

| Budget 2017- 2018 FINAL 8-10-2017       |               |                  |               |                  |               |                  |                     | 9/30/2017         |                     |
|---|---------------|------------------|---------------|------------------|---------------|------------------|---------------------|-------------------|---------------------|
|   | 13/14 Budget  | Actual 13/14     | 14/15 Budget  | Actual 14/15     | Budget 15/16  | Actual 15/16     | Budget 16/17        | Actual 16/17      | Budget 17/18        |
| 311.1 · CURRENT REAL PROPERTY TAX       | 124446        | 124816.87        | 131090        | 132159.33        | 134000        | 135,549.84       | 138,020.00          | 140,051.40        | 143,407.00          |
| 312.1 · DELINQUENT REAL PROPERTY TAX    | 1500          | 2150.88          | 1500          | 3512.93          | 1500          | 3,306.25         | 2,000.00            | 2,093.51          | 2,000.00            |
| 316.0 · FRANCHISE TAX TIME WARNER       | 21000         | 19858.35         | 21000         | 20574.27         | 21000         | 20,678.94        | 21,000.00           | 21,604.64         | 21,000.00           |
| 316.5 · FRANCHISE TAX AVISTA            | 27000         | 27008.82         | 27000         | 25144.66         | 25000         | 24,540.93        | 25,000.00           | 26,315.12         | 25,000.00           |
| 319.0 · PENALTY & INTEREST              | 350           | 858.44           | 350           | 1020.33          | 350           | 892.51           | 600.00              | 727.85            | 600.00              |
| 321.0 · BUSINESS LICENSE REVENUE        | 7500          | 6900             | 7000          | 7550             | 7000          | 6,900.00         | 7,000.00            | 7,600.00          | 7,500.00            |
| 321.1 - HOME BASED BUS LICENSE REV      | 700           | 525              | 700           | 525              | 600           | 450.00           | 600.00              | 250.00            | 500.00              |
| 322.1 · BUILDING PERMIT REVENUE         | 25000         | 32067.71         | 25000         | 57837.23         | 25000         | 79,566.51        | 35,000.00           | 68,855.32         | 50,000.00           |
| 322.2 · SIGN PERMIT FEES                | 500           | 315.61           | 500           | 320.5            | 200           | 306.75           | 300.00              | 386.10            | 300.00              |
| 322.3 · SPECIAL USE FEES                | 500           | 1750             | 1000          | 1025             | 1000          | 2,250.00         | 1,000.00            | 2,525.00          | 1,000.00            |
| 335.1 · STATE LIQUOR ALLOCATION         | 87321         | 89343            | 91024         | 91136            | 92000         | 88,438.00        | 86,000.00           | 92,952.00         | 89,000.00           |
| 335.2 · HIGHWAY USERS REVENUE           | 78243         | 76943.01         | 78289         | 80158.05         | 78000         | 83,902.56        | 103,685.00          | 84,428.47         | 84,652.00           |
| 335.3 NEW HIGHWAY USER REVENUE          |               |                  |               |                  |               | 26,494.00        | 0.00                | 26,472.91         | 22,300.00           |
| 335.4 · COURT REVENUE-TRAFFIC FINES     | 7500          | 6986.74          | 7500          | 2805.16          | 2000          | 759.10           | 2,000.00            | 10,501.65         | 6,000.00            |
| 335.5 · STATE SALES TAX                 | 21020         | 22818.95         | 25532         | 26303.04         | 25000         | 30,342.46        | 32,000.00           | 33,928.84         | 35,724.00           |
| 335.6 · STATE REVENUE SHARING           | 125199        | 124103.33        | 130711        | 133379.78        | 135000        | 145,061.93       | 148,400.00          | 146,205.71        | 155,241.00          |
| 338.1 · TRANSFER HWY DISTRICT LEVY      | 65000         | 45174.2          | 50000         | 48412.97         | 45000         | 48,166.47        | 45,000.00           | 54,853.31         | 45,000.00           |
| 355.1 - LID                             | 33471         | 85267.82         | 33471         | 45024.91         | 33471         | 21,451.66        | 33,471.00           | 61,788.52         | 33,471.00           |
| 355.2 - LID #2 GOVERNMENT Way           |               |                  |               |                  |               | 9,130.00         | 1,010,724.00        | 50,000.00         | 1,025,724.00        |
| 371.0 · INTEREST INCOME                 | 2500          | 1851.87          | 2500          | 2749.91          | 2000          | 7,620.45         | 3,000.00            | 16,104.92         | 9,000.00            |
| 371.2 · RENT                            | 4600          | 4620             | 4600          | 4617             | 4500          | 4,565.00         | 4,500.00            | 4,560.00          | 5,000.00            |
| 373 · REFUNDS & REIMBURSEMENTS          | 0             | 41168.09         | 0             | 5921.09          | 0             | 1,571.02         | 0.00                | 16,031.38         | 0.00                |
| 376-000 - CONTRIBUTIONS & DONATIONS     | 1000          | 2060             | 1000          | 1000             | 1000          | 1,000.00         | 1,000.00            | 2,725.00          | 3,000.00            |
| 378 UNEMCUMBERED BANK FUNDS             | 50000         | 0                | 61833         | 0                | 175601        | 0.00             | 195,470.00          | 0.00              | 132,061.00          |
| <b>TOTAL INCOME</b>                     | <b>684350</b> | <b>716588.69</b> | <b>701600</b> | <b>691177.16</b> | <b>809222</b> | <b>742944.38</b> | <b>1,895,770.00</b> | <b>870,961.65</b> | <b>1,897,480.00</b> |
| <b>EXPENSE</b>                          |               |                  |               |                  |               |                  |                     |                   | <b>Budget 17/18</b> |
| 411-010 · CITY COUNCIL SALARIES         | 19200         | 19200            | 19200         | 19200            | 19200         | 18,800.00        | 19,200.00           | 19,200.00         | 19,200.00           |
| 411-021 · CITY COUNCIL PAYROLL TAXES    | 1470          | 1468.8           | 1470          | 1533.83          | 1470          | 1,502.63         | 1,475.00            | 1,468.50          | 1,475.00            |
| 411-022 · CITY COUNCIL STATE RETIREMENT | 1631          | 1630.08          | 1631          | 1630.08          | 1630          | 1,901.60         | 2,200.00            | 2,173.44          | 2,300.00            |
| 411-047 · CITY COUNCIL TRAVEL/MEETINGS  | 1000          | 25               | 1000          | 0                | 1000          | 315.00           | 1,000.00            | 105.00            | 1,000.00            |
| 413-010 · MAYOR SALARIES                | 10200         | 10200            | 10200         | 10200            | 10200         | 10,200.00        | 10,200.00           | 10,200.00         | 10,200.00           |
| 413-021 · MAYOR PAYROLL TAXES           | 781           | 780.3            | 781           | 715.27           | 781           | 715.31           | 781.00              | 780.31            | 781.00              |

|  |       |          |       |          |       |           |           |           |           |
|--|-------|----------|-------|----------|-------|-----------|-----------|-----------|-----------|
| 413-022 · MAYOR STATE RETIREMENT         | 1155  | 1154.64  | 1155  | 1154.64  | 1155  | 1,335.98  | 1,155.00  | 1,154.64  | 1,185.00  |
| 413-047 · MAYOR TRAVEL & MEETINGS        | 900   | 0        | 900   | 0        | 900   | 35.00     | 900.00    | 35.00     | 500.00    |
| 415-010 · CLERK SALARIES                 | 47477 | 57607.08 | 38500 | 38499.96 | 39655 | 43,164.66 | 49,036.00 | 49,035.96 | 50,016.72 |
| 415-021 · CLERK PAYROLL TAXES            | 3633  | 4455.09  | 2946  | 2945.25  | 3034  | 3,301.95  | 3,752.00  | 3,751.25  | 3,826.28  |
| 415-022 · CLERK-STATE RETIREMENT         | 5375  | 5685.28  | 4359  | 4358.16  | 4490  | 4,886.37  | 5,555.00  | 5,550.84  | 5,972.00  |
| 415-028 · CLERK UNEMPLOYMENT TAXES       | 456   | 351.11   | 370   | 305.4    | 300   | 287.97    | 350.00    | 375.57    | 465.16    |
| 415-031 · OFFICE SUPPLIES & POSTAGE      | 3500  | 3402.06  | 3500  | 3543.66  | 4500  | 4,737.56  | 4,500.00  | 4,451.79  | 5,000.00  |
| 415-042 · AUDIT AND ACCOUNTING           | 5000  | 5290     | 5500  | 5095     | 6000  | 4,700.00  | 5,250.00  | 4,750.00  | 5,500.00  |
| 415-044 · LEGAL PUBLISHING               | 3000  | 2170.2   | 3000  | 1869.82  | 3000  | 3,664.63  | 4,000.00  | 2,072.68  | 4,000.00  |
| 415-046 · HEALTH INSURANCE               | 41643 | 37554.2  | 41030 | 36214.64 | 40000 | 38,097.25 | 30,000.00 | 28,490.40 | 32,000.00 |
| 415-047 · CLERK TRAVEL & MEETINGS        | 1200  | 1430.37  | 1500  | 1506.64  | 1800  | 1,137.14  | 1,800.00  | 1,010.32  | 1,800.00  |
| 415-051 · TELEPHONE                      | 2600  | 2266.15  | 2600  | 2266.36  | 2600  | 2,525.14  | 3,000.00  | 3,306.00  | 3,600.00  |
| 415-058 · OFFICE MAINTENANCE             | 600   | 495      | 600   | 541.29   | 600   | 0.00      | 600.00    | 0.00      | 600.00    |
| 415-074 · SOFTWARE PURCHASE & IT SERVICE | 5000  | 2036.56  | 1500  | 3677.96  | 4500  | 4,803.22  | 5,000.00  | 4,999.86  | 7,000.00  |
| 415-110 · DEPUTY CLERK-SALARIES          | 14094 | 13861.34 | 15522 | 13509.51 | 16800 | 15,906.76 | 16,800.00 | 15,995.42 | 32,445.92 |
| 415-121 · DEPUTY CLERK-PAYROLL TAXES     | 1079  | 1137.57  | 1188  | 1004.4   | 1286  | 1,222.12  | 1,286.00  | 1,223.65  | 2,483.00  |
| 415-122 · DEPUTY CLERK-STATE RETIREMENT  | 1596  | 1372.56  | 1758  | 1486.25  | 1902  | 1,793.84  | 1,902.00  | 1,810.69  | 3,724.32  |
| 415-128 · DEPT CLERK-UNEMPLOY TAXES      | 136   | 116.08   | 150   | 84.72    | 150   | 115.43    | 150.00    | 139.50    | 305.00    |
| 416-010 · ATTORNEY RETAINER              | 35873 | 35873.04 | 35873 | 35873.04 | 35873 | 35,873.46 | 35,873.00 | 35,873.04 | 35,873.00 |
| 416-021 · ATTORNEY PAYROLL TAXES         | 2745  | 2744.29  | 2745  | 2744.29  | 2745  | 2,743.97  | 2,745.00  | 2,744.29  | 2,745.00  |
| 416-022 · ATTORNEY STATE RETIREMENT      | 4061  | 4060.8   | 4061  | 4060.8   | 4061  | 4,061.20  | 4,061.00  | 4,060.80  | 4,200.00  |
| 416-047 · ATTORNEY TRAVEL & MEETINGS     | 100   | 0        | 100   | 0        | 100   | 0.00      | 100.00    | 0.00      | 100.00    |
| 417-042 · P & Z TRAVEL & MEETING EXP     | 400   | 0        | 400   | 0        | 400   | 0.00      | 3,000.00  | 2,568.26  | 500.00    |
| 417-045 · PLANNING CONSULTANT            | 9600  | 8800     | 9600  | 10400    | 9600  | 9,600.00  | 12,000.00 | 13,380.00 | 30,000.00 |
| 419-042 · PROFESSIONAL SERVICES          | 3000  | 1418     | 3000  | 1745     | 12000 | 2,805.00  | 12,000.00 | 16,000.74 | 20,000.00 |
| 419-046 · INSURANCE                      | 7000  | 6379     | 6500  | 6321     | 6500  | 6,450.00  | 6,500.00  | 6,324.00  | 7,000.00  |
| 419-048 · DUES & SUBSCRIPTIONS           | 2500  | 2185.93  | 2500  | 2576.67  | 3000  | 2,740.63  | 3,000.00  | 2,651.18  | 3,000.00  |
| 419-832 · JANITORIAL SUPPLIES            | 500   | 504.08   | 500   | 533.5    | 850   | 119.40    | 400.00    | 397.46    | 0.00      |
| 419-852 · BLDG & GROUNDS UTILITIES       | 6000  | 6273.03  | 6000  | 5872.79  | 7000  | 4,757.30  | 6,000.00  | 4,518.20  | 7,500.00  |
| 419-860 · BUILDING MAINT & SUPPLIES      | 10000 | 3702.82  | 5000  | 4955.58  | 5000  | 5,432.15  | 4,000.00  | 3,424.26  | 4,500.00  |
| 419-861 · BLDG MAINT CONTRACTED          |       |          |       | 0        | 1500  | 1,500.00  | 14,600.00 | 13,200.00 | 7,000.00  |
| 419-869 · MISC SERVICE & CHARGES         | 850   | 1135.78  | 1200  | 915.55   | 1200  | 1,312.07  | 1,200.00  | 1,413.68  | 1,500.00  |
| 419-874 · CAPITAL OUTLAY-EQUIPMENT       | 0     | 0        | 10000 | 9300     | 0     | 0.00      | 12,000.00 | 10,861.00 | 0.00      |
| 421-001 · SPECIAL LAW ENFORCEMENT EXP    | 3500  | 3496.5   | 3500  | 0        | 2500  | 0.00      | 14,000.00 | 7,773.36  | 16,000.00 |

|  |        |           |        |           |          |            |              |            |              |
|--|--------|-----------|--------|-----------|----------|------------|--------------|------------|--------------|
| 421-010 · CODE ENFORCE-SALARY            | 7200   | 3487      | 7200   | 12880     | 14400    | 19,884.00  | 15,000.00    | 16,340.00  | 16,500.00    |
| 421-040 - CODE ENFORCEMENT CLEAN UP      | 2000   | 108.66    | 2000   | 439.84    | 3000     | 135.00     | 3,000.00     | 0.00       | 3,000.00     |
| 421-042 · PROSECUTING ATTORNEY           | 1500   | 1500      | 1500   | 1540      | 1800     | 1,740.00   | 2,000.00     | 1,740.00   | 2,500.00     |
| 423-032 · FIRE HYDRANTS                  | 6000   | 3360.33   | 5000   | 7416.92   | 4000     | 2,997.13   | 3,000.00     | 400.00     | 4,000.00     |
| 424-010 · BUILDING INSPECTOR SERVICES    | 13620  | 13620     | 13620  | 13620     | 13620    | 13,620.00  | 13,620.00    | 13,620.00  | 20,000.00    |
| 425-000 · GENERAL CONTINGENCY FUND       | 59208  | 0         | 30000  |           | 30000    | 0.00       | 30,000.00    | 0.00       | 30,000.00    |
| 431-003 · ROADS-ENG PLANS & SERVICES     | 25000  | 23797.34  | 25000  | 36380     | 25000    | 27,079.00  | 25,000.00    | 24,470.50  | 25,000.00    |
| 431-004 · SNOW & ICE CONTROL-REMOVAL     | 35000  | 17029.59  | 40000  | 17407.25  | 40000    | 26,655.00  | 35,000.00    | 24,998.05  | 29,000.00    |
| 431-010 - STREETS SALARIES               |        |           |        |           |          |            | 0.00         |            | 6,000.00     |
| 431-021 - STREETS TAXES                  |        |           |        |           |          |            | 0.00         |            | 460.00       |
| 431-028 - STREETS UNEMPLOYMENT           |        |           |        |           |          |            | 0.00         |            | 60.10        |
| 431-006 - GOV'T WAY PROJECT/ILID PHASE 1 | 33471  | 74267.52  | 33471  | 88706.71  | 33471    | 33,471.00  | 33,471.00    | 43,478.00  | 33,471.00    |
| 431-007 - 4th STREET PROJECT             | 0      | 0         | 0      | 0         | 0        | 0.00       | 150,000.00   | 0.00       | 110,000.00   |
| 431-008 LID PHASE 2                      | 0      | 0         | 0      | 0         | 142000   | 69,064.38  | 1,010,724.00 | 30,962.73  | 1,025,724.00 |
| 431-035 · STREET SIGNAL LIGHTS           | 800    | 724.91    | 800    | 711.24    | 825      | 644.44     | 825.00       | 569.64     | 600.00       |
| 431-335 · FUEL AND LUBRICANTS            | 3000   | 2329.6    | 3000   | 1623.31   | 2500     | 823.07     | 1,500.00     | 884.81     | 1,000.00     |
| 431-361 · STREET EQUIP MAINT. & SIGNS    | 500    | 764.42    | 700    | 586.62    | 2500     | 3,222.80   | 4,000.00     | 3,244.58   | 11,000.00    |
| 431-363 · STREET MAINT CONTRACTED        | 175000 | 206207.25 | 175000 | 157526.23 | 175000   | 121,000.35 | 200,000.00   | 130,270.07 | 175,000.00   |
| 432.300 · GARBAGE COLLECTION & DISP      | 600    | 595.31    | 600    | 693.33    | 700      | 652.72     | 1,000.00     | 250.65     | 500.00       |
| 432.6 - WILDLIFE MANAGEMENT              | 0      | 0         | 5000   | 2914.4    | 10000    | 0.00       | 1,500.00     | 0.00       | 0.00         |
| 438-004 · ARENA & PARK CONSTRUCTION      | 3000   | 2893.94   | 43000  | 968.22    | 3000     | 1,659.28   | 3,000.00     | 452.00     | 9,000.00     |
| 438-010 · PARK MAINTENANCE LABOR         | 36520  | 36379.21  | 37582  | 36720.66  | 25055    | 31,269.60  | 11,500.00    | 15,971.22  | 8,000.00     |
| 438-021 · PARK PAYROLL TAX               | 2794   | 2783.01   | 2875   | 2809.15   | 1917     | 2,392.56   | 875.00       | 1,221.80   | 688.50       |
| 438-022 · PARK MAINT RETIREMENT          | 4134   | 4118.16   | 4255   | 4156.78   | 2837     | 3,539.98   | 1,300.00     | 1,478.25   | 0.00         |
| 438-028 · PARK MAINT UNEMPLOYMENT        | 351    | 306.81    | 361    | 278.73    | 361      | 218.93     | 180.00       | 119.68     | 75.00        |
| 438-032 · PARK MAINT SUPPLIES/EQUIP      | 2500   | 2046.21   | 2500   | 1539.27   | 2500     | 1,430.71   | 5,000.00     | 2,039.54   | 5,000.00     |
| 438-042 - PARK MAINT - CONTRACTED        | 1500   | 728.45    | 5000   | 717.31    | 5000     | 4,194.88   | 35,000.00    | 28,751.81  | 35,000.00    |
| 438-052 · PARK MAINTENANCE UTILITIES     | 750    | 610.68    | 750    | 884.76    | 950      | 262.97     | 400.00       | 270.27     | 0.00         |
| 438-056 ANNUAL PICNIC/CONCERT            | 3000   | 3037.58   | 3000   | 2718.42   | 3500     | 3,363.33   | 3,500.00     | 2,847.54   | 5,500.00     |
| 438-073 - PARK EQUIP/MINOR MAINT.        |        |           |        |           | 2,100.00 | 813.02     | 0.00         | 0.00       | 0.00         |
| 440-033 PUBLIC ART FUND                  |        |           |        |           |          | 0.00       | 1,100.00     | 680.18     | 2,200.00     |
| 480.0 - KOOTENAI AREA TRANSPORTATION     | 2904   | 2904      | 2904   | 2904      | 2904     | 2,904.00   | 2,904.00     | 2,904.00   | 2,904.00     |
| TOTAL BUDGET                             | 679207 | 653862.72 | 696457 | 632784.21 | 808222   | 615,582.89 | 1,895,770.00 | 635,236.41 | 1,897,480.00 |