

CITY OF DALTON GARDENS

FY2024 Budget

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	FY2021		FY2022		FY2023		FY2024	Note
	Actual	Budget	Actual	Budget	7/19/2023	Budget	Budget	
ARPA Funds from Previous Fiscal Year							518,331	518,331.57
Employee Contribution Dependent Health Care & Taxes							38,600	15,600 Health Insurance, 23,000 Payroll Liabilities
Fiscal Year Carryover Funds						197,028.39	170,334	LGIP draw for roads
Income								
301-000 · COMMUNITY DEV. INCOME								
301-03 · BUILDING PERMIT REVENUE								
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	RW, TD-Decrease
Total 301-03 · BUILDING PERMIT REVENUE	101,656.26	65,000.00	97,388.80	85,280.50	71,962.56	75,300.00	85,000.00	
301-04 · BUSINESS LICENSE REVENUE								
301-041 · HOME BASED BUS LICENSE	325.00	300.00	175.00	250.00	200.00	250.00	250.00	
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	
Total 301-04 · BUSINESS LICENSE REVENUE	7,325.00	7,800.00	4,725.00	7,750.00	3,610.00	7,750.00	7,750.00	
301-05 · FACILITY RESERVATION REVENUE	600.00	0.00	825.00	500.00	700.00	500.00	750.00	
301-06 · FINES	120.00		456.00		0.00			
301-07 · SPECIAL USE FEES	1,330.00	1,000.00	2,400.00	1,000.00	2,477.25	3,000.00	3,000.00	
301-08 · SUBDIVISION REVENUE	2,000.00	0.00	400.00	1,000.00	200.00	1,000.00	1,000.00	
301-10 · Door to Door Solic Permit	200.00		0.00		0.00			
301-11 · ROW PERMITS	0.00		2,773.36	0.00	4,542.50	1,500.00	1,500.00	
301-12 · Alcohol Licenses	0.00		470.00	0.00	500.00	600.00	600.00	
Total 301-000 · COMMUNITY DEV. INCOME	113,231.26	73,800.00	109,438.16	95,530.50	83,992.31	89,650.00	99,600.00	
302-000 · FRANCHISE FEES								
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	
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	
302-03 · FRANCHISE FEE TDS	77.68	0.00	3,827.93	1,000.00	3,295.69	5,000.00	5,000.00	
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	
Total 302-000 · FRANCHISE FEES	51,518.68	47,000.00	56,082.14	49,976.27	45,920.26	44,000.00	43,000.00	
303-000 · HIGHWAY FUNDS								
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	
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	
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	
338.15 · Excess Highway District Funds	0.00		0.00		3,270.23			
303-000 · HIGHWAY FUNDS - Other	0.00		0.00		0.00			
Total 303-000 · HIGHWAY FUNDS	207,802.38	133,641.00	213,879.50	439,492.74	141,381.78	200,184.00	197,352.00	
303-04 · Load Limit Permits	0.00		0.00		1,850.00			
304-000 · LID ASSESSMENTS								
304-01 · LID # 1 Assessments								

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	FY2021		FY2022		FY2023		FY2024	Note
	Actual	Budget	Actual	Budget	7/19/2023	Budget	Budget	
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	
Total 304-01 · LID # 1 Assessments	19,806.55	35,000.00	19,715.48	33,533.00	15,744.88	20,809.00	20,809.00	
304-02 · LID #2 - GOVERNMENT WAY								
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	
Total 304-02 · LID #2 - GOVERNMENT WAY	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			
Total 304-000 · LID ASSESSMENTS	107,359.70	100,213.00	170,495.81	342,965.60	293,806.63	56,635.00	32,611.28	
305-000 · PROPERTY TAXES								
305-01 · AG EQUIP REPLACEMENT	1.00		2.00	0.00	1.50	2.00	2.00	
305-02 · CURRENT REAL PROPERTY TAX								
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	181,275.00	181, 275 property taxes; 352 in foregone- roads
Total 305-02 · CURRENT REAL PROPERTY TAX	165,805.68	160,589.00	171,400.89	170,334.95	118,190.83	175,095.00	181,275.00	
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			
Total 305-000 · PROPERTY TAXES	168,139.53	162,500.00	173,122.81	172,334.95	119,251.64	175,097.00	181,277.00	
306-000 · STATE REVENUE SHARE								
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	
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	
306-03 · STATE SALES TAX	0.00	44,000.00	0.00		0.00			
Total 306-000 · STATE REVENUE SHARE	343,216.35	301,872.00	416,614.62	401,137.51	238,213.48	417,695.00	428,897.00	
307-000 · OTHER INCOME								
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	
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	
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	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	352.00	Forgone draw for roads
Total 307-000 · OTHER INCOME	94,113.83	345,441.50	37,277.70	433,227.64	91,564.83	28,786.00	28,338.00	
308-000 · GRANT FUNDS								
308-03 · CONTRIBUTIONS & DONATIONS	0.00	1,000.00	2,300.00	0.00	2,692.65	1,000.00	1,000.00	
308-07 · SCHOLARSHIPS	335.00		0.00		0.00			
308-000 · GRANT FUNDS - Other	0.00		0.00		0.00			
Total 308-000 · GRANT FUNDS	335.00	1,000.00	2,300.00	0.00	2,692.65	1,000.00	1,000.00	
340 · CHARGES FOR SERVICES	0.00		50.00		0.00			
Total Income	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	1,050,889.28 with employee health and payroll liab contributions
	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	

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Expense	FY2021		FY2022		FY2023		FY2024	Note
	Actual	Budget	Actual	Budget	7/19/2023	Budget	Budget	
401-000 · GENERAL & ADMIN								
401-01 · CAPITAL OUTLAY								
401-012 · CAPITAL OUTLAY-EQUIPMENT	38,772.67	50,000.00	0.00		0.00			
Total 401-01 · CAPITAL OUTLAY	38,772.67	50,000.00	0.00		0.00			
401-016 · TRAINING TRAVEL EXPENSE	0.00	0.00	2,601.01	3,200.00	7,384.41	8,400.00	3,500.00	RW,TD-decrease
401-03 · COUNCIL EXPENSES								
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	
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	
Total 401-03 · COUNCIL EXPENSES	34,169.11	35,205.00	29,400.00	29,400.00	24,500.00	29,400.00	29,400.00	
401-04 · OFFICE EXPENSES								
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	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	
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	RW,TD-increase
401-045 · GARBAGE COLLECTION & DISPOSAL	548.60	500.00	697.25	500.00	512.05	1,000.00	1,000.00	
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	
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	RW,TD-increase
401-049 · REFUNDABLE EXPENSE	0.00		984.17		528.25			
401-04 · OFFICE EXPENSES - Other	0.00		0.00		0.00			
Total 401-04 · OFFICE EXPENSES	94,950.55	39,600.00	34,932.21	39,600.00	31,112.10	58,500.00	246,024.00	
401-05 · PERSONNEL EXPENSE								
401-050 · COMPANY PAYROLL TAX EXPENSE								
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	47,000.00	
Total 401-050 · COMPANY PAYROLL TAX EXPENSE	1,953.05	0.00	24,073.52	26,403.00	25,467.66	40,932.00	47,000.00	
401-051 · CLERK PAYROLL TAXES	3,655.47	4,120.85	0.00		0.00			
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	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	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	adjusted for ins cost increase
Total 401-05 · PERSONNEL EXPENSE	97,161.26	110,784.00	115,641.26	142,803.00	146,021.17	187,346.38	198,958.00	
401-06 · PROFESSIONAL SERVICES								
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	

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	FY2021		FY2022		FY2023		FY2024	Note
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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	
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	
Total 401-06 · PROFESSIONAL SERVICES	77,803.41	96,000.00	89,407.35	88,565.73	38,106.17	73,000.00	65,000.00	
401-07 · UTILITES								
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	
401-072 · INTERNET	229.96	0.00	1,382.30	1,708.00	1,199.90	1,680.00	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	correct to contract amount- add code enforcement cell
Total 401-07 · UTILITES	13,650.23	10,800.00	9,925.39	10,800.00	11,314.19	13,160.00	12,367.00	
401-08 · ANNUAL PICNIC	0.00	3,500.00	4,006.84	3,500.00	8.40	3,500.00	2,500.00	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	
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			
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			
Total 401-000 · GENERAL & ADMIN	421,688.06	388,189.00	292,571.56	615,701.56	264,709.44	398,277.38	595,249.00	
402-000 · LAW ENFORCEMENT								
402-02 · CODE ENFORCEMENT-PAYROLL TAXES	294.72	1,147.50	0.00		0.00			
402-03 · CODE ENFORCMENT- 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	\$25-30/hr
402-06 · PROSECUTING ATTORNEY	1,740.00	1,740.00	1,740.00	1,740.00	0.00	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	
402-000 · LAW ENFORCEMENT - Other	0.00		0.00		1,842.68			
Total 402-000 · LAW ENFORCEMENT	5,676.02	19,718.50	59,376.29	159,740.00	106,629.38	157,740.00	136,740.00	
403-000 · STREETS								
403-05 · FIRE HYDRANTS	0.00	0.00	0.00	0.00	1,155.43	10,000.00	20,000.00	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	
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	
403-11 · SNOW & ICE CONTROL-REMOVAL								
403-11A · Snow Removal- WAGES	0.00		0.00		12,154.50	0.00	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	
Total 403-11 · SNOW & ICE CONTROL-REMOVAL	8,900.99	30,000.00	3,360.00	30,000.00	16,734.50	10,000.00	25,000.00	
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	630,000.00	RW,TD-increase; add'l \$252,648 above Hwy Funds; \$180K 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	
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	
403-20 · STREET SIGNAL LIGHTS	385.04	500.00	423.09	500.00	357.15	500.00	575.00	

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Total 403-000 · STREETS	118,303.26	515,555.00	526,404.89	674,227.55	35,549.28	438,715.60	716,575.00	
404-000 · PARKS								
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	
404-02 · PARK EQUIPMENT	0.00		49.98		0.00			
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	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	
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
Total 404-000 · PARKS	27,349.41	52,005.00	25,684.74	46,500.00	28,741.99	36,660.00	171,331.00	
405-000 · LID								
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	
Total 405-01 · Gov't Way Sewer Project/LID #1	33,533.00	34,000.00	33,533.00	34,000.00	43,162.83	34,000.00	0.00	
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			
Total 405-02 · LID PHASE 2	65,235.60	65,500.00	309,437.60	308,965.60	300,000.00	40,131.41	11,802.28	
Total 405-000 · LID	98,768.60	99,500.00	342,970.60	342,965.60	343,162.83	74,131.41	11,802.28	
407-000 · COMMUNITY DEV.								
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	
407-012 · PLANNING SOFTWARE	0.00	0.00	8,622.75	13,300.00	11,527.00	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			
Total 407-01 · PLANNING & ZONING	43,248.80	50,500.00	49,556.22	45,530.50	35,827.00	36,500.00	36,500.00	
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	
407-03 · KOOTENAI AREA TRANSPORTATION SY	0.00		3,051.00	0.00	3,051.00	3,051.00	3,143.00	
Total 407-000 · COMMUNITY DEV.	102,992.57	90,500.00	93,693.22	95,530.50	71,388.00	104,551.00	107,643.00	
Total Expense	774,777.92	1,165,467.50	1,340,701.30	1,934,665.21	850,180.92	1,210,075.39	1,739,340.28	
	310,938.81	0.00	-161,440.56	0.00	168,492.66	0.00	0.00	