



ORDINANCE NO. 476
Annual Appropriation Ordinance

AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATIONS ORDINANCE OF THE CITY OF MACKAY. CUSTER COUNTY, STATE OF IDAHO, FOR THE FISCAL YEAR OCTOBER 1, 2026 TO SEPTEMBER 30, 2027 AND APPROPRIATING TO THE SEVERAL DEPARTMENTS, AND OFFICES FUNDS OF THE SAID CITY GOVERNMENT FROM THE REVENUE DERIVED FROM TAXES LEVIED FOR SAID FISCAL YEAR AND FROM ALL OTHER SOURCES, SUCH SUMS AS MAY BE NECESSARY OR DEEMED NECESSARY BY THE MAYOR AND CITY COUNCIL TO DEFRAY THE EXPENSES AND LIABILITIES OF SAID CITY FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2026; AND PROVIDING FOR THE EFFECTIVE DATE OF THIS ORDINANCE.

BE IT ORDAINED by the Mayor and City council of the City of Mackay, Custer County, State of Idaho:

Section 1. This ordinance shall be and is hereby termed the Annual Appropriation Ordinance of the City of Mackay, Idaho, for the fiscal year beginning October 1, 2026, and ending September 30, 2027.

Section 2. The revenue, fund balance carry-over, and transfers of the City of Mackay, for the fiscal year October 1, 2026, to September 30, 2027, derived from taxes levied for said fiscal year and from all other sources, in total \$977,162 as shown in Figure 1. BUDGET, of the City of Mackay, Idaho, adopted and approved by the City Council on the 8th day of September 2026 and duly published in the Arco Advertiser, the official newspaper of said City, is hereby appropriated to the several funds and purposes which are hereby declared necessary to defray all expenses and liabilities of said City as shown by said budget as herein set forth. The City Treasurer is hereby authorized and directed to apportion all monies received on account of taxes received from property within the City of Mackay and from all other sources to the several funds as shown in said Budget as herein set forth.

All other revenue of the City of Mackay, Idaho, received during the fiscal year ending September 30, 2026, not otherwise appropriated is hereby appropriated to the General Fund of the City.

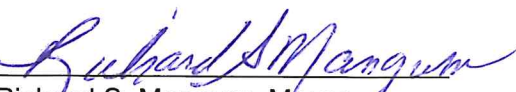
The objects and purposes for which such appropriations are made and the amount of each object and purpose is included in Figure 1.

Section 3. This Ordinance shall take effect and be in full force from and after its passage and publication as required by law, the Council dispensing with the rule that ordinances must be read on three (3) different days as provided by Idaho Code 50-902.

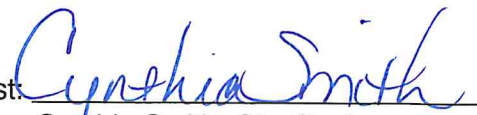
PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MACKAY, CUSTER COUNTY, STATE OF IDAHO, THIS 8TH DAY OF SEPTEMBER 2026.

CITY COUNCIL OF THE CITY OF MACKAY, CUSTER COUNTY, STATE OF IDAHO, A MUNICIPAL CORPORATION OF IDAHO.

By:


Richard S. Mangum, Mayor

Attest:


Cynthia Smith, City Clerk



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Figure 1 BUDGET
BUDGET FOR FISCAL YEAR 2026/2027 (FY-27)

			FY-25	FY-26	FY-27
	General Fund		\$215,802	\$268,015	\$180,000
	Airport		\$2,000	\$2,000	\$2,000
	Idaho State Sales Tax Rev		\$0		\$56,741
	Idaho Liquor Tax Sharing		\$0		\$11,212
	Park Fund		\$4,500	\$600	\$600
	Tourist Park Fund			\$4,500	\$4,500
	Streets		\$36,040	\$39,732	\$29,658
	GRANTS				
	LHTACT Transportation Study		\$100,000	\$50,000	
	Janis Seagraves Rodeo Grounds Grant				\$100,000
	Kids Crosswalk Grant		\$125,000		
	Oscar Worek Bus. Park		\$20,000	\$35,000	\$35,000
	Water		\$158,115	\$224,741	\$240,000
	Sewer		\$101,592	\$115,131	\$149,000
	Capital Improvements Fund		\$122,970	\$123,108	\$92,512
	Certificate of Deposit (CD's)		\$70,934	\$73,251	\$75,939
Total Revenue			\$956,953	\$936,078	\$977,162
Funds			FY-25 Proposed	FY-26 Proposed	FY-26 Proposed
	GENERAL FUND				
	Administrative Salary		\$194,404	\$187,359	\$230,887
	Public Works Subcontract				\$23,504
	Administrative Contracts		\$5,000	\$8,000	\$15,800
	Attorney		\$2,500	\$2,500	\$2,500
	Irrigation		\$850	\$850	\$850
	Airport		\$500	\$2,000	\$2,000
	Fire Department		\$16,000	\$17,000	\$17,000
	Sheriff Department		\$42,436	\$50,000	\$50,000
	Park Fund		\$2,500	\$5,000	\$6,000
	ICRMP		\$20,752	\$21,921	\$22,359
	Streets		\$36,040	\$39,732	\$29,658
	Audit		\$0	\$10,500	\$13,000
	Seasonal			\$49,219	
	WATER & SEWER				
	Water		\$135,475	\$156,804	\$184,420
	Sewer		\$61,592	\$118,834	\$95,733
	Oscar Wornek Bus. Park		\$20,000	\$20,000	\$15,000
	GRANTS				
	Janis Seagraves Rodeo Grounds Grant				\$100,000
	LHTACT Transportation Study		\$100,000	\$50,000	
	Kids Crosswalk Grant		\$125,000		
	Capital Improvements Fund		\$122,970	\$123,108	\$92,512
	Certificate of Deposits (CD's)		\$70,934	\$73,251	\$75,939
Total Expenses			\$956,953	\$936,078	\$977,162