas and Oil	3,692	5,190	6,180	10,597	5,000	6,000	120
635 Rehab Projects	75,600	75,600	99,978	150,000	150,000	400,000	267
740 Capital Outlay - Equip			5,501	26,562	26,600		
762 Capital - Lift Station	14,664		1,452	50,000	50,000	300,000	600
763 CMOM- Contingency	34,385	4,375	30,455	39,709	85,791	90,868	106
764 Capital - Rotor Replace		613	17	59,107	75,000	60,000	80
845 Transfer to Rehab						75,600	
846 Transfer Out	9,550	9,550	24,378	92,027	92,027	22,000	24
901 Debt Service-DEQ	48,872	44,974	40,931	117,179	159,000	115,000	72
TOTALS:	852,061	786,872	1,007,314	1,501,014	1,583,458	2,140,500	

**FY20 Budget
Sanitation Fund**

30-REVENUES

Account	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
345100 GARBAGE COLLECTION	324,026	330,277	336,746	344,940	337,800	344,000	102
345200 CART RENTAL	67,577	69,190	70,670	71,893	70,200	72,000	103
371000 INTEREST EARNED	214	440	863	1,309	500	850	170
398000 UNENCUMBERED					10,000		
TOTALS:	391,817	399,907	408,279	418,142	418,500	416,850	

30-EXPENSES

Object	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
451 Contract-Hauling	286,807	291,861	296,805	302,106	296,560	294,080	99
452 Contract-Cart Rental	67,956	69,534	70,386	71,521	70,200	72,000	103
605 Supplies-Office				299	300	300	100
841 Transfer to General	34,800	75,772	48,600		40,440	44,470	110
843 Transfer to Streets	30,000	60,000	30,000	11,000	11,000	6,000	55
TOTALS:	419,563	497,167	445,791	384,926	418,500	416,850	

31-REVENUES

Account	WATER REHAB	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
371000	INTEREST EARNED	3,142	6,488	12,662	20,934	5,000	13,000	260
398000	RESERVES					219,400	229,128	104
399000	TRANSFER IN	75600	75600	75600	75600	75,600	205,600	
TOTALS:		78,742	82,088	88,262	96,534	300,000	447,728	

31-EXPENSES

Object	WATER REHAB	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
800	Projects	11,909		22,680		300,000	274,000	91
849	Water Reservoir						173,728	
TOTALS:		11,909		22,680		300,000	447,728	

32-REVENUES

Account	WWTP REHAB	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
371000	INTEREST EARNED	1,898	3,967	7,867	12,987	4,000	8,500	213
398000	RESERVE FUNDS					120,400	359,400	299
399000	TRANSFER IN	75,600	75,600	75,600	75,600	75,600	75,600	100
TOTALS:		77,498	79,567	83,467	88,587	200,000	443,500	

32-EXPENSES

Object	WWTP REHAB	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
800	Projects			43,575	187,840	200,000	443,500	222
TOTALS:				43,575	187,840	200,000	443,500	

37-REVENUES

Account	LID 98-1	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
31110	ASSESSMENT RCPTS	16,475	374	1,900	11,596	5,000	4,865	97
319100	PENALTY & INT	319	132	540	194		130	
371000	INTEREST EARNED	270	524	145	7		5	
379000	MISCELLANEOUS			20,178				
TOTALS:		17,064	1,030	22,763	11,797	5,000	5,000	

37- EXPENSES

Object	LID 98-1	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
902	Debt Service-LID 98-1	4,335	4,088	456				
905	Other Expenses	1,548	844		5,000	5,000	5,000	100
TOTALS:		5,883	4,932	456	5,000	5,000	5,000	

45-REVENUES

Account	REVOLVING LOAN	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
371000	INTEREST EARNED	521	1,062	2,077	3,047	250	1,000	400
379000	MISCELLANEOUS	3,024	3,024	3,024	3,024	3,000	3,024	101
398100	UNENCUMBERED FUNDS					121,750	85,976	71
TOTALS:		3,545	4,086	5,101	6,071	125,000	90,000	

45-EXPENSES

Object	REVOLVING LOAN	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
846	Tsfr to Other Fund				25,000	25,000	25,000	100
850	Business Loans			18,411		100,000	65,000	65
851	Façade Program	13,358	4,245	375	10,000			
TOTALS:		13,358	4,245	18,786	35,000	125,000	90,000	

49-REVENUES

Account	HEALTH INSURANCE	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
398100	INTEREST	698	1,431	881	1,345	500	800	160
399000	RESERVE FUNDS			69,109		69,500	49,200	71
TOTALS:		698	1,431	69,990	1,345	70,000	50,000	

49-EXPENSES

Object	HEALTH INSURANCE	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
271	Heath Care Reimburse	15,737	44,121	25,846	13,929	70,000	50,000	71
272	HRA	32,259	25,493	38,365	15,929			
TOTALS:		15,737	44,121	25,846	13,929	70,000	50,000	

53-REVENUES

Account	Impact Fees	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
341310	POLICE	-3,956						
341320	FIRE	-3708						
TOTALS:		-7,664						

53-EXPENSES

Object	Impact Fees	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
841	Transfer to General		28325					
TOTALS:			28,325					

32-REVENUES

Account	Debt Service	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
31120	BOND RECEIPTS -	50,598	51,819	53,588	52,510	50,599	50,452	100
371150	BAB INTEREST	12,397	11,594	11,832	11,574	11,100	11,247	101
TOTALS:		62,995	63,413	65,420	64,084	61,699	61,699	

32-EXPENSES

Object	Debt Service	15-16	16-17	17-18	18-19	FY19 Budget	FY20 Budget	% of FY19 Budget
840	Transfers			12,000				
900	Debt Service	61,699	61,699	61,699	61,699	61,699	61,699	100
TOTALS:		61,699	61,699	61,699	61,699	61,699	61,699	

2019 Dollar Certification of Budget Request to Board of County Commissioners L-2

(the L-2 worksheet and applicable "Voter Approved Fund Tracker" and budget publication must be attached)

CITY OF PAYETTE

District or Taxing Unit's Name:

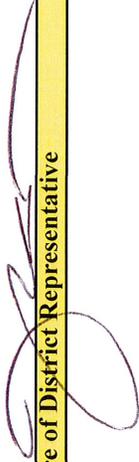
Fund	Total Approved Budget*	Cash Forward Balance	Other revenue <u>NOT</u> shown in Column 5	Property Tax Replacement From Line 16 of L-2 Worksheet	Balance to be levied Col. 2 minus (Cols. 3+4+5)
1	2	3	4	5	6
GENERAL FUND	2,541,677	250,787	986,770	49,839	1,254,281
STREETS & PARKS	1,417,547	50,000	648,741		718,806
LIBRARY	335,730	14,000	72,900		248,830
TORT	105,671	10,000	24,000		71,671
RECREATION	295,737	-	180,900		114,837
CAPITAL IMPROVEMENT	40,000	25,000	12,050		2,950
AIRPORT	123,750	3,000	106,825		13,925
LIBRARY BOND	61,699	-	11,247		50,452
Column Total:	4,921,811	352,787	2,043,433	49,839	2,475,752

If the budget includes any forgone amount, complete this section:

I, the undersigned, attest that this district held a public hearing and approved the attached resolution that indicates that up to \$_____ of available forgone increase is authorized to be levied and the specific purpose for which this amount is being budgeted. This amount can not exceed the lesser of the amount shown in the resolution or line 19 of the L-2 worksheet.

I certify that the amounts shown above accurately reflect the budget being certified in accordance with the provisions of I.C. §63-803.

To the best of my knowledge, this district has established and adopted this budget in accordance with all provisions of Idaho Law.


Mayor
4-Sep-19

Mary Cordova 700 Center Ave, Payette, Idaho 83661

Please print above: Contact Name and Mailing Address Email Address: mcordova@cityofpayette.com

Phone Number: 208-642-6024 Fax Number: 208-642-1412

* = Do not include revenue allocated to urban renewal agencies.

**ORDINANCE 1462
ANNUAL APPROPRIATIONS ORDINANCE**

AN ORDINANCE ENTITLED ANNUAL APPROPRIATIONS FOR THE TWELVE-MONTH PERIOD FROM THE FIRST DAY OF OCTOBER 2019 TO AND INCLUSIVE OF THE THIRTIETH DAY OF SEPTEMBER 2020; APPROPRIATING TEN MILLION, SIX HUNDRED SEVENTY-NINE THOUSAND, FIVE HUNDRED EIGHTY-FIVE DOLLARS, (\$ **10,679,585**) TO PAY THE EXPENSES OF THE CITY OF PAYETTE, PAYETTE COUNTY, IDAHO, AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SAID APPROPRIATION IS MADE.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF PAYETTE, IDAHO:

Section 1. That the sum of \$10,679,585 be appropriated to defray the necessary expenses and liabilities for the City of Payette, Idaho, for the fiscal year beginning October 1, 2019.

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

GENERAL GOVERNMENT	
Executive & Legislative	\$ 111,122
Economic Development	\$ 25,000
Administration	\$ 384,702
Police	\$ 1,306,573
Code Enforcement	\$ 69,756
Fire	\$ 644,524
STREETS	\$ 1,417,547
RECREATION	\$ 295,737
LIBRARY	\$ 335,730
LIABILITY INSURANCE	\$ 105,671
HEALTH INSURANCE	\$ 50,000
AIRPORT	\$ 123,750
CAPITAL IMPROVEMENTS	\$ 40,000
SANITATION	\$ 416,850
LOCAL IMPROVEMENT DISTRICTS	\$ 5,000
WATER	\$ 1,886,924
SEWER	\$ 2,584,000
REVOLVING LOAN	\$ 90,000
PROJECT RESERVE	\$ 725,000
DEBT SERVICES	\$ 61,699
TOTAL EXPENDITURES	
	\$10,679,585

Section 3. That the amount of money derived from funds or sources created by law for specific purposes is hereby appropriated for such purposes.

Section 4. That this ordinance shall be in full force and effect after its passage, approval and publication.

APPROVED by the Mayor and City Council this 7th day of September, 2019.

Jeffrey T. Williams, MAYOR

Attest:

City Clerk

NO Foregone
Non-Exempt Levy Rate = 0.008182259
Exempt Levy Rate = 0.008349000

GLOSSARY OF TERMS

Ad valorem – Formal term for property tax; literally, “according to value.” It is a tax on the value of real property (land, buildings and any fixtures attached to buildings) and personal property (equipment, furniture, etc., not attached to real property).

Annexation – Cities are allowed to increase the property tax portion of their budgets up to 3 percent over the highest levy of the prior three years, plus growth factors for annexation and new construction. The amount of the levy for annexation is determined by applying the prior year’s nonexempt levy rate to the value of properties annexed to the city during the previous calendar year. The values are obtained from the county assessor and the state tax commission (for operating property).

Appropriation – An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified in the Appropriations Ordinance. The City of Payette must adopt the ordinance prior to October 1 every year. The adopted budget may be amended during the fiscal year to appropriate unanticipated revenues. The City is required to follow the same procedure required to adopt the original appropriations ordinance.

Assessed Market Value – In Idaho, property is assessed at full market value using comparable sales or construction cost data. Every parcel within the county is reassessed on a scheduled basis, usually every five years. Assessed market value is the full market value determined by the county assessor (or the state Tax Commission, in the case of operating property). Taxable market value is the assessed market value less any applicable exemptions, such as the homeowner’s, agricultural or personal property exemption.

Assessor, County – The county official charged with assessment of all real and personal property in the county (except operating property), which forms the basis for property tax levies by local governments.

Balanced Budget – A budget in which revenues are equal to expenditures, or spending. A balanced budget is achieved when revenues equate to no more than expenditure over the given fiscal year. In other words, a government’s budget is balanced if its income is equal to its expenditures.

Bonds – Debt instruments that require repayment of a specified amount on a certain date (maturity date), along with interest at a stated rate or according to a formula for determining the interest.

Budget – A plan of financial operation for a specified period of time (the City of Payette’s adopted budget is for a fiscal year, October 1 to September 30). The budget contains the estimated expenditures needed to continue the City’s operations for the fiscal year and revenues anticipated to finance them.

Capital Budget – See Capital Improvement Program Capital Funds – Resources derived from issuance of bonds for specific purposes, related federal project grants, and participation from other agencies used to finance capital expenditures.

Capital Outlay – Items that cost more than \$5,000 and have a useful life of at least five years.

COLA (Cost of Living Allowance) – In governmental budgeting this usually refers to increases in employee pay and benefits to reflect the rising cost of living.

GLOSSARY OF TERMS, *continued*

Debt - There are various types of indebtedness, short and long-term. The state and local governments are legally prohibited from deficit spending. They must adopt a balanced budget (a constitutional requirement for the state, and statutory for local governments). Certain types of indebtedness are permitted, including voter-approved general obligation bonds repaid with a special property tax levy, and revenue bonds that are repaid through revenues generated by the new public facility.

Debt Service - The annual payments that are required to support debt issues including interest and principal payments.

Debt Service Fund - Governmental fund type used to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

Enterprise Funds - Public services that are self-supporting through user fees, most commonly water, sewer, and sanitation services.

Fiscal Year - The fiscal year for cities runs October 1 through September 30, which is the same for Idaho counties and the federal government.

Forgone Revenue - When a city levies less than the maximum amount of property taxes as allowed under the 3 Percent Cap, the forgone revenue accumulates and can be included in the tax levy in subsequent years. The procedure for levying for forgone revenue includes council adoption of a resolution indicating intent to levy for forgone revenue, the amount of forgone revenue to be levied, and the purpose for which the forgone revenue will be used. The city then publishes notice and holds a public hearing, which can be done in conjunction with the annual budget publication and hearing.

Franchise Fees - Utilities are charged a fee as part of being granted a franchise for use of the public right-of-way. Examples of services with franchise agreements include electricity, natural gas, cable television, etc.

Full-Time Equivalents - Personnel resources are budgeted by position (which may be full-time or part-time). Positions are identified by their equivalence to a full-time position.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities that are segregated for the purpose of carrying on specific activities or attaining certain objectives.

General Fund - This fund includes revenues that may be spent on a wide variety of governmental purposes, typically including administration, law enforcement, fire protection, planning and zoning, building, code enforcement, parks, etc. The Government Finance Officers Association definition: "The fund used to account for all financial resources, except those required to be accounted for in another fund."

General Obligation Bond - These bonds commit the full faith and credit of the government entity and are repaid by a special property tax levy. General obligation bonds must receive two-thirds supermajority voter approval and are used for major public facilities such as schools, city halls, jails and libraries.

GLOSSARY OF TERMS, *continued*

Homeowner's Exemption - The homeowner's property tax exemption was originally passed by voter initiative in 1982. The exemption covers owner-occupied primary residences with up to one acre of land, exempting 50 percent of the value or \$100,000, whichever is less.

Levy - A property tax, expressed as a rate or percent of value of the property.

Levy Limit - Restriction on the tax rate for particular funds authorized to levy property taxes. For example, the maximum levy rate to support city cemeteries is 0.0004. Levy limits work alongside, but independently of, the 3 Percent Cap on property tax revenues.

LID (Local Improvement District) - Areas in a city or county set up for financing of improvements that typically benefit property owners in a specific area (often for streets, curb and gutter, sidewalks, etc.). LIDs are created upon initiation of a petition from property owners or by resolution of the governing board. Local improvement districts levy assessments on property owners within the district in relation to the benefits derived from the improvements. LIDs may issue bonds and there is no requirement for a popular vote. Detailed procedures are set out in Idaho Code Title 50, Chapter 17 for operation of these districts.

Local Government Investment Pool - This program is administered by the State Treasurer's office. Local entities may invest by passing a resolution. By pooling their money local governments get the advantage of volume and more professional investment expertise. Money in this pool can be invested only in specified types of financial "paper." Money can be fairly easily withdrawn.

New Construction - Cities are allowed to increase the property tax portion of their budgets up to 3 percent over the highest amount of the prior three years, plus growth factors for annexation and new construction. The values for new construction are determined by the county assessor, who is required to prepare a new construction roll. The values for new construction are certified by the county by the first Monday in June and are finalized the first Monday in August. The levy for new construction is 91 determined by applying the prior year's nonexempt levy rate to the value of new construction in the city.

Property Taxes - Also referred to as ad valorem ("according to value") taxes, property taxes comprise the most important general fund revenue source for local governments. Property taxes are levied on real and personal property. Increases in the property tax portion of a city's budget are limited to 3 percent over the highest amount of the prior three years, plus growth factors for new construction and annexation.

Real Property - Idaho law establishes three classifications of property: real, personal and operating. For taxation purposes, real property is defined by Idaho Code as "land, and all standing timber thereon...and all buildings, structures and improvements, or other fixtures of whatsoever kind on land..."

Tax Rate - For property tax purposes the tax rate is determined by dividing the tax base into the dollar amount of the property tax portion of the entity's budget.

Zero-Base Budgeting - An approach to budgeting that includes reconsideration of all spending, in every budget cycle. It means, among other things, that each department must justify its existence each year by preparing decision units showing the actual goods and services that need to be funded.