

**CITY OF DALTON GARDENS
DRAFT FY22 BUDGET**

	Actuals		Actuals		Actuals thru 7/31/21		Budget FY22	Notes
	Oct '18 - Sep 19	Budget FY19	Oct '19 - Sep 20	Budget FY20	Oct '20 - Sep 21	Budget FY21		
Income								
MMCO 3	769,813.00		0.00		0.00			
301-000 · COMMUNITY DEV. INCOME								
301-02 · ADDITIONAL PLANNING CONS FEES	0.00		5,000.00		0.00			
301-03 · BUILDING PERMIT REVENUE								
301-034 · SIGN PERMIT FEES	0.00	300.00	430.70	300.00	0.00	0.00	300.00	
301-03 · BUILDING PERMIT REVENUE - Other	77,373.50	65,000.00	91,854.57	65,000.00	79,573.21	65,000.00	65,000.00	
Total 301-03 · BUILDING PERMIT REVENUE	77,373.50	65,300.00	92,285.27	65,300.00	79,573.21	65,000.00	65,300.00	
301-04 · BUSINESS LICENSE REVENUE								
301-041 · HOME BASED BUS LICENSE	325.00	300.00	250.00	300.00	275.00	300.00	250.00	
301-04 · BUSINESS LICENSE REVENUE - Other	7,450.00	7,000.00	6,700.00	7,000.00	4,850.00	7,500.00	7,500.00	
Total 301-04 · BUSINESS LICENSE REVENUE	7,775.00	7,300.00	6,950.00	7,300.00	5,125.00	7,800.00	7,750.00	
301-05 · FACILITY RESERVATION REVENUE	0.00		0.00		100.00		500.00	
301-06 · FINES	0.00		0.00		60.00			
301-07 · SPECIAL USE FEES	1,575.00	1,000.00	3,010.00	1,000.00	1,330.00	1,000.00	1,000.00	
301-08 · SUBDIVISION REVENUE	0.00		0.00		1,000.00		1,000.00	
Total 301-000 · COMMUNITY DEV. INCOME	86,723.50	73,600.00	107,245.27	73,600.00	87,188.21	73,800.00	75,550.00	
302-000 · FRANCHISE FEES								
302-01 · FRANCHISE FEE AVISTA	25,912.66	25,000.00	26,556.61	26,000.00	26,765.80	25,000.00	26,000.00	
302-02 · FRANCHISE FEE TWC/SPECTRUM	23,745.38	22,000.00	26,637.74	22,000.00	18,265.67	22,000.00	26,000.00	
302-03 · FRANCHISE FEE TDS	0.00		0.00		77.68		1,000.00	
Total 302-000 · FRANCHISE FEES	49,658.04	47,000.00	53,194.35	48,000.00	45,109.15	47,000.00	53,000.00	
303-000 · HIGHWAY FUNDS								
303-01 · HIGHWAY USERS REVENUE	88,882.93	85,900.00	85,651.47	85,000.00	116,530.63	71,497.00	87,069.00	
303-02 · NEW HIGHWAY USER REVENUE	27,318.23	26,900.00	26,686.72	26,800.00	28,217.48	22,144.00	29,604.00	
303-03 · TRANSFER HWY DISTRICT LEVY	58,802.47	48,000.00	61,219.54	48,000.00	61,691.91	40,000.00	40,000.00	
Total 303-000 · HIGHWAY FUNDS	175,003.63	160,800.00	173,557.73	159,800.00	206,440.02	133,641.00	156,673.00	
304-000 · LID ASSESSMENTS								
304-01 · LID # 1 Assessments								
304-011 · LID#1 Assessments Interest	5,890.76		6,329.68	0.00	0.00	0.00	0.00	
304-01 · LID # 1 Assessments - Other	16,830.71	34,000.00	28,531.26	25,000.00	19,806.55	35,000.00	21,873.58	
Total 304-01 · LID # 1 Assessments	22,721.47	34,000.00	34,860.94	25,000.00	19,806.55	35,000.00	21,873.58	
304-02 · LID #2 - GOVERNMENT WAY								
304-021 · LID #2 Assessment Interest	29.00		20,506.00		23,462.87			
304-02 · LID #2 - GOVERNMENT WAY - Other	288,072.95	1,025,724.00	211,837.35	65,213.00	68,484.23	65,213.00	43,903.15	
Total 304-02 · LID #2 - GOVERNMENT WAY	288,101.95	1,025,724.00	232,343.35	65,213.00	91,947.10	65,213.00	43,903.15	
304-03 · 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	111,753.65	100,213.00	65,776.73	
305-000 · PROPERTY TAXES								
305-01 · AG EQUIP REPLACEMENT	0.00		0.00		0.50			
305-02 · CURRENT REAL PROPERTY TAX	152,101.24	148,900.00	157,802.07	153,367.00	166,618.85	160,589.00	169,396.00	
305-03 · DELINQUENT REAL PROPERTY TAX	1,970.09	1,500.00	1,549.21	1,500.00	1,405.67	1,411.00	1,500.00	
305-04 · PENALTY & INTEREST	577.45	500.00	547.26	500.00	385.07	500.00	500.00	
Total 305-000 · PROPERTY TAXES	154,648.78	150,900.00	159,898.54	155,367.00	168,410.09	162,500.00	171,396.00	
306-000 · STATE REVENUE SHARE								
306-01 · STATE LIQUOR ALLOCATION	95,969.00	85,000.00	103,315.00	91,000.00	82,032.00	88,000.00	102,540.00	
306-02 · STATE REVENUE SHARING	170,203.12	160,000.00	201,069.04	173,000.00	224,688.92	169,872.00		
306-03 · STATE SALES TAX	43,035.05	39,000.00	35,763.74	45,000.00	0.00	44,000.00	230,768.00	
Total 306-000 · STATE REVENUE SHARE	309,207.17	284,000.00	340,147.78	309,000.00	306,720.92	301,872.00	333,308.00	
307-000 · OTHER INCOME								
307-02 · 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	
307-03 · INTEREST INCOME	50,624.63	21,000.00	31,063.96	34,000.00	5,287.80	5,000.00	5,000.00	

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	Actuals		Actuals		Actuals thru 7/31/21		Budget FY22	Notes
	Oct '18 - Sep 19	Budget FY19	Oct '19 - Sep 20	Budget FY20	Oct '20 - Sep 21	Budget FY21		
307-05 · REFUNDS & REIMBURSEMENTS	8,159.59	0.00	1,668.01	0.00	629.97			
307-06 · RENT	5,040.00	5,000.00	5,946.20	5,000.00	5,200.00	6,240.00	6,240.00	
307-08 · UNENCUMBERED BANK FUNDS	0.00	130,688.00	0.00	37,795.00	0.00	329,201.50	346,000.00	200,000 from Street Funds
307-09 · ARPA	0.00		0.00		259,190.79			146,000 from LGIP for Officer
307-10 · CARES ACT	0.00		0.00		77,023.44			
Total 307-000 · OTHER INCOME	73,872.46	166,688.00	43,725.95	86,795.00	352,212.39	345,441.50	362,240.00	
308-000 · GRANT FUNDS								
308-01 · 4th STREET PROJECT ITD GRANT	90,364.03	0.00	10,771.96	0.00	0.00			
308-03 · CONTRIBUTIONS & DONATIONS	1,000.00	2,000.00	0.22	1,000.00	0.00	1,000.00		
308-07 · SCHOLARSHIPS	0.00		0.00		335.00			
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	1,278,169.43	1,165,467.50	1,217,943.73	
Gross Profit	2,021,411.67	1,944,712.00	1,156,230.49	923,775.00	1,278,169.43	1,165,467.50	1,217,943.73	
Expense								
401-000 · GENERAL & ADMIN								
401-01 · CAPITAL OUTLAY								
401-012 · CAPITAL OUTLAY-EQUIPMENT	0.00		5,644.00	0.00	38,773.00	50,000.00	0.00	
Total 401-01 · CAPITAL OUTLAY	0.00		5,644.00	0.00	38,773.00	50,000.00	0.00	
401-03 · COUNCIL EXPENSES								
401-031 · CITY COUNCIL PAYROLL TAXES	1,384.28	1,475.00	1,468.80	1,475.00	1,346.40	1,500.00	1,500.00	
401-032 · CITY COUNCIL RETIREMENT	2,085.54	2,500.00	1,974.48	2,400.00	1,591.04	2,200.00	2,200.00	
401-033 · CITY COUNCIL SALARIES	18,095.30	19,200.00	19,200.00	19,200.00	17,600.00	19,200.00	19,200.00	
401-034 · MAYOR PAYROLL TAXES	659.42	781.00	780.31	781.00	715.28	780.00	780.00	
401-035 · MAYOR STATE RETIREMENT	1,001.75	1,250.00	1,229.44	1,325.00	1,116.39	1,325.00	1,325.00	
401-036 · MAYOR WAGES	8,619.76	10,200.00	10,200.00	10,200.00	9,350.00	10,200.00	10,200.00	
Total 401-03 · COUNCIL EXPENSES	31,846.05	35,406.00	34,853.03	35,381.00	31,719.11	35,205.00	35,205.00	
401-04 · OFFICE EXPENSES								
401-041 · BLDG MAINT CONTRACTED	3,398.00	4,000.00	3,034.63	3,000.00	459.00	3,000.00	3,000.00	
401-042 · BLDG & GROUNDS MAINTENANCE	3,412.52	4,000.00	3,731.00	4,000.00	3,367.77	5,000.00	5,000.00	
401-043 · DUES & SUBSCRIPTIONS	2,653.15	2,500.00	2,346.53	2,500.00	4,172.78	2,500.00	2,500.00	
401-045 · GARBAGE COLLECTION & DISPOSAL	407.81	500.00	511.38	500.00	385.00	500.00	500.00	
401-046 · OFFICE MAINTENANCE	613.30	600.00	585.28	600.00	635.25	600.00	600.00	
401-047 · OFFICE SUPPLIES & POSTAGE	4,915.44	5,000.00	7,622.88	8,000.00	4,879.42	8,000.00	8,000.00	
401-048 · SOFTWARE PURCHASE & IT SERVICE	6,658.87	5,000.00	9,361.32	20,000.00	5,473.48	20,000.00	20,000.00	
Total 401-04 · OFFICE EXPENSES	22,059.09	21,600.00	27,193.02	38,600.00	19,372.70	39,600.00	39,600.00	
401-05 · PERSONNEL EXPENSE								
401-050 · COMPANY PAYROLL TAX EXPENSE	-0.60		0.01					
401-051 · CLERK PAYROLL TAXES	3,902.80	3,902.81	4,000.40	4,001.00	3,655.47	4,120.85	4,004.00	
401-052 · CLERK RETIREMENT	5,854.20	5,992.00	6,243.84	6,250.00	5,775.23	6,431.15	6,240.00	
401-053 · CLERK UI TAXES	163.63	274.00	107.27	250.00	76.60	138.00	156.00	
401-054 · CLERK WAGES	51,017.04	51,017.06	52,423.75	52,293.00	53,124.81	53,862.00	52,000.00	
401-055 · DEPUTY CLERK-PAYROLL TAXES	1,313.48	1,656.28	1,284.31	1,377.00	1,112.92	1,418.31	2,926.00	
401-056 · DEPUTY CLERK RETIREMENT	1,450.49	2,605.13	1,993.22	2,150.00	1,654.44	2,213.69	4,560.00	
401-057 · DEPT CLERK-UI TAXES	60.22	120.00	50.64	76.00	40.12	60.00	152.00	
401-058 · DEPUTY CLERK WAGES	17,169.60	21,650.72	17,111.64	18,000.00	14,547.91	18,540.00	38,000.00	1900 hours/FY
401-059 · EMP HEALTH INSURANCE	23,195.86	34,500.00	13,568.00	24,000.00	13,770.00	24,000.00	26,400.00	
Total 401-05 · PERSONNEL EXPENSE	104,126.72	121,718.00	96,783.08	108,397.00	93,757.50	110,784.00	134,438.00	
401-06 · PROFESSIONAL SERVICES								
401-061 · AUDIT AND ACCOUNTING	7,498.75	7,500.00	9,195.00	12,000.00	10,173.25	12,000.00	24,000.00	forensic audit
401-062 · LEGAL PUBLISHING	3,285.97	4,000.00	1,740.74	4,000.00	770.13	4,000.00	4,000.00	
401-063 · ATTORNEY RETAINER	9,588.59	35,873.00	0.00		0.00			

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	Oct '18 - Sep 19	Budget FY19	Oct '19 - Sep 20	Budget FY20	Oct '20 - Sep 21	Budget FY21		
401-06 · PROFESSIONAL SERVICES - Other	101,078.33	30,000.00	134,117.00	72,000.00	55,251.00	80,000.00	64,000.00	
Total 401-06 · PROFESSIONAL SERVICES	121,451.64	77,373.00	145,052.74	88,000.00	66,194.38	96,000.00	92,000.00	
401-07 · UTILITES								
401-071 · BLDG & GROUNDS UTILITIES	5,455.09	6,500.00	7,183.21	6,000.00	6,971.00	8,000.00	8,000.00	
401-073 · TELEPHONE	2,039.52	2,200.00	1,999.60	2,000.00	2,111.80	2,800.00	2,800.00	
Total 401-07 · UTILITES	7,494.61	8,700.00	9,182.81	8,000.00	9,082.80	10,800.00	10,800.00	
401-08 · ANNUAL PICNIC	2,999.33	5,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	
401-11 · GENERAL CONTINGENCY FUND	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00	33,402.00	
401-12 · INSURANCE	5,839.50	7,500.00	5,766.00	7,500.00	6,574.00	7,500.00	7,500.00	
401-13 · MISCELLANEOUS SERVICE & CHARGES	1,776.81	1,500.00	1,778.51	1,800.00	63.06	1,800.00	1,800.00	
401-15 · UNCATEGORIZED EXPENSES	0.00		0.00		77,023.44		725.73	
401-16 · TRAINING AND TRAVEL Expenses	0.00		0.00				3,200.00	
411-047 · CITY COUNCIL TRAVEL/MEETINGS	39.00	1,000.00	156.00	1,000.00	160.00	1,000.00		
413-047 · MAYOR TRAVEL & MEETINGS	39.00	500.00	39.00	500.00	0.00	500.00		
415-047 · CLERK TRAVEL @ MEETINGS	1,185.11	1,500.00	306.50	1,500.00	1,065.76	1,500.00		
416-021 · ATTORNEY PAYROLL TAXES	994.30	2,745.00	0.00		0.00			
416-022 · ATTORNEY STATE RETIREMENT	1,471.31	4,200.00	0.00		0.00			
416-047 · ATTORNEY TRAVEL & MEETINGS	0.00	100.00	0.00		0.00			
Total 401-000 · GENERAL & ADMIN	301,322.47	319,342.00	326,754.69	324,178.00	343,785.75	388,189.00	362,170.73	SAVED 1000 FROM COUNCIL TRAVEL
402-000 · LAW ENFORCEMENT								
402-01 · CODE ENFORCEMENT-CLEAN UP	0.00	0.00	0.00		0.00			
402-02 · CODE ENFORCEMENT-PAYROLL TAXES	0.00		126.22	0.00	294.72	1,147.50		
402-03 · CODE ENFORCMENT- RETIREMENT	0.00		504.02	0.00	460.00	1,791.00		
402-04 · CODE ENFORCEMENT-UI TAX	0.00		7.52	0.00	8.80	40.00		
402-05 · CODE ENFORCEMENT-WAGES	15,580.00	25,000.00	6,885.00	20,000.00	3,172.50	15,000.00	12,000.00	CONTRACTOR
402-06 · PROSECUTING ATTORNEY	1,450.00	2,500.00	2,030.00	2,000.00	1,740.00	1,740.00	1,740.00	
402-08 · SPECIAL LAW ENFORCEMENT EXP	12,879.39	15,000.00	7,067.63	12,000.00	0.00	0.00	146,000.00	LGIP Funds for Officer Exp
Total 402-000 · LAW ENFORCEMENT	29,909.39	42,500.00	16,620.39	34,000.00	5,676.02	19,718.50	159,740.00	
403-000 · STREETS								
403-01 · 4th STREET PROJECT	97,925.16	110,000.00	14,169.14	75,000.00	0.00			
403-04 · DEBT SERVICE	16,000.00		18,000.00		0.00			
403-05 · FIRE HYDRANTS	0.00	5,000.00	0.00	0.00	0.00	0.00		
403-06 · FUEL AND LUBRICANTS	1,462.13	2,000.00	1,209.62	1,600.00	858.94	2,000.00	2,000.00	
403-10 · ROADS-ENG PLANS & SERVICES	22,566.60	20,000.00	13,512.58	25,000.00	24,220.13	50,000.00	37,000.00	BOUNDARY SURVEY
403-11 · SNOW & ICE CONTROL-REMOVAL	6,789.85	27,000.00	3,416.34	28,000.00	2,282.63	30,000.00	30,000.00	
403-12 · STREET EQUIPMENT MAINTENANCE	4,795.70	9,000.00	4,338.44	7,000.00	784.68	7,000.00	7,000.00	
403-13 · STREET MAINT- PAYROLL TAXES	659.24	630.00	1,750.30	630.00	800.39	2,000.00	2,000.00	
403-14 · STREET MAINT- CONTRACTED	176,920.35	175,000.00	435,655.94	415,000.00	22,513.50	399,000.00	356,673.00	200,000 FROM ST FUND
403-15 · STREET MAINT- RETIREMENT	0.00		237.78		0.00			
403-16 · STREET MAINT-SUPPLIES	0.00		0.00		1,397.76		1,000.00	
403-17 · STREET MAINT- UI TAX	31.31	47.00	56.72	45.00	29.61	55.00	55.00	
403-18 · STREET MAINT - WAGES	8,909.00	8,230.00	18,254.25	8,200.00	11,138.17	25,000.00	25,000.00	
403-20 · STREET SIGNAL LIGHTS	458.26	500.00	449.20	500.00	350.63	500.00	500.00	
Total 403-000 · STREETS	336,517.60	357,407.00	511,050.31	560,975.00	64,376.44	515,555.00	461,228.00	
404-000 · PARKS								
404-01 · HORSE ARENA EXPENSES	7,463.27	9,000.00	871.42	9,000.00	1,806.28	9,000.00	9,000.00	
404-03 · PARK MAINTENANCE- CONTRACTED	19,008.77	35,000.00	16,890.66	35,000.00	12,565.44	35,000.00	30,000.00	
404-04 · PARK MAINTENANCE- PAYROLL TAX	343.63	570.00	137.16	475.00	425.82	475.00	475.00	
404-05 · PARK MAINTENANCE- RETIREMENT	0.00	0.00	0.00		0.00			
404-06 · PARK MAINTENANCE- UI TAX	25.33	45.00	1.28	30.00	6.11	30.00	30.00	
404-07 · PARK MAINTENANCE- WAGES	4,200.25	7,420.00	3,551.00	6,000.00	5,852.25	6,000.00	6,000.00	
404-08 · PUBLIC ART FUND EXPENSE	0.00	3,300.00	0.00	0.00	0.00			

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404-09 · SUPPLIES- PARK MAINT	391.83	2,000.00	489.89	1,500.00	487.06	1,500.00	1,500.00	
Total 404-000 · PARKS	31,433.08	57,335.00	21,941.41	52,005.00	21,142.96	52,005.00	47,005.00	
405-000 · LID								
405-01 · Gov't Way Sewer Project/LID #1								
405-011 · Loan Principal Payment - LID #1	27,827.44		28,814.93		0.00			
405-012 · Loan Interest Payment - LID #1	5,643.56		4,656.07		0.00			
405-01 · Gov't Way Sewer Project/LID #1 - Other	62.00	34,000.00	62.00	34,000.00	33,523.00	34,000.00	34,000.00	
Total 405-01 · Gov't Way Sewer Project/LID #1	33,533.00	34,000.00	33,533.00	34,000.00	33,523.00	34,000.00	34,000.00	
405-02 · LID PHASE 2								
405-021 · LID 2 Principal Payment	1,069,987.94		40,873.40		0.00			
405-022 · LID 2 Interest Expense	22,940.50		24,340.20		0.00			
405-02 · 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 405-02 · 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	98,758.60	99,500.00	99,500.00	
407-000 · COMMUNITY DEV.								
407-01 · PLANNING & ZONING								
407-011 · PLANNING CONSULTANT	42,379.00	50,000.00	51,665.50	50,000.00	36,450.56	50,000.00	25,000.00	
407-012 · PLANNING SOFTWARE							13,300.00	
417-043 · P & Z TRAVEL & MEETING EXP	262.23	500.00	0.00	500.00	0.00	500.00		
Total 407-01 · PLANNING & ZONING	42,641.23	50,500.00	51,665.50	50,500.00	36,450.56	50,500.00	38,300.00	
407-02 · BUILDING INSPECTOR SERVICES	35,326.00	55,000.00	41,884.00	40,000.00	45,201.77	40,000.00	50,000.00	
407-03 · KOOTENAI AREA TRANSPORTATION SY	2,904.00	2,904.00	2,904.00	2,904.00	0.00			
Total 407-000 · COMMUNITY DEV.	80,871.23	108,404.00	96,453.50	93,404.00	81,652.33	90,500.00	88,300.00	
Total Expense	1,964,745.36	1,944,712.00	1,071,628.90	1,163,775.00	615,392.10	1,165,467.50	1,217,943.73	
Net Income	56,666.31	0.00	84,601.59	-240,000.00	662,777.33	0.00	0.00	