

Profit & Loss Budget Overview- 3 Year

	Actuals		Actuals		Actuals		Budget
	Oct '18 - Sep 19	Budget	Oct '19 - Sep 20	Budget	Oct '20 - Sep 21	Budget	Oct'21- Sep 22
Income							
MMCO 3	769,813.00		0.00		0.00		
301-000 · COMMUNITY DEV. INCOME							
321.0 · BUSINESS LICENSE REVENUE	7,450.00	7,000.00	6,700.00	7,000.00	1,700.00	7,500.00	7,500.00
321.1 · HOME BASED BUS LICENSE	325.00	300.00	250.00	300.00	225.00	300.00	250.00
322.1 · BUILDING PERMIT REVENUE	77,373.50	65,000.00	91,854.57	65,000.00	77,439.21	65,000.00	65,000.00
322.11 · SUBDIVISION REVENUE	0.00		0.00		1,000.00		1,000.00
322.2 · SIGN PERMIT FEES	0.00	300.00	430.70	300.00	0.00	0.00	0.00
322.3 · SPECIAL USE FEES	1,575.00	1,000.00	3,010.00	1,000.00	1,330.00	1,000.00	1,000.00
322.6 · ADDITIONAL PLANNING CONS FEES	0.00		5,000.00		0.00		
323.0 · Facility Reservation Income	0.00		0.00		50.00		500.00
Total 301-000 · COMMUNITY DEV. INCOME	86,723.50	73,600.00	107,245.27	73,600.00	81,744.21	73,800.00	75,250.00
302-000 · FRANCHISE FEES							
316.0 · FRANCHISE TAX TIME WARNER/TDS	23,745.38	22,000.00	26,637.74	22,000.00	18,265.67	22,000.00	22,000.00
316.5 · FRANCHISE TAX AVISTA	25,912.66	25,000.00	26,556.61	26,000.00	20,959.33	25,000.00	25,000.00
Total 302-000 · FRANCHISE FEES	49,658.04	47,000.00	53,194.35	48,000.00	39,225.00	47,000.00	47,000.00
303-000 · HIGHWAY FUNDS							
335.2 · HIGHWAY USERS REVENUE	88,882.93	85,900.00	85,651.47	85,000.00	94,368.22	71,497.00	87,069.00
335.3 · NEW HIGHWAY USER REVENUE	27,318.23	26,900.00	26,686.72	26,800.00	21,033.14	22,144.00	29,604.00
338.1 · TRANSFER HWY DISTRICT LEVY	58,802.47	48,000.00	61,219.54	48,000.00	40,077.80	40,000.00	
Total 303-000 · HIGHWAY FUNDS	175,003.63	160,800.00	173,557.73	159,800.00	155,479.16	133,641.00	
304-000 · LID ASSESSMENTS							
355.1 · LID Assessments	16,830.71	34,000.00	28,531.26	25,000.00	19,806.55	35,000.00	
355.10 · LID Assessments Interest	5,890.76		6,329.68	0.00	0.00	0.00	
355.2 · LID #2 - GOVERNMENT WAY	288,072.95	1,025,724.00	211,837.35	65,213.00	62,811.12	65,213.00	
355.20 · LID #2 Assessment Interest	29.00		20,506.00		23,462.87		
371-1 · LID Interest Income	297.64		484.40		0.00		
Total 304-000 · LID ASSESSMENTS	311,121.06	1,059,724.00	267,688.69	90,213.00	106,080.54	100,213.00	
305-000 · PROPERTY TAXES							
311.1 · CURRENT REAL PROPERTY TAX	152,101.24	148,900.00	157,802.07	153,367.00	109,162.21	160,589.00	
312.1 · DELINQUENT REAL PROPERTY TAX	1,970.09	1,500.00	1,549.21	1,500.00	1,074.18	1,411.00	1,500.00
319.0 · PENALTY & INTEREST	577.45	500.00	547.26	500.00	354.92	500.00	500.00
337.1 · AG Equip Replacement	0.00		0.00		0.50		
Total 305-000 · PROPERTY TAXES	154,648.78	150,900.00	159,898.54	155,367.00	110,591.81	162,500.00	2,000.00
306-000 · STATE REVENUE SHARE							
335.1 · STATE LIQUOR ALLOCATION	95,969.00	85,000.00	103,315.00	91,000.00	82,032.00	88,000.00	102,540.00
335.6 · STATE REVENUE SHARING	170,203.12	160,000.00	201,069.04	173,000.00	170,481.81	169,872.00	230,768.00
Total 306-000 · STATE REVENUE SHARE	266,172.12	245,000.00	304,384.04	264,000.00	252,513.81	257,872.00	333,308.00
307-000 · OTHER INCOME							
335.4 · COURT REVENUE-TRAFFIC FINES	10,048.24	10,000.00	5,047.78	10,000.00	4,880.39	5,000.00	5,000.00
335.5 · STATE SALES TAX	43,035.05	39,000.00	35,763.74	45,000.00	0.00	44,000.00	
371.0 · INTEREST INCOME	50,624.63	21,000.00	31,063.96	34,000.00	4,714.20	5,000.00	5,000.00
371.2 · RENT	5,040.00	5,000.00	5,946.20	5,000.00	5,200.00	6,240.00	6,240.00
373 · REFUNDS & REIMBURSEMENTS	8,159.59	0.00	1,668.01	0.00	625.42		
378 · Unencumbered Bank Funds	0.00	130,688.00	0.00	37,795.00	0.00	329,201.50	
Total 307-000 · OTHER INCOME	116,907.51	205,688.00	79,489.69	131,795.00	15,420.01	389,441.50	
308-000 · GRANT FUNDS							
338.70 · 4th STREET PROJECT ITD GRANT	90,364.03	0.00	10,771.96	0.00	0.00		
341 Gen · SCHOLARSHIPS	0.00		0.00		335.00		
376-000 · CONTRIBUTIONS & DONATIONS	1,000.00	2,000.00	0.22	1,000.00	0.00	1,000.00	
Total 308-000 · GRANT FUNDS	91,364.03	2,000.00	10,772.18	1,000.00	335.00	1,000.00	
Total Income	2,021,411.67	1,944,712.00	1,156,230.49	923,775.00	761,389.54	1,165,467.50	457,558.00
Gross Profit	2,021,411.67	1,944,712.00	1,156,230.49	923,775.00	761,389.54	1,165,467.50	457,558.00

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Expense	Actuals		Actuals		Actuals		Budget
	Oct '18 - Sep 19	Budget	Oct '19 - Sep 20	Budget	Oct '20 - Sep 21	Budget	Oct'21- Sep 22
401-000 · GENERAL & ADMIN							
411-010 · CITY COUNCIL SALARIES	18,095.30	19,200.00	19,200.00	19,200.00	16,000.00	19,200.00	19,200.00
411-021 · CITY COUNCIL PAYROLL TAXES	1,384.28	1,475.00	1,468.80	1,475.00	1,224.00	1,500.00	1,500.00
411-022 · CITY COUNCIL STATE RETIREMENT	2,085.54	2,500.00	1,974.48	2,400.00	1,446.40	2,200.00	2,200.00
411-047 · CITY COUNCIL TRAVEL/MEETINGS	39.00	1,000.00	156.00	1,000.00	160.00	1,000.00	1,000.00
413-010 · MAYOR SALARIES	8,619.76	10,200.00	10,200.00	10,200.00	8,500.00	10,200.00	10,200.00
413-021 · MAYOR PAYROLL TAXES	659.42	781.00	780.31	781.00	650.26	780.00	780.00
413-022 · MAYOR STATE RETIREMENT	1,001.75	1,250.00	1,229.44	1,325.00	1,014.90	1,325.00	1,325.00
413-047 · MAYOR TRAVEL & MEETINGS	39.00	500.00	39.00	500.00	0.00	500.00	500.00
415-010 · CLERK SALARIES	51,017.04	51,017.06	52,423.75	52,293.00	48,791.48	53,862.00	53,560.00
415-021 · CLERK PAYROLL TAXES	3,902.80	3,902.81	4,000.40	4,001.00	3,634.26	4,120.85	4,124.12
415-022 · CLERK-STATE RETIREMENT	5,854.20	5,992.00	6,243.84	6,250.00	5,257.83	6,431.15	6,427.20
415-028 · CLERK UNEMPLOYMENT TAXES	163.63	274.00	107.27	250.00	71.03	138.00	160.68
415-031 · OFFICE SUPPLIES & POSTAGE	4,915.44	5,000.00	7,622.88	8,000.00	5,130.53	8,000.00	8,000.00
415-042 · AUDIT AND ACCOUNTING	7,498.75	7,500.00	9,195.00	12,000.00	9,586.00	12,000.00	12,000.00
415-044 · LEGAL PUBLISHING	3,285.97	4,000.00	1,740.74	4,000.00	770.13	4,000.00	4,000.00
415-046 · EMP HEALTH INSURANCE	23,195.86	34,500.00	13,568.00	24,000.00	12,699.00	24,000.00	26,400.00
415-047 · CLERK TRAVEL @ MEETINGS	1,185.11	1,500.00	306.50	1,500.00	672.76	1,500.00	3,135.00
415-051 · TELEPHONE	2,039.52	2,200.00	1,999.60	2,000.00	1,905.88	2,800.00	2,800.00
415-058 · OFFICE MAINTENANCE	613.30	600.00	585.28	600.00	635.25	600.00	600.00
415-074 · SOFTWARE PURCHASE & IT SERVICE	6,658.87	5,000.00	9,361.32	20,000.00	2,335.98	20,000.00	32,000.00
415-110 · DEPUTY CLERK-SALARIES	17,169.60	21,650.72	17,111.64	18,000.00	13,251.24	18,540.00	25,000.00
415-121 · DEPUTY CLERK-PAYROLL TAXES	1,313.48	1,656.28	1,284.31	1,377.00	1,013.73	1,418.31	1,925.00
415-122 · DEPUTY CLERK-STATE RETIREMENT	1,450.49	2,605.13	1,993.22	2,150.00	1,582.20	2,213.69	3,000.00
415-128 · DEPT CLERK-UNEMPLOYMENT TAXES	60.22	120.00	50.64	76.00	29.66	60.00	100.00
416-010 · ATTORNEY RETAINER	9,588.59	35,873.00	0.00		0.00		0.00
416-021 · ATTORNEY PAYROLL TAXES	994.30	2,745.00	0.00		0.00		0.00
416-022 · ATTORNEY STATE RETIREMENT	1,471.31	4,200.00	0.00		0.00		0.00
416-047 · ATTORNEY TRAVEL & MEETINGS	0.00	100.00	0.00		0.00		0.00
419-042 · PROFESSIONAL SERVICES	101,078.33	30,000.00	134,117.00	72,000.00	50,751.00	80,000.00	64,000.00
419-046 · INSURANCE	5,839.50	7,500.00	5,766.00	7,500.00	6,574.00	7,500.00	7,500.00
419-048 · DUES & SUBSCRIPTIONS	2,653.15	2,500.00	2,346.53	2,500.00	4,172.78	2,500.00	2,500.00
419-852 · BLDG & GROUNDS UTILITIES	5,455.09	6,500.00	7,183.21	6,000.00	6,971.00	8,000.00	8,000.00
419-860 · BLDG & GROUNDS MAINTENANCE	3,412.52	4,000.00	3,731.00	4,000.00	3,147.77	5,000.00	5,000.00
419-861 · BLDG MAINT CONTRACTED	3,398.00	4,000.00	3,034.63	3,000.00	459.00	3,000.00	3,000.00
419-869 · MISCELLANEOUS SERVICE & CHARGES	1,776.81	1,500.00	1,778.51	1,800.00	63.06	1,800.00	1,800.00
419-874 · CAPITAL OUTLAY-EQUIPMENT	0.00		5,644.00	0.00	38,773.00	50,000.00	50,000.00
425-000 · GENERAL CONTINGENCY FUND	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00
432.300 · GARBAGE COLLECTION & DISPOSAL	407.81	500.00	511.38	500.00	339.00	500.00	500.00
438-056 · ANNUAL PICNIC	2,999.33	5,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00
6560 · Company Payroll Tax Expenses	-0.60		0.01		0.00		
6999 · Uncategorized Expenses	0.00		0.00		76,629.85		
Total 401-000 · GENERAL & ADMIN	301,322.47	319,342.00	326,754.69	324,178.00	324,242.98	388,189.00	395,737.00
402-000 · LAW ENFORCEMENT							
421-001 · Special Law Enforcement Exp	12,879.39	15,000.00	7,067.63	12,000.00	0.00	0.00	
421-010 · CODE ENFORCE-SALARY	15,580.00	25,000.00	6,885.00	20,000.00	3,172.50	15,000.00	15,000.00
421-021 · CODE ENFORCE-PAYROLL TAXES	0.00		126.22	0.00	294.72	1,147.50	1,147.50
421-022 · Code Enforcement-State Retireme	0.00		504.02	0.00	460.00	1,791.00	1,791.00
421-028 · CODE ENFORCE-UNEMPLOYMENT TAX	0.00		7.52	0.00	8.80	40.00	40.00
421-040 · CODE ENFORCEMENT-CLEAN UP	0.00	0.00	0.00		0.00		
421-042 · PROSECUTING ATTORNEY	1,450.00	2,500.00	2,030.00	2,000.00	1,740.00	1,740.00	1,740.00
Total 402-000 · LAW ENFORCEMENT	29,909.39	42,500.00	16,620.39	34,000.00	5,676.02	19,718.50	19,718.50

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	Actuals		Actuals		Actuals		Budget
	Oct '18 - Sep 19	Budget	Oct '19 - Sep 20	Budget	Oct '20 - Sep 21	Budget	Oct'21- Sep 22
403-000 · STREETS							
423-032 · FIRE HYDRANTS	0.00	5,000.00	0.00	0.00	0.00	0.00	
431-003 · ROADS-ENG PLANS & SERVICES	22,566.60	20,000.00	13,512.58	25,000.00	24,183.27	50,000.00	50,000.00
431-004 · SNOW & ICE CONROL-REMOVAL	6,789.85	27,000.00	3,416.34	28,000.00	2,282.63	30,000.00	30,000.00
431-007 · 4th STREET PROJECT	97,925.16	110,000.00	14,169.14	75,000.00	0.00		
431-022 · STREET STATE RETIREMENT	0.00		237.78		0.00		
431-035 · STREET SIGNAL LIGHTS	458.26	500.00	449.20	500.00	350.63	500.00	500.00
431-310 · STREET MAINT - SALARY	8,909.00	8,230.00	18,254.25	8,200.00	10,382.92	25,000.00	25,000.00
431-321 · STREET MAINT-PAYROLL TAXES	659.24	630.00	1,750.30	630.00	742.65	2,000.00	2,000.00
431-328 · STREET MAINT-UNEMPL TAXES	31.31	47.00	56.72	45.00	28.05	55.00	55.00
431-332 · STREET MAINT-SUPPLIES	0.00		0.00		757.55		
431-335 · FUEL AND LUBRICANTS	1,462.13	2,000.00	1,209.62	1,600.00	858.94	2,000.00	2,000.00
431-361 · STREET EQUIPMENT MAINTENANCE	4,795.70	9,000.00	4,338.44	7,000.00	784.68	7,000.00	7,000.00
431-363 · STREET MAINTENANCE PURCHASED	176,920.35	175,000.00	435,655.94	415,000.00	22,513.50	399,000.00	325,000.00
7000 · Debt Service	16,000.00		18,000.00		0.00		
Total 403-000 · STREETS	336,517.60	357,407.00	511,050.31	560,975.00	62,884.82	515,555.00	441,555.00
404-000 · PARKS							
438-004 · HORSE ARENA & PARK CONSTRUCTION	7,463.27	9,000.00	871.42	9,000.00	1,806.28	9,000.00	9,000.00
438-010 · PARK MAINENANCE LABOR	4,200.25	7,420.00	3,551.00	6,000.00	5,242.75	6,000.00	6,000.00
438-021 · PARK PAYROLL TAX	343.63	570.00	137.16	475.00	379.15	475.00	475.00
438-022 · PARK MAINTENANCE RETIREMENT	0.00	0.00	0.00		0.00		
438-028 · PARK MAINTENANCE UNEMPLOYMENT	25.33	45.00	1.28	30.00	4.84	30.00	30.00
438-032 · PARK MAINTENANCE SUPPLIES	391.83	2,000.00	489.89	1,500.00	411.25	1,500.00	1,500.00
438-042 · PARK MAINT-Contracted	19,008.77	35,000.00	16,890.66	35,000.00	12,565.44	35,000.00	35,000.00
440-033 · PUBLIC ART FUND	0.00	3,300.00	0.00	0.00	0.00		
Total 404-000 · PARKS	31,433.08	57,335.00	21,941.41	52,005.00	20,409.71	52,005.00	52,005.00
405-000 · LID							
431-006 · Gov't Way Sewer Project/LID #1							
495.01 · Loan Principal Payment - LID #1	27,827.44		28,814.93		0.00		
495.02 · Loan Interest Payment - LID #1	5,643.56		4,656.07		0.00		
431-006 · Gov't Way Sewer Project/LID #1 - Other	62.00	34,000.00	62.00	34,000.00	33,513.00	34,000.00	34,000.00
Total 431-006 · Gov't Way Sewer Project/LID #1	33,533.00	34,000.00	33,533.00	34,000.00	33,513.00	34,000.00	34,000.00
431-008 · LID PHASE 2							
495.03 · LID 2 Principal Payment	1,069,987.94		40,873.40		0.00		
495.04 · LID 2 Interest Expense	22,940.50		24,340.20		0.00		
431-008 · LID PHASE 2 - Other	58,230.15	1,025,724.00	62.00	65,213.00	65,235.60	65,500.00	65,500.00
Total 431-008 · LID PHASE 2	1,151,158.59	1,025,724.00	65,275.60	65,213.00	65,235.60	65,500.00	65,500.00
Total 405-000 · LID	1,184,691.59	1,059,724.00	98,808.60	99,213.00	98,748.60	99,500.00	99,500.00
406-000 · PLANNING & ZONING							
417-043 · P & Z TRAVEL & MEETING EXP	262.23	500.00	0.00	500.00	0.00	500.00	500.00
417-045 · PLANNING CONSULTANT	42,379.00	50,000.00	51,665.50	50,000.00	33,191.42	50,000.00	50,000.00
Total 406-000 · PLANNING & ZONING	42,641.23	50,500.00	51,665.50	50,500.00	33,191.42	50,500.00	50,500.00
407-000 · COMMUNITY DEV.							
424-010 · BUILDING INSPECTOR SERVICES	35,326.00	55,000.00	41,884.00	40,000.00	45,201.77	40,000.00	40,000.00
480-000 · KOOTENAI AREA TRANSPORTATION SY	2,904.00	2,904.00	2,904.00	2,904.00	0.00		
Total 407-000 · COMMUNITY DEV.	38,230.00	57,904.00	44,788.00	42,904.00	45,201.77	40,000.00	40,000.00
Total Expense	1,964,745.36	1,944,712.00	1,071,628.90	1,163,775.00	590,355.32	1,165,467.50	1,099,015.50
Net Income	56,666.31	0.00	84,601.59	-240,000.00	171,034.22	0.00	-641,457.50