

**CITY OF DALTON GARDENS
FY23 Budget Overview**

	Thru 5/31/2022						FY 23 BUDGET	NOTES
	FY 20 Actual	Budget	FY 21 Actual	Budget	FY 22 Actual	Budget		
000-000 · FY ROLLOVER INCOME	0.00		0.00		0.00		91,248.50	Law Enf 91,248.50;
000-001 · LGIP FUND DRAW	0.00		0.00		0.00		104,888.32	Roads 104,888.32
301-02 · ADDITIONAL PLANNING CONS FEES	5,000.00		0.00		0.00		0.00	
301-03 · BUILDING PERMIT REVENUE								
301-031 · Fence Permit	0.00		60.00		0.00		0.00	no longer have fence permits
301-032 · MECHANICAL PERMIT REVENUE	0.00		2,186.00		5,351.00			
301-033 · ROOF PERMIT REVENUE	0.00		1,000.00		1,800.00			
301-034 · SIGN PERMIT FEES	430.70	300.00	0.00	0.00	600.00	300.00	300.00	
301-03 · BUILDING PERMIT REVENUE - Other	91,854.57	65,000.00	98,410.26	65,000.00	58,899.70	65,000.00	75,000.00	
Total 301-03 · BUILDING PERMIT REVENUE	92,285.27	65,300.00	101,656.26	65,000.00	66,650.70	65,300.00	75,300.00	
301-04 · BUSINESS LICENSE REVENUE								
301-041 · HOME BASED BUS LICENSE	250.00	300.00	325.00	300.00	150.00	250.00	250.00	
301-04 · BUSINESS LICENSE REVENUE - Other	6,700.00	7,000.00	7,000.00	7,500.00	1,900.00	7,500.00	7,500.00	
Total 301-04 · BUSINESS LICENSE REVENUE	6,950.00	7,300.00	7,325.00	7,800.00	2,050.00	7,750.00	7,750.00	
301-05 · FACILITY RESERVATION REVENUE	0.00		600.00	0.00	275.00	500.00	500.00	
301-06 · FINES	0.00		120.00		322.43			
301-07 · SPECIAL USE FEES	3,010.00	1,000.00	1,330.00	1,000.00	0.00	1,000.00	3,000.00	* review in August
301-08 · SUBDIVISION REVENUE	0.00		2,000.00	0.00	0.00	1,000.00	1,000.00	
301-10 · Door to Door Solic Permit	0.00		200.00		0.00			
301-11 · ROW PERMITS	0.00		0.00		1,573.36		1,500.00	* review in August
301-000 · COMMUNITY DEV. INCOME - Other	0.00		0.00		450.00		600.00	alcohol license renewals
	107,245.27	73,600.00	113,231.26	73,800.00	71,321.49	75,550.00	285,786.82	
302-01 · FRANCHISE FEE AVISTA	26,556.61	26,000.00	27,245.90	25,000.00	22,291.09	26,000.00	28,000.00	
302-02 · FRANCHISE FEE TWC/SPECTRUM	26,637.74	22,000.00	22,843.00	22,000.00	11,653.35	26,000.00	10,000.00	
302-03 · FRANCHISE FEE TDS	0.00		77.68	0.00	2,558.52	1,000.00	5,000.00	
302-04 · FRANCHISE FEE ZIPLY	0.00		0.00	0.00	0.00	0.00	1,000.00	NEW
	53,194.35	48,000.00	50,166.58	47,000.00	36,502.96	53,000.00	44,000.00	
303-01 · HIGHWAY USERS REVENUE	85,651.47	85,000.00	117,363.68	71,497.00	68,695.84	87,069.00	95,527.00	
303-02 · NEW HIGHWAY USER REVENUE	26,686.72	26,800.00	28,217.48	22,144.00	20,844.17	29,604.00	47,657.00	30045 + 17562 (HB312 + HB362)
303-03 · TRANSFER HWY DISTRICT LEVY	61,219.54	48,000.00	62,221.22	40,000.00	42,144.77	40,000.00	57,000.00	averaged over 60 mos actual
	173,557.73	159,800.00	207,802.38	133,641.00	131,684.78	156,673.00	200,184.00	
304-01 · LID # 1 Assessments								
304-011 · LID#1 Assessments Interest	6,329.68	0.00	4,974.76	0.00	0.00		0.00	
304-01 · LID # 1 Assessments - Other	28,531.26	25,000.00	14,831.79	35,000.00	19,891.49	21,873.58	20,809.00	P&I
Total 304-01 · LID # 1 Assessments	34,860.94	25,000.00	19,806.55	35,000.00	19,891.49	21,873.58	20,809.00	
304-02 · LID #2 - GOVERNMENT WAY								
304-021 · LID #2 Assessment Interest	20,506.00		16,808.36		13,640.66			
304-02 · LID #2 - GOVERNMENT WAY - Other	211,837.35	65,213.00	70,463.79	65,213.00	107,912.77	43,903.15	35,826.00	P&I
Total 304-02 · LID #2 - GOVERNMENT WAY	232,343.35	65,213.00	87,272.15	65,213.00	121,553.43	43,903.15	35,826.00	

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304-03 · LID Interest Income	484.40		281.00		0.00			
	267,688.69	90,213.00	107,359.70	100,213.00	141,444.92	65,776.73	56,635.00	
305-01 · AG EQUIP REPLACEMENT	0.00		1.00		1.50		2.00	
305-02 · CURRENT REAL PROPERTY TAX	157,802.07	153,367.00	165,805.68	160,589.00	108,561.65	168,919.00	173,986.57	3% increase
305-03 · DELINQUENT REAL PROPERTY TAX	1,549.21	1,500.00	1,816.72	1,411.00	539.67	1,500.00	1,500.00	
305-04 · PENALTY & INTEREST	547.26	500.00	516.13	500.00	111.41	500.00	500.00	
305-05 · PERSONAL PROP TAX REPLACE	0.00		0.00					
	159,898.54	155,367.00	168,139.53	162,500.00	109,214.23	170,919.00	175,988.57	
306-01 · STATE LIQUOR ALLOCATION	103,315.00	91,000.00	117,404.00	88,000.00	66,804.00	102,540.00	117,000.00	5% increase FY22 \$111,340 projection
306-02 · STATE REVENUE SHARING	201,069.04	173,000.00	225,812.35	169,872.00	198,999.15	230,768.00	300,695.00	AIC projection
306-03 · STATE SALES TAX	35,763.74	45,000.00	0.00	44,000.00	0.00		0.00	combined with 306-02
	340,147.78	309,000.00	343,216.35	301,872.00	265,803.15	333,308.00	417,695.00	
307-02 · COURT REVENUE-TRAFFIC FINES	5,047.78	10,000.00	5,277.74	5,000.00	755.10	5,000.00	5,000.00	* review in August
307-03 · INTEREST INCOME	31,063.96	34,000.00	4,920.41	5,000.00	1,853.81	5,000.00	2,000.00	
307-05 · REFUNDS & REIMBURSEMENTS	1,668.01	0.00	629.97		936.81		0.00	
307-06 · RENT	5,946.20	5,000.00	6,240.00	6,240.00	4,160.00	6,240.00	10,986.00	
307-08 · UNENCUMBERED BANK FUNDS	0.00	37,795.00	0.00	329,201.50	0.00	346,000.00	0.00	
307-10 · CARES ACT	0.00		77,023.44		0.00			
307-000 · OTHER INCOME - Other	0.00		40.00		0.00		10,800.00	employee insurance contributions
	43,725.95	86,795.00	94,131.56	345,441.50	7,705.72	362,240.00	28,786.00	
308-01 · 4th STREET PROJECT ITD GRANT	10,771.96	0.00	0.00		0.00		0.00	WILL ROLL OFF FY 24
308-03 · CONTRIBUTIONS & DONATIONS	0.22	1,000.00	0.00	1,000.00	0.00		1,000.00	picnic donation
308-07 · SCHOLARSHIPS	0.00		335.00		0.00		0.00	
308-000 · GRANT FUNDS - Other	0.00		0.00		500.00			
	10,772.18	1,000.00	335.00	1,000.00	500.00	0.00	1,000.00	
	0.00		0.00		50.00			PRR
	1,156,230.49	923,775.00	1,084,382.36	1,165,467.50	764,227.25	1,217,466.73	1,210,075.39	
	1,156,230.49	923,775.00	1,084,382.36	1,165,467.50	764,227.25	1,217,466.73	1,210,075.39	FY22 Budget was \$871,466.73 + \$346,000 draw for roads & deputy (200,000/146,000)
401-01 · CAPITAL OUTLAY								
401-012 · CAPITAL OUTLAY-EQUIPMENT	5,644.00	0.00	38,772.67	50,000.00	0.00	0.00	0.00	
Total 401-01 · CAPITAL OUTLAY	5,644.00	0.00	38,772.67	50,000.00	0.00	0.00	0.00	
401-016 · TRAINING TRAVEL EXPENSE	0.00		0.00	0.00	1,232.49	3,200.00	8,400.00	* Review in August
401-03 · COUNCIL EXPENSES								
401-031 · CITY COUNCIL PAYROLL TAXES	1,468.80	1,475.00	1,346.40	1,500.00	0.00		0.00	COMBINED INTO 401-050
401-032 · CITY COUNCIL RETIREMENT	1,974.48	2,400.00	1,591.04	2,200.00	0.00	0.00	0.00	COMBINED INTO 401-05A
401-033 · CITY COUNCIL SALARIES	19,200.00	19,200.00	19,200.00	19,200.00	14,400.00	19,200.00	19,200.00	
401-034 · MAYOR PAYROLL TAXES	780.31	781.00	715.28	780.00	0.00		0.00	COMBINED INTO 401-050
401-035 · MAYOR STATE RETIREMENT	1,229.44	1,325.00	1,116.39	1,325.00	0.00	0.00	0.00	COMBINED INTO 401-05A

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401-036 · MAYOR WAGES	10,200.00	10,200.00	10,200.00	10,200.00	7,650.00	10,200.00	10,200.00	
Total 401-03 · COUNCIL EXPENSES	34,853.03	35,381.00	34,169.11	35,205.00	22,050.00	29,400.00	29,400.00	
401-04 · OFFICE EXPENSES								
401-041 · BLDG MAINT CONTRACTED	3,034.63	3,000.00	2,640.00	3,000.00	2,100.00	3,000.00	4,000.00	2940/yr for 1/wk cleaning; windows, carpets
401-042 · BLDG & GROUNDS MAINTENANCE	3,731.00	4,000.00	7,240.15	5,000.00	3,927.15	5,000.00	30,000.00	combine 401-046 * Review in July
401-043 · DUES & SUBSCRIPTIONS	2,346.53	2,500.00	2,539.81	2,500.00	1,529.00	2,500.00	2,500.00	
401-045 · GARBAGE COLLECTION & DISPOSAL	511.38	500.00	548.60	500.00	434.55	500.00	1,000.00	100% increase
401-046 · OFFICE MAINTENANCE	585.28	600.00	635.25	600.00	117.98	600.00	0.00	moved into 401-042
401-047 · OFFICE SUPPLIES & POSTAGE	7,744.88	8,000.00	19,395.17	8,000.00	3,370.53	8,000.00	6,000.00	* Review in July
401-048 · SOFTWARE PURCHASE & IT SERVICE	9,361.32	20,000.00	61,951.57	20,000.00	9,710.24	20,000.00	15,000.00	* Review in July
401-049 · REFUNDABLE EXPENSE	0.00		0.00		778.57			
Total 401-04 · OFFICE EXPENSES	27,315.02	38,600.00	94,950.55	39,600.00	21,968.02	39,600.00	58,500.00	
401-05 · PERSONNEL EXPENSE								
401-050 · COMPANY PAYROLL TAX EXPENSE								
	0.00		0.00	0.00	9,355.64	14,325.00	16,900.00	PERSI rate change July 2023
	0.01		1,953.07	0.00	11,581.13	12,078.00	24,032.00	13% average 184,853.98
Total 401-050 · COMPANY PAYROLL TAX EXPENSE	0.01		1,953.07	0.00	20,936.77	26,403.00	26,403.00	
401-051 · CLERK PAYROLL TAXES	4,000.40	4,001.00	3,655.47	4,120.85	0.00			COMBINED INTO 401-050
401-052 · CLERK RETIREMENT	6,243.84	6,250.00	5,776.51	6,431.15	0.00	0.00	0.00	COMBINED INTO 401-05A
401-053 · CLERK UI TAXES	107.27	250.00	134.87	138.00	0.00			COMBINED INTO 401-050
401-054 · CLERK WAGES	52,423.75	52,293.00	56,417.60	53,862.00	39,000.01	52,000.00	75,406.00	2080 hours
401-055 · DEPUTY CLERK-PAYROLL TAXES	1,284.31	1,377.00	1,112.92	1,418.31	0.00			COMBINED INTO 401-050
401-056 · DEPUTY CLERK RETIREMENT	1,993.22	2,150.00	1,654.44	2,213.69	0.00	0.00	0.00	COMBINED INTO 401-05A
401-057 · DEPT CLERK-UI TAXES	50.64	76.00	40.12	60.00	0.00			COMBINED INTO 401-050
401-058 · DEPUTY CLERK WAGES	17,111.64	18,000.00	17,375.28	18,540.00	13,396.67	38,000.00	43,672.38	1681 hours
401-059 · EMP HEALTH INSURANCE	13,568.00	24,000.00	9,041.00	24,000.00	14,097.00	26,400.00	27,336.00	projected increase- City 16,536 portion / Employees 10,800 for dependents
Total 401-05 · PERSONNEL EXPENSE	96,783.08	108,397.00	97,161.28	110,784.00	87,430.45	142,803.00	172,817.38	
401-06 · PROFESSIONAL SERVICES								
401-061 · AUDIT AND ACCOUNTING	9,195.00	12,000.00	10,450.50	12,000.00	13,290.40	24,000.00	15,000.00	approx 13% increase
401-062 · LEGAL PUBLISHING	1,740.74	4,000.00	4,863.91	4,000.00	3,604.50	4,000.00	8,000.00	ordinance updates, public hearings
401-06 · PROFESSIONAL SERVICES - Other	134,117.00	72,000.00	62,489.00	80,000.00	45,981.00	64,000.00	50,000.00	City Attorney \$5,333/mo - 26.65 hours
Total 401-06 · PROFESSIONAL SERVICES	145,052.74	88,000.00	77,803.41	96,000.00	62,875.90	92,000.00	73,000.00	
401-07 · UTILITES								
401-071 · BLDG & GROUNDS UTILITIES	7,183.21	6,000.00	48,359.46	8,000.00	5,952.55	8,000.00	11,000.00	
401-072 · INTERNET	0.00		229.96	0.00	803.34	1,708.00	1,680.00	\$140/mo (119.99 +19.99 for static IP)
401-073 · TELEPHONE	1,999.60	2,000.00	5,499.43	2,800.00	765.64	1,092.00	480.00	code enforcement * drops to approx \$40/month in July 2022
Total 401-07 · UTILITES	9,182.81	8,000.00	54,088.85	10,800.00	7,521.53	10,800.00	13,160.00	
401-08 · ANNUAL PICNIC	0.00	3,500.00	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	31,231.00	30,000.00	emergency fund
401-12 · INSURANCE	5,766.00	7,500.00	8,151.00	7,500.00	6,688.00	7,500.00	7,500.00	
401-13 · MISCELLANEOUS SERVICE & CHARGES	1,778.51	1,800.00	13,790.06	1,800.00	0.00	1,800.00	0.00	
401-15 · Uncategorized Expenses	0.00		0.00	0.00	0.00	725.73	0.00	

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411-047 · CITY COUNCIL TRAVEL/MEETINGS	156.00	1,000.00	160.00	1,000.00	0.00			COMBINED INTO 401-016
413-047 · MAYOR TRAVEL & MEETINGS	39.00	500.00	315.00	500.00	0.00			COMBINED INTO 401-016
415-047 · CLERK TRAVEL @ MEETINGS	306.50	1,500.00	2,326.15	1,500.00	0.00			COMBINED INTO 401-016
	<u>326,876.69</u>	<u>324,178.00</u>	<u>421,688.08</u>	<u>388,189.00</u>	<u>209,766.39</u>	<u>362,559.73</u>	396,277.38	
402-02 · CODE ENFORCEMENT-PAYROLL TAXES	126.22	0.00	294.72	1,147.50	0.00			COMBINED INTO 401-050
402-03 · CODE ENFORCMENT- RETIREMENT	504.02	0.00	460.00	1,791.00	0.00			COMBINED INTO 401-05A
402-04 · CODE ENFORCEMENT-UI TAX	7.52	0.00	8.80	40.00	0.00			COMBINED INTO 401-050
402-05 · CODE ENFORCEMENT-WAGES	6,885.00	20,000.00	3,172.50	15,000.00	2,886.28	12,000.00	10,000.00	Deputy Wallace requested- \$30/hr- 333 hrs (27.5 hrs/month)
402-06 · PROSECUTING ATTORNEY	2,030.00	2,000.00	1,740.00	1,740.00	0.00	1,740.00	1,740.00	
402-08 · SPECIAL LAW ENFORCEMENT EXP	7,067.63	12,000.00	0.00	0.00	6,083.33	146,000.00	146,000.00	12,167/month* FY roll \$91,248.50 for income
	<u>16,620.39</u>	<u>34,000.00</u>	<u>5,676.02</u>	<u>19,718.50</u>	<u>8,969.61</u>	<u>159,740.00</u>	157,740.00	
403-01 · 4th STREET PROJECT	14,169.14	75,000.00	0.00		0.00			
403-04 · DEBT SERVICE	18,000.00		0.00		0.00			
403-05 · FIRE HYDRANTS	0.00	0.00	0.00	0.00	0.00		10,000.00	*needs internal fund created (14 in inventory) Replace/Repair costs
403-06 · FUEL AND LUBRICANTS	1,209.62	1,600.00	1,130.54	2,000.00	2,980.22	2,000.00	4,500.00	125% increase
403-10 · ROADS-ENG PLANS & SERVICES	13,512.58	25,000.00	41,449.70	50,000.00	29,322.22	37,000.00	25,000.00	City Engineer- brkout chipseal,crackseal,striping into 403-14
403-11 · SNOW & ICE CONTROL-REMOVAL	3,416.34	28,000.00	8,900.99	30,000.00	5,700.00	30,000.00	10,000.00	6 yr avg \$8,884- *prev req was 27,000
403-12 · STREET EQUIPMENT MAINTENANCE	4,338.44	7,000.00	1,753.06	7,000.00	1,918.46	7,000.00	5,000.00	redistributed to 403-16
403-13 · STREET MAINT- PAYROLL TAXES	1,750.30	630.00	800.39	2,000.00	0.00			COMBINED INTO 401-050
403-14 · STREET MAINT- CONTRACTED	435,655.94	415,000.00	49,342.18	399,000.00	200.00	358,367.00	360,000.00	AIC Hwy \$ projections 203,184- prev requested 360,000 * Review in July
403-15 · STREET MAINT- RETIREMENT	237.78		0.00		0.00			COMBINED INTO 401-05A
403-16 · STREET MAINT-SUPPLIES	0.00		2,323.33	0.00	1,993.24	1,000.00	3,000.00	redistributed from 403-12
403-17 · STREET MAINT- UI TAX	56.72	45.00	29.61	55.00	0.00			COMBINED INTO 401-050
403-18 · STREET MAINT - WAGES	18,254.25	8,200.00	12,188.42	25,000.00	14,214.75	25,000.00	20,715.60	
403-20 · STREET SIGNAL LIGHTS	449.20	500.00	385.04	500.00	129.58	500.00	500.00	avg \$403/year with no price increase
	<u>511,050.31</u>	<u>560,975.00</u>	<u>118,303.26</u>	<u>515,555.00</u>	<u>56,458.47</u>	<u>460,867.00</u>	438,715.60	
404-01 · HORSE ARENA EXPENSES	871.42	9,000.00	1,952.18	9,000.00	863.10	9,000.00	7,500.00	
404-03 · PARK MAINTENANCE- CONTRACTED	16,890.66	35,000.00	18,918.10	35,000.00	8,475.39	30,000.00	24,000.00	*need new contract for maint
404-04 · PARK MAINTENANCE- PAYROLL TAX	137.16	475.00	425.82	475.00	0.00			moved to 401-050
404-06 · PARK MAINTENANCE- UI TAX	1.28	30.00	6.11	30.00	0.00			moved to 401-050
404-07 · PARK MAINTENANCE- WAGES	3,551.00	6,000.00	5,141.00	6,000.00	2,597.00	6,000.00	5,660.00	
404-08 · PUBLIC ART FUND EXPENSE	0.00	0.00	0.00		0.00			can remove this
404-09 · SUPPLIES- PARK MAINT	489.89	1,500.00	906.20	1,500.00	379.09	1,500.00	1,500.00	
	<u>21,941.41</u>	<u>52,005.00</u>	<u>27,349.41</u>	<u>52,005.00</u>	<u>12,314.58</u>	<u>46,500.00</u>	38,660.00	
405-01 · Gov't Way Sewer Project/LID #1								
405-011 · Loan Principal Payment - LID #1	28,814.93		29,837.46		0.00			
405-012 · Loan Interest Payment - LID #1	4,656.07		3,633.54		0.00			

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405-01 · 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	should be able to pay it off in FY23
Total 405-01 · Gov't Way Sewer Project/LID #1	<u>33,533.00</u>	<u>34,000.00</u>	<u>33,533.00</u>	<u>34,000.00</u>	<u>33,513.00</u>	<u>34,000.00</u>	<u>34,000.00</u>	
405-02 · LID PHASE 2								
405-021 · LID 2 Principal Payment	40,873.40		42,229.37		290,790.37		27,552.14	
405-022 · LID 2 Interest Expense	24,340.20		22,984.23		18,641.23		12,579.27	
405-02 · LID PHASE 2 - Other	62.00	65,213.00	22.00	65,500.00	4.00	65,500.00		
Total 405-02 · LID PHASE 2	<u>65,275.60</u>	<u>65,213.00</u>	<u>65,235.60</u>	<u>65,500.00</u>	<u>309,435.60</u>	<u>65,500.00</u>	<u>40,131.41</u>	
	<u>98,808.60</u>	<u>99,213.00</u>	<u>98,768.60</u>	<u>99,500.00</u>	<u>342,948.60</u>	<u>99,500.00</u>	<u>74,131.41</u>	
407-01 · PLANNING & ZONING								
407-011 · PLANNING CONSULTANT	51,665.50	50,000.00	43,232.56	50,000.00	28,025.00	25,000.00	25,000.00	\$70/hr for 357 hours/yr *Brkout City Planner time into Code Enforcement
407-012 · PLANNING SOFTWARE	0.00		0.00	0.00	11,497.00	13,300.00	11,500.00	OpenGov and Bluebeam
417-043 · P & Z TRAVEL & MEETING EXP	0.00	500.00	0.00	500.00	0.00		0.00	moved to 401-016
407-01 · PLANNING & ZONING - Other	0.00		16.24		0.00			
Total 407-01 · PLANNING & ZONING	<u>51,665.50</u>	<u>50,500.00</u>	<u>43,248.80</u>	<u>50,500.00</u>	<u>39,522.00</u>	<u>38,300.00</u>	<u>36,500.00</u>	
407-02 · BUILDING INSPECTOR SERVICES	41,884.00	40,000.00	59,743.77	40,000.00	18,444.00	50,000.00	65,000.00	*contract needs renewed
407-03 · KOOTENAI AREA TRANSPORTATION SY	2,904.00	2,904.00	0.00		3,051.00		3,051.00	MOVE TO DUES & SUBSCRIPTIONS?
	<u>96,453.50</u>	<u>93,404.00</u>	<u>102,992.57</u>	<u>90,500.00</u>	<u>61,017.00</u>	<u>88,300.00</u>	<u>104,551.00</u>	
	<u>1,071,750.90</u>	<u>1,163,775.00</u>	<u>774,777.94</u>	<u>1,165,467.50</u>	<u>691,474.65</u>	<u>1,217,466.73</u>	<u>1,210,075.39</u>	
	<u>84,479.59</u>	<u>-240,000.00</u>	<u>309,604.42</u>	<u>0.00</u>	<u>72,752.60</u>	<u>0.00</u>	<u>0.00</u>	FY rollover for Law Enforcement Income of \$91,248.50; LGIP Draw for Roads