



**City of Dalton Gardens**  
**FY25 Budget Workshop**  
**Monday, July 22, 2024, 4:00 PM**

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

Meeting is conducted in person and via Zoom:

[https://us02web.zoom.us/webinar/register/WN\\_a9eYmSL4TGii4pqvJMojNw](https://us02web.zoom.us/webinar/register/WN_a9eYmSL4TGii4pqvJMojNw)

**Webinar ID:** 858 1999 2314 **Passcode:** 411595

---

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

Original Posting 7/18/2024: 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.



# KOOTENAI COUNTY

## PUBLIC TRANSPORTATION

---

March 14, 2024

Teresa Janzen  
City of Dalton Gardens

**Subject: FY25 Public Transportation Contribution**

Contributions from the jurisdictions have made it possible to purchase capital equipment in the form of replacement buses, ensuring the continuous provision of public transportation service in our communities. Also thanks to your ongoing support, the second and final phase of construction for the Riverstone Transit Center was completed last year.

Kootenai County Public Transportation’s FY25 proposed contribution from the City of Dalton Gardens is \$3,237 as shown below. This proposal reflects a 3% increase from FY24. We submit this request now for consideration in the upcoming budget cycle. Let us know if Council would like Kootenai County Public Transportation staff to provide a formal transportation update via workshop or at a City Council meeting.

| PROPOSED FY25 Contribution - Jurisdictions |  |                   |
|--|--|-------------------|
| CDA  |  | 104,298           |
| Post Falls                                 |  | 41,624            |
| Hayden                                     |  | 13,037            |
| Dalton Gardens                             |  | 3,237             |
| Huetter                                    |  | 183               |
| <b>TOTAL</b>                               |  | <b>\$ 162,380</b> |

We greatly appreciate your ongoing support of the Kootenai County Public Transportation system. Public transportation gives many senior citizens, individuals with disabilities, youth, and working families access to mobility options they would not have otherwise. Transit plays a vital role in connecting both the people and geography of this region in an effective, efficient, and sustainable way.

# CITY OF DALTON GARDENS

## FY2024 Budget

~~V.5 08172023~~

FY25 Notes

|  | FY2021              |                     | FY2022              |                     | FY2023              |                     | FY2024              | FY 2025             |                                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------------------|
|  | Actual              | Budget              | Actual              | Budget              | 7/19/2023           | Budget              | Budget              | Budget              |                                     |
| 305-03 · DELINQUENT REAL PROPERTY TAX              | 1,816.72            | 1,411.00            | 1,120.61            | 1,500.00            | 1,037.30            |                     |                     |                     |                                     |
| 305-04 · PENALTY & INTEREST                        | 516.13              | 500.00              | 599.31              | 500.00              | 22.01               |                     |                     |                     |                                     |
| <b>Total 305-000 · PROPERTY TAXES</b>              | <b>168,139.53</b>   | <b>162,500.00</b>   | <b>173,122.81</b>   | <b>172,334.95</b>   | <b>119,251.64</b>   | <b>175,097.00</b>   | <b>181,631.00</b>   |                     |                                     |
| <b>306-000 · STATE REVENUE SHARE</b>               |                     |                     |                     |                     |                     |                     |                     |                     |                                     |
| 306-01 · STATE LIQUOR ALLOCATION                   | 117,404.00          | 88,000.00           | 110,807.00          | 110,826.00          | 88,996.00           | 117,000.00          | 117,000.00          | 126,360.00          |                                     |
| 306-02 · STATE REVENUE SHARING                     | 225,812.35          | 169,872.00          | 305,807.62          | 290,311.51          | 149,217.48          | 300,695.00          | 311,897.00          | 336,848.76          |                                     |
| 306-03 · STATE SALES TAX                           | 0.00                | 44,000.00           | 0.00                |                     | 0.00                |                     |                     |                     |                                     |
| <b>Total 306-000 · STATE REVENUE SHARE</b>         | <b>343,216.35</b>   | <b>301,872.00</b>   | <b>416,614.62</b>   | <b>401,137.51</b>   | <b>238,213.48</b>   | <b>417,695.00</b>   | <b>428,897.00</b>   |                     |                                     |
| <b>307-000 · OTHER INCOME</b>                      |                     |                     |                     |                     |                     |                     |                     |                     |                                     |
| 307-02 · COURT REVENUE-TRAFFIC FINES               | 5,277.74            | 5,000.00            | 12,340.35           | 5,000.00            | 25,227.00           | 5,000.00            | 15,000.00           | 16,200.00           |                                     |
| 307-03 · INTEREST INCOME                           | 4,902.68            | 5,000.00            | 17,448.26           | 5,000.00            | 55,214.16           | 2,000.00            | 2,000.00            | 2,160.00            |                                     |
| 307-05 · REFUNDS & REIMBURSEMENTS                  | 629.97              |                     | 1,249.09            |                     | 599.82              |                     |                     |                     |                                     |
| 307-06 · RENT                                      | 6,240.00            | 6,240.00            | 6,240.00            | 6,240.00            | 10,450.00           | 10,986.00           | 10,986.00           | 11,864.88           | Raise?- no                          |
| 307-08 · UNENCUMBERED BANK FUNDS                   | 0.00                | 329,201.50          | 0.00                | 157,796.86          | 0.00                |                     |                     |                     |                                     |
| 307-09 · ARPA                                      | 0.00                | 0.00                | 0.00                | 259,190.78          | 0.00                |                     |                     |                     |                                     |
| 307-10 · CARES ACT                                 | 77,023.44           |                     | 0.00                |                     | 0.00                |                     |                     |                     |                                     |
| 307-000 · OTHER INCOME - Other                     | 40.00               |                     | 0.00                | 0.00                | 73.85               | 10,800.00           |                     |                     |                                     |
| <b>Total 307-000 · OTHER INCOME</b>                | <b>94,113.83</b>    | <b>345,441.50</b>   | <b>37,277.70</b>    | <b>433,227.64</b>   | <b>91,564.83</b>    | <b>28,786.00</b>    | <b>27,986.00</b>    |                     |                                     |
| <b>308-000 · GRANT FUNDS</b>                       |                     |                     |                     |                     |                     |                     |                     |                     |                                     |
| 308-03 · CONTRIBUTIONS & DONATIONS                 | 0.00                | 1,000.00            | 2,300.00            | 0.00                | 2,692.65            | 1,000.00            | 1,000.00            | 1,080.00            |                                     |
| 308-07 · SCHOLARSHIPS                              | 335.00              |                     | 0.00                |                     | 0.00                |                     |                     |                     |                                     |
| 308-000 · GRANT FUNDS - Other                      | 0.00                |                     | 0.00                |                     | 0.00                |                     |                     |                     |                                     |
| <b>Total 308-000 · GRANT FUNDS</b>                 | <b>335.00</b>       | <b>1,000.00</b>     | <b>2,300.00</b>     | <b>0.00</b>         | <b>2,692.65</b>     | <b>1,000.00</b>     | <b>1,000.00</b>     |                     |                                     |
| 340 · CHARGES FOR SERVICES                         | 0.00                |                     | 50.00               |                     | 0.00                |                     |                     |                     |                                     |
| <b>Total Income</b>                                | <b>1,085,716.73</b> | <b>1,165,467.50</b> | <b>1,179,260.74</b> | <b>1,934,665.21</b> | <b>1,018,673.58</b> | <b>1,210,075.39</b> | <b>1,739,340.28</b> | <b>1,101,323.40</b> |                                     |
|  | 1,085,716.73        | 1,165,467.50        | 1,179,260.74        | 1,934,665.21        | 1,018,673.58        | 1,210,075.39        | 1,739,340.28        |                     |                                     |
| <b>Expense</b>                                     |                     |                     |                     |                     |                     |                     |                     |                     |                                     |
| <b>401-000 · GENERAL &amp; ADMIN</b>               |                     |                     |                     |                     |                     |                     |                     |                     |                                     |
| <b>401-01 · CAPITAL OUTLAY</b>                     |                     |                     |                     |                     |                     |                     |                     |                     |                                     |
| 401-012 · CAPITAL OUTLAY-EQUIPMENT                 | 38,772.67           | 50,000.00           | 0.00                |                     | 0.00                |                     | 70,000.00           |                     | Potential new st 77700 arpa         |
| <b>Total 401-01 · CAPITAL OUTLAY</b>               | <b>38,772.67</b>    | <b>50,000.00</b>    | <b>0.00</b>         |                     | <b>0.00</b>         |                     |                     |                     |                                     |
| 401-016 · TRAINING TRAVEL EXPENSE                  | 0.00                | 0.00                | 2,601.01            | 3,200.00            | 7,384.41            | 8,400.00            | 3,500.00            | 3,500.00            | RW,TD-decrease                      |
| <b>401-03 · COUNCIL EXPENSES</b>                   |                     |                     |                     |                     |                     |                     |                     |                     |                                     |
| 401-031 · CITY COUNCIL PAYROLL TAXES               | 1,346.40            | 1,500.00            | 0.00                |                     | 0.00                |                     |                     |                     |                                     |
| 401-032 · CITY COUNCIL RETIREMENT                  | 1,591.04            | 2,200.00            | 0.00                | 0.00                | 0.00                |                     |                     |                     |                                     |
| 401-033 · CITY COUNCIL SALARIES                    | 19,200.00           | 19,200.00           | 19,200.00           | 19,200.00           | 16,000.00           | 19,200.00           | 19,200.00           | 19,200.00           |                                     |
| 401-034 · MAYOR PAYROLL TAXES                      | 715.28              | 780.00              | 0.00                |                     | 0.00                |                     |                     |                     |                                     |
| 401-035 · MAYOR STATE RETIREMENT                   | 1,116.39            | 1,325.00            | 0.00                | 0.00                | 0.00                |                     |                     |                     |                                     |
| 401-036 · MAYOR WAGES                              | 10,200.00           | 10,200.00           | 10,200.00           | 10,200.00           | 8,500.00            | 10,200.00           | 10,200.00           | 10,200.00           |                                     |
| <b>Total 401-03 · COUNCIL EXPENSES</b>             | <b>34,169.11</b>    | <b>35,205.00</b>    | <b>29,400.00</b>    | <b>29,400.00</b>    | <b>24,500.00</b>    | <b>29,400.00</b>    | <b>29,400.00</b>    |                     |                                     |
| <b>401-04 · OFFICE EXPENSES</b>                    |                     |                     |                     |                     |                     |                     |                     |                     |                                     |
| 401-041 · BLDG MAINT CONTRACTED                    | 2,640.00            | 3,000.00            | 4,205.76            | 3,000.00            | 3,253.75            | 4,000.00            | 207,000.00          | 4,000.00            | 203,000 from ARPA                   |
| 401-042 · BLDG & GROUNDS MAINTENANCE               | 7,240.15            | 5,000.00            | 4,986.40            | 5,000.00            | 10,310.00           | 30,000.00           | 10,000.00           | 10,000.00           |                                     |
| 401-043 · DUES & SUBSCRIPTIONS                     | 2,539.81            | 2,500.00            | 2,353.93            | 2,500.00            | 1,862.76            | 2,500.00            | 2,524.00            | 2,524.00            | RW,TD-increase                      |
| 401-045 · GARBAGE COLLECTION & DISPOSAL            | 548.60              | 500.00              | 697.25              | 500.00              | 512.05              | 1,000.00            | 1,000.00            | 1,110.00            |                                     |
| 401-046 · OFFICE MAINTENANCE                       | 635.25              | 600.00              | 117.98              | 600.00              | 0.00                |                     |                     |                     |                                     |
| 401-047 · OFFICE SUPPLIES & POSTAGE                | 19,395.17           | 8,000.00            | 5,281.97            | 8,000.00            | 2,930.99            | 6,000.00            | 6,000.00            | 6,000.00            |                                     |
| 401-048 · SOFTWARE PURCHASE & IT SERVICE           | 61,951.57           | 20,000.00           | 16,304.75           | 20,000.00           | 11,714.30           | 15,000.00           | 19,500.00           | 21,645.00           | RW,TD-increase                      |
| 401-049 · REFUNDABLE EXPENSE                       | 0.00                |                     | 984.17              |                     | 528.25              |                     |                     |                     |                                     |
| 401-04 · OFFICE EXPENSES - Other                   | 0.00                |                     | 0.00                |                     | 0.00                |                     |                     |                     |                                     |
| <b>Total 401-04 · OFFICE EXPENSES</b>              | <b>94,950.55</b>    | <b>39,600.00</b>    | <b>34,932.21</b>    | <b>39,600.00</b>    | <b>31,112.10</b>    | <b>58,500.00</b>    | <b>246,024.00</b>   |                     |                                     |
| <b>401-05 · PERSONNEL EXPENSE</b>                  |                     |                     |                     |                     |                     |                     |                     |                     |                                     |
| <b>401-050 · COMPANY PAYROLL TAX EXPENSE</b>       |                     |                     |                     |                     |                     |                     |                     |                     |                                     |
| 401-05A · COMPANY RETIREMENT EXPENSE               | 0.00                | 0.00                | 13,394.19           | 14,325.00           | 14,639.47           |                     |                     |                     |                                     |
| 401-050 · COMPANY PAYROLL TAX EXPENSE - Other      | 1,953.05            | 0.00                | 10,679.33           | 12,078.00           | 10,828.19           | 40,932.00           | 40,000.00           | 40,000.00           | change per council workshop 8/17/23 |
| <b>Total 401-050 · COMPANY PAYROLL TAX EXPENSE</b> | <b>1,953.05</b>     | <b>0.00</b>         | <b>24,073.52</b>    | <b>26,403.00</b>    | <b>25,467.66</b>    | <b>40,932.00</b>    | <b>40,000.00</b>    |                     |                                     |
| 401-051 · CLERK PAYROLL TAXES                      | 3,655.47            | 4,120.85            | 0.00                |                     | 0.00                |                     |                     |                     |                                     |

# CITY OF DALTON GARDENS

## FY2024 Budget

~~FY2023~~ **FY2023**

FY25 Notes

|  | FY2021            |                   | FY2022            |                   | FY2023            |                   | FY2024            | FY 2025         |  |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|--|
|  | Actual            | Budget            | Actual            | Budget            | 7/19/2023         | Budget            | Budget            | Budget          |  |
| 401-052 · CLERK RETIREMENT                           | 5,776.51          | 6,431.15          | 0.00              | 0.00              | 0.00              |                   |                   |                 |  |
| 401-053 · CLERK UI TAXES                             | 134.87            | 138.00            | 0.00              |                   | 0.00              |                   |                   |                 |  |
| 401-054 · CLERK WAGES                                | 56,417.60         | 53,862.00         | 57,212.57         | 52,000.00         | 62,132.75         | 75,406.00         | 75,406.00         | 44,000.00       | RW,TD-decrease   |
| 401-055 · DEPUTY CLERK-PAYROLL TAXES                 | 1,112.92          | 1,418.31          | 0.00              |                   | 0.00              |                   |                   |                 |  |
| 401-056 · DEPUTY CLERK RETIREMENT                    | 1,654.44          | 2,213.69          | 0.00              | 0.00              | 0.00              |                   |                   |                 |  |
| 401-057 · DEPT CLERK-UI TAXES                        | 40.12             | 60.00             | 0.00              |                   | 0.00              |                   |                   |                 |  |
| 401-058 · DEPUTY CLERK WAGES                         | 17,375.28         | 18,540.00         | 22,291.67         | 38,000.00         | 35,700.76         | 43,672.38         | 43,672.00         | 44,000.00       | RW,TD-decrease   |
| 401-059 · EMP HEALTH INSURANCE                       | 9,041.00          | 24,000.00         | 12,063.50         | 26,400.00         | 22,720.00         | 27,336.00         | 32,880.00         | 32,880.00       | adjusted for ins cost increase                               |
| <b>Total 401-05 · PERSONNEL EXPENSE</b>              | <b>97,161.26</b>  | <b>110,784.00</b> | <b>115,641.26</b> | <b>142,803.00</b> | <b>146,021.17</b> | <b>187,346.38</b> | <b>191,958.00</b> |                 |  |
| <b>401-06 · PROFESSIONAL SERVICES</b>                |                   |                   |                   |                   |                   |                   |                   |                 |  |
| 401-061 · AUDIT AND ACCOUNTING                       | 10,450.50         | 12,000.00         | 13,391.20         | 20,565.73         | 15,055.75         | 15,000.00         | 17,000.00         | 17,000.00       |  |
| 401-062 · LEGAL PUBLISHING                           | 4,863.91          | 4,000.00          | 6,975.15          | 4,000.00          | 2,856.22          | 8,000.00          | 8,000.00          | 8,000.00        |  |
| 401-06 · PROFESSIONAL SERVICES - Other               | 62,489.00         | 80,000.00         | 69,041.00         | 64,000.00         | 20,194.20         | 50,000.00         | 40,000.00         | 40,000.00       |  |
| <b>Total 401-06 · PROFESSIONAL SERVICES</b>          | <b>77,803.41</b>  | <b>96,000.00</b>  | <b>89,407.35</b>  | <b>88,565.73</b>  | <b>38,106.17</b>  | <b>73,000.00</b>  | <b>65,000.00</b>  |                 |  |
| <b>401-07 · UTILITIES</b>                            |                   |                   |                   |                   |                   |                   |                   |                 |  |
| 401-071 · BLDG & GROUNDS UTILITIES                   | 7,920.84          | 8,000.00          | 7,563.73          | 8,000.00          | 6,990.98          | 11,000.00         | 9,000.00          | 9,000.00        |  |
| 401-072 · INTERNET                                   | 229.96            | 0.00              | 1,382.30          | 1,708.00          | 1,199.90          | 1,680.00          | 1,500.00          | 1,500.00        |  |
| 401-073 · TELEPHONE                                  | 5,499.43          | 2,800.00          | 979.36            | 1,092.00          | 3,123.31          | 480.00            | 1,867.00          | 1,867.00        | correct to contract amount- add code enforcement cell        |
| <b>Total 401-07 · UTILITIES</b>                      | <b>13,650.23</b>  | <b>10,800.00</b>  | <b>9,925.39</b>   | <b>10,800.00</b>  | <b>11,314.19</b>  | <b>13,160.00</b>  | <b>12,367.00</b>  |                 |  |
| 401-08 · ANNUAL PICNIC                               | 0.00              | 3,500.00          | 4,006.84          | 3,500.00          | 8.40              | 3,500.00          | 2,500.00          | 3,500.00        | RW,TD-decrease   |
| 401-11 · GENERAL CONTINGENCY FUND                    | 40,438.62         | 30,000.00         | 0.00              | 31,142.05         | 0.00              | 17,471.00         | 30,000.00         |                 |  |
| 401-12 · INSURANCE                                   | 8,151.00          | 7,500.00          | 6,657.50          | 7,500.00          | 6,263.00          | 7,500.00          | 7,500.00          | 8,325.00        |  |
| 401-13 · MISCELLANEOUS SERVICE & CHARGES             | 13,790.06         | 1,800.00          | 0.00              | 0.00              | 0.00              |                   |                   |                 |  |
| 401-15 · Uncategorized Expenses                      | 0.00              | 0.00              | 0.00              | 259,190.78        | 0.00              |                   | 7,000.00          | 2,000.00        |  |
| 411-047 · CITY COUNCIL TRAVEL/MEETINGS               | 160.00            | 1,000.00          | 0.00              |                   | 0.00              |                   |                   |                 |  |
| 413-047 · MAYOR TRAVEL & MEETINGS                    | 315.00            | 500.00            | 0.00              |                   | 0.00              |                   |                   |                 |  |
| 415-047 · CLERK TRAVEL @ MEETINGS                    | 2,326.15          | 1,500.00          | 0.00              |                   | 0.00              |                   |                   |                 |  |
| 401-000 · GENERAL & ADMIN - Other                    | 0.00              |                   | 0.00              |                   | 0.00              |                   |                   |                 |  |
| <b>Total 401-000 · GENERAL &amp; ADMIN</b>           | <b>421,688.06</b> | <b>388,189.00</b> | <b>292,571.56</b> | <b>615,701.56</b> | <b>264,709.44</b> | <b>398,277.38</b> | <b>595,249.00</b> |                 |  |
| <b>402-000 · LAW ENFORCEMENT</b>                     |                   |                   |                   |                   |                   |                   |                   |                 |  |
| 402-02 · CODE ENFORCEMENT-PAYROLL TAXES              | 294.72            | 1,147.50          | 0.00              |                   | 0.00              |                   |                   |                 |  |
| 402-03 · CODE ENFORCEMENT- RETIREMENT                | 460.00            | 1,791.00          | 0.00              |                   | 0.00              |                   |                   |                 |  |
| 402-04 · CODE ENFORCEMENT-UI TAX                     | 8.80              | 40.00             | 0.00              |                   | 0.00              |                   |                   |                 |  |
| 402-05 · CODE ENFORCEMENT-WAGES                      | 3,172.50          | 15,000.00         | 2,886.28          | 12,000.00         | 620.00            | 10,000.00         | 10,000.00         | 20,000.00       |  |
| 402-06 · PROSECUTING ATTORNEY                        | 1,740.00          | 1,740.00          | 1,740.00          | 1,740.00          | 0.00              | 1,740.00          | 1,740.00          | 1,740.00        |  |
| 402-08 · SPECIAL LAW ENFORCEMENT EXP                 | 0.00              | 0.00              | 54,750.01         | 146,000.00        | 104,166.70        | 146,000.00        | 125,000.00        | 125,000.00      |  |
| 402-000 · LAW ENFORCEMENT - Other                    | 0.00              |                   | 0.00              |                   | 1,842.68          |                   |                   |                 |  |
| <b>Total 402-000 · LAW ENFORCEMENT</b>               | <b>5,676.02</b>   | <b>19,718.50</b>  | <b>59,376.29</b>  | <b>159,740.00</b> | <b>106,629.38</b> | <b>157,740.00</b> | <b>136,740.00</b> |                 |  |
| <b>403-000 · STREETS</b>                             |                   |                   |                   |                   |                   |                   |                   |                 |  |
| 403-05 · FIRE HYDRANTS                               | 0.00              | 0.00              | 0.00              | 0.00              | 1,155.43          | 10,000.00         | 20,000.00         | 10,000.00       | update flags on all fire hydrants ASAP                       |
| 403-06 · FUEL AND LUBRICANTS                         | 1,130.54          | 2,000.00          | 2,980.22          | 2,000.00          | 1,918.44          | 4,500.00          | 3,500.00          | 3,500.00        |  |
| 403-10 · ROADS-ENG PLANS & SERVICES                  | 41,449.70         | 50,000.00         | 45,731.00         | 37,000.00         | 10,465.64         | 25,000.00         | 25,000.00         | 25,000.00       |  |
| 403-11 · SNOW & ICE CONTROL-REMOVAL                  |                   |                   |                   |                   |                   |                   |                   |                 |  |
| 403-11A · Snow Removal- WAGES                        | 0.00              |                   | 0.00              |                   | 12,154.50         | 0.00              | 15,000.00         | 15,000.00       |  |
| 403-11 · SNOW & ICE CONTROL-REMOVAL - Other          | 8,900.99          | 30,000.00         | 3,360.00          | 30,000.00         | 4,580.00          | 10,000.00         | 10,000.00         | 10,000.00       |  |
| <b>Total 403-11 · SNOW &amp; ICE CONTROL-REMOVAL</b> | <b>8,900.99</b>   | <b>30,000.00</b>  | <b>3,360.00</b>   | <b>30,000.00</b>  | <b>16,734.50</b>  | <b>10,000.00</b>  | <b>25,000.00</b>  | <b>4,440.00</b> |  |
| 403-12 · STREET EQUIPMENT MAINTENANCE                | 1,753.06          | 7,000.00          | 1,918.46          | 7,000.00          | 532.12            | 5,000.00          | 4,000.00          |                 |  |
| 403-13 · STREET MAINT- PAYROLL TAXES                 | 800.39            | 2,000.00          | 0.00              |                   | 0.00              |                   |                   |                 |  |
| 403-14 · STREET MAINT- CONTRACTED                    | 49,342.18         | 399,000.00        | 446,586.28        | 571,727.55        | 1,000.00          | 360,000.00        | 560,000.00        | 399,600.00      | RW,TD-increase; add'l \$252,648 above Hwy Funds; \$110K ARPA |
| 403-16 · STREET MAINT-SUPPLIES                       | 2,323.33          | 0.00              | 9,110.83          | 1,000.00          | 709.49            | 3,000.00          | 2,500.00          | 2,775.00        |  |
| 403-17 · STREET MAINT- UI TAX                        | 29.61             | 55.00             | 0.00              |                   | 0.00              |                   |                   |                 |  |
| 403-18 · STREET MAINT - WAGES                        | 12,188.42         | 25,000.00         | 16,295.01         | 25,000.00         | 2,676.51          | 20,715.60         | 6,000.00          | 6,000.00        |  |
| 403-20 · STREET SIGNAL LIGHTS                        | 385.04            | 500.00            | 423.09            | 500.00            | 357.15            | 500.00            | 575.00            | 575.00          |  |
| <b>Total 403-000 · STREETS</b>                       | <b>118,303.26</b> | <b>515,555.00</b> | <b>526,404.89</b> | <b>674,227.55</b> | <b>35,549.28</b>  | <b>438,715.60</b> | <b>646,575.00</b> |                 |  |
| <b>404-000 · PARKS</b>                               |                   |                   |                   |                   |                   |                   |                   |                 |  |
| 404-01 · HORSE ARENA EXPENSES                        | 1,952.18          | 9,000.00          | 1,738.82          | 9,000.00          | 709.05            | 7,000.00          | 7,000.00          | 7,000.00        |  |
| 404-02 · PARK EQUIPMENT                              | 0.00              |                   | 49.98             |                   | 0.00              |                   |                   |                 |  |

# CITY OF DALTON GARDENS

## FY2024 Budget

FY25 Notes

|  | FY2021            |                     | FY2022              |                     | FY2023            |                     | FY2024              | FY 2025             |                                 |
|--|-------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------------------|
|  | Actual            | Budget              | Actual              | Budget              | 7/19/2023         | Budget              | Budget              | Budget              |                                 |
| 404-03 · PARK MAINTENANCE- CONTRACTED                | 18,918.10         | 35,000.00           | 17,197.13           | 30,000.00           | 12,623.88         | 24,000.00           | 155,331.00          | 22,200.00           | RW, TD-decrease: \$135,331 ARPA |
| 404-04 · PARK MAINTENANCE- PAYROLL TAX               | 425.82            | 475.00              | 0.00                |                     | 0.00              |                     |                     |                     |                                 |
| 404-06 · PARK MAINTENANCE- UI TAX                    | 6.11              | 30.00               | 0.00                |                     | 0.00              |                     |                     |                     |                                 |
| 404-07 · PARK MAINTENANCE- WAGES                     | 5,141.00          | 6,000.00            | 4,723.63            | 6,000.00            | 4,336.00          | 5,660.00            | 6,000.00            | 5,660.00            |                                 |
| 404-09 · SUPPLIES- PARK MAINT                        | 906.20            | 1,500.00            | 1,975.18            | 1,500.00            | 11,073.06         |                     | 3,000.00            |                     | picnic tables- ARPA not budget  |
| <b>Total 404-000 · PARKS</b>                         | <b>27,349.41</b>  | <b>52,005.00</b>    | <b>25,684.74</b>    | <b>46,500.00</b>    | <b>28,741.99</b>  | <b>36,660.00</b>    | <b>171,331.00</b>   |                     |                                 |
| <b>405-000 · LID</b>                                 |                   |                     |                     |                     |                   |                     |                     |                     |                                 |
| 405-01 · Gov't Way Sewer Project/LID #1              |                   |                     |                     |                     |                   |                     |                     |                     |                                 |
| 405-011 · Loan Principal Payment - LID #1            | 29,837.46         |                     | 30,896.28           |                     | 43,137.83         |                     |                     |                     |                                 |
| 405-012 · Loan Interest Payment - LID #1             | 3,633.54          |                     | 2,574.72            |                     | 0.00              |                     |                     |                     |                                 |
| 405-01 · Gov't Way Sewer Project/LID #1 - Other      | 62.00             | 34,000.00           | 62.00               | 34,000.00           | 25.00             | 34,000.00           | 0.00                |                     |                                 |
| <b>Total 405-01 · Gov't Way Sewer Project/LID #1</b> | <b>33,533.00</b>  | <b>34,000.00</b>    | <b>33,533.00</b>    | <b>34,000.00</b>    | <b>43,162.83</b>  | <b>34,000.00</b>    | <b>0.00</b>         |                     |                                 |
| 405-02 · LID PHASE 2                                 |                   |                     |                     |                     |                   |                     |                     |                     |                                 |
| 405-021 · LID 2 Principal Payment                    | 42,229.37         |                     | 290,790.37          | 0.00                | 287,420.73        | 27,552.14           | 8,379.14            |                     |                                 |
| 405-022 · LID 2 Interest Expense                     | 22,984.23         |                     | 18,641.23           | 0.00                | 12,579.27         | 12,579.27           | 3,423.14            |                     |                                 |
| 405-02 · LID PHASE 2 - Other                         | 22.00             | 65,500.00           | 6.00                | 308,965.60          | 0.00              |                     |                     |                     |                                 |
| <b>Total 405-02 · LID PHASE 2</b>                    | <b>65,235.60</b>  | <b>65,500.00</b>    | <b>309,437.60</b>   | <b>308,965.60</b>   | <b>300,000.00</b> | <b>40,131.41</b>    | <b>11,802.28</b>    | <b>11,802.28</b>    |                                 |
| <b>Total 405-000 · LID</b>                           | <b>98,768.60</b>  | <b>99,500.00</b>    | <b>342,970.60</b>   | <b>342,965.60</b>   | <b>343,162.83</b> | <b>74,131.41</b>    | <b>11,802.28</b>    |                     |                                 |
| <b>407-000 · COMMUNITY DEV.</b>                      |                   |                     |                     |                     |                   |                     |                     |                     |                                 |
| 407-01 · PLANNING & ZONING                           |                   |                     |                     |                     |                   |                     |                     |                     |                                 |
| 407-011 · PLANNING CONSULTANT                        | 43,232.56         | 50,000.00           | 40,933.47           | 32,230.50           | 24,300.00         | 25,000.00           | 25,000.00           | 2,500.00            |                                 |
| 407-012 · PLANNING SOFTWARE                          | 0.00              | 0.00                | 8,622.75            | 13,300.00           | 11,527.00         | 11,500.00           | 11,500.00           | 11,500.00           |                                 |
| 417-043 · P & Z TRAVEL & MEETING EXP                 | 0.00              | 500.00              | 0.00                |                     | 0.00              |                     |                     |                     |                                 |
| 407-01 · PLANNING & ZONING - Other                   | 16.24             |                     | 0.00                |                     | 0.00              |                     |                     |                     |                                 |
| <b>Total 407-01 · PLANNING &amp; ZONING</b>          | <b>43,248.80</b>  | <b>50,500.00</b>    | <b>49,556.22</b>    | <b>45,530.50</b>    | <b>35,827.00</b>  | <b>36,500.00</b>    | <b>36,500.00</b>    |                     |                                 |
| 407-02 · BUILDING INSPECTOR SERVICES                 | 59,743.77         | 40,000.00           | 41,086.00           | 50,000.00           | 32,510.00         | 65,000.00           | 68,000.00           | 6,800.00            |                                 |
| 407-03 · KOOTENAI AREA TRANSPORTATION SY             | 0.00              |                     | 3,051.00            | 0.00                | 3,051.00          | 3,051.00            | 3,143.00            | 3,143.00            |                                 |
| <b>Total 407-000 · COMMUNITY DEV.</b>                | <b>102,992.57</b> | <b>90,500.00</b>    | <b>93,693.22</b>    | <b>95,530.50</b>    | <b>71,388.00</b>  | <b>104,551.00</b>   | <b>107,643.00</b>   |                     |                                 |
| <b>Total Expense</b>                                 | <b>774,777.92</b> | <b>1,165,467.50</b> | <b>1,340,701.30</b> | <b>1,934,665.21</b> | <b>850,180.92</b> | <b>1,210,075.39</b> | <b>1,739,340.28</b> | <b>1,024,486.28</b> | <b>Rounded to whole dollar</b>  |
|  | <b>310,938.81</b> | <b>0.00</b>         | <b>-161,440.56</b>  | <b>0.00</b>         | <b>168,492.66</b> | <b>0.00</b>         | <b>0.00</b>         |                     |                                 |

NOTE: Difference between income vs. expense is \$76837.12. Recommend that the difference be applied to capital improvement funds for future designation.

# CITY OF DALTON GARDENS

## FY2024 Budget

FY25 Notes

~~V.5 08172023~~

|   | FY2021     |            | FY2022     |            | FY2023     |            | FY2024       | FY 2025  |  |
|---|------------|------------|------------|------------|------------|------------|--------------|--|--|
|   | Actual     | Budget     | Actual     | Budget     | 7/19/2023  | Budget     | Budget       | Budget   |  |
| ARPA Funds from Previous Fiscal Year                |            |            |            |            |            |            | 518,331      | 518,331.57   |  |
| Employee Contribution Dependent Health Care & Taxes |            |            |            |            |            |            | \$15,600.00  | 15,600 Health Insurance, 23,000 Payroll Liabilities                |  |
| Fiscal Year Carryover Funds                         |            |            |            |            |            | 197,028.39 | \$193,332.00 | LGIP draw for roads- Emp Payroll liab are not reflected in 401-050 |  |
| <b>Income</b>                                       |            |            |            |            |            |            |              |  |  |
| <b>301-000 · COMMUNITY DEV. INCOME</b>              |            |            |            |            |            |            |              |  |  |
| <b>301-03 · BUILDING PERMIT REVENUE</b>             |            |            |            |            |            |            |              |  |  |
| 301-031 · Fence Permit                              | 60.00      |            | 180.00     |            | 0.00       |            |              |  |  |
| 301-032 · MECHANICAL PERMIT REVENUE                 | 2,186.00   |            | 12,466.00  |            | 11,085.50  |            |              |  |  |
| 301-033 · ROOF PERMIT REVENUE                       | 1,000.00   |            | 2,600.00   |            | 1,400.00   |            |              |  |  |
| 301-034 · SIGN PERMIT FEES                          | 0.00       | 0.00       | 600.00     | 300.00     | 600.00     |            |              |  |  |
| 301-03 · BUILDING PERMIT REVENUE - Other            | 98,410.26  | 65,000.00  | 81,542.80  | 84,980.50  | 58,877.06  | 75,300.00  | 85,000.00    | 91,800.00  | RW,TD-Decrease                                     |
| <b>Total 301-03 · BUILDING PERMIT REVENUE</b>       | 101,656.26 | 65,000.00  | 97,388.80  | 85,280.50  | 71,962.56  | 75,300.00  | 85,000.00    |  |  |
| <b>301-04 · BUSINESS LICENSE REVENUE</b>            |            |            |            |            |            |            |              |  |  |
| 301-041 · HOME BASED BUS LICENSE                    | 325.00     | 300.00     | 175.00     | 250.00     | 200.00     | 250.00     | 250.00       | 270.00   |  |
| 301-04 · BUSINESS LICENSE REVENUE - Other           | 7,000.00   | 7,500.00   | 4,550.00   | 7,500.00   | 3,410.00   | 7,500.00   | 7,500.00     | 8,100.00   |  |
| <b>Total 301-04 · BUSINESS LICENSE REVENUE</b>      | 7,325.00   | 7,800.00   | 4,725.00   | 7,750.00   | 3,610.00   | 7,750.00   | 7,750.00     |  |  |
| <b>301-05 · FACILITY RESERVATION REVENUE</b>        | 600.00     | 0.00       | 825.00     | 500.00     | 700.00     | 500.00     | 750.00       | 810.00   |  |
| <b>301-06 · FINES</b>                               | 120.00     |            | 456.00     |            | 0.00       |            |              |  |  |
| <b>301-07 · SPECIAL USE FEES</b>                    | 1,330.00   | 1,000.00   | 2,400.00   | 1,000.00   | 2,477.25   | 3,000.00   | 3,000.00     | 3,240.00   |  |
| <b>301-08 · SUBDIVISION REVENUE</b>                 | 2,000.00   | 0.00       | 400.00     | 1,000.00   | 200.00     | 1,000.00   | 1,000.00     | 1,080.00   |  |
| <b>301-10 · Door to Door Solic Permit</b>           | 200.00     |            | 0.00       |            | 0.00       |            |              |  |  |
| <b>301-11 · ROW PERMITS</b>                         | 0.00       |            | 2,773.36   |            | 0.00       | 1,500.00   | 1,500.00     | 1,620.00   |  |
| <b>301-12 · Alcohol Licenses</b>                    | 0.00       |            | 470.00     |            | 0.00       | 500.00     | 600.00       | 648.00   |  |
| <b>Total 301-000 · COMMUNITY DEV. INCOME</b>        | 113,231.26 | 73,800.00  | 109,438.16 | 95,530.50  | 83,992.31  | 89,650.00  | 99,600.00    |  |  |
| <b>302-000 · FRANCHISE FEES</b>                     |            |            |            |            |            |            |              |  |  |
| 302-01 · FRANCHISE FEE AVISTA                       | 27,245.90  | 25,000.00  | 28,949.63  | 26,000.00  | 25,092.74  | 28,000.00  | 28,000.00    | 30,240.00  |  |
| 302-02 · FRANCHISE FEE TWC/SPECTRUM                 | 24,195.10  | 22,000.00  | 23,304.58  | 22,976.27  | 17,531.83  | 10,000.00  | 10,000.00    | 10,800.00  |  |
| 302-03 · FRANCHISE FEE TDS                          | 77.68      | 0.00       | 3,827.93   | 1,000.00   | 3,295.69   | 5,000.00   | 5,000.00     | 5,400.00   |  |
| 302-04 · FRANCHISE FEE VERIZON                      | 0.00       |            | 0.00       |            | 0.00       | 0.00       | 0.00         |  |  |
| 302-05 · FRANCHISE FEE ZIPLY                        | 0.00       |            | 0.00       | 0.00       | 0.00       | 1,000.00   | 0.00         |  |  |
| <b>Total 302-000 · FRANCHISE FEES</b>               | 51,518.68  | 47,000.00  | 56,082.14  | 49,976.27  | 45,920.26  | 44,000.00  | 43,000.00    |  |  |
| <b>303-000 · HIGHWAY FUNDS</b>                      |            |            |            |            |            |            |              |  |  |
| 303-01 · HIGHWAY USERS REVENUE                      | 117,363.68 | 71,497.00  | 127,223.46 | 344,076.87 | 53,448.48  | 95,527.00  | 92,496.00    | 99,895.68  |  |
| 303-02 · NEW HIGHWAY USER REVENUE                   | 28,217.48  | 22,144.00  | 20,844.17  | 29,604.00  | 38,551.77  | 47,657.00  | 44,025.00    | 79,245.00  |  |
| 303-03 · TRANSFER HWY DISTRICT LEVY                 | 62,221.22  | 40,000.00  | 65,811.87  | 65,811.87  | 46,111.30  | 57,000.00  | 60,831.00    | 65,697.48  |  |
| 338.15 · Excess Highway District Funds              | 0.00       |            | 0.00       |            | 3,270.23   |            |              |  |  |
| 303-000 · HIGHWAY FUNDS - Other                     | 0.00       |            | 0.00       |            | 0.00       |            |              |  |  |
| <b>Total 303-000 · HIGHWAY FUNDS</b>                | 207,802.38 | 133,641.00 | 213,879.50 | 439,492.74 | 141,381.78 | 200,184.00 | 197,352.00   |  |  |
| <b>303-04 · Load Limit Permits</b>                  | 0.00       |            | 0.00       |            | 1,850.00   |            |              |  |  |
| <b>304-000 · LID ASSESSMENTS</b>                    |            |            |            |            |            |            |              |  |  |
| <b>304-01 · LID # 1 Assessments</b>                 |            |            |            |            |            |            |              |  |  |
| 304-011 · LID#1 Assessments Interest                | 4,974.76   | 0.00       | 3,766.49   |            | 849.76     |            |              |  |  |
| 304-01 · LID # 1 Assessments - Other                | 14,831.79  | 35,000.00  | 15,948.99  | 33,533.00  | 14,895.12  | 20,809.00  | 20,809.00    |  |  |
| <b>Total 304-01 · LID # 1 Assessments</b>           | 19,806.55  | 35,000.00  | 19,715.48  | 33,533.00  | 15,744.88  | 20,809.00  | 20,809.00    |  |  |
| <b>304-02 · LID #2 - GOVERNMENT WAY</b>             |            |            |            |            |            |            |              |  |  |
| 304-021 · LID #2 Assessment Interest                | 16,808.36  |            | 18,745.74  |            | 10,148.72  |            |              |  |  |
| 304-02 · LID #2 - GOVERNMENT WAY - Other            | 70,463.79  | 65,213.00  | 131,964.24 | 309,432.60 | 267,913.03 | 35,826.00  | 11,802.28    | 11,802.28  |  |
| <b>Total 304-02 · LID #2 - GOVERNMENT WAY</b>       | 87,272.15  | 65,213.00  | 150,709.98 | 309,432.60 | 278,061.75 | 35,826.00  | 11,802.28    |  |  |
| 304-03 · LID Interest Income                        | 281.00     |            | 70.35      |            | 0.00       |            |              |  |  |
| <b>Total 304-000 · LID ASSESSMENTS</b>              | 107,359.70 | 100,213.00 | 170,495.81 | 342,965.60 | 293,806.63 | 56,635.00  | 32,611.28    |  |  |
| <b>305-000 · PROPERTY TAXES</b>                     |            |            |            |            |            |            |              |  |  |
| 305-01 · AG EQUIP REPLACEMENT                       | 1.00       |            | 2.00       | 0.00       | 1.50       | 2.00       | 2.00         | 2.00   |  |
| <b>305-02 · CURRENT REAL PROPERTY TAX</b>           |            |            |            |            |            |            |              |  |  |
| 305-05 · PERSONAL PROP TAX REPLACE                  | 0.00       |            | 2,169.36   |            | 1,171.72   |            |              |  |  |
| 305-02 · CURRENT REAL PROPERTY TAX - Other          | 165,805.68 | 160,589.00 | 169,231.53 | 170,334.95 | 117,019.11 | 175,095.00 | 181,629.00   | 196,159.32   | 181,282 property taxes plus 347 in foregone- roads |
| <b>Total 305-02 · CURRENT REAL PROPERTY TAX</b>     | 165,805.68 | 160,589.00 | 171,400.89 | 170,334.95 | 118,190.83 | 175,095.00 | 181,629.00   |  |  |