

CITY OF DALTON GARDENS
FINANCIAL STATEMENT
FY 21 through August 31, 2021

		Budget	\$ Over Budget	% of Budget
Income				
301-000 · COMMUNITY DEV. INCOME				
301-03 · BUILDING PERMIT REVENUE				
301-031 · Fence Permit	60.00	0.00	60.00	100.0%
301-032 · MECHANICAL PERMIT REVENUE	1,392.00	0.00	1,392.00	100.0%
301-033 · ROOF PERMIT REVENUE	200.00	0.00	200.00	100.0%
301-03 · BUILDING PERMIT REVENUE - Other	88,552.01	65,000.00	23,552.01	136.23%
Total 301-03 · BUILDING PERMIT REVENUE	90,204.01	65,000.00	25,204.01	138.78%
301-04 · BUSINESS LICENSE REVENUE				
301-041 · HOME BASED BUS LICENSE	275.00	300.00	-25.00	91.67%
301-04 · BUSINESS LICENSE REVENUE - Other	6,500.00	7,500.00	-1,000.00	86.67%
Total 301-04 · BUSINESS LICENSE REVENUE	6,775.00	7,800.00	-1,025.00	86.86%
301-05 · FACILITY RESERVATION REVENUE	200.00	0.00	200.00	100.0%
301-06 · FINES	120.00	0.00	120.00	100.0%
301-07 · SPECIAL USE FEES	1,330.00	1,000.00	330.00	133.0%
301-08 · SUBDIVISION REVENUE	2,000.00	0.00	2,000.00	100.0%
301-10 · Door to Door Solic Permit	100.00	0.00	100.00	100.0%
Total 301-000 · COMMUNITY DEV. INCOME	100,729.01	73,800.00	26,929.01	136.49%
302-000 · FRANCHISE FEES				
302-01 · FRANCHISE FEE AVISTA	26,765.80	25,000.00	1,765.80	107.06%
302-02 · FRANCHISE FEE TWC/SPECTRUM	18,265.67	22,000.00	-3,734.33	83.03%
302-03 · FRANCHISE FEE TDS	77.68	0.00	77.68	100.0%
Total 302-000 · FRANCHISE FEES	45,109.15	47,000.00	-1,890.85	95.98%
303-000 · HIGHWAY FUNDS				
303-01 · HIGHWAY USERS REVENUE	116,958.00	71,497.00	45,461.00	163.58%
303-02 · NEW HIGHWAY USER REVENUE	28,217.48	22,144.00	6,073.48	127.43%
303-03 · TRANSFER HWY DISTRICT LEVY	61,691.91	40,000.00	21,691.91	154.23%
Total 303-000 · HIGHWAY FUNDS	206,867.39	133,641.00	73,226.39	154.79%
304-000 · LID ASSESSMENTS				
304-01 · LID # 1 Assessments	19,806.55	35,000.00	-15,193.45	56.59%
304-02 · LID #2 - GOVERNMENT WAY				
304-021 · LID #2 Assessment Interest	23,462.87	0.00	23,462.87	100.0%
304-02 · LID #2 - GOVERNMENT WAY - Other	68,484.23	65,213.00	3,271.23	105.02%
Total 304-02 · LID #2 - GOVERNMENT WAY	91,947.10	65,213.00	26,734.10	141.0%
Total 304-000 · LID ASSESSMENTS	111,753.65	100,213.00	11,540.65	111.52%
305-000 · PROPERTY TAXES				
305-01 · AG EQUIP REPLACEMENT	1.00	0.00	1.00	100.0%
305-02 · CURRENT REAL PROPERTY TAX	167,559.80	160,589.00	6,970.80	104.34%
305-03 · DELINQUENT REAL PROPERTY TAX	1,556.08	1,411.00	145.08	110.28%
305-04 · PENALTY & INTEREST	485.06	500.00	-14.94	97.01%
Total 305-000 · PROPERTY TAXES	169,601.94	162,500.00	7,101.94	104.37%
306-000 · STATE REVENUE SHARE				
306-01 · STATE LIQUOR ALLOCATION	115,644.00	88,000.00	27,644.00	131.41%
306-02 · STATE REVENUE SHARING	224,688.92	169,872.00	54,816.92	132.27%

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306-03 · STATE SALES TAX	0.00	44,000.00	-44,000.00	0.0%
Total 306-000 · STATE REVENUE SHARE	340,332.92	301,872.00	38,460.92	112.74%
307-000 · OTHER INCOME				
307-02 · COURT REVENUE-TRAFFIC FINES	5,038.34	5,000.00	38.34	100.77%
307-03 · INTEREST INCOME	5,291.70	5,000.00	291.70	105.83%
307-05 · REFUNDS & REIMBURSEMENTS	629.97	0.00	629.97	100.0%
307-06 · RENT	5,720.00	6,240.00	-520.00	91.67%
307-08 · UNENCUMBERED BANK FUNDS	0.00	329,201.50	-329,201.50	0.0%
307-10 · CARES ACT	77,023.44	0.00	77,023.44	100.0%
307-000 · OTHER INCOME - Other	40.00	0.00	40.00	100.0%
Total 307-000 · OTHER INCOME	93,743.45	345,441.50	-251,698.05	27.14%
308-000 · GRANT FUNDS				
308-03 · CONTRIBUTIONS & DONATIONS	0.00	1,000.00	-1,000.00	0.0%
308-07 · SCHOLARSHIPS	335.00	0.00	335.00	100.0%
Total 308-000 · GRANT FUNDS	335.00	1,000.00	-665.00	33.5%
Total Income	1,068,472.51	1,165,467.50	-96,994.99	91.68%
	1,068,472.51	1,165,467.50	-96,994.99	91.68%
Expense				
401-000 · GENERAL & ADMIN				
401-01 · CAPITAL OUTLAY				
401-012 · CAPITAL OUTLAY-EQUIPMENT	52,449.67	50,000.00	2,449.67	104.9%
Total 401-01 · CAPITAL OUTLAY	52,449.67	50,000.00	2,449.67	104.9%
401-03 · COUNCIL EXPENSES				
401-031 · CITY COUNCIL PAYROLL TAXES	1,346.40	1,500.00	-153.60	89.76%
401-032 · CITY COUNCIL RETIREMENT	1,591.04	2,200.00	-608.96	72.32%
401-033 · CITY COUNCIL SALARIES	19,200.00	19,200.00	0.00	100.0%
401-034 · MAYOR PAYROLL TAXES	715.28	780.00	-64.72	91.7%
401-035 · MAYOR STATE RETIREMENT	1,116.39	1,325.00	-208.61	84.26%
401-036 · MAYOR WAGES	10,200.00	10,200.00	0.00	100.0%
Total 401-03 · COUNCIL EXPENSES	34,169.11	35,205.00	-1,035.89	97.06%
401-04 · OFFICE EXPENSES				
401-041 · BLDG MAINT CONTRACTED	2,640.00	3,000.00	-360.00	88.0%
401-042 · BLDG & GROUNDS MAINTENANCE	1,421.27	5,000.00	-3,578.73	28.43%
401-043 · DUES & SUBSCRIPTIONS	2,539.81	2,500.00	39.81	101.59%
401-045 · GARBAGE COLLECTION & DISPOSAL	443.00	500.00	-57.00	88.6%
401-046 · OFFICE MAINTENANCE	635.25	600.00	35.25	105.88%
401-047 · OFFICE SUPPLIES & POSTAGE	4,563.23	8,000.00	-3,436.77	57.04%
401-048 · SOFTWARE PURCHASE & IT SERVICE	7,169.22	20,000.00	-12,830.78	35.85%
Total 401-04 · OFFICE EXPENSES	19,411.78	39,600.00	-20,188.22	49.02%
401-05 · PERSONNEL EXPENSE				
401-050 · COMPANY PAYROLL TAX EXPENSE	1,885.30	0.00	1,885.30	100.0%
401-051 · CLERK PAYROLL TAXES	3,655.47	4,120.85	-465.38	88.71%
401-052 · CLERK RETIREMENT	5,775.23	6,431.15	-655.92	89.8%
401-053 · CLERK UI TAXES	76.60	138.00	-61.40	55.51%

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401-054 · CLERK WAGES	57,458.14	53,862.00	3,596.14	106.68%
401-055 · DEPUTY CLERK-PAYROLL TAXES	1,112.92	1,418.31	-305.39	78.47%
401-056 · DEPUTY CLERK RETIREMENT	1,654.44	2,213.69	-559.25	74.74%
401-057 · DEPT CLERK-UI TAXES	40.12	60.00	-19.88	66.87%
401-058 · DEPUTY CLERK WAGES	17,077.91	18,540.00	-1,462.09	92.11%
401-059 · EMP HEALTH INSURANCE	15,405.00	24,000.00	-8,595.00	64.19%
Total 401-05 · PERSONNEL EXPENSE	104,141.13	110,784.00	-6,642.87	94.0%
401-06 · PROFESSIONAL SERVICES				
401-061 · AUDIT AND ACCOUNTING	10,176.25	12,000.00	-1,823.75	84.8%
401-062 · LEGAL PUBLISHING	4,082.95	4,000.00	82.95	102.07%
401-06 · PROFESSIONAL SERVICES - Other	57,989.00	80,000.00	-22,011.00	72.49%
Total 401-06 · PROFESSIONAL SERVICES	72,248.20	96,000.00	-23,751.80	75.26%
401-07 · UTILITES				
401-071 · BLDG & GROUNDS UTILITIES	7,229.44	8,000.00	-770.56	90.37%
401-072 · INTERNET	229.96	0.00	229.96	100.0%
401-073 · TELEPHONE	2,207.73	2,800.00	-592.27	78.85%
Total 401-07 · UTILITES	9,667.13	10,800.00	-1,132.87	89.51%
401-08 · ANNUAL PICNIC	0.00	3,500.00	-3,500.00	0.0%
401-11 · GENERAL CONTINGENCY FUND	0.00	30,000.00	-30,000.00	0.0%
401-12 · INSURANCE	6,574.00	7,500.00	-926.00	87.65%
401-13 · MISCELLANEOUS SERVICE & CHARGES	113.06	1,800.00	-1,686.94	6.28%
401-15 · Uncategorized Expenses	77,023.44	0.00	77,023.44	100.0%
411-047 · CITY COUNCIL TRAVEL/MEETINGS	160.00	1,000.00	-840.00	16.0%
413-047 · MAYOR TRAVEL & MEETINGS	315.00	500.00	-185.00	63.0%
415-047 · CLERK TRAVEL @ MEETINGS	1,797.80	1,500.00	297.80	119.85%
Total 401-000 · GENERAL & ADMIN	378,070.32	388,189.00	-10,118.68	97.39%
402-000 · LAW ENFORCEMENT				
402-02 · CODE ENFORCEMENT-PAYROLL TAXES	294.72	1,147.50	-852.78	25.68%
402-03 · CODE ENFORCMENT- RETIREMENT	460.00	1,791.00	-1,331.00	25.68%
402-04 · CODE ENFORCEMENT-UI TAX	8.80	40.00	-31.20	22.0%
402-05 · CODE ENFORCEMENT-WAGES	3,172.50	15,000.00	-11,827.50	21.15%
402-06 · PROSECUTING ATTORNEY	1,740.00	1,740.00	0.00	100.0%
Total 402-000 · LAW ENFORCEMENT	5,676.02	19,718.50	-14,042.48	28.79%
403-000 · STREETS				
403-06 · FUEL AND LUBRICANTS	914.20	2,000.00	-1,085.80	45.71%
403-10 · ROADS-ENG PLANS & SERVICES	37,956.93	50,000.00	-12,043.07	75.91%
403-11 · SNOW & ICE CONTROL-REMOVAL	2,282.63	30,000.00	-27,717.37	7.61%
403-12 · STREET EQUIPMENT MAINTENANCE	1,753.06	7,000.00	-5,246.94	25.04%
403-13 · STREET MAINT- PAYROLL TAXES	800.39	2,000.00	-1,199.61	40.02%
403-14 · STREET MAINT- CONTRACTED	40,060.65	399,000.00	-358,939.35	10.04%
403-16 · STREET MAINT-SUPPLIES	1,638.65	0.00	1,638.65	100.0%
403-17 · STREET MAINT- UI TAX	29.61	55.00	-25.39	53.84%
403-18 · STREET MAINT - WAGES	13,108.17	25,000.00	-11,891.83	52.43%
403-20 · STREET SIGNAL LIGHTS	350.63	500.00	-149.37	70.13%

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Total 403-000 · STREETS	98,894.92	515,555.00	-416,660.08	19.18%
404-000 · PARKS				
404-01 · HORSE ARENA EXPENSES	1,936.79	9,000.00	-7,063.21	21.52%
404-03 · PARK MAINTENANCE- CONTRACTED	16,602.64	35,000.00	-18,397.36	47.44%
404-04 · PARK MAINTENANCE- PAYROLL TAX	425.82	475.00	-49.18	89.65%
404-06 · PARK MAINTENANCE- UI TAX	6.11	30.00	-23.89	20.37%
404-07 · PARK MAINTENANCE- WAGES	5,141.00	6,000.00	-859.00	85.68%
404-09 · SUPPLIES- PARK MAINT	673.96	1,500.00	-826.04	44.93%
Total 404-000 · PARKS	24,786.32	52,005.00	-27,218.68	47.66%
405-000 · LID				
405-01 · Gov't Way Sewer Project/LID #1	33,528.00	34,000.00	-472.00	98.61%
405-02 · LID PHASE 2	65,235.60	65,500.00	-264.40	99.6%
Total 405-000 · LID	98,763.60	99,500.00	-736.40	99.26%
407-000 · COMMUNITY DEV.				
407-01 · PLANNING & ZONING				
407-011 · PLANNING CONSULTANT	39,700.56	50,000.00	-10,299.44	79.4%
417-043 · P & Z TRAVEL & MEETING EXP	0.00	500.00	-500.00	0.0%
Total 407-01 · PLANNING & ZONING	39,700.56	50,500.00	-10,799.44	78.62%
407-02 · BUILDING INSPECTOR SERVICES	47,217.77	40,000.00	7,217.77	118.04%
Total 407-000 · COMMUNITY DEV.	86,918.33	90,500.00	-3,581.67	96.04%
Total Expense	693,109.51	1,165,467.50	-472,357.99	59.47%
	375,363.00	0.00	375,363.00	100.0%

Checking/Savings

1-101.0 · GENERAL CHECKING	625,691.01
1-101.2 · LID #1 Bond Fund	15,891.76
1-101.3 · Guaranteed Fund	35,131.89
1-101.4 · Government Way - LID #2	214,872.04
1-102.0 · Treasury Invest Pool #1404	1,822,691.49
1-102.1 · Treasury Invest Pool #2380	304,378.18
Total Checking/Savings	3,018,656.37