



Agenda for The City Council Special FY25 Budget Workshop Thursday, August 01, 2024, 9:00 AM

Location: DALTON GARDENS CITY HALL, 6360 N 4th St., Dalton Gardens, ID

Meeting is conducted in person and via Zoom:

<https://us02web.zoom.us/j/81519791819?pwd=TfchgC3l5SawwbInKiJl69GgRs2g9Y.1>

Webinar ID: 815 1979 1819 Passcode: 225517

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1. CALL TO ORDER
 2. ROLL CALL
 3. PLEDGE OF ALLEGIANCE
 4. CONSIDERATION OF FY 25 BUDGET -**ACTION**
 5. ADJOURNMENT- **ACTION**

Original Posting 7/29/2024: The purpose of this Agenda is to assist the Council and interested citizens in the conduct of the public meeting. Careful review of the Agenda is encouraged. Testimony from the public will be solicited for any item or issue listed under the category of Public Hearings. Any individual who wishes to address the Council on any other subject should plan to speak when Item: Public Comments is identified by the Mayor. The Mayor and Council will not normally allow audience participation at any other time. Please, no repetitive or abusive comments. Workshops are for Council Members discussion only on a topic, no action or decisions occur at that time. No Public Comment is taken during Workshops. Assistance for persons with disabilities will be provided upon 24-hour notice prior to the meeting by calling the City Clerk at (208)772-3698 ext 102.

Income

	<u>FY2021</u>	<u>FY2023</u>		<u>FY2024</u>	<u>FY 2025</u>	
	<u>Actual</u>	<u>7/19/2023</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	
ARPA Funds from Previous Fiscal Year				518,331	450,694.00	
Employee Contribution Dependent Health Care & Taxe				\$15,600.00		
Fiscal Year Carryover Funds			197,028.39	\$193,332.00	85,905.00	
301-000 · COMMUNITY DEV. INCOME						
301-03 · BUILDING PERMIT REVENUE						
301-031 · Fence Permit ##		-				
301-032 · MECHANICAL PE ##		11,085.50				
301-033 · ROOF PERMIT R ##		1,400.00				
301-034 · SIGN PERMIT FE ##		600.00				
301-03 · BUILDING PERMIT ##		58,877.06	75,300.00	85,000.00	130,000.00	
Total 301-03 · BUILDING PERMIT REVEN ##		71,962.56	75,300.00	85,000.00	130,000.00	
301-04 · BUSINESS LICENSE REVENUE						
301-041 · HOME BASED B ##		200.00	250.00	250.00	100.00	
301-04 · BUSINESS LICEN: ##		3,410.00	7,500.00	7,500.00	1,000.00	
Total 301-04 · BUSINESS LICENSE REVI ##		3,610.00	7,750.00	7,750.00		
301-05 · FACILITY RESERVATION REVE: ##		700.00	500.00	750.00	810.00	
301-06 · FINES ##		-				
301-07 · SPECIAL USE FEES ##		2,477.25	3,000.00	3,000.00	3,000.00	
301-08 · SUBDIVISION REVENUE ##		200.00	1,000.00	1,000.00	1,000.00	
301-10 · Door to Door Solic Permit ##		-				
301-11 · ROW PERMITS ##		4,542.50	1,500.00	1,500.00	6,000.00	
301-12 · Alcohol Licenses ##		500.00	600.00	600.00	600.00	
Total 301-000 · COMMUNITY DEV. INCOME ##		83,992.31	89,650.00	99,600.00		
302-000 · FRANCHISE FEES						
302-01 · FRANCHISE FEE AVISTA ##		25,092.74	28,000.00	28,000.00	28,000.00	
302-02 · FRANCHISE FEE TWC/SPECTR: ##		17,531.83	10,000.00	10,000.00	11,600.00	
302-03 · FRANCHISE FEE TDS ##		3,295.69	5,000.00	5,000.00	5,000.00	
302-04 · FRANCHISE FEE VERIZON ##		-	0.00	0.00		
302-05 · FRANCHISE FEE ZIPLY ##		-	1,000.00	0.00		

Total 302-000 · FRANCHISE FEES	##	45,920.26	44,000.00	43,000.00		
303-000 · HIGHWAY FUNDS						
303-01 · HIGHWAY USERS REVENUE	##	53,448.48	95,527.00	92,496.00	96,863.00	
303-02 · NEW HIGHWAY USER REVENUE	##	38,551.77	47,657.00	44,025.00	42,207.00	
303-03 · TRANSFER HWY DISTRICT LEV	##	46,111.30	57,000.00	60,831.00	68,186.00	
338.15 · Excess Highway District Funds	##	3,270.23				
303-000 · HIGHWAY FUNDS - Other	##	-				
Total 303-000 · HIGHWAY FUNDS	##	141,381.78	200,184.00	197,352.00		
303-04 · Load Limit Permits	##	1,850.00				
304-000 · LID ASSESSMENTS						
304-01 · LID # 1 Assessments						
304-011 · LID#1 Assessme	##	849.76				
304-01 · LID # 1 Assessme	##	14,895.12	20,809.00	20,809.00	23,000.00	
Total 304-01 · LID # 1 Assessments	##	15,744.88	20,809.00	20,809.00		
304-02 · LID #2 - GOVERNMENT WAY						
304-021 · LID #2 Assessme	##	10,148.72				
304-02 · LID #2 - GOVERN	##	267,913.03	35,826.00	11,802.28	33,760.00	
Total 304-02 · LID #2 - GOVERNMENT W	##	278,061.75	35,826.00	11,802.28		
304-03 · LID Interest Income	##	-				
Total 304-000 · LID ASSESSMENTS	##	293,806.63	56,635.00	32,611.28		
305-000 · PROPERTY TAXES						
305-01 · AG EQUIP REPLACEMENT	##	2.00	2.00	2.00	2.00	
305-02 · CURRENT REAL PROPERTY TAX						
305-05 · PERSONAL PROP	##	1,171.72				
305-02 · CURRENT REAL P	##	117,019.11	175,095.00	181,629.00	196,159.28	181,282 property
Total 305-02 · CURRENT REAL PROPER	##	118,190.83	175,095.00	181,629.00		
305-03 · DELINQUENT REAL PROPERTY	##	1,037.30				
305-04 · PENALTY & INTEREST	##	22.01				
Total 305-000 · PROPERTY TAXES	##	119,252.14	175,097.00	181,631.00		
306-000 · STATE REVENUE SHARE						
306-01 · STATE LIQUOR ALLOCATION	##	88,996.00	117,000.00	117,000.00	117,000.00	
306-02 · STATE REVENUE SHARING	##	149,217.48	300,695.00	311,897.00	26,300.00	
306-03 · STATE SALES TAX	##	-				
Total 306-000 · STATE REVENUE SHARE	##	238,213.48	417,695.00	428,897.00		

307-000 · OTHER INCOME					
	307-02 · COURT REVENUE-TRAFFIC FIN ##	25,227.00	5,000.00	15,000.00	5,100.00
	307-03 · INTEREST INCOME ##	132,137.99	2,000.00	120,300.00	120,300.00
	307-05 · REFUNDS & REIMBURSEMENT ##	599.82			
	307-06 · RENT ##	10,450.00	10,986.00	10,986.00	13,200.00
	307-08 · UNENCUMBERED BANK FUNDS ##	-			
	307-09 · ARPA ##	-			
	307-10 · CARES ACT ##	-			
	307-000 · OTHER INCOME - Other ##	73.85	10,800.00		
	Total 307-000 · OTHER INCOME ##	168,488.66	28,786.00	27,986.00	
308-000 · GRANT FUNDS					
	308-03 · CONTRIBUTIONS & DONATIONS ##	2,692.65	1,000.00	1,000.00	-
	308-07 · SCHOLARSHIPS ##	-			
	308-000 · GRANT FUNDS - Other ##	-			
	Total 308-000 · GRANT FUNDS ##	2,692.65	1,000.00	1,000.00	
	340 · CHARGES FOR SERVICES ##	-			
Total Income	##	1,095,597.91	#####	1,739,340.28	1,595,786.28
	##	1,095,597.91	#####	1,739,340.280.
Expense					
401-000 · GENERAL & ADMIN					
	401-01 · CAPITAL OUTLAY				
	401-012 · CAPITAL OUTLAY ##	-		70,000.00	Potential new s
	401-013 ARPA BUILDING				11,517.00
	401-014 ARPA PARKS				170,176.00
	401-015 ARPA STREETS				180,000.00
	Total 401-01 · CAPITAL OUTLAY ##	-			
	401-016 · TRAINING TRAVEL EXPENSE ##	7,384.41	8,400.00	3,500.00	3,500.00
	401-03 · COUNCIL EXPENSES				
	401-031 · CITY COUNCIL P ##	-			
	401-032 · CITY COUNCIL R ##	-			
	401-033 · CITY COUNCIL S ##	16,000.00	19,200.00	19,200.00	19,200.00
	401-034 · MAYOR PAYROL ##	-			
	401-035 · MAYOR STATE R ##	-			
	401-036 · MAYOR WAGES ##	8,500.00	10,200.00	10,200.00	10,200.00

Total 401-03 · COUNCIL EXPENSES	##	24,500.00	29,400.00	29,400.00		
401-04 · OFFICE EXPENSES						
401-041 · BLDG MAINT CO	##	3,253.75	4,000.00	207,000.00	4,000.00	203,000 from AF
401-042 · BLDG & GROUNI	##	10,310.00	30,000.00	10,000.00	10,000.00	
401-043 · DUES & SUBSCF	##	1,862.76	2,500.00	2,524.00	2,524.00	
401-045 · GARBAGE COLL	##	512.05	1,000.00	1,000.00	1,000.00	
401-046 · OFFICE MAINTEI	##	-				
401-047 · OFFICE SUPPLIE	##	2,930.99	6,000.00	6,000.00	4,500.00	
401-048 · SOFTWARE PUR	##	11,714.30	15,000.00	19,500.00	49,500.00	
401-049 · REFUNDABLE E)	##	528.25				
401-04 · OFFICE EXPENSE	##	-				71,524.00
Total 401-04 · OFFICE EXPENSES	##	31,112.10	58,500.00	246,024.00		
401-05 · PERSONNEL EXPENSE						
401-050 · COMPANY PAYROLL TAX EXPENSE						
401-05A · CO	##	14,639.47				
401-050 · COI	##	10,828.19	40,932.00	40,000.00	40,000.00	
Total 401-050 · COMPANY	##	25,467.66	40,932.00	40,000.00		
401-051 · CLERK PAYROLI	##	-				
401-052 · CLERK RETIREM	##	-				
401-053 · CLERK UI TAXES	##	-				
401-054 · CLERK WAGES	##	62,132.75	75,406.00	75,406.00	57,705.00	54080+1625+20
401-055 · DEPUTY CLERK-	##	-				
401-056 · DEPUTY CLERK	##	-				
401-057 · DEPT CLERK-UI	##	-				
401-058 · DEPUTY CLERK	##	35,700.76	43,672.38	43,672.00	-	
401-059 · EMP HEALTH INS	##	22,720.00	27,336.00	32,880.00	9,764.00	
Total 401-05 · PERSONNEL EXPENSE	##	163,274.00	187,346.38	191,958.00		67,469.00
401-06 · PROFESSIONAL SERVICES						
401-061 · AUDIT AND ACCO	##	15,055.75	15,000.00	17,000.00	19,000.00	
401-062 · LEGAL PUBLISH	##	2,856.22	8,000.00	8,000.00	8,000.00	
401-06 · PROFESSIONAL S	##	20,194.20	50,000.00	40,000.00	159,850.00	40000+91520+C
Total 401-06 · PROFESSIONAL SERVICE	##	43,419.00	73,000.00	65,000.00		186,850.00
401-07 · UTILITES						
401-071 · BLDG & GROUNI	##	6,990.98	11,000.00	9,000.00	9,000.00	

	401-072 · INTERNET	##	1,199.90	1,680.00	1,500.00	1,500.00	
	401-073 · TELEPHONE	##	3,123.31	480.00	1,867.00	1,867.00	correct to contra
	Total 401-07 · UTILITES	##	11,314.19	13,160.00	12,367.00		
	401-08 · ANNUAL PICNIC	##	8.40	3,500.00	2,500.00	2,500.00	
	401-11 · GENERAL CONTINGENCY FUNI	##	-	17,471.00	30,000.00	30,000.00	
	401-12 · INSURANCE	##	6,263.00	7,500.00	7,500.00	6,994.00	
	401-13 · MISCELLANEOUS SERVICE & C	##	-				
	401-15 · Uncategorized Expenses	##	-		7,000.00	2,000.00	
	411-047 · CITY COUNCIL TRAVEL/MEETI	##	-				
	413-047 · MAYOR TRAVEL & MEETINGS	##	-				
	415-047 · CLERK TRAVEL @ MEETINGS	##	8,940.00				
	401-000 · GENERAL & ADMIN - Other	##	-				
	Total 401-000 · GENERAL & ADMIN	##	296,215.10	398,277.38	595,249.00		814,297.00
	402-000 · LAW ENFORCEMENT						
	402-02 · CODE ENFORCEMENT-PAYROI	##	-				
	402-03 · CODE ENFORCMENT- RETIREN	##	-				
	402-04 · CODE ENFORCEMENT-UI TAX	##	-				
	402-05 · CODE ENFORCEMENT-WAGES	##	620.00	10,000.00	10,000.00	44,200.00	
	402-06 · PROSECUTING ATTORNEY	##	-	1,740.00	1,740.00	1,740.00	
	402-08 · SPECIAL LAW ENFORCEMENT	##	104,166.70	146,000.00	125,000.00	125,000.00	
	402-000 · LAW ENFORCEMENT - Other	##	1,842.68				170,940.00
	Total 402-000 · LAW ENFORCEMENT	##	129,802.00	157,740.00	136,740.00		
	403-000 · STREETS						
	403-05 · FIRE HYDRANTS	##	1,155.43	10,000.00	20,000.00	10,000.00	update flags on :
	403-06 · FUEL AND LUBRICANTS	##	1,918.44	4,500.00	3,500.00	3,500.00	
	403-10 · ROADS-ENG PLANS & SERVICE	##	10,465.64	25,000.00	25,000.00	25,000.00	
	403-11 · SNOW & ICE CONTROL-REMOVAL						
	403-11A · Snow Removal-1	##	12,154.50	0.00	15,000.00	15,750.00	
	403-11 · SNOW & ICE CON	##	4,580.00	10,000.00	10,000.00	10,000.00	
	Total 403-11 · SNOW & ICE CONTROL-R	##	16,734.50	10,000.00	25,000.00		
	403-12 · STREET EQUIPMENT MAINTEN	##	532.12	5,000.00	4,000.00	8,000.00	
	403-13 · STREET MAINT- PAYROLL TAXI	##	-				
	403-14 · STREET MAINT- CONTRACTED	##	1,000.00	360,000.00	560,000.00	348,610.00	
	403-16 · STREET MAINT-SUPPLIES	##	709.49	3,000.00	2,500.00	2,775.00	

403-17 · STREET MAINT- UI TAX	##	-				
403-18 · STREET MAINT - WAGES	##	2,676.51	20,715.60	6,000.00	10,500.00	
403-20 · STREET SIGNAL LIGHTS	##	357.15	500.00	575.00	575.00	
Total 403-000 · STREETS	##	\$ 65,804.00	438,715.60	646,575.00		434,710.00
404-000 · PARKS						
404-01 · HORSE ARENA EXPENSES	##	709.05	7,000.00	7,000.00	7,000.00	
404-02 · PARK EQUIPMENT	##	-				
404-03 · PARK MAINTENANCE- CONTRA	##	12,623.88	24,000.00	155,331.00	23,000.00	
404-04 · PARK MAINTENANCE- PAYROL	##	-				
404-06 · PARK MAINTENANCE- UI TAX	##	-				
404-07 · PARK MAINTENANCE- WAGES	##	4,336.00	5,660.00	6,000.00	6,300.00	
404-09 · SUPPLIES- PARK MAINT	##	11,073.06		3,000.00		picnic tables- AF
Total 404-000 · PARKS	##	28,741.99	36,660.00	171,331.00		36,300.00
405-000 · LID						
405-01 · Gov't Way Sewer Project/LID #1						
405-011 · Loan Principal P:	##	43,137.83				
405-012 · Loan Interest Pay	##	-				
405-01 · Gov't Way Sewer I	##	25.00	34,000.00	0.00		
Total 405-01 · Gov't Way Sewer Project/L	##	43,162.83	34,000.00	0.00		
405-02 · LID PHASE 2						
405-021 · LID 2 Principal P:	##	287,420.73	27,552.14	8,379.14		
405-022 · LID 2 Interest Exj	##	12,579.27	12,579.27	3,423.14		
405-02 · LID PHASE 2 - Oth	##	-				
Total 405-02 · LID PHASE 2	##	300,000.00	40,131.41	11,802.28	11,802.28	
Total 405-000 · LID	##	343,162.83	74,131.41	11,802.28		
407-000 · COMMUNITY DEV.						
407-01 · PLANNING & ZONING						
407-011 · PLANNING CONS	##	24,300.00	25,000.00	25,000.00	45,000.00	
407-012 · PLANNING SOFT	##	11,527.00	11,500.00	11,500.00	11,500.00	
417-043 · P & Z TRAVEL &	##	-				
407-01 · PLANNING & ZON	##	-				
Total 407-01 · PLANNING & ZONING	##	35,827.00	36,500.00	36,500.00		
407-02 · BUILDING INSPECTOR SERVIC	##	32,510.00	65,000.00	68,000.00	68,000.00	
407-03 · KOOTENAI AREA TRANSPORT/	##	3,051.00	3,051.00	3,143.00	3,237.00	

Total 407-000 - COMMUNITY DEV.
Total Expense

##	71,388.00	104,551.00	107,643.00		127,737.00
##	935,113.92	#####	1,739,340.28	1,595,786.28	Rounded to who
##	160,483.99	0.00	0.00		

NOTE: There is a difference between income vs. expense. Recommend that the difference be applied to capital in