

CITY OF SANDPOINT

City Council FY 2027 Budget Workshop – Day 1

1:00 PM – 4:00 PM | Date: June 17, 2026 | Location: Council Chambers

FY 2027 BUDGET WORKSHOP AGENDA – DAY 1			
Time	Agenda Item	Lead	Pages
1:00 – 1:15	Welcome & Day 1 Overview	Mayor/Sarah	
1:15 – 1:25	Strategic Plan, Short Term Organization Factors & Long-Range Plan	All	<u>Budget Book</u>
1:25 – 1:40	Fiscal Well Being of the City	Sarah	PowerPoint
1:40 – 1:55	Enterprise Funds: Water Fund & Bond Payment Fund	Holly	33 - 39 & 43
1:55 – 2:10	Enterprise Fund: Wastewater Fund & Bond Construction Fund	Holly	39 - 44
2:10 – 2:15	Enterprise Fund: Sanitation/Garbage Fund	Holly	32 - 33
2:15 – 2:30	General Fund: Street Maintenance and Projects	Holly	21 - 23
2:30 – 2:45	General Fund: Police Department	Corey	15 - 17
2:45 – 3:00	General Fund: Fire Department	Gavin	17 - 19
3:00 – 3:25	General Fund: Clerk/Central Services/Information Technology/General Government	Cheryl	8 - 10 & 12 - 13 & 14 - 15
3:25 – 3:35	General Fund: Finance & Utility Billing Local Improvement District Fund	Sarah	6 - 8 & 26
3:35 – 3:45	General Fund: Council/Mayor/Legal	All	5 - 6 & 8
3:45 – 4:00	Closing: Next Steps/Action Items	Mayor/Sarah	

[FY 2027 Proposed Budget - link to interactive budget book](#)

[FY 2027 Capital Improvement Plan - link to interactive plan](#)

CITY OF SANDPOINT

City Council FY 2027 Budget Workshop – Day 2

1:00 PM – 4:00 PM | Date: July 1, 2026 | Location: Council Chambers

FY 2027 BUDGET WORKSHOP AGENDA – DAY 2			
Time	Agenda Item	Lead	Pages
1:00 – 1:15	Welcome & Day 2 Overview	Mayor/Sarah	
1:15 – 1:25	Strategic Plan, Short Term Organization Factors & Long-Range Plan	All	<u>Budget Book</u>
1:25 – 1:45	Citywide Revenues and One-Time \$	Sarah	PowerPoint 45 - 53 & 58
1:45 – 1:50	Special Revenue Fund: Fiber Fund	Holly	26
1:55 – 2:05	Special Revenue Fund: Recreation Fund	Jason	27 - 30
2:05 – 2:20	Special Revenue Fund: Park Capital Improvement Fund	Jason	30 - 32
2:20 – 2:30	Special Revenue Fund: Capital Improvement Fund (Impact Fees)	Jason/Holly	26 - 27
2:30 – 2:45	General Fund: Park Maintenance/Government Buildings	Jason	24 - 26 & 13 - 14
2:45 – 3:30	General Fund: CPD Admin/Planning/Building	Jason	10 - 12 & 20 - 21
3:45 – 4:00	Closing: Action Items	Mayor/Sarah	

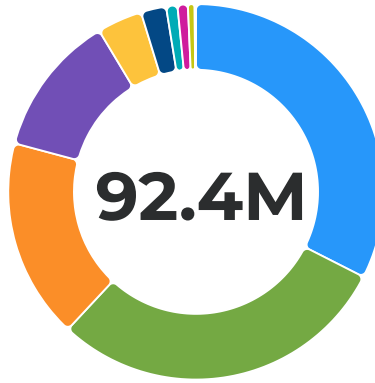
[**FY 2027 Proposed Budget - link to interactive budget book**](#)

[**FY 2027 Capital Improvement Plan - link to interactive plan**](#)

**CITY OF SANDPOINT
FISCAL YEAR 2026/2027
ALL CITY FUNDS**

FUNDS	REVENUES					EXPENDITURES				
	BEGINNING CASH*	PROPERTY TAXES	OTHER INCOME	TRANSFERS IN	TOTAL REVENUES	SALARIES/BENEFITS	MAINTENANCE & OPERATIONS	CAPITAL PROJ RESERVE/DEPR	TRANSFERS OUT	TOTAL EXPENDITURES
GENERAL FUND:	3,011,666	5,442,715	16,269,308	2,504,189	27,227,878				-	-
Council						130,158	4,100	-		134,258
Mayor						46,031	10,000	-		56,031
Finance						528,630	70,550	-		599,180
Utility Billing						98,896	29,500	-		128,396
Legal						-	261,800	-		261,800
Clerks Office						223,520	4,850	-		228,370
Central Services						465,188	540,825	-		1,006,013
Community Planning & Devel. Admin						383,350	323,250	-		706,600
Planning						205,801	11,850	-		217,651
Information Technology						239,013	494,400	75,000		808,413
Government Buildings & Grounds						75,794	149,780	100,000		325,574
General Govt. Projects & Grants						-	152,500	1,550,000		1,702,500
Police						3,447,238	284,325	475,000		4,206,563
Fire						1,383,689	91,465	-		1,475,154
Building						304,068	8,690	-		312,758
Street Maintenance						786,951	669,850	505,000		1,961,801
Street Capital & Projects						89,918	-	11,895,000		11,984,918
Park Maintenance						700,498	411,400	-		1,111,898
TOTAL GENERAL FUND	3,011,666	5,442,715	16,269,308	2,504,189	27,227,878	9,108,743	3,519,135	14,600,000	-	27,227,878
FIDUCIARY FUND:										
Debt Service - LID Funds (combined)	5,487	-	1,370	-	6,857	-	6,857	-	-	6,857
TOTAL FIDUCIARY FUND	5,487	-	1,370	-	6,857	-	6,857	-	-	6,857
SPECIAL REVENUE FUNDS:										
Fiber Optic Network Fund	-	-	102,500	-	102,500	-	102,500	-	-	102,500
Capital Projects (Impact Fee) Fund	-	-	-	-	-	-	-	-	-	-
Police	-	-	20,000	-	20,000	-	-	20,000	-	20,000
Fire	-	-	30,000	-	30,000	-	-	30,000	-	30,000
Streets/Pathways	380,000	-	186,000	-	566,000	-	-	566,000	-	566,000
Parks	1,200,000	-	200,000	-	1,400,000	-	-	1,400,000	-	1,400,000
Recreation Fund	-	-	-	-	-	-	-	25,000	39,700	64,700
Recreation Programs	-	256,463	65,100	-	321,563	169,548	34,880	35,000	-	239,428
James E Russell Sports Center	-	-	207,466	-	207,466	156,941	67,960	-	-	224,901
Parks Improvement Fund	-	-	-	-	-	-	-	62,487	-	62,487
Park Capital & Projects	1,216,737	-	1,357,250	-	2,573,987	-	20,100	2,580,000	-	2,600,100
Parks RV Park	-	-	1,000,000	-	1,000,000	-	20,000	900,000	-	920,000
Parks Concessions	-	-	10,000	-	10,000	-	1,400	-	-	1,400
TOTAL SPECIAL REVENUE FUNDS	2,796,737	256,463	3,178,316	-	6,231,516	326,489	246,840	5,618,487	39,700	6,231,516
TOTAL GOVERNMENTAL FUNDS	5,813,890	5,699,178	19,448,994	2,504,189	33,466,251	9,435,232	3,772,832	20,218,487	39,700	33,466,251
PROPRIETARY FUNDS:										
Sanitation/Garbage Fund	12,214	-	880,000	-	892,214	-	705,000	-	187,214	892,214
Water Fund	1,693,983	-	4,970,000	396,393	7,060,376	-	-	-	2,009,690	2,009,690
Public Works Administration	-	-	-	-	-	896,629	82,350	32,000	-	1,010,979
Water Distribution	-	-	-	-	-	569,179	1,236,300	160,000	-	1,965,479
Water Treatment	-	-	-	-	-	478,628	805,600	790,000	-	2,074,228
Water Capital & Projects	8,050,000	-	790,000	-	8,840,000	-	-	8,840,000	-	8,840,000
Wastewater Fund	-	-	7,020,000	-	7,020,000	-	-	2,525,609	1,490,728	4,016,337
Wastewater Collection	-	-	-	-	-	388,913	213,200	80,000	-	682,113
Wastewater Treatment	-	-	-	-	-	645,730	825,820	850,000	-	2,321,550
Wastewater Capital & Projects	3,880,000	-	400,000	-	4,280,000	-	-	4,280,000	-	4,280,000
Bond Payment Fund	-	-	-	826,750	826,750	-	826,750	-	-	826,750
Bond Construction Fund	-	-	30,000,000	-	30,000,000	-	-	30,000,000	-	30,000,000
TOTAL PROPRIETARY FUNDS	13,636,197	-	44,060,000	1,223,143	58,919,340	2,979,079	4,695,020	47,557,609	3,687,632	58,919,340
TOTAL CITY OF SANDPOINT	19,450,087	5,699,178	63,508,994	3,727,332	92,385,591	12,414,311	8,467,852	67,776,096	3,727,332	92,385,591

FY27 Expenditures by Fund



● Bond Construction Fund	\$30,000,000	32.47%
● General Fund	\$27,227,878	29.47%
● Water Fund	\$15,900,376	17.21%
● Wastewater Fund	\$11,300,000	12.23%
● Parks Capital Improvement Fund	\$3,583,987	3.88%
● Capital Projects Fund	\$2,016,000	2.18%
● Sanitation Collection Fund	\$892,214	0.97%
● Bond Payment Fund	\$826,750	0.89%
● Recreation Fund	\$529,029	0.57%
● Fiber Optic Network Fund	\$102,500	0.11%
● Lid 32 - North Boyer Wastewater Improvement	\$6,857	0.01%

For the fiscal year expenditures by fund, the Bond Construction Fund accounts for \$30 million, representing 32.47% of the total. The General Fund follows with \$27.2 million, or 29.47%. The Water Fund comprises \$15.9 million, which is 17.21%, and the Wastewater Fund includes \$11.3 million, or 12.23%.

Smaller portions are allocated to the Parks Capital Improvement Fund at \$3.6 million (3.88%), the Capital Projects Fund at \$2 million (2.18%), and the Sanitation Collection Fund at \$892,214 (0.97%). The Bond Payment Fund accounts for \$826,750 (0.89%), the Recreation Fund has \$529,029 (0.57%), and the Fiber Optic Network Fund includes \$102,500 (0.11%).

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
General Fund	\$13,913,231	\$11,903,968	\$21,817,387	\$27,227,878
Interfund Transfers - Out - Recreation				
Interfund Transfers Out				
TRANSFERS OUT - RECREATION FUND	\$17,917	\$2,899	-	-
Total Interfund Transfers Out	\$17,917	\$2,899	-	-
Total Interfund Transfers - Out - Recreation	\$17,917	\$2,899	-	-
Interfund Transfers - Out - Public Works				
Interfund Transfers Out				
TRANSFERS OUT - WATER FUND	-	\$6,473	-	-
TRANSFERS OUT - WASTEWATER FUND	-	\$6,235	-	-
Total Interfund Transfers Out	-	\$12,708	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Total Interfund Transfers - Out - Public Works	-	\$12,708	-	-
Interfund Transfers - Out - Parks				
Interfund Transfers Out				
TRANSFERS OUT - PARK CAPITAL	-	\$53	-	-
Total Interfund Transfers Out	-	\$53	-	-
Total Interfund Transfers - Out - Parks	-	\$53	-	-
City Council				
Salaries & Wages				
SALARIES & WAGES	\$46,748	\$54,000	\$54,000	\$54,000
Total Salaries & Wages	\$46,748	\$54,000	\$54,000	\$54,000
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$45,603	\$52,000	\$63,632	\$64,739
FICA	\$2,699	\$2,989	\$4,131	\$4,131
PERSI	\$4,559	\$5,382	\$7,957	\$7,006
WORKER'S COMPENSATION	\$40	\$41	\$49	\$49
LIFE INSURANCE	\$229	\$200	\$190	\$233
Total Employee Benefits	\$53,130	\$60,611	\$75,959	\$76,158
Other Purchased Services				
PRINTING AND BINDING	-	\$500	-	\$600
PHOTOCOPIES	\$1	-	-	-
TRAINING AND TRAVEL	\$100	-	\$3,000	\$3,000
MEETINGS (NOT RELATED TO TRAINING)	-	\$89	-	-
Total Other Purchased Services	\$101	\$589	\$3,000	\$3,600
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$1,717	\$667	\$500	\$500
Total Supplies	\$1,717	\$667	\$500	\$500
Total City Council	\$101,696	\$115,867	\$133,459	\$134,258
Mayor's Office				
Salaries & Wages				
SALARIES & WAGES	\$22,552	\$25,000	\$25,000	\$25,000
Total Salaries & Wages	\$22,552	\$25,000	\$25,000	\$25,000
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$8,716	\$11,234	\$9,976	\$15,764
FICA	\$1,806	\$1,671	\$1,913	\$1,913
PERSI	\$2,570	\$2,990	\$3,684	\$3,244
WORKER'S COMPENSATION	\$22	\$19	\$23	\$23
LIFE INSURANCE	\$43	\$40	\$87	\$87
Total Employee Benefits	\$13,156	\$15,954	\$15,683	\$21,031
Purchased Professional & Technical Services				
ECONOMIC DEVELOPMENT/HOUSING SERVICES	-	\$1,052	\$4,000	\$4,000
TECH SERVICES - POLICY	\$2,750	-	\$3,000	\$3,000
Total Purchased Professional & Technical Services	\$2,750	\$1,052	\$7,000	\$7,000
Other Purchased Services				

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
TELEPHONE - WIRELESS	\$448	\$970	\$750	-
PRINTING AND BINDING	\$60	-	-	-
PHOTOCOPIES	\$1	-	-	-
TRAINING AND TRAVEL	\$4,041	\$3,017	-	\$1,500
MEETINGS (NOT RELATED TO TRAINING)	-	\$24	\$3,000	\$1,500
Total Other Purchased Services	\$4,550	\$4,011	\$3,750	\$3,000
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$989	\$4	-	-
Total Supplies	\$989	\$4	-	-
Total Mayor's Office	\$43,997	\$46,022	\$51,433	\$56,031
City Administration				
Salaries & Wages				
SALARIES & WAGES	\$206,306	-	-	-
Total Salaries & Wages	\$206,306	-	-	-
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$9,113	-	-	-
FICA	\$15,458	-	-	-
PERSI	\$8,667	-	-	-
UNEMPLOYMENT INSURANCE	\$2,063	-	-	-
WORKER'S COMPENSATION	\$278	-	-	-
LIFE INSURANCE	\$223	-	-	-
LONGTERM DISABILITY	\$291	-	-	-
Total Employee Benefits	\$36,093	-	-	-
Purchased Professional & Technical Services				
ECONOMIC DEVELOPMENT/HOUSING SERVICES	-\$3,325	-	-	-
Total Purchased Professional & Technical Services	-\$3,325	-	-	-
Other Purchased Services				
TELEPHONE - WIRELESS	\$67	-	-	-
TRAINING AND TRAVEL	\$1,860	-	-	-
MEETINGS (NOT RELATED TO TRAINING)	\$20	-	-	-
Total Other Purchased Services	\$1,947	-	-	-
Supplies				
LICENSES/DUES & SUBSCR (JOB RELATED)	\$1,028	-	-	-
OPERATIONAL SUPPLIES/EQUIPMENT	\$19	-	-	-
Total Supplies	\$1,047	-	-	-
Other				
MISCELLANEOUS	\$1,524	-	-	-
Total Other	\$1,524	-	-	-
Total City Administration	\$243,591	-	-	-
Finance				
Salaries & Wages				
SALARIES & WAGES	\$318,643	\$333,952	\$365,702	\$392,761

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
HOLIDAY	\$2,025	\$656	-	-
OVERTIME	\$4,369	\$3,657	-	-
Total Salaries & Wages	\$325,037	\$338,264	\$365,702	\$392,761
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$36,663	\$38,142	\$53,330	\$53,173
FICA	\$24,203	\$24,807	\$27,976	\$30,046
PERSI	\$36,802	\$40,072	\$53,886	\$50,951
UNEMPLOYMENT INSURANCE	\$2,449	-	-	-
WORKER'S COMPENSATION	\$398	\$326	\$438	\$472
LIFE INSURANCE	\$963	\$900	\$1,151	\$1,227
LONGTERM DISABILITY	\$1,258	\$1,178	\$1,829	-
Total Employee Benefits	\$102,736	\$105,425	\$138,610	\$135,869
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	-	\$30	-	-
COST REPORT SERVICES	-	-	\$5,000	\$5,000
OTHER PROF SERVICE - FINANCIAL AUDIT	\$30,500	\$26,000	\$35,000	\$35,000
TECH SERVICES - BANKING	\$10,917	\$18,718	\$12,500	\$20,000
Total Purchased Professional & Technical Services	\$41,417	\$44,748	\$52,500	\$60,000
Other Purchased Services				
TELEPHONE - WIRELESS	\$338	\$466	\$450	-
ADVERTISING	\$1,712	\$2,321	\$1,750	\$2,400
TRAINING AND TRAVEL	\$135	\$377	\$4,000	\$4,000
Total Other Purchased Services	\$2,185	\$3,164	\$6,200	\$6,400
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$1,802	\$900	\$1,000	\$1,000
LICENSES/DUES & SUBSCR (JOB RELATED)	\$320	-	\$400	\$400
POSTAGE	\$1,520	\$1,453	\$2,000	\$2,000
OPERATIONAL SUPPLIES/EQUIPMENT	-	\$144	\$500	\$500
SOFTWARE/SAAS - ERP-ENTERPRISE RESOURCE	\$526	-	-	-
BOOKS AND PERIODICALS	\$398	-	\$250	\$250
Total Supplies	\$4,566	\$2,497	\$4,150	\$4,150
Other				
MISCELLANEOUS	\$164	-\$2,191	-	-
Total Other	\$164	-\$2,191	-	-
Total Finance	\$476,105	\$491,908	\$567,162	\$599,180
Utility Billing				
Salaries & Wages				
SALARIES & WAGES	\$59,976	\$62,931	\$65,553	\$68,557
HOLIDAY	\$56	-	-	-
OVERTIME	\$4,862	\$4,055	\$5,000	\$3,000
Total Salaries & Wages	\$64,894	\$66,986	\$70,553	\$71,557
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$10,603	\$12,544	\$14,867	\$12,273

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
FICA	\$4,459	\$4,747	\$5,398	\$5,475
PERSI	\$7,369	\$8,012	\$10,397	\$9,284
UNEMPLOYMENT INSURANCE	\$480	-	-	-
WORKER'S COMPENSATION	\$74	\$61	\$1,680	\$87
LIFE INSURANCE	\$190	\$204	\$214	\$220
LONGTERM DISABILITY	\$242	\$263	\$354	-
Total Employee Benefits	\$23,416	\$25,831	\$32,910	\$27,339
Purchased Professional & Technical Services				
TECH SERVICES - UTILITY BILLING	\$4,205	\$3,770	\$4,000	\$4,000
TECH SERVICES - BANKING	\$11,680	\$11,553	\$13,000	\$13,000
Total Purchased Professional & Technical Services	\$15,884	\$15,323	\$17,000	\$17,000
Other Purchased Services				
PRINTING AND BINDING	\$412	-	-	-
TRAINING AND TRAVEL	\$67	-	-	-
Total Other Purchased Services	\$479	-	-	-
Supplies				
POSTAGE	\$11,889	\$11,341	\$13,500	\$12,500
Total Supplies	\$11,889	\$11,341	\$13,500	\$12,500
Total Utility Billing	\$116,563	\$119,482	\$133,963	\$128,396
Legal				
Purchased Professional & Technical Services				
OTHER PROF SERVICE - LEGAL - CRIMINAL	\$85,000	\$85,000	\$90,000	\$91,800
OTHER PROF SERVICE - LEGAL - CIVIL	\$128,255	\$144,644	\$135,000	\$150,000
OTHER PROF SERVICE - LEGAL - LIT/OTHER	\$15,674	-	\$15,000	\$20,000
Total Purchased Professional & Technical Services	\$228,929	\$229,644	\$240,000	\$261,800
Total Legal	\$228,929	\$229,644	\$240,000	\$261,800
City Clerk's Office				
Salaries & Wages				
SALARIES & WAGES	\$99,661	\$135,291	\$149,065	\$157,981
Total Salaries & Wages	\$99,661	\$135,291	\$149,065	\$157,981
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$11,308	\$22,292	\$27,782	\$32,271
FICA	\$7,502	\$9,991	\$11,404	\$12,086
PERSI	\$11,317	\$16,181	\$21,966	\$20,495
UNEMPLOYMENT INSURANCE	\$624	-	-	-
WORKER'S COMPENSATION	\$123	\$132	\$179	\$191
LIFE INSURANCE	\$301	\$469	\$473	\$496
LONGTERM DISABILITY	\$391	\$609	\$746	-
Total Employee Benefits	\$31,566	\$49,674	\$62,550	\$65,539
Other Purchased Services				
ADVERTISING	\$1,219	\$275	\$1,500	\$1,500
TRAINING AND TRAVEL	-	\$665	\$1,300	\$3,000

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Total Other Purchased Services	\$1,219	\$940	\$2,800	\$4,500
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$440	\$78	\$200	\$100
LICENSES/DUES & SUBSCR (JOB RELATED)	\$90	\$240	\$525	\$250
BOOKS AND PERIODICALS	\$1,883	\$607	-	-
Total Supplies	\$2,412	\$925	\$725	\$350
Total City Clerk's Office	\$134,858	\$186,830	\$215,140	\$228,370
Central Services				
Salaries & Wages				
SALARIES & WAGES	\$267,326	\$275,835	\$313,969	\$325,250
Total Salaries & Wages	\$267,326	\$275,835	\$313,969	\$325,250
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$38,265	\$47,294	\$73,744	\$71,468
FICA	\$19,646	\$20,255	\$24,019	\$24,882
PERSI	\$29,123	\$32,949	\$46,264	\$42,193
UNEMPLOYMENT INSURANCE	\$2,078	-	-	-
WORKER'S COMPENSATION	\$648	\$282	\$377	\$391
LIFE INSURANCE	\$754	\$812	\$971	\$1,004
LONGTERM DISABILITY	\$974	\$1,054	\$1,570	-
Total Employee Benefits	\$91,487	\$102,646	\$146,945	\$139,938
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	\$373	\$57	\$200	-
STRATEGIC PLANNING SERVICES	-	-	\$10,000	\$10,000
CITY EFFICIENCY/ASSET ASSESMENT/AUDIT	-	-	\$45,000	\$50,000
OTHER PROF SERVICE - HUMAN RESOURCES	\$29,205	\$32,463	\$10,000	\$10,000
TECH SVS - SRVY/INSPCT/ASSESS/MONITOR	\$17,290	-	-	-
TECH SERVICES - POLICY	\$1,400	\$4,000	\$5,000	\$5,000
Total Purchased Professional & Technical Services	\$48,268	\$36,520	\$70,200	\$75,000
Purchased Property Services				
SERVICES - AUTOMOTIVE - R&M	\$2,491	-	-	\$250
COPIER LEASE	\$2,914	\$4,260	\$6,000	\$4,500
POSTAGE LEASE	\$660	\$660	\$750	\$750
Total Purchased Property Services	\$6,065	\$4,920	\$6,750	\$5,500
Other Purchased Services				
INSURANCE - ICRMP	\$222,922	\$289,889	\$334,584	\$368,000
INSURANCE - FEDERAL COPYRIGHT	\$1,451	\$1,502	\$1,500	\$1,500
TELEPHONE - WIRELESS	\$268	\$323	\$300	-
ADVERTISING	\$250	-	-	\$50
PRINTING AND BINDING	\$29	\$5,597	\$200	\$200
PHOTOCOPIES	\$1,604	\$2,196	-	\$3,000
TRAINING AND TRAVEL	\$3,420	\$2,540	\$4,000	\$3,500
Total Other Purchased Services	\$229,944	\$302,047	\$340,584	\$376,250

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$3,226	\$3,602	\$3,800	\$5,000
LICENSES/DUES & SUBSCR (JOB RELATED)	\$5,695	\$5,675	\$6,150	\$9,775
SUSTENANCE/FOOD	\$5,195	\$2,638	\$3,500	\$3,750
POSTAGE	\$2,263	-\$1,960	\$500	\$500
OPERATIONAL SUPPLIES/EQUIPMENT	\$1,151	\$1,190	\$26,250	\$2,500
FACILITY SUPPLIES	-\$7	-	-	-
VEHICLE & MACH SUPPLIES/PARTS	-	\$93	\$100	\$100
SAFETY/PPE/MEDICAL SUPPLIES/EQUIPMENT	-	\$1,927	\$100	\$100
COMMISSION/COMMITTEE SUPPLIES	\$2,340	\$2,520	\$5,000	\$10,000
ELECTRICITY	\$1,500	\$807	\$1,750	\$2,000
FUEL - GASOLINE/DIESEL	\$303	\$161	\$350	\$350
Total Supplies	\$21,666	\$16,653	\$47,500	\$34,075
Other				
CLAIMS	-	-	\$50,000	\$50,000
BAD DEBT COLLECTION	-	\$165	-	-
Total Other	-	\$165	\$50,000	\$50,000
Capital				
CAPITAL VEHICLES	-	-	\$40,000	-
Total Capital	-	-	\$40,000	-
Total Central Services	\$664,756	\$738,786	\$1,015,948	\$1,006,013
Community Planning and Development Administration				
Salaries & Wages				
SALARIES & WAGES	\$55,623	\$223,557	\$146,509	\$287,195
Total Salaries & Wages	\$55,623	\$223,557	\$146,509	\$287,195
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$5,607	\$21,686	\$27,072	\$35,683
FICA	\$4,197	\$16,373	\$11,209	\$21,971
PERSI	\$6,434	\$21,566	\$21,589	\$37,258
UNEMPLOYMENT INSURANCE	\$240	-	-	-
WORKER'S COMPENSATION	\$66	\$213	\$177	\$345
LIFE INSURANCE	\$61	\$559	\$476	\$898
LONGTERM DISABILITY	\$81	\$733	\$734	-
Total Employee Benefits	\$16,685	\$61,130	\$61,257	\$96,155
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	\$171	-	-	-
ADA PLANNING SERVICES	-	-	\$25,000	\$25,000
ECONOMIC DEVELOPMENT/HOUSING SERVICES	-	-	-	\$25,000
TECH SVS - PARK/REC & ART/GRAPHIC DESIGN	-	\$4,500	-	-
Total Purchased Professional & Technical Services	\$171	\$4,500	\$25,000	\$50,000
Other Purchased Services				

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
TELEPHONE - WIRELESS	\$120	\$481	\$1,000	-
PRINTING AND BINDING	\$56	-	-	-
TRAINING AND TRAVEL	\$268	\$4,285	\$3,000	\$3,000
MEETINGS (NOT RELATED TO TRAINING)	-	\$219	-	\$250
Total Other Purchased Services	\$444	\$4,985	\$4,000	\$3,250
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$142	\$227	-	-
LICENSES/DUES & SUBSCR (JOB RELATED)	-	\$145	-	-
OPERATIONAL SUPPLIES/EQUIPMENT	\$54	\$21	\$270,000	\$270,000
Total Supplies	\$195	\$393	\$270,000	\$270,000
Total Community Planning and Development Administration	\$73,118	\$294,565	\$506,766	\$706,600
Planning Division				
Salaries & Wages				
SALARIES & WAGES	\$151,669	\$189,242	\$251,794	\$142,612
OVERTIME	\$134	-	-	-
Total Salaries & Wages	\$151,804	\$189,242	\$251,794	\$142,612
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$15,120	\$26,073	\$65,520	\$33,156
FICA	\$11,309	\$12,785	\$19,263	\$10,910
PERSI	\$15,588	\$20,755	\$37,102	\$18,502
UNEMPLOYMENT INSURANCE	\$1,053	-	-	-
WORKER'S COMPENSATION	\$191	\$184	\$303	\$172
LIFE INSURANCE	\$301	\$627	\$795	\$449
LONGTERM DISABILITY	\$395	\$826	\$1,260	-
Total Employee Benefits	\$43,956	\$61,249	\$124,243	\$63,189
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	\$120	\$118	-	-
OTHER PROF SERVICE - APPRAISAL/TITLE	\$4,000	-	-	-
TECH SERVICES - PLANNING	\$100,339	\$12,489	-	-
Total Purchased Professional & Technical Services	\$104,459	\$12,607	-	-
Other Purchased Services				
ADVERTISING	\$1,719	\$3,648	\$3,500	\$3,500
PRINTING AND BINDING	\$253	\$805	\$1,500	\$1,500
TRAINING AND TRAVEL	\$1,535	\$1,247	\$4,000	\$4,000
Total Other Purchased Services	\$3,507	\$5,700	\$9,000	\$9,000
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$1,076	\$897	-	\$200
LICENSES/DUES & SUBSCR (JOB RELATED)	\$1,214	\$1,897	\$1,500	\$1,500
SUSTENANCE/FOOD	\$36	-	-	-
POSTAGE	\$403	\$1,805	\$1,250	\$1,000
OPERATIONAL SUPPLIES/EQUIPMENT	-	\$1,382	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
SOFTWARE/SAAS - OTHER/MISCELLANEOUS	\$145	-	-	-
BOOKS AND PERIODICALS	-	-	-	\$150
Total Supplies	\$2,874	\$5,981	\$2,750	\$2,850
Total Planning Division	\$306,600	\$274,778	\$387,787	\$217,651
Information Technology Division				
Salaries & Wages				
SALARIES & WAGES	\$137,302	\$132,237	\$165,534	\$175,316
Total Salaries & Wages	\$137,302	\$132,237	\$165,534	\$175,316
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$22,993	\$24,247	\$34,075	\$26,777
FICA	\$9,899	\$9,555	\$12,664	\$13,413
PERSI	\$15,587	\$15,039	\$24,393	\$22,744
UNEMPLOYMENT INSURANCE	\$1,013	-	-	-
WORKER'S COMPENSATION	\$170	\$130	\$200	\$211
LIFE INSURANCE	\$439	\$420	\$520	\$552
LONGTERM DISABILITY	\$566	\$530	\$828	-
Total Employee Benefits	\$50,667	\$49,921	\$72,680	\$63,697
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	-	\$57	-	-
PROF SERVICE - IT SERVICES	\$4,521	\$6,500	-	-
TECH SERVICES - WEBSITE	\$450	\$450	-	-
TECH SERVICES - GIS SERVICES	\$11,475	\$11,570	\$30,000	\$36,000
TECH SERVICES - SOFTWARE/SYSTEM SUPPORT	-	\$1,875	\$5,000	\$5,000
Total Purchased Professional & Technical Services	\$16,446	\$20,452	\$35,000	\$41,000
Other Purchased Services				
TELEPHONE - VOIP	\$32,158	\$35,787	\$37,500	\$39,000
TELEPHONE - LANDLINE & OTHER	\$1,414	\$1,805	\$2,100	\$2,300
TELEPHONE - WIRELESS	\$354	\$68	\$4,000	\$20,000
INTERNET - FIBER/T1	\$4,882	\$4,882	\$5,000	\$7,500
PRINTING AND BINDING	-	\$29	-	-
TRAINING AND TRAVEL	\$6,431	\$60	\$2,000	\$3,000
Total Other Purchased Services	\$45,239	\$42,632	\$50,600	\$71,800
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$1,314	-	-	-
OPERATIONAL SUPPLIES/EQUIPMENT	\$642	-	-	-
IT SUPPLIES/EQUIPMENT	\$2,700	\$597	\$5,000	\$5,000
COMPUTER SUPPLIES/EQUIPMENT	\$34,690	\$23,960	\$35,000	\$45,000
SOFTWARE/SAAS - HUMAN RESOURCES	-	\$13,465	\$7,700	\$8,000
SOFTWARE/SAAS - FINANCIAL TRANSPARENCY	\$7,400	\$7,400	\$8,000	\$7,400
SOFTWARE/SAAS - ERP-ENTERPRISE RESOURCE	\$77,228	\$44,584	\$48,050	\$50,000
SOFTWARE/SAAS - COMMUNITY ENGAGEMENT	\$18,768	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
SOFTWARE/SAAS - IMAGERY/TRACKING	\$5,140	\$15	\$8,000	\$4,750
SOFTWARE/SAAS - WEB/CODIFICATION/AGENDA	\$17,897	\$13,156	\$14,000	\$14,300
SOFTWARE/SAAS - REPOSITORY/DOC MGT SVC	\$6,098	\$3,255	\$3,100	\$3,400
SOFTWARE/SAAS - GIS & STR	\$13,325	\$13,609	\$14,950	\$18,550
SOFTWARE/SAAS - SERVER BACKUP/LICENSING	\$36,164	\$74,991	-	-
SOFTWARE/SAAS - ANTI-VIRUS	-	-	\$27,300	\$33,300
SOFTWARE/SAAS - FIREWALL	-	\$12,502	\$9,700	\$9,700
SOFTWARE/SAAS - DOMAIN SSL	\$346	\$411	\$850	\$500
SOFTWARE/SAAS - NET MOTION	\$11,499	-	\$8,500	\$8,700
PUBLIC SAFETY-MOTOROLA/ERS-CAD/WATCHGUAR	\$62,661	\$22,430	\$76,000	\$78,000
SOFTWARE/SASS - RMM/REMOTE SOFTWARE	\$24,921	\$20,629	\$19,500	\$20,000
SOFTWARE/SAAS - M365 LICENSING G3	\$109,168	\$53,630	\$50,000	\$57,000
SOFTWARE/SAAS - OTHER/MISCELLANEOUS	\$352	\$2,450	-	-
SOFTWARE/SAAS - PDF/BLUEBEAM/AUTOCAD	\$11,672	\$12,913	\$14,000	\$14,500
SOFTWARE/SASS - VIDEO SURV/REC/CONF	\$2,614	\$2,180	\$2,200	\$3,500
Total Supplies	\$444,598	\$322,176	\$351,850	\$381,600
Capital				
CAPITAL EQUIPMENT & MACHINERY	\$14,090	\$1,268	\$124,000	\$75,000
Total Capital	\$14,090	\$1,268	\$124,000	\$75,000
Total Information Technology Division	\$708,343	\$568,686	\$799,664	\$808,413
Government Building and Grounds				
Salaries & Wages				
SALARIES & WAGES	\$38,783	\$46,924	\$61,686	\$36,879
HOLIDAY	\$76	\$189	\$300	\$300
TEMPORARY WAGES	\$811	\$1,759	\$18,864	\$18,864
OVERTIME	-	-	\$550	\$550
Total Salaries & Wages	\$39,670	\$48,871	\$81,400	\$56,593
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$7,138	\$10,244	\$18,331	\$8,426
FICA	\$2,848	\$3,535	\$6,229	\$4,331
PERSI	\$4,384	\$5,635	\$9,217	\$4,896
UNEMPLOYMENT INSURANCE	\$329	-	-	-
WORKER'S COMPENSATION	\$1,140	\$1,091	\$2,231	\$1,405
LIFE INSURANCE	\$135	\$164	\$222	\$143
LONGTERM DISABILITY	\$171	\$193	\$313	-
Total Employee Benefits	\$16,145	\$20,862	\$36,543	\$19,201
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	\$89	\$316	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
OTHER PROF SERVICE - MEDICAL	\$60	-	-	-
TECH SERVICES - ELECTRICAL	\$2,769	\$2,090	\$2,500	\$2,500
Total Purchased Professional & Technical Services	\$2,917	\$2,406	\$2,500	\$2,500
Purchased Property Services				
WATER/WASTEWATER SERVICES	\$8,514	\$11,802	\$9,000	\$11,500
DISPOSAL (GARBAGE) SERVICES	\$7,952	\$8,610	\$8,300	\$8,500
SERVICES - CUSTODIAL	\$68,595	\$72,062	\$70,000	\$70,000
SERVICES - BUILDING - R&M	\$7,409	\$15,816	\$10,000	\$4,000
SERVICES - GROUNDS - R&M	\$960	-	\$500	\$500
SERVICES - EQUIPMENT - R&M	\$2,325	\$1,845	\$1,500	\$2,000
Total Purchased Property Services	\$95,754	\$110,134	\$99,300	\$96,500
Other Purchased Services				
ADVERTISING	-	\$98	-	-
CREDIT CARD SERVICE	\$136	\$141	-	-
Total Other Purchased Services	\$136	\$239	-	-
Supplies				
OPERATIONAL SUPPLIES/EQUIPMENT	\$9,334	\$10,250	\$8,000	\$10,480
FACILITY SUPPLIES	\$3,851	\$3,625	\$4,750	\$4,500
CLEANING SUPPLIES	-	\$55	-	-
SIGNAGE SUPPLIES/EQUIPMENT	\$415	-	-	-
TURF/GROUND/TREE/PLANT SUPPLIES/EQUIP	\$84	\$88	\$500	\$500
IRRIGATION SUPPLIES	\$293	-	\$500	\$500
IT SUPPLIES/EQUIPMENT	-	\$104	-	-
SOFTWARE/SAAS - RECTRAC/RECI/TEAMSIDELIN	\$67	\$183	-	-
ELECTRICITY	\$41,426	\$34,221	\$41,500	\$34,800
Total Supplies	\$55,469	\$48,525	\$55,250	\$50,780
Capital				
CAPITAL CONSTRUCTION SERVICES - BUILDING	\$2,618	-	\$100,000	\$100,000
CAPITAL EQUIPMENT & MACHINERY	\$138,953	-	-	-
Total Capital	\$141,570	-	\$100,000	\$100,000
Total Government Building and Grounds	\$351,662	\$231,037	\$374,993	\$325,574
General Government Projects				
Salaries & Wages				
SALARIES & WAGES	\$3,318	\$7,856	-	-
Total Salaries & Wages	\$3,318	\$7,856	-	-
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$287	\$1,242	-	-
FICA	\$246	\$568	-	-
PERSI	\$388	\$940	-	-
UNEMPLOYMENT INSURANCE	\$9	-	-	-
WORKER'S COMPENSATION	\$4	\$7	-	-
LIFE INSURANCE	\$7	\$28	-	-
LONGTERM DISABILITY	\$10	\$36	-	-
Total Employee Benefits	\$950	\$2,820	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Purchased Professional & Technical Services				
PLANNING COMP PLAN SERVICES	\$5,916	-	-	-
DOWNTOWN WATERFRONT DESIGN/MASTER PLAN	\$45,303	-	-	-
TECH SERVICES - TRANSPORTATION - SPOT	\$85,000	\$87,890	\$145,000	\$145,000
Total Purchased Professional & Technical Services	\$136,220	\$87,890	\$145,000	\$145,000
Purchased Property Services				
WATER/WASTEWATER SERVICES	\$367	\$1,722	-	-
SERVICES - BUILDING - R&M	\$2,020	\$22,176	-	-
RENTAL OF LAND AND BUILDING	\$4,000	-	-	-
Total Purchased Property Services	\$6,387	\$23,898	-	-
Supplies				
OPERATIONAL SUPPLIES/EQUIPMENT	\$637	-	-	-
FACILITY SUPPLIES	\$141	\$119	-	-
ELECTRICITY	\$1,304	\$1,898	\$7,500	\$7,500
Total Supplies	\$2,082	\$2,018	\$7,500	\$7,500
Capital				
CAPITAL IMPROVEMENTS OTHER THAN BUILDING	\$40,164	\$505,713	\$1,400,000	\$1,550,000
Total Capital	\$40,164	\$505,713	\$1,400,000	\$1,550,000
Total General Government Projects	\$189,121	\$630,195	\$1,552,500	\$1,702,500
Police Department				
Salaries & Wages				
SALARIES & WAGES	\$1,873,660	\$1,812,493	\$2,134,114	\$2,196,637
ASSIGNMENT PAY	-	-	\$19,898	-
HOLIDAY	\$66,990	\$63,961	\$19,500	\$64,500
OVERTIME	\$106,810	\$117,100	\$78,000	\$78,000
Total Salaries & Wages	\$2,047,460	\$1,993,554	\$2,251,512	\$2,339,137
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$278,033	\$336,533	\$470,833	\$503,969
FICA	\$149,916	\$145,039	\$172,242	\$178,945
PERSI	\$256,113	\$263,641	\$372,297	\$348,230
UNEMPLOYMENT INSURANCE	\$15,246	-	-	-
WORKER'S COMPENSATION	\$49,748	\$44,961	\$73,400	\$70,049
LIFE INSURANCE	\$5,574	\$5,714	\$6,636	\$6,908
LONGTERM DISABILITY	\$7,250	\$7,477	\$11,258	-
Total Employee Benefits	\$761,881	\$803,365	\$1,106,666	\$1,108,101
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	\$1,767	\$3,820	\$1,900	\$4,000
OTHER PROF SERVICE - MEDICAL	\$1,888	\$1,430	\$4,000	\$4,000
TECH SERVICES - LABORATORY	\$691	-	\$1,000	\$1,000
TECH SERVICES - FORENSIC	\$135	-	\$5,000	\$5,000
TECH SERVICES - ANIMAL CONTROL	\$2,400	\$1,145	\$7,000	\$5,000

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
TECH SERVICES - PUBLIC SAFETY TICKETING	\$25,455	\$16,825	\$15,000	\$15,000
TECH SERVICES - TOWING & IMPOUND	\$350	\$265	\$2,000	\$2,500
TECH SERVICES - PUBLIC SAFETY IN-CUSTODY	-	-	\$4,000	\$4,000
TECH SERVICES - PUBLIC SAFETY TRANSPORT	-	-	\$3,000	\$3,000
TECH SERVICES - POLICY	\$3,914	\$4,169	\$4,500	\$4,500
TECH SERVICES - PUBLIC SAFETY MISC	\$2,344	\$2,678	-	\$2,500
Total Purchased Professional & Technical Services	\$38,944	\$30,332	\$47,400	\$50,500
Purchased Property Services				
DISPOSAL (GARBAGE) SERVICES	-	-	\$200	-
SERVICES - BUILDING - R&M	\$98	\$131	\$150	\$150
SERVICES - GROUNDS - R&M	-	-	\$1,000	\$1,000
SERVICES - AUTOMOTIVE - R&M	\$54,211	\$63,929	\$44,000	\$50,000
SERVICES - EQUIPMENT - R&M	\$3,248	\$2,387	\$2,000	\$2,500
RENTAL OF LAND AND BUILDING	\$500	-	\$400	-
COPIER LEASE	\$2,992	\$2,963	\$2,994	\$3,000
Total Purchased Property Services	\$61,049	\$69,411	\$50,744	\$56,650
Other Purchased Services				
TELEPHONE - LANDLINE & OTHER	\$904	\$510	\$1,000	\$175
TELEPHONE - WIRELESS	\$20,047	\$16,999	\$17,000	-
ADVERTISING	\$540	\$429	\$500	\$500
PRINTING AND BINDING	\$839	\$2,168	\$1,500	\$2,000
TRAINING AND TRAVEL	\$12,624	\$19,476	\$26,000	\$32,000
MEETINGS (NOT RELATED TO TRAINING)	\$28	-	\$150	-
Total Other Purchased Services	\$34,982	\$39,582	\$46,150	\$34,675
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$1,391	\$1,497	\$3,600	\$4,000
LICENSES/DUES & SUBSCR (JOB RELATED)	\$225	\$500	\$1,000	\$1,050
SUSTENANCE/FOOD	\$92	\$286	\$200	\$650
UNIFORM & CLOTHING	\$14,122	\$15,207	\$15,000	\$16,000
POSTAGE	\$1,313	\$685	\$1,200	\$1,200
OPERATIONAL SUPPLIES/EQUIPMENT	\$14,760	\$17,895	\$194,200	\$33,000
FACILITY SUPPLIES	\$662	\$168	\$400	\$400
VEHICLE & MACH SUPPLIES/PARTS	\$10,244	\$3,771	\$7,500	\$7,000
SAFETY/PPE/MEDICAL SUPPLIES/EQUIPMENT	\$16,711	\$8,476	\$15,000	\$14,700
PUBLIC SAFETY K9 SUPPLIES	-	-	-	\$4,000
FIREARMS & AMMUNITION	\$3,621	\$6,284	\$10,000	\$10,000
SIGNAGE SUPPLIES/EQUIPMENT	-	-	\$250	\$500
COMPUTER SUPPLIES/EQUIPMENT	\$2,373	\$113	-	\$500
LESS LETHAL SUPPLIES/EQUIPMENT	\$3,063	\$2,288	\$5,000	\$6,000
FUEL - GASOLINE/DIESEL	\$49,915	\$46,182	\$52,000	\$43,500

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
BOOKS AND PERIODICALS	\$748	-	\$500	-
Total Supplies	\$119,239	\$103,351	\$305,850	\$142,500
Other				
MISCELLANEOUS	\$10,004	\$34,372	-	-
Total Other	\$10,004	\$34,372	-	-
Capital				
CAPITAL VEHICLES	\$127,586	\$102,723	\$60,000	\$475,000
Total Capital	\$127,586	\$102,723	\$60,000	\$475,000
Total Police Department	\$3,201,144	\$3,176,691	\$3,868,322	\$4,206,563
Fire - Sandpoint				
Salaries & Wages				
SALARIES & WAGES	\$756,008	\$816,109	\$840,652	\$867,714
ACTING PAY	\$4,003	-	\$4,000	\$4,000
TEMPORARY WAGES	-	-	-	\$17,952
OVERTIME	\$35,899	\$26,874	\$32,000	\$32,000
VOLUNTEER STIPEND	-	-	-	\$10,000
Total Salaries & Wages	\$795,911	\$842,983	\$876,652	\$931,666
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$123,786	\$140,380	\$128,989	\$200,197
FICA	\$12,051	\$11,706	\$14,267	\$13,510
PERSI	\$106,566	\$120,680	\$133,125	\$134,963
PERSI CHOICE EMPLOYER	\$46,287	\$50,579	\$57,790	\$58,588
UNEMPLOYMENT INSURANCE	\$6,332	-	-	-
WORKER'S COMPENSATION	\$27,291	\$26,046	\$32,902	\$38,386
LIFE INSURANCE	\$2,298	\$2,497	\$2,651	\$2,809
LONGTERM DISABILITY	\$2,990	\$3,250	\$4,384	\$3,570
Total Employee Benefits	\$327,602	\$355,138	\$374,108	\$452,023
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	\$402	-	\$50	-
OTHER PROF SERVICE - MEDICAL	\$2,426	\$60	\$200	-
TECH SERVICES - PUBLIC SAFETY - FIRE JPA	\$10,086	-	-	-
Total Purchased Professional & Technical Services	\$12,913	\$60	\$250	-
Purchased Property Services				
SERVICES - BUILDING - R&M	-	\$288	-	-
SERVICES - AUTOMOTIVE - R&M	\$29,947	\$68,193	\$10,000	\$19,235
SERVICES - EQUIPMENT - R&M	\$2,582	\$4,915	\$5,000	\$10,280
RENTAL OF EQUIPMENT AND VEHICLES	-	\$1,370	-	-
Total Purchased Property Services	\$32,529	\$74,766	\$15,000	\$29,515
Other Purchased Services				
TELEPHONE - WIRELESS	\$1,353	\$1,781	\$1,500	-
PRINTING AND BINDING	-	\$49	-	-
TRAINING AND TRAVEL	\$11,347	\$680	\$2,500	\$2,500
MEETINGS (NOT RELATED TO TRAINING)	\$507	\$672	\$500	\$500

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Total Other Purchased Services	\$13,207	\$3,183	\$4,500	\$3,000
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$2,149	\$105	\$200	\$200
LICENSES/DUES & SUBSCR (JOB RELATED)	\$1,114	\$1,803	\$450	-
SUSTENANCE/FOOD	\$67	-	-	-
UNIFORM & CLOTHING	\$20,522	\$6,879	\$3,000	\$3,500
TOOLS	-	\$628	-	\$500
POSTAGE	\$204	\$89	-	-
OPERATIONAL SUPPLIES/EQUIPMENT	\$2,727	\$12,370	\$6,000	\$30,250
FACILITY SUPPLIES	\$2,894	\$1,323	\$1,000	\$6,300
VEHICLE & MACH SUPPLIES/PARTS	\$12,488	\$30,963	\$2,500	\$2,700
SAFETY/PPE/MEDICAL SUPPLIES/EQUIPMENT	\$30,635	\$18,923	\$5,000	\$6,000
EDUCATION/TRAINING SUPPLIES	\$2,730	\$1,326	\$750	\$500
CLEANING SUPPLIES	\$835	-\$2	-	-
COMPUTER SUPPLIES/EQUIPMENT	\$50	-	-	-
FUEL - GASOLINE/DIESEL	\$14,882	\$12,877	\$9,000	\$9,000
BOOKS AND PERIODICALS	-	\$72	-	-
Total Supplies	\$91,296	\$87,357	\$27,900	\$58,950
Other				
MISCELLANEOUS	\$8,765	-	-	-
Total Other	\$8,765	-	-	-
Interest				
INTEREST PAYMENTS - FIRE ROSENTHAL 2016	\$2,159	\$1,102	-	-
Total Interest	\$2,159	\$1,102	-	-
Principal				
PRINCIPAL PAYMENTS - FIRE ROSENTHAL 2016	\$35,819	\$36,542	-	-
Total Principal	\$35,819	\$36,542	-	-
Total Fire - Sandpoint	\$1,320,201	\$1,401,130	\$1,298,410	\$1,475,154
Fire - Sagle Fire District				
Salaries & Wages				
SALARIES & WAGES	\$551,110	-	-	-
ACTING PAY	\$1,757	-	-	-
OVERTIME	\$55,567	-	-	-
Total Salaries & Wages	\$608,435	-	-	-
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$90,185	-	-	-
FICA	\$8,513	-	-	-
PERSI	\$79,122	-	-	-
PERSI CHOICE EMPLOYER	\$35,815	-	-	-
UNEMPLOYMENT INSURANCE	\$5,998	-	-	-
WORKER'S COMPENSATION	\$20,501	-	-	-
LIFE INSURANCE	\$1,722	-	-	-
LONGTERM DISABILITY	\$2,251	-	-	-
Total Employee Benefits	\$244,107	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Supplies				
COMPUTER SUPPLIES/EQUIPMENT	\$8,254	-	-	-
Total Supplies	\$8,254	-	-	-
Other				
MISCELLANEOUS	\$3,051	-	-	-
Total Other	\$3,051	-	-	-
Total Fire - Sagle Fire District	\$863,847	-	-	-
Fire - Westside Fire District				
Salaries & Wages				
SALARIES & WAGES	\$139,714	-	-	-
OVERTIME	\$54,104	-	-	-
Total Salaries & Wages	\$193,818	-	-	-
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$26,935	-	-	-
FICA	\$2,727	-	-	-
PERSI	\$25,700	-	-	-
PERSI CHOICE EMPLOYER	\$11,629	-	-	-
UNEMPLOYMENT INSURANCE	\$1,938	-	-	-
WORKER'S COMPENSATION	\$5,187	-	-	-
LIFE INSURANCE	\$479	-	-	-
LONGTERM DISABILITY	\$615	-	-	-
Total Employee Benefits	\$75,211	-	-	-
Other				
MISCELLANEOUS	\$5,888	-	-	-
Total Other	\$5,888	-	-	-
Total Fire - Westside Fire District	\$274,917	-	-	-
Engineering Division				
Salaries & Wages				
SALARIES & WAGES	\$191,173	\$147,894	-	-
OVERTIME	\$40	-	-	-
Total Salaries & Wages	\$191,214	\$147,894	-	-
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$23,949	\$19,413	-	-
FICA	\$14,261	\$11,007	-	-
PERSI	\$21,726	\$17,688	-	-
UNEMPLOYMENT INSURANCE	\$1,387	-	-	-
WORKER'S COMPENSATION	\$238	\$146	-	-
LIFE INSURANCE	\$520	\$456	-	-
LONGTERM DISABILITY	\$686	\$606	-	-
Total Employee Benefits	\$62,766	\$49,316	-	-
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	\$115	\$115	-	-
OTHER PROF SERVICE - ENGINEERING/ARCHITE	\$5,930	\$900	-	-
Total Purchased Professional & Technical Services	\$6,045	\$1,015	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Other Purchased Services				
ADVERTISING	\$55	\$151	-	-
PRINTING AND BINDING	\$133	\$58	-	-
TRAINING AND TRAVEL	\$99	\$1,051	-	-
Total Other Purchased Services	\$287	\$1,260	-	-
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$328	\$305	-	-
LICENSES/DUES & SUBSCR (JOB RELATED)	\$1,730	-	-	-
UNIFORM & CLOTHING	\$55	-	-	-
OPERATIONAL SUPPLIES/EQUIPMENT	\$31	-	-	-
VEHICLE & MACH SUPPLIES/PARTS	\$91	-	-	-
COMPUTER SUPPLIES/EQUIPMENT	\$125	-	-	-
FUEL - GASOLINE/DIESEL	-	\$121	-	-
BOOKS AND PERIODICALS	\$340	-	-	-
Total Supplies	\$2,700	\$426	-	-
Total Engineering Division	\$263,011	\$199,911	-	-
Building Division				
Salaries & Wages				
SALARIES & WAGES	\$187,818	\$185,142	\$209,142	\$229,616
HOLIDAY	\$252	\$1,390	-	-
OVERTIME	-	\$681	\$500	\$500
Total Salaries & Wages	\$188,070	\$187,213	\$209,642	\$230,116
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$15,456	\$22,142	\$54,361	\$25,845
FICA	\$14,329	\$14,018	\$16,023	\$17,557
PERSI	\$19,991	\$22,367	\$30,861	\$29,771
UNEMPLOYMENT INSURANCE	\$1,427	-	-	-
WORKER'S COMPENSATION	\$233	\$183	\$253	\$277
LIFE INSURANCE	\$502	\$762	\$683	\$502
LONGTERM DISABILITY	\$649	\$788	\$1,048	-
Total Employee Benefits	\$52,586	\$60,259	\$103,229	\$73,952
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	\$129	-	-	-
TECH SVS - SRVY/INSPCT/ASSESS/MONITOR	\$5,593	\$3,935	-	-
Total Purchased Professional & Technical Services	\$5,721	\$3,935	-	-
Other Purchased Services				
TELEPHONE - WIRELESS	\$492	\$322	-	-
PRINTING AND BINDING	\$78	\$184	\$150	\$150
TRAINING AND TRAVEL	\$566	\$3,907	\$3,000	\$4,500
Total Other Purchased Services	\$1,136	\$4,413	\$3,150	\$4,650
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$350	\$263	\$500	\$265
LICENSES/DUES & SUBSCR (JOB RELATED)	\$1,329	\$339	\$500	\$500

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
UNIFORM & CLOTHING	\$305	\$413	\$250	\$375
POSTAGE	\$7	\$59	-	-
OPERATIONAL SUPPLIES/EQUIPMENT	\$85	\$824	\$150	\$150
VEHICLE & MACH SUPPLIES/PARTS	\$41	\$432	\$250	\$250
EDUCATION/TRAINING SUPPLIES	\$1,180	\$158	-	-
FUEL - GASOLINE/DIESEL	\$165	\$537	\$500	\$500
BOOKS AND PERIODICALS	\$715	\$844	\$250	\$2,000
Total Supplies	\$4,176	\$3,869	\$2,400	\$4,040
Total Building Division	\$251,690	\$259,688	\$318,421	\$312,758
Street Maintenance				
Salaries & Wages				
SALARIES & WAGES	\$500,630	\$495,673	\$480,080	\$524,829
HOLIDAY	-	\$392	\$500	\$500
TEMPORARY WAGES	\$15,345	\$7,310	-	-
OVERTIME	\$11,210	\$4,991	\$25,000	\$25,000
Total Salaries & Wages	\$527,186	\$508,367	\$505,580	\$550,329
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$72,526	\$83,121	\$115,366	\$105,509
FICA	\$38,800	\$37,329	\$38,678	\$42,101
PERSI	\$58,044	\$59,927	\$73,904	\$70,054
UNEMPLOYMENT INSURANCE	\$3,986	-	-	-
WORKER'S COMPENSATION	\$16,430	\$13,530	\$16,724	\$17,434
LIFE INSURANCE	\$1,594	\$1,518	\$1,444	\$1,524
LONGTERM DISABILITY	\$2,050	\$1,950	\$2,529	-
Total Employee Benefits	\$193,430	\$197,374	\$248,645	\$236,622
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	-	-	\$100	\$100
MULTIMODAL TRANSPORTATION MASTER PLAN	-	-	-	\$100,000
OTHER PROF SERVICE - MEDICAL	\$365	\$205	\$300	\$300
TECH SVS - SRVY/INSPCT/ASSESS/MONITOR	-	-	\$50,000	-
TECH SERVICES - ARBORIST/URBAN FORESTER	\$2,945	\$11,173	\$20,000	\$35,000
TECH SERVICES - ELECTRICAL	\$1,235	\$4,316	-	-
Total Purchased Professional & Technical Services	\$4,545	\$15,694	\$70,400	\$135,400
Purchased Property Services				
WATER/WASTEWATER SERVICES	\$4,530	\$4,969	\$5,500	\$5,500
DISPOSAL (GARBAGE) SERVICES	-	\$4,821	-	\$5,000
SERVICES - SNOW PLOWING	\$30,975	\$6,820	\$75,000	\$75,000
SERVICES - BUILDING - R&M	\$1,898	\$299	\$500	\$500
SERVICES - AUTOMOTIVE - R&M	-	\$1,423	\$2,500	\$2,500
SERVICES - EQUIPMENT - R&M	\$15,574	\$21,974	\$6,000	\$11,000
SERVICES - SIDEWALK/CURB REPAIR/FURNISHI	\$4,254	\$5,488	\$5,000	\$5,000
SERVICES - STREET LIGHT - R&M	\$13,638	\$2,353	\$5,000	\$5,000

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
SERVICES - ADA & CONNECTIVITY - R&M	-	-	\$10,000	\$10,000
SERVICES - PAINTING/THERMOPLASTIC	\$34,184	\$24,601	\$20,000	\$35,000
RENTAL OF LAND AND BUILDING	\$5,400	\$5,900	\$7,500	\$6,500
RENTAL OF EQUIPMENT AND VEHICLES	\$29,488	-	\$10,000	\$5,000
Total Purchased Property Services	\$139,941	\$78,647	\$147,000	\$166,000
Other Purchased Services				
TELEPHONE - LANDLINE & OTHER	\$247	\$120	\$300	-
TELEPHONE - WIRELESS	\$1,296	\$1,206	\$1,500	-
ADVERTISING	\$220	\$60	\$250	\$250
PRINTING AND BINDING	-	\$29	-	-
TRAINING AND TRAVEL	\$300	\$727	\$4,000	\$6,000
Total Other Purchased Services	\$2,063	\$2,142	\$6,050	\$6,250
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$250	\$1,178	\$500	\$500
LICENSES/DUES & SUBSCR (JOB RELATED)	-	\$429	\$500	\$500
UNIFORM & CLOTHING	\$2,923	\$1,341	\$3,000	\$3,000
TOOLS	\$1,395	\$1,270	\$3,000	\$3,000
POSTAGE	\$29	-	-	-
OPERATIONAL SUPPLIES/EQUIPMENT	\$21,603	\$8,746	\$9,700	\$9,000
FACILITY SUPPLIES	\$1,059	\$1,197	\$1,000	\$1,000
VEHICLE & MACH SUPPLIES/PARTS	\$94,193	\$52,216	\$32,000	\$30,000
SAFETY/PPE/MEDICAL SUPPLIES/EQUIPMENT	\$1,100	\$3,645	\$2,200	\$2,200
CLEANING SUPPLIES	\$4	\$52	\$200	\$1,000
SIGNAGE SUPPLIES/EQUIPMENT	\$27,632	\$6,328	\$20,000	\$20,000
TRAFFIC CONTROL SUPPLIES/EQUIPMENT	\$3,444	\$5,147	\$2,500	\$16,000
SNOW SUPPLIES/EQUIPMENT	\$26,986	\$22,999	\$40,000	\$40,000
STORMWATER SUPPLIES/EQUIPMENT	-	\$1,035	\$1,000	\$1,000
ROADWAY/PATH SUPPLIES/EQUIPMENT	\$26,182	\$16,229	\$15,000	\$25,000
PAINT & THERMO SUPPLIES/EQUIPMENT	\$1,537	\$31,465	\$20,000	\$30,000
STREET LIGHTING SUPPLIES/EQUIPMENT	\$819	\$991	\$2,500	\$2,500
TURF/GROUND/TREE/PLANT SUPPLIES/EQUIP	\$440	\$2,681	\$5,000	\$5,000
ELECTRICITY	\$142,441	\$138,058	\$138,000	\$137,500
FUEL - GASOLINE/DIESEL	\$33,513	\$24,219	\$40,000	\$35,000
Total Supplies	\$385,550	\$319,228	\$336,100	\$362,200
Other				
MISCELLANEOUS	-	\$5,000	-	-
Total Other	-	\$5,000	-	-
Capital				
CAPITAL EQUIPMENT & MACHINERY	\$282,810	-	\$1,050,000	\$355,000

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
CAPITAL VEHICLES	\$68,889	-	\$100,000	\$150,000
Total Capital	\$351,699	-	\$1,150,000	\$505,000
Total Street Maintenance	\$1,604,413	\$1,126,452	\$2,463,775	\$1,961,801
Street Capital & Projects				
Salaries & Wages				
SALARIES & WAGES	\$49,990	\$23,052	\$68,522	\$68,522
Total Salaries & Wages	\$49,990	\$23,052	\$68,522	\$68,522
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$6,822	\$3,095	\$15,288	\$6,949
FICA	\$3,663	\$1,685	\$5,242	\$5,242
PERSI	\$5,653	\$2,757	\$10,097	\$8,889
UNEMPLOYMENT INSURANCE	\$410	-	-	-
WORKER'S COMPENSATION	\$62	\$24	\$2,344	\$83
LIFE INSURANCE	\$162	\$68	\$232	\$233
LONGTERM DISABILITY	\$212	\$89	\$343	-
Total Employee Benefits	\$16,984	\$7,718	\$33,546	\$21,396
Purchased Professional & Technical Services				
MULTIMODAL TRANSPORTATION MASTER PLAN	\$25,010	-	-	-
STORMWATER MASTER/SYSTEM PLANNING	-	-	\$20,000	\$20,000
OTHER PROF SERVICE - ENGINEERING/ARCHITE	\$423,581	\$170,718	-	-
TECH SVS - SRVY/INSPCT/ASSESS/MONITOR	\$16,973	\$12,824	-	-
Total Purchased Professional & Technical Services	\$465,565	\$183,542	\$20,000	\$20,000
Purchased Property Services				
SERVICES - INFRASTRUCTURE - R&M	-	\$9,915	-	-
CONSTRUCTION SERVICES - NON CAPITAL	\$352,997	\$561,129	\$3,300,000	\$6,500,000
Total Purchased Property Services	\$352,997	\$571,044	\$3,300,000	\$6,500,000
Other Purchased Services				
ADVERTISING	\$354	\$203	-	-
Total Other Purchased Services	\$354	\$203	-	-
Supplies				
SIGNAGE SUPPLIES/EQUIPMENT	\$810	-	-	-
PAINT & THERMO SUPPLIES/EQUIPMENT	\$12	-	-	-
Total Supplies	\$822	-	-	-
Capital				
LAND	\$363,790	-	-	-
CAPITAL IMPROVEMENTS OTHER THAN BUILDING	\$193,545	\$35,185	\$3,395,000	\$5,375,000
Total Capital	\$557,335	\$35,185	\$3,395,000	\$5,375,000
Total Street Capital & Projects	\$1,444,047	\$820,744	\$6,817,068	\$11,984,918
Parks/Rec Planning & Culture				
Salaries & Wages				

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
SALARIES & WAGES	\$111,103	-	-	-
Total Salaries & Wages	\$111,103	-	-	-
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$18,091	-	-	-
FICA	\$8,133	-	-	-
PERSI	\$12,564	-	-	-
UNEMPLOYMENT INSURANCE	\$882	-	-	-
WORKER'S COMPENSATION	\$138	-	-	-
LIFE INSURANCE	\$350	-	-	-
LONGTERM DISABILITY	\$456	-	-	-
Total Employee Benefits	\$40,615	-	-	-
Other Purchased Services				
TELEPHONE - WIRELESS	\$474	-	-	-
TRAINING AND TRAVEL	\$581	-	-	-
Total Other Purchased Services	\$1,055	-	-	-
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$278	-	-	-
LICENSES/DUES & SUBSCR (JOB RELATED)	\$50	-	-	-
OPERATIONAL SUPPLIES/EQUIPMENT	\$44	-	-	-
EDUCATION/TRAINING SUPPLIES	\$440	-	-	-
Total Supplies	\$812	-	-	-
Total Parks/Rec Planning & Culture	\$153,584	-	-	-
Park Maintenance & Capital				
Salaries & Wages				
SALARIES & WAGES	\$273,923	\$278,466	\$318,924	\$342,653
HOLIDAY	\$3,951	\$4,101	\$1,275	\$1,275
TEMPORARY WAGES	\$91,699	\$106,951	\$128,934	\$128,934
OVERTIME	\$299	\$111	\$2,200	\$2,200
Total Salaries & Wages	\$369,872	\$389,629	\$451,333	\$475,062
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$50,181	\$59,731	\$75,426	\$131,751
FICA	\$27,112	\$28,494	\$34,528	\$36,343
PERSI	\$31,034	\$32,061	\$47,507	\$44,902
UNEMPLOYMENT INSURANCE	\$2,488	-	-	-
WORKER'S COMPENSATION	\$9,504	\$7,925	\$12,167	\$11,353
LIFE INSURANCE	\$886	\$905	\$1,027	\$1,087
LONGTERM DISABILITY	\$1,137	\$1,115	\$1,613	-
Total Employee Benefits	\$122,341	\$130,231	\$172,268	\$225,436
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	\$206	\$78	\$500	\$200
PARK & REC MASTER/OPS PLAN SERVICES	\$5,975	-	-	-
OTHER PROF SERVICE - MEDICAL	\$395	\$60	\$500	\$500
OTHER PROF SERVICE - ENGINEERING/ARCHITE	\$150	-	-	-
TECH SERVICES - INVASIVE SPECIES	\$40,000	\$40,000	\$40,000	\$40,000

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
TECH SERVICES - ARBORIST/URBAN FORESTER	-	\$1,875	\$20,000	\$20,000
TECH SERVICES - ELECTRICAL	\$10,851	\$5,072	\$13,000	\$13,000
Total Purchased Professional & Technical Services	\$57,577	\$47,085	\$74,000	\$73,700
Purchased Property Services				
WATER/WASTEWATER SERVICES	\$34,404	\$46,760	\$31,450	\$38,950
DISPOSAL (GARBAGE) SERVICES	\$33,281	\$35,320	\$30,800	\$35,000
SERVICES - LAWN/TURF CARE/CLEANING	\$15,450	\$7,770	\$15,000	\$7,800
SERVICES - BUILDING - R&M	\$4,880	\$3,597	\$10,500	\$5,000
SERVICES - GROUNDS - R&M	\$4,550	\$4,541	\$13,000	\$8,000
SERVICES - AUTOMOTIVE - R&M	\$2,291	\$8,314	\$10,000	\$4,000
SERVICES - EQUIPMENT - R&M	\$5,908	\$2,554	\$7,000	\$7,000
RENTAL OF LAND AND BUILDING	\$250	-	-	\$250
RENTAL OF EQUIPMENT AND VEHICLES	\$5,318	\$3,930	\$5,500	\$5,000
MULTI-PURPOSE WASTE DISPOSAL/PORTALOO	\$22,048	\$36,353	\$19,375	\$32,500
Total Purchased Property Services	\$128,378	\$149,139	\$142,625	\$143,500
Other Purchased Services				
TELEPHONE - WIRELESS	\$1,949	\$2,066	\$2,000	-
ADVERTISING	\$87	-	-	-
TRAINING AND TRAVEL	\$80	\$1,886	\$1,500	\$1,500
CREDIT CARD SERVICE	\$168	\$1	-	-
Total Other Purchased Services	\$2,283	\$3,953	\$3,500	\$1,500
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$299	\$98	\$400	\$400
LICENSES/DUES & SUBSCR (JOB RELATED)	-	\$100	\$500	\$100
UNIFORM & CLOTHING	\$2,373	\$954	\$2,000	\$2,000
TOOLS	\$2,148	\$4,737	\$3,000	\$3,000
POSTAGE	-	-	\$200	-
OPERATIONAL SUPPLIES/EQUIPMENT	\$79,037	\$67,806	\$51,300	\$74,250
FACILITY SUPPLIES	\$6,379	\$5,412	\$7,500	\$7,500
VEHICLE & MACH SUPPLIES/PARTS	\$15,633	\$14,586	\$11,400	\$14,450
SAFETY/PPE/MEDICAL SUPPLIES/EQUIPMENT	\$649	\$207	\$500	\$500
SIGNAGE SUPPLIES/EQUIPMENT	\$2,426	\$718	\$2,000	\$3,000
ROADWAY/PATH SUPPLIES/EQUIPMENT	\$112	\$1,962	\$1,000	\$1,000
PAINT & THERMO SUPPLIES/EQUIPMENT	\$1,418	\$163	\$3,200	-
STREET LIGHTING SUPPLIES/EQUIPMENT	\$4,034	\$4,964	\$4,000	\$4,500
TURF/GROUND/TREE/PLANT SUPPLIES/EQUIP	\$15,551	\$15,421	\$16,500	\$16,500
IRRIGATION SUPPLIES	\$5,803	\$4,523	\$3,500	\$3,500
SOFTWARE/SAAS - RECTRAC/REC/TEAMSIDELIN	\$75	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
ELECTRICITY	\$52,381	\$48,297	\$52,850	\$50,000
FUEL - GASOLINE/DIESEL	\$10,352	\$8,094	\$14,000	\$12,000
Total Supplies	\$198,670	\$178,040	\$173,850	\$192,700
Capital				
CAPITAL EQUIPMENT & MACHINERY	-	\$77,816	\$55,000	-
Total Capital	-	\$77,816	\$55,000	-
Total Park Maintenance & Capital	\$879,121	\$975,893	\$1,072,576	\$1,111,898
Lid 32 - North Boyer Wastewater Improvem	\$6,924	\$6,915	\$6,857	\$6,857
Local Improvement District				
Other				
MISCELLANEOUS	\$68	\$58	-	-
Total Other	\$68	\$58	-	-
Interest				
INTEREST PAYMENTS	\$1,666	\$1,420	\$1,162	\$891
Total Interest	\$1,666	\$1,420	\$1,162	\$891
Principal				
PRINCIPAL PAYMENTS	\$5,190	\$5,437	\$5,695	\$5,966
Total Principal	\$5,190	\$5,437	\$5,695	\$5,966
Total Local Improvement District	\$6,924	\$6,915	\$6,857	\$6,857
Fiber Optic Network Fund	\$18,953	\$17,118	\$96,000	\$102,500
Fiber Optic Network				
Purchased Professional & Technical Services				
IT/GIS/FIBER ASSESSMENT/MASTER PLAN SVCS	-	-	\$50,000	\$50,000
TECH SERVICES - FIBER SPLICING	\$11,133	-	\$11,000	\$11,000
TECH SERVICES - FIBER BREAK/FIX SERVICES	\$7,820	\$17,118	\$15,000	\$21,500
TECH SERVICES - GIS SERVICES	-	-	\$20,000	\$20,000
Total Purchased Professional & Technical Services	\$18,953	\$17,118	\$96,000	\$102,500
Total Fiber Optic Network	\$18,953	\$17,118	\$96,000	\$102,500
Capital Projects Fund	\$882,525	\$633,353	\$1,650,000	\$2,016,000
Reserves & Transfers - Fire				
Interfund Transfers Out				
TRANSFERS OUT - GENERAL FUND	-	\$75,622	-	-
Total Interfund Transfers Out	-	\$75,622	-	-
Total Reserves & Transfers - Fire	-	\$75,622	-	-
General Government Projects				
Purchased Professional & Technical Services				
IMPACT FEE STUDY	\$16,583	\$60,207	-	-
Total Purchased Professional & Technical Services	\$16,583	\$60,207	-	-
Total General Government Projects	\$16,583	\$60,207	-	-
Police Department				
Capital				

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
CAPITAL EQUIPMENT - IMPACT POLICE	\$69,866	-	\$30,000	-
CAPITAL CONSTR BUILDING - IMPACT POLICE	-	-	-	\$20,000
Total Capital	\$69,866	-	\$30,000	\$20,000
Total Police Department	\$69,866	-	\$30,000	\$20,000
Fire - Sandpoint				
Capital				
CAPITAL EQUIPMENT - IMPACT FIRE	\$38,828	-	\$60,000	-
CAPITAL CONSTR BUILDING - IMPACT FIRE	-	-	-	\$30,000
Total Capital	\$38,828	-	\$60,000	\$30,000
Total Fire - Sandpoint	\$38,828	-	\$60,000	\$30,000
Street Capital & Projects				
Purchased Professional & Technical Services				
OTHER PROF SERVICE - ENGINEERING/ARCHITE	\$106,670	\$2,174	-	-
TECH SERVICES - FIBER SPLICING	-	\$2,150	-	-
Total Purchased Professional & Technical Services	\$106,670	\$4,324	-	-
Purchased Property Services				
CONSTRUCTION SERVICES - NON CAPITAL	\$219,135	\$285,487	\$400,000	\$400,000
Total Purchased Property Services	\$219,135	\$285,487	\$400,000	\$400,000
Other Purchased Services				
ADVERTISING	\$128	-	-	-
Total Other Purchased Services	\$128	-	-	-
Capital				
LAND	-	-	\$100,000	\$100,000
CAPITAL IMPROVEMENTS - IMPACT PATHWAYS	-	-	\$60,000	\$66,000
Total Capital	-	-	\$160,000	\$166,000
Total Street Capital & Projects	\$325,933	\$289,811	\$560,000	\$566,000
Park Maintenance & Capital				
Capital				
LAND	-	-	\$1,000,000	\$1,400,000
CAPITAL IMPROVEMENTS - IMPACT PARKS	\$431,315	\$207,713	-	-
Total Capital	\$431,315	\$207,713	\$1,000,000	\$1,400,000
Total Park Maintenance & Capital	\$431,315	\$207,713	\$1,000,000	\$1,400,000
Recreation Fund	\$213,645	\$432,142	\$481,096	\$529,029
Reserves - Recreation				
Reserves				
RESERVE	-	-	\$25,000	\$25,000
Total Reserves	-	-	\$25,000	\$25,000
Total Reserves - Recreation	-	-	\$25,000	\$25,000
Interfund Transfers - Out - Recreation				
Interfund Transfers Out				

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
TRANSFERS OUT - GENERAL FUND	-	-	\$39,546	\$39,700
Total Interfund Transfers Out	-	-	\$39,546	\$39,700
Total Interfund Transfers - Out - Recreation	-	-	\$39,546	\$39,700
Recreation				
Salaries & Wages				
SALARIES & WAGES	\$105,947	\$100,467	\$92,427	\$87,246
HOLIDAY	\$210	-	-	-
TEMPORARY WAGES	\$18,747	\$16,516	\$38,370	\$47,500
OVERTIME	\$855	-	-	-
Total Salaries & Wages	\$125,759	\$116,983	\$130,797	\$134,746
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$9,045	\$12,869	\$22,655	\$11,086
FICA	\$9,332	\$8,785	\$10,006	\$10,309
PERSI	\$11,354	\$12,016	\$13,620	\$11,319
PERSI CHOICE EMPLOYER	\$51	-	-	-
UNEMPLOYMENT INSURANCE	\$861	-	-	-
WORKER'S COMPENSATION	\$667	\$467	\$1,872	\$1,790
LIFE INSURANCE	\$217	\$366	\$321	\$298
LONGTERM DISABILITY	\$283	\$501	\$463	-
Total Employee Benefits	\$31,809	\$35,005	\$48,937	\$34,802
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	\$739	\$240	\$500	\$100
PARK & REC MASTER/OPS PLAN SERVICES	\$5,975	-	-	-
TECH SVS - PARK/REC & ART/GRAPHIC DESIGN	\$4,291	\$3,022	\$1,000	\$2,400
Total Purchased Professional & Technical Services	\$11,004	\$3,262	\$1,500	\$2,500
Purchased Property Services				
WATER/WASTEWATER SERVICES	\$660	\$857	\$700	\$800
RENTAL OF LAND AND BUILDING	\$8,629	\$6,714	-	\$7,900
MULTI-PURPOSE WASTE DISPOSAL/PORTALOO	\$3,341	\$4,205	\$3,300	\$3,300
Total Purchased Property Services	\$12,629	\$11,776	\$4,000	\$12,000
Other Purchased Services				
TELEPHONE - LANDLINE & OTHER	\$776	\$358	\$100	-
TELEPHONE - WIRELESS	\$652	\$481	-	\$230
ADVERTISING	\$6	\$428	\$100	\$100
PRINTING AND BINDING	\$27	\$154	-	-
TRAINING AND TRAVEL	\$1,062	\$919	\$1,000	\$1,000
CREDIT CARD SERVICE	\$1,336	\$263	-	-
Total Other Purchased Services	\$3,859	\$2,604	\$1,200	\$1,330
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$74	\$102	-	-
LICENSES/DUES & SUBSCR (JOB RELATED)	\$312	-	\$300	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
SUSTENANCE/FOOD	\$330	\$806	-	-
UNIFORM & CLOTHING	-	-	-	\$400
POSTAGE	\$3	-	-	-
OPERATIONAL SUPPLIES/EQUIPMENT	\$12,076	\$19,984	\$15,700	\$16,700
EDUCATION/TRAINING SUPPLIES	\$402	-	-	-
SOFTWARE/SAAS - RECTRAC/RECI/TEAMSIDELIN	\$1,630	\$4,119	\$1,600	\$1,600
SOFTWARE/SAAS - OTHER/MISCELLANEOUS	-	\$194	-	-
ELECTRICITY	\$313	\$317	\$350	\$350
FUEL - GASOLINE/DIESEL	-	-	\$100	-
Total Supplies	\$15,139	\$25,522	\$18,050	\$19,050
Other				
MISCELLANEOUS	\$1,923	-	-	-
Total Other	\$1,923	-	-	-
Capital				
CAPITAL IMPROVEMENTS OTHER THAN BUILDING	-	-	-	\$35,000
Total Capital	-	-	-	\$35,000
Total Recreation	\$202,122	\$195,152	\$204,484	\$239,428
James E. Russell Sports Center Facility				
Salaries & Wages				
SALARIES & WAGES	\$1,396	\$74,771	\$51,827	\$44,837
HOLIDAY	-	-	\$2,500	\$2,500
TEMPORARY WAGES	-	\$48,524	\$58,240	\$85,540
Total Salaries & Wages	\$1,396	\$123,295	\$112,567	\$132,877
Employee Benefits				
MEDICAL & DENTAL INSURANCE	-\$382	\$11,215	\$23,841	\$6,923
FICA	\$110	\$9,139	\$8,612	\$10,166
PERSI	\$167	\$9,912	\$7,637	\$5,817
WORKER'S COMPENSATION	\$2	\$751	\$867	\$997
LIFE INSURANCE	\$4	\$207	\$182	\$161
LONGTERM DISABILITY	\$6	\$273	\$260	-
Total Employee Benefits	-\$94	\$31,497	\$41,399	\$24,064
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	\$55	\$377	-	\$120
PARK & REC MASTER/OPS PLAN SERVICES	\$8,200	-	-	-
TECH SVS - PARK/REC & ART/GRAPHIC DESIGN	\$1,646	\$1,844	-	\$1,500
Total Purchased Professional & Technical Services	\$9,901	\$2,221	-	\$1,620
Purchased Property Services				
WATER/WASTEWATER SERVICES	-	-	\$5,000	\$5,000
SERVICES - CUSTODIAL	-	\$343	-	-
SERVICES - BUILDING - R&M	-	\$575	-	-
Total Purchased Property Services	-	\$918	\$5,000	\$5,000

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Other Purchased Services				
INTERNET - FIBER/TI	-	\$4,218	\$5,500	\$5,940
ADVERTISING	\$320	\$232	\$500	\$2,000
PRINTING AND BINDING	-	\$120	-	-
CREDIT CARD SERVICE	-	\$1,041	-	\$5,500
Total Other Purchased Services	\$320	\$5,612	\$6,000	\$13,440
Supplies				
OFFICE SUPPLIES/EQUIPMENT	-	\$1,842	\$200	\$1,000
RETAIL/METER SUPPLIES/EQUIPMENT	-	-	-	\$10,000
SUSTENANCE/FOOD	-	-\$23	-	-
OPERATIONAL SUPPLIES/EQUIPMENT	-	\$29,019	\$5,000	\$5,000
FACILITY SUPPLIES	-	\$2,494	\$5,000	\$2,500
SAFETY/PPE/MEDICAL SUPPLIES/EQUIPMENT	-	\$1,954	-	\$1,000
CLEANING SUPPLIES	-	\$139	-	-
SOFTWARE/SAAS - SERVER BACKUP/LICENSING	-	\$663	-	-
SOFTWARE/SAAS - RECTRAC/REC1/TEAMSIDELIN	-	\$9,683	\$6,400	\$2,400
SOFTWARE/SASS - VIDEO SURV/REC/CONF	-	\$1,432	\$500	-
ELECTRICITY	-	\$25,479	\$30,000	\$26,000
Total Supplies	-	\$72,683	\$47,100	\$47,900
Other				
MISCELLANEOUS	-	\$765	-	-
Total Other	-	\$765	-	-
Total James E. Russell Sports Center Facility	\$11,523	\$236,990	\$212,066	\$224,901
Parks Capital Improvement Fund	\$6,279,244	\$2,777,495	\$1,837,787	\$3,583,987
Reserves - Parks				
Reserves				
RESERVE	-	-	\$62,487	\$62,487
Total Reserves	-	-	\$62,487	\$62,487
Total Reserves - Parks	-	-	\$62,487	\$62,487
Interfund Transfers - Out - Recreation				
Interfund Transfers Out				
TRANSFERS OUT - RECREATION FUND	-	\$25,000	-	-
Total Interfund Transfers Out	-	\$25,000	-	-
Total Interfund Transfers - Out - Recreation	-	\$25,000	-	-
Interfund Transfers - Out - Parks				
Interfund Transfers Out				
TRANSFERS OUT - GENERAL FUND	\$18,048	-	-	-
Total Interfund Transfers Out	\$18,048	-	-	-
Total Interfund Transfers - Out - Parks	\$18,048	-	-	-
James E. Russell Sports Center Facility				
Supplies				
OPERATIONAL SUPPLIES/EQUIPMENT	-	\$64,130	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
IT SUPPLIES/EQUIPMENT	-	\$6,511	-	-
Total Supplies	-	\$70,641	-	-
Capital				
CAPITAL CONSTRUCTION SERVICES - BUILDING	\$5,917,167	\$1,659,205	-	-
Total Capital	\$5,917,167	\$1,659,205	-	-
Total James E. Russell Sports Center Facility	\$5,917,167	\$1,729,846	-	-
City Beach RV Park				
Salaries & Wages				
SALARIES & WAGES	\$11,164	\$6,609	-	-
Total Salaries & Wages	\$11,164	\$6,609	-	-
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$1,785	\$1,250	-	-
FICA	\$795	\$470	-	-
PERSI	\$1,283	\$790	-	-
UNEMPLOYMENT INSURANCE	\$56	-	-	-
WORKER'S COMPENSATION	\$243	\$119	-	-
LIFE INSURANCE	\$37	\$22	-	-
LONGTERM DISABILITY	\$47	\$28	-	-
Total Employee Benefits	\$4,248	\$2,680	-	-
Purchased Professional & Technical Services				
TECH SERVICES - ELECTRICAL	\$2,308	\$583	\$2,500	\$2,500
Total Purchased Professional & Technical Services	\$2,308	\$583	\$2,500	\$2,500
Purchased Property Services				
WATER/WASTEWATER SERVICES	\$4,202	\$3,439	\$6,000	\$5,000
SERVICES - GROUNDS - R&M	-	-	\$5,500	-
RENTAL OF EQUIPMENT AND VEHICLES	\$119	-	-	-
Total Purchased Property Services	\$4,321	\$3,439	\$11,500	\$5,000
Other Purchased Services				
CREDIT CARD SERVICE	\$2,363	\$10	\$3,000	-
Total Other Purchased Services	\$2,363	\$10	\$3,000	-
Supplies				
OPERATIONAL SUPPLIES/EQUIPMENT	\$146	-	\$5,000	\$2,000
SIGNAGE SUPPLIES/EQUIPMENT	-	-	\$500	\$500
SOFTWARE/SAAS - RECTRAC/RECT/TEAMSIDELIN	\$928	\$3,445	\$2,400	\$5,000
ELECTRICITY	-	-	\$4,000	\$5,000
Total Supplies	\$1,074	\$3,445	\$11,900	\$12,500
Capital				
CAPITAL IMPROVEMENTS OTHER THAN BUILDING	-	-	\$1,000,000	\$900,000
Total Capital	-	-	\$1,000,000	\$900,000
Total City Beach RV Park	\$25,478	\$16,766	\$1,028,900	\$920,000
City Beach Concessions				

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Purchased Property Services				
SERVICES - REPAIR AND MAINTENANCE	-	-	\$1,000	-
SERVICES - BUILDING - R&M	-	\$308	-	\$500
SERVICES - EQUIPMENT - R&M	\$120	\$336	-	\$500
Total Purchased Property Services	\$120	\$644	\$1,000	\$1,000
Other Purchased Services				
TELEPHONE - LANDLINE & OTHER	\$738	\$358	\$800	-
TELEPHONE - WIRELESS	\$175	\$481	-	\$400
CREDIT CARD SERVICE	\$46	\$45	-	-
Total Other Purchased Services	\$959	\$884	\$800	\$400
Supplies				
OPERATIONAL SUPPLIES/EQUIPMENT	\$892	\$16	-	-
FACILITY SUPPLIES	\$2,601	\$1,907	-	-
Total Supplies	\$3,493	\$1,923	-	-
Total City Beach Concessions	\$4,572	\$3,451	\$1,800	\$1,400
Park Maintenance & Capital				
Purchased Property Services				
SERVICES - LAWN/TURF CARE/CLEANING	-	\$7,770	-	\$8,000
RENTAL OF LAND AND BUILDING	-	\$2,361	-	\$2,500
CONSTRUCTION SERVICES - NON CAPITAL	-	\$17,056	-	-
Total Purchased Property Services	-	\$27,187	-	\$10,500
Other Purchased Services				
TRAINING AND TRAVEL	-	\$99	-	-
CREDIT CARD SERVICE	\$5,042	\$224	-	-
Total Other Purchased Services	\$5,042	\$323	-	-
Supplies				
OPERATIONAL SUPPLIES/EQUIPMENT	-	\$3,438	-	-
SOFTWARE/SAAS - RECTRAC/RECI/TEAMSIDELIN	\$2,459	\$13,802	\$9,600	\$9,600
Total Supplies	\$2,459	\$17,240	\$9,600	\$9,600
Capital				
CAPITAL CONSTRUCTION SERVICES - BUILDING	-	\$10,000	\$75,000	-
LAND	-	-	\$300,000	\$300,000
CAPITAL IMPROVEMENTS OTHER THAN BUILDING	\$306,477	\$947,681	\$360,000	\$2,280,000
Total Capital	\$306,477	\$957,681	\$735,000	\$2,580,000
Total Park Maintenance & Capital	\$313,978	\$1,002,432	\$744,600	\$2,600,100
Sanitation Collection Fund	\$866,085	\$815,162	\$849,320	\$892,214
Interfund Transfers - Out - Public Works				
Interfund Transfers Out				
TRANSFERS OUT - GENERAL FUND	\$153,720	\$171,877	\$185,609	\$174,245
TRANSFERS OUT - WATER FUND	\$5,103	\$5,786	\$8,711	\$12,969
Total Interfund Transfers Out	\$158,823	\$177,663	\$194,320	\$187,214

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Total Interfund Transfers - Out - Public Works	\$158,823	\$177,663	\$194,320	\$187,214
Sanitation/Garbage Collection				
Purchased Professional & Technical Services				
TECH SERVICES - GARBAGE REMOVAL	\$573,184	\$608,117	\$620,000	\$660,000
Total Purchased Professional & Technical Services	\$573,184	\$608,117	\$620,000	\$660,000
Purchased Property Services				
MULTI-PURPOSE WASTE DISPOSAL/PORTALOO	\$132,761	\$17,595	\$20,000	\$25,000
Total Purchased Property Services	\$132,761	\$17,595	\$20,000	\$25,000
Supplies				
OPERATIONAL SUPPLIES/EQUIPMENT	\$1,318	\$11,787	\$15,000	\$20,000
Total Supplies	\$1,318	\$11,787	\$15,000	\$20,000
Total Sanitation/Garbage Collection	\$707,263	\$637,499	\$655,000	\$705,000
Water Fund	\$5,925,765	\$5,326,928	\$11,232,468	\$15,900,376
Interfund Transfers - Out - Public Works				
Interfund Transfers Out				
TRANSFERS OUT - GENERAL FUND	\$1,406,782	\$1,116,002	\$1,115,849	\$1,182,940
TRANSFERS OUT - WATER BOND 2012	\$444,510	\$444,510	\$444,510	\$444,510
TRANSFERS OUT - WATER BOND 2013	\$382,240	\$382,240	\$382,240	\$382,240
Total Interfund Transfers Out	\$2,233,532	\$1,942,752	\$1,942,599	\$2,009,690
Total Interfund Transfers - Out - Public Works	\$2,233,532	\$1,942,752	\$1,942,599	\$2,009,690
Public Works Admin/Engineering				
Salaries & Wages				
SALARIES & WAGES	\$44,990	\$170,592	\$548,685	\$640,503
HOLIDAY	\$204	-	-	-
OVERTIME	\$529	\$603	-	-
Total Salaries & Wages	\$45,723	\$171,195	\$548,685	\$640,503
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$4,507	\$26,064	\$108,255	\$120,199
FICA	\$3,481	\$12,688	\$41,976	\$48,999
PERSI	\$4,583	\$19,678	\$80,849	\$83,090
UNEMPLOYMENT INSURANCE	\$290	-	-	-
WORKER'S COMPENSATION	\$136	\$509	\$13,060	\$1,847
LIFE INSURANCE	\$93	\$489	\$1,483	\$1,991
LONGTERM DISABILITY	\$119	\$639	\$2,744	-
COMPENSATED ABSENCES	-\$10,586	\$19,503	-	-
Total Employee Benefits	\$2,624	\$79,570	\$248,367	\$256,126
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	\$245	\$57	\$200	\$200
OTHER PROF SERVICE - MEDICAL	-	\$120	-	-
OTHER PROF SERVICE - ENGINEERING/ARCHITE	-	\$10,111	\$20,000	\$60,000
OTHER PROF SERVICE - HUMAN RESOURCES	\$16,021	\$6,167	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
TECH SVS - SRVY/INSPCT/ASSESS/MONITOR	-	-	\$10,000	-
Total Purchased Professional & Technical Services	\$16,266	\$16,455	\$30,200	\$60,200
Purchased Property Services				
DISPOSAL (GARBAGE) SERVICES	\$2,832	\$3,300	\$3,000	\$3,000
Total Purchased Property Services	\$2,832	\$3,300	\$3,000	\$3,000
Other Purchased Services				
TELEPHONE - LANDLINE & OTHER	\$2,840	\$3,411	\$3,000	\$6,000
TELEPHONE - WIRELESS	\$93	-	\$500	\$800
ADVERTISING	\$92	-	\$600	\$600
PRINTING AND BINDING	-	\$87	-	-
TRAINING AND TRAVEL	\$208	\$107	\$7,000	\$5,000
MEETINGS (NOT RELATED TO TRAINING)	\$740	\$1,082	-	-
Total Other Purchased Services	\$3,972	\$4,687	\$11,100	\$12,400
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$380	\$515	\$1,000	\$1,500
LICENSES/DUES & SUBSCR (JOB RELATED)	-	-	\$3,000	\$800
SUSTENANCE/FOOD	-	\$473	-	-
UNIFORM & CLOTHING	-	-	\$200	\$200
POSTAGE	\$3	-	-	-
OPERATIONAL SUPPLIES/EQUIPMENT	-	-	\$1,200	\$1,000
VEHICLE & MACH SUPPLIES/PARTS	\$23	\$317	-	-
COMPUTER SUPPLIES/EQUIPMENT	-	-	-	\$2,000
FUEL - GASOLINE/DIESEL	\$111	\$287	\$250	\$250
BOOKS AND PERIODICALS	-	-	\$2,000	\$1,000
Total Supplies	\$517	\$1,593	\$7,650	\$6,750
Capital				
CAPITAL VEHICLES	-	-	-	\$32,000
Total Capital	-	-	-	\$32,000
Total Public Works Admin/Engineering	\$71,934	\$276,800	\$849,002	\$1,010,979
Water Distribution				
Salaries & Wages				
SALARIES & WAGES	\$285,181	\$274,835	\$320,371	\$353,836
HOLIDAY	\$4,809	\$1,105	\$5,000	\$3,000
TEMPORARY WAGES	-	-	\$17,096	\$32,000
OVERTIME	\$11,040	\$7,781	\$10,000	\$10,000
Total Salaries & Wages	\$301,029	\$283,720	\$352,467	\$398,836
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$52,924	\$59,866	\$91,110	\$82,507
FICA	\$22,047	\$20,676	\$26,965	\$30,512
PERSI	\$33,581	\$33,933	\$49,417	\$47,589
UNEMPLOYMENT INSURANCE	\$2,280	-	-	-
WORKER'S COMPENSATION	\$6,748	\$5,163	\$8,265	\$8,632
LIFE INSURANCE	\$903	\$891	\$978	\$1,103
LONGTERM DISABILITY	\$1,153	\$1,138	\$1,677	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
COMPENSATED ABSENCES	-\$1,685	-\$75	-	-
Total Employee Benefits	\$117,951	\$121,592	\$178,412	\$170,343
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	\$216	-	\$200	\$200
OTHER PROF SERVICE - LEGAL - CIVIL	\$308	\$18,771	\$150,000	\$20,000
OTHER PROF SERVICE - MEDICAL	\$1,323	\$120	\$240	\$1,000
OTHER PROF SERVICE - ENGINEERING/ARCHITE	\$16,500	\$3,096	\$20,000	\$20,000
OTHER PROF SERVICE - LEGAL - LIT/OTHER	\$3,321	\$6,124	\$40,000	-
TECH SERVICES - LABORATORY	\$480	\$60	\$1,000	\$1,000
TECH SVS - SRVY/INSPCT/ASSESS/MONITOR	-	-	-	\$20,000
TECH SERVICES - ELECTRICAL	\$915	-	\$1,000	\$1,000
TECH SERVICES - GIS SERVICES	\$14,708	-	\$18,000	\$18,000
TECH SERVICES - ENVIRONMENTAL EVALUATION	-	-	\$12,000	-
Total Purchased Professional & Technical Services	\$37,770	\$28,171	\$242,440	\$81,200
Purchased Property Services				
WATER/WASTEWATER SERVICES	\$1,766	\$1,963	\$2,500	\$2,500
DISPOSAL (GARBAGE) SERVICES	\$90	\$285	\$200	\$200
SERVICES - BUILDING - R&M	\$9,561	\$299	\$5,000	\$5,000
SERVICES - AUTOMOTIVE - R&M	\$2,810	\$937	\$5,000	\$5,000
SERVICES - EQUIPMENT - R&M	\$1,875	\$506	\$5,000	\$5,000
SERVICES - SIDEWALK/CURB REPAIR/FURNISHI	-	-	\$5,000	\$5,000
SERVICES - ASPHALT REPAIR/PATCHING - R&M	-	-	\$8,000	\$25,000
SERVICES - INFRASTRUCTURE - R&M	\$5,232	-	\$8,000	\$10,000
RENTAL OF EQUIPMENT AND VEHICLES	-	-	\$2,500	\$2,500
Total Purchased Property Services	\$21,334	\$3,990	\$41,200	\$60,200
Other Purchased Services				
TELEPHONE - LANDLINE & OTHER	\$2,020	\$1,811	\$2,000	\$2,000
TELEPHONE - WIRELESS	\$2,278	\$2,370	\$2,200	\$2,200
ADVERTISING	\$85	-	\$100	\$200
TRAINING AND TRAVEL	\$3,208	\$3,716	\$5,000	\$6,000
Total Other Purchased Services	\$7,591	\$7,897	\$9,300	\$10,400
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$942	\$1,369	\$1,000	\$1,200
LICENSES/DUES & SUBSCR (JOB RELATED)	\$880	\$856	\$1,000	\$1,000
RETAIL/METER SUPPLIES/EQUIPMENT	\$39,045	\$27,577	\$100,000	\$800,000
UNIFORM & CLOTHING	\$1,655	\$1,247	\$2,000	\$2,000
TOOLS	\$4,210	\$3,684	\$4,000	\$4,000
OPERATIONAL SUPPLIES/EQUIPMENT	\$119,396	\$174,491	\$170,000	\$170,000
FACILITY SUPPLIES	\$1,092	\$781	\$1,000	\$1,000

All Funds

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
VEHICLE & MACH SUPPLIES/PARTS	\$12,448	\$9,598	\$10,000	\$10,000
SAFETY/PPE/MEDICAL SUPPLIES/EQUIPMENT	\$291	\$4,390	\$4,000	\$4,000
CLEANING SUPPLIES	\$11	\$52	\$100	\$100
SIGNAGE SUPPLIES/EQUIPMENT	-	\$585	\$1,000	\$1,000
ROADWAY/PATH SUPPLIES/EQUIPMENT	\$8,801	\$4,948	\$12,000	\$12,000
TURF/GROUND/TREE/PLANT SUPPLIES/EQUIP	-	-	\$3,000	\$3,000
COMPUTER SUPPLIES/EQUIPMENT	\$161	-	\$2,000	\$2,000
SOFTWARE/SAAS - IMAGERY/TRACKING	-	-	-	\$1,000
SOFTWARE/SAAS - WATER METER READING	\$5,923	\$12,694	\$8,500	\$49,000
ELECTRICITY	\$5,220	\$3,852	\$8,000	\$8,000
FUEL - GASOLINE/DIESEL	\$13,189	\$14,003	\$15,000	\$15,000
BOOKS AND PERIODICALS	-	-	\$300	\$200
Total Supplies	\$213,263	\$260,128	\$342,900	\$1,084,500
Capital				
CAPITAL CONSTRUCTION SERVICES - BUILDING	\$67,900	-	\$30,000	\$80,000
CAPITAL EQUIPMENT & MACHINERY	-	-	-	\$80,000
CAPITAL VEHICLES	\$40,728	-	\$80,000	-
Total Capital	\$108,628	-	\$110,000	\$160,000
Total Water Distribution	\$807,565	\$705,497	\$1,276,719	\$1,965,479
Water Treatment				
Salaries & Wages				
SALARIES & WAGES	\$245,721	\$269,822	\$290,532	\$313,164
HOLIDAY	\$11,252	\$11,454	\$10,000	\$12,000
OVERTIME	\$21,696	\$17,400	\$22,000	\$18,000
Total Salaries & Wages	\$278,668	\$298,676	\$322,532	\$343,164
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$36,689	\$56,120	\$63,657	\$62,169
FICA	\$20,472	\$21,635	\$24,676	\$26,255
PERSI	\$31,698	\$35,910	\$47,526	\$44,518
UNEMPLOYMENT INSURANCE	\$2,035	-	-	-
WORKER'S COMPENSATION	\$6,350	\$5,443	\$7,677	\$1,590
LIFE INSURANCE	\$674	\$964	\$901	\$932
LONGTERM DISABILITY	\$870	\$1,241	\$1,614	-
COMPENSATED ABSENCES	-\$1,479	\$7,273	-	-
Total Employee Benefits	\$97,309	\$128,586	\$146,051	\$135,464
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	\$76	-	\$200	-
WATER MASTER/SYSTEM PLANNING	-	-	\$140,000	\$155,000
PROF SERVICE - IT SERVICES	-	-	\$6,000	-
OTHER PROF SERVICE - MEDICAL	\$500	\$60	\$200	-
OTHER PROF SERVICE - ENGINEERING/ARCHITE	\$848	\$22,870	\$140,000	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
TECH SERVICES - LABORATORY	\$13,650	\$17,775	\$16,875	\$12,400
TECH SERVICES - ARBORIST/URBAN FORESTER	-	\$14,700	\$5,000	\$20,000
TECH SERVICES - REGULATORY AGENCIES	\$14,697	\$14,697	\$12,000	\$15,000
TECH SERVICES - ELECTRICAL	\$5,716	\$10,765	\$4,750	\$7,500
TECH SERVICES - SOFTWARE/SYSTEM SUPPORT	\$5,308	\$33,157	\$37,000	\$20,000
Total Purchased Professional & Technical Services	\$40,793	\$114,025	\$362,025	\$229,900
Purchased Property Services				
DISPOSAL (GARBAGE) SERVICES	\$2,608	\$2,320	\$3,850	\$2,500
SERVICES - CUSTODIAL	\$1,586	\$1,400	\$1,600	\$3,000
SERVICES - BUILDING - R&M	\$20,690	\$103,306	\$31,500	\$35,000
SERVICES - AUTOMOTIVE - R&M	\$82	\$323	\$1,200	\$2,000
SERVICES - EQUIPMENT - R&M	\$35,640	\$16,958	\$88,000	\$220,000
SERVICES - INFRASTRUCTURE - R&M	\$207,124	\$51,270	\$150,000	-
RENTAL OF LAND AND BUILDING	\$19,359	\$20,205	\$20,000	\$20,000
RENTAL OF EQUIPMENT AND VEHICLES	\$512	\$134	\$1,000	\$1,000
MULTI-PURPOSE WASTE DISPOSAL/PORTALOO	\$1,054	\$1,581	\$1,200	\$1,500
Total Purchased Property Services	\$288,655	\$197,498	\$298,350	\$285,000
Other Purchased Services				
TELEPHONE - LANDLINE & OTHER	\$2,947	\$2,269	\$2,000	\$1,000
TELEPHONE - WIRELESS	\$2,114	\$1,756	\$2,500	\$2,500
ADVERTISING	\$295	\$14	\$200	-
PRINTING AND BINDING	\$758	\$708	\$525	-
TRAINING AND TRAVEL	\$2,629	\$3,986	\$2,000	\$2,000
Total Other Purchased Services	\$8,742	\$8,734	\$7,225	\$5,500
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$712	\$601	\$525	\$1,200
LICENSES/DUES & SUBSCR (JOB RELATED)	\$512	\$685	\$550	\$550
SUSTENANCE/FOOD	\$28	-	-	-
LABORATORY SUPPLIES	\$2,538	\$8,068	\$8,500	\$2,500
UNIFORM & CLOTHING	\$1,438	\$933	\$1,500	\$1,500
TOOLS	\$3,762	\$2,503	\$1,500	\$3,500
POSTAGE	\$77	\$142	-	\$250
OPERATIONAL SUPPLIES/EQUIPMENT	\$74,348	\$63,461	\$71,000	\$56,000
FACILITY SUPPLIES	\$1,536	\$6,111	\$550	\$5,000
VEHICLE & MACH SUPPLIES/PARTS	\$4,759	\$1,108	-	\$950
SAFETY/PPE/MEDICAL SUPPLIES/EQUIPMENT	-	\$262	\$650	\$1,500
CHEMICAL SUPPLIES	\$52,297	\$61,513	\$60,750	\$60,000
CLEANING SUPPLIES	\$165	\$398	\$500	-
SIGNAGE SUPPLIES/EQUIPMENT	-	-	\$2,500	-
SNOW SUPPLIES/EQUIPMENT	-	\$1,785	\$250	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
TURF/GROUND/TREE/PLANT SUPPLIES/EQUIP	\$968	\$931	\$1,500	\$1,000
IT SUPPLIES/EQUIPMENT	\$24	\$1,600	-	\$1,000
ELECTRICITY	\$121,175	\$130,489	\$133,000	\$140,000
FUEL - GASOLINE/DIESEL	\$5,487	\$5,311	\$7,000	\$7,000
BOOKS AND PERIODICALS	-	\$109	-	\$250
Total Supplies	\$269,827	\$286,010	\$290,275	\$282,200
Depreciation				
DEPRECIATION EXPENSE	\$690,135	\$704,417	\$750,000	\$725,000
Total Depreciation	\$690,135	\$704,417	\$750,000	\$725,000
Other				
MISCELLANEOUS	\$2,871	\$2,871	-	\$3,000
Total Other	\$2,871	\$2,871	-	\$3,000
Capital				
CAPITAL CONSTRUCTION SERVICES - BUILDING	\$60,286	-	\$80,000	-
CAPITAL IMPROVEMENTS OTHER THAN BUILDING	\$9,541	\$120,506	-	-
CAPITAL EQUIPMENT & MACHINERY	\$66,172	-	-	-
CAPITAL VEHICLES	\$43,671	-	-	\$65,000
Total Capital	\$179,669	\$120,506	\$80,000	\$65,000
Total Water Treatment	\$1,856,669	\$1,861,324	\$2,256,458	\$2,074,228
Water Capital Projects				
Salaries & Wages				
SALARIES & WAGES	\$25,017	\$37,672	\$31,867	-
Total Salaries & Wages	\$25,017	\$37,672	\$31,867	-
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$3,134	\$3,401	\$7,644	-
FICA	\$1,849	\$2,784	\$2,438	-
PERSI	\$2,856	\$4,506	\$4,696	-
UNEMPLOYMENT INSURANCE	\$163	-	-	-
WORKER'S COMPENSATION	\$30	\$37	\$759	-
LIFE INSURANCE	\$79	\$118	\$126	-
LONGTERM DISABILITY	\$104	\$158	\$160	-
Total Employee Benefits	\$8,216	\$11,002	\$15,823	-
Purchased Professional & Technical Services				
WATER MASTER/SYSTEM PLANNING	-	\$10,598	-	-
TECH SERVICES - TIMBER SALES & LAND MGMT	\$121,286	\$20,877	\$125,000	\$125,000
TECH SVS - SRVV/INSPCT/ASSESS/MONITOR	\$3,185	\$1,550	-	-
Total Purchased Professional & Technical Services	\$124,471	\$33,024	\$125,000	\$125,000
Purchased Property Services				
SERVICES - GROUNDS - R&M	\$9,808	-	-	-
Total Purchased Property Services	\$9,808	-	-	-
Other Purchased Services				

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
ADVERTISING	\$155	-	-	-
Total Other Purchased Services	\$155	-	-	-
Capital				
CAPITAL IMPROVEMENTS OTHER THAN BUILDING	\$758,475	\$203,274	\$4,735,000	\$8,715,000
CAPITAL EQUIPMENT & MACHINERY	\$29,922	\$255,584	-	-
Total Capital	\$788,397	\$458,857	\$4,735,000	\$8,715,000
Total Water Capital Projects	\$956,064	\$540,555	\$4,907,690	\$8,840,000
Wastewater Fund	\$5,907,454	\$6,580,919	\$11,130,000	\$11,300,000
Reserves - Public Works				
Reserves				
RESERVE - WASTEWATER FUND	-	-	\$1,699,482	\$2,525,609
Total Reserves	-	-	\$1,699,482	\$2,525,609
Total Reserves - Public Works	-	-	\$1,699,482	\$2,525,609
Interfund Transfers - Out - Public Works				
Interfund Transfers Out				
TRANSFERS OUT - GENERAL FUND	\$1,360,066	\$1,074,115	\$1,024,458	\$1,107,304
TRANSFERS OUT - WATER FUND	\$82,854	\$148,499	\$266,025	\$383,424
Total Interfund Transfers Out	\$1,442,920	\$1,222,614	\$1,290,483	\$1,490,728
Total Interfund Transfers - Out - Public Works	\$1,442,920	\$1,222,614	\$1,290,483	\$1,490,728
Wastewater Collection				
Salaries & Wages				
SALARIES & WAGES	\$221,570	\$234,128	\$275,449	\$256,701
HOLIDAY	-	\$904	\$10,000	\$1,000
OVERTIME	\$3,493	\$4,939	\$5,000	\$5,000
Total Salaries & Wages	\$225,063	\$239,972	\$290,449	\$262,701
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$42,433	\$54,521	\$69,005	\$66,340
FICA	\$16,237	\$17,164	\$22,221	\$20,098
PERSI	\$25,542	\$28,701	\$42,798	\$34,080
UNEMPLOYMENT INSURANCE	\$1,684	-	-	-
WORKER'S COMPENSATION	\$4,596	\$4,072	\$6,043	\$4,913
LIFE INSURANCE	\$685	\$750	\$826	\$781
LONGTERM DISABILITY	\$879	\$966	\$1,358	-
COMPENSATED ABSENCES	\$4,743	\$7,827	-	-
Total Employee Benefits	\$96,799	\$113,999	\$142,251	\$126,212
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	-	-	\$100	\$100
OTHER PROF SERVICE - MEDICAL	\$278	-	\$240	\$300
TECH SERVICES - ELECTRICAL	\$2,182	-	\$1,000	\$100
TECH SERVICES - GIS SERVICES	-	-	\$18,000	\$18,000
TECH SERVICES - SOFTWARE/SYSTEM SUPPORT	-	\$1,300	\$12,000	\$5,000
Total Purchased Professional & Technical Services	\$2,460	\$1,300	\$31,340	\$23,500
Purchased Property Services				

All Funds

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
WATER/WASTEWATER SERVICES	\$1,766	\$1,962	\$2,500	\$2,500
DISPOSAL (GARBAGE) SERVICES	\$90	\$285	\$200	\$200
SERVICES - BUILDING - R&M	\$8,526	\$299	\$5,000	\$5,000
SERVICES - AUTOMOTIVE - R&M	\$90	\$392	\$2,200	\$2,200
SERVICES - EQUIPMENT - R&M	\$5,060	\$2,720	\$6,000	\$6,000
SERVICES - SIDEWALK/CURB REPAIR/FURNISHI	-	\$1,735	\$1,000	\$1,000
SERVICES - ASPHALT REPAIR/PATCHING - R&M	-	-	-	\$10,000
SERVICES - INFRASTRUCTURE - R&M	\$1,599	-	\$3,000	\$3,000
RENTAL OF EQUIPMENT AND VEHICLES	-	-	\$1,000	\$1,000
Total Purchased Property Services	\$17,131	\$7,392	\$20,900	\$30,900
Other Purchased Services				
TELEPHONE - LANDLINE & OTHER	\$6,284	\$6,612	\$5,000	\$5,000
TELEPHONE - WIRELESS	\$4,321	\$9,803	\$5,000	\$9,000
ADVERTISING	\$39	-	\$200	\$200
TRAINING AND TRAVEL	\$3,007	\$2,464	\$5,000	\$6,000
Total Other Purchased Services	\$13,650	\$18,880	\$15,200	\$20,200
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$2,328	\$1,324	\$1,000	\$1,000
LICENSES/DUES & SUBSCR (JOB RELATED)	\$120	\$270	\$1,000	\$1,000
UNIFORM & CLOTHING	\$1,397	\$1,168	\$2,000	\$2,000
TOOLS	\$2,583	\$2,180	\$4,000	\$4,000
POSTAGE	-	\$49	\$100	\$100
OPERATIONAL SUPPLIES/EQUIPMENT	\$21,585	\$48,157	\$55,000	\$75,000
FACILITY SUPPLIES	\$1,064	\$704	\$1,000	\$1,000
VEHICLE & MACH SUPPLIES/PARTS	\$1,747	\$3,102	\$5,000	\$4,000
SAFETY/PPE/MEDICAL SUPPLIES/EQUIPMENT	\$206	\$6,349	\$3,600	\$3,600
CLEANING SUPPLIES	\$4	\$70	\$100	\$100
SIGNAGE SUPPLIES/EQUIPMENT	-	\$585	\$1,000	\$1,000
ROADWAY/PATH SUPPLIES/EQUIPMENT	\$233	\$1,013	\$2,500	\$5,000
COMPUTER SUPPLIES/EQUIPMENT	\$161	-	\$2,000	\$2,000
SOFTWARE/SAAS - SCADA	-	-	-	\$6,800
SOFTWARE/SAAS - IMAGERY/TRACKING	-	-	-	\$300
ELECTRICITY	\$19,481	\$18,900	\$22,000	\$22,000
FUEL - GASOLINE/DIESEL	\$6,223	\$6,153	\$9,500	\$9,500
BOOKS AND PERIODICALS	-	-	\$300	\$200
Total Supplies	\$57,131	\$90,022	\$110,100	\$138,600
Capital				
CAPITAL CONSTRUCTION SERVICES - BUILDING	-	-	\$30,000	\$80,000
CAPITAL EQUIPMENT & MACHINERY	\$651,646	-	\$120,000	-
Total Capital	\$651,646	-	\$150,000	\$80,000
Total Wastewater Collection	\$1,063,879	\$471,565	\$760,240	\$682,113

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Wastewater Treatment				
Salaries & Wages				
SALARIES & WAGES	\$285,419	\$342,715	\$408,774	\$426,599
HOLIDAY	\$4,285	\$5,951	\$8,000	\$8,000
OVERTIME	\$1,147	\$1,536	\$10,000	\$4,000
Total Salaries & Wages	\$290,851	\$350,202	\$426,774	\$438,599
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$48,125	\$76,556	\$107,311	\$107,203
FICA	\$21,246	\$25,075	\$32,650	\$33,554
PERSI	\$32,801	\$41,884	\$62,886	\$56,898
UNEMPLOYMENT INSURANCE	\$2,096	-	-	-
WORKER'S COMPENSATION	\$5,818	\$5,832	\$8,878	\$8,203
LIFE INSURANCE	\$835	\$1,101	\$1,228	\$1,273
LONGTERM DISABILITY	\$1,073	\$1,410	\$2,135	-
COMPENSATED ABSENCES	\$4,761	\$5,428	-	-
Total Employee Benefits	\$116,756	\$157,285	\$215,088	\$207,131
Purchased Professional & Technical Services				
BACKGROUND CHECK SERVICES	\$356	\$56	\$100	\$100
OTHER PROF SERVICE - MEDICAL	\$180	\$380	\$500	\$500
OTHER PROF SERVICE - ENGINEERING/ARCHITE	\$8,957	-	-	-
TECH SERVICES - LABORATORY	\$22,055	\$21,172	\$25,000	\$25,000
TECH SVS - SRVY/INSPCT/ASSESS/MONITOR	-	-	\$20,000	-
TECH SERVICES - FIBER BREAK/FIX SERVICES	-	\$10,492	-	-
TECH SERVICES - REGULATORY AGENCIES	\$10,779	\$7,604	\$7,500	\$7,600
TECH SERVICES - ELECTRICAL	\$1,066	\$2,695	\$10,000	\$10,000
TECH SERVICES - SOFTWARE/SYSTEM SUPPORT	-	\$2,381	-	\$10,000
Total Purchased Professional & Technical Services	\$43,393	\$44,780	\$63,100	\$53,200
Purchased Property Services				
WATER/WASTEWATER SERVICES	\$201,786	\$249,212	\$250,000	\$250,000
DISPOSAL (GARBAGE) SERVICES	\$1,888	\$4,684	\$2,500	\$4,800
SERVICES - BUILDING - R&M	\$10,371	\$33,951	\$10,000	\$10,000
SERVICES - GROUNDS - R&M	\$583	\$663	\$1,000	\$5,000
SERVICES - AUTOMOTIVE - R&M	\$3,390	\$3,640	\$4,000	\$4,000
SERVICES - EQUIPMENT - R&M	\$12,449	\$27,240	\$20,000	\$20,000
SERVICES - INFRASTRUCTURE - R&M	\$36,451	-	\$25,000	-
RENTAL OF LAND AND BUILDING	\$15,535	\$15,749	\$18,000	\$15,600
RENTAL OF EQUIPMENT AND VEHICLES	\$510	-	\$2,500	-
Total Purchased Property Services	\$282,964	\$335,138	\$333,000	\$309,400
Other Purchased Services				
TELEPHONE - LANDLINE & OTHER	\$700	\$358	\$700	-
TELEPHONE - WIRELESS	\$743	\$492	\$500	\$1,000

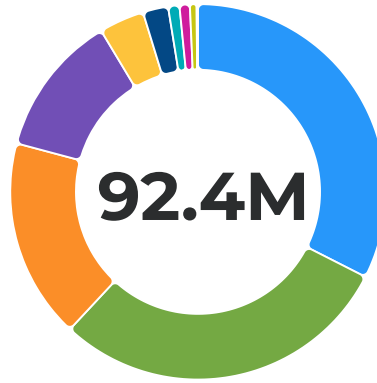
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
ADVERTISING	\$53	\$46	\$200	\$500
PRINTING AND BINDING	-	\$51	\$100	-
TRAINING AND TRAVEL	\$250	\$8,424	\$7,500	\$10,000
Total Other Purchased Services	\$1,746	\$9,370	\$9,000	\$11,500
Supplies				
OFFICE SUPPLIES/EQUIPMENT	\$1,048	\$638	\$1,500	\$1,000
LICENSES/DUES & SUBSCR (JOB RELATED)	\$615	\$961	\$800	\$800
LABORATORY SUPPLIES	\$12,963	\$12,086	\$20,000	\$20,000
UNIFORM & CLOTHING	\$1,238	\$1,363	\$1,200	\$1,400
TOOLS	\$2,540	\$1,654	\$2,000	\$2,000
POSTAGE	\$464	\$141	\$1,000	\$1,000
OPERATIONAL SUPPLIES/EQUIPMENT	\$46,093	\$57,135	\$90,000	\$90,000
FACILITY SUPPLIES	\$5,282	\$11,807	\$6,000	\$6,000
VEHICLE & MACH SUPPLIES/PARTS	\$1,896	\$5,495	\$4,000	\$5,000
SAFETY/PPE/MEDICAL SUPPLIES/EQUIPMENT	\$1,368	\$1,921	\$2,000	\$2,000
CHEMICAL SUPPLIES	\$156,095	\$156,733	\$125,000	\$160,000
CLEANING SUPPLIES	\$1,286	\$1,685	\$1,000	\$1,500
SNOW SUPPLIES/EQUIPMENT	-	\$225	\$500	\$1,000
IT SUPPLIES/EQUIPMENT	-	\$1,500	\$1,500	\$1,000
COMPUTER SUPPLIES/EQUIPMENT	\$743	-	\$1,500	\$4,000
SOFTWARE/SAAS - SCADA	-	-	-	\$6,800
SOFTWARE/SAAS - IMAGERY/TRACKING	-	-	-	\$720
ELECTRICITY	\$139,873	\$112,703	\$140,000	\$140,000
FUEL - GASOLINE/DIESEL	\$6,229	\$6,223	\$8,000	\$7,000
BOOKS AND PERIODICALS	-	-	-	\$500
Total Supplies	\$377,733	\$372,270	\$406,000	\$451,720
Depreciation				
DEPRECIATION EXPENSE	\$873,807	\$826,533	\$1,000,000	\$850,000
Total Depreciation	\$873,807	\$826,533	\$1,000,000	\$850,000
Capital				
CAPITAL EQUIPMENT & MACHINERY	\$45,500	-	-	-
CAPITAL VEHICLES	-	\$46,505	-	-
Total Capital	\$45,500	\$46,505	-	-
Total Wastewater Treatment	\$2,032,749	\$2,142,083	\$2,452,962	\$2,321,550
Wastewater Capital Projects				
Salaries & Wages				
SALARIES & WAGES	\$29,599	\$43,464	\$31,265	-
Total Salaries & Wages	\$29,599	\$43,464	\$31,265	-
Employee Benefits				
MEDICAL & DENTAL INSURANCE	\$3,837	\$5,676	\$7,644	-
FICA	\$2,161	\$3,173	\$2,392	-
PERSI	\$3,384	\$5,198	\$4,607	-
UNEMPLOYMENT INSURANCE	\$178	-	-	-
WORKER'S COMPENSATION	\$36	\$43	\$651	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
LIFE INSURANCE	\$96	\$126	\$117	-
LONGTERM DISABILITY	\$126	\$165	\$157	-
Total Employee Benefits	\$9,818	\$14,381	\$15,568	-
Purchased Professional & Technical Services				
STORMWATER MASTER/SYSTEM PLANNING	-	-	\$80,000	\$80,000
OTHER PROF SERVICE - ENGINEERING/ARCHITE	\$3,650	-	-	-
TECH SVS - SRVY/INSPCT/ASSESS/MONITOR	\$3,289	\$1,588	-	-
TECH SERVICES - PLANNING	\$1,926	-	-	-
TECH SERVICES - SOFTWARE/SYSTEM SUPPORT	\$1,507	\$97,524	-	-
Total Purchased Professional & Technical Services	\$10,372	\$99,112	\$80,000	\$80,000
Purchased Property Services				
SERVICES - INFRASTRUCTURE - R&M	-	-	\$165,000	\$165,000
Total Purchased Property Services	-	-	\$165,000	\$165,000
Other Purchased Services				
ADVERTISING	-	\$171	-	-
Total Other Purchased Services	-	\$171	-	-
Capital				
CAPITAL IMPROVEMENTS OTHER THAN BUILDING	\$1,080,724	\$2,542,566	\$3,635,000	\$4,035,000
CAPITAL EQUIPMENT & MACHINERY	\$237,394	\$44,963	\$1,000,000	-
Total Capital	\$1,318,118	\$2,587,529	\$4,635,000	\$4,035,000
Total Wastewater Capital Projects	\$1,367,907	\$2,744,657	\$4,926,833	\$4,280,000
Bond Payment Fund	\$826,750	\$826,750	\$826,750	\$826,750
Bond Payment - Water				
Interest				
INTEREST PAYMENTS - WATER BOND 2012	\$178,995	\$171,694	\$164,191	\$156,483
INTEREST PAYMENTS - WATER BOND 2013	\$148,957	\$143,125	\$137,147	\$131,020
Total Interest	\$327,953	\$314,819	\$301,338	\$287,503
Principal				
PRINCIPAL PAYMENTS - WATER BOND 2012	\$265,515	\$272,816	\$280,319	\$288,027
PRINCIPAL PAYMENTS - WATER BOND 2013	\$233,283	\$239,115	\$245,093	\$251,220
Total Principal	\$498,797	\$511,931	\$525,412	\$539,247
Total Bond Payment - Water	\$826,750	\$826,750	\$826,750	\$826,750
Bond Construction Fund	-	-	-	\$30,000,000
Wastewater Capital Projects				
Capital				
CAPITAL IMPROVEMENTS OTHER THAN BUILDING	-	-	-	\$30,000,000
Total Capital	-	-	-	\$30,000,000

All Funds

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Total Wastewater Capital Projects	-	-	-	\$30,000,000
Total Expenditures	\$34,840,577	\$29,320,750	\$49,927,665	\$92,385,591

FY27 Revenues by Fund



● Bond Construction Fund	\$30,000,000	32.47%
● General Fund	\$27,227,878	29.47%
● Water Fund	\$15,900,376	17.21%
● Wastewater Fund	\$11,300,000	12.23%
● Parks Capital Improvement Fund	\$3,583,987	3.88%
● Capital Projects Fund	\$2,016,000	2.18%
● Sanitation Collection Fund	\$892,214	0.97%
● Bond Payment Fund	\$826,750	0.89%
● Recreation Fund	\$529,029	0.57%
● Fiber Optic Network Fund	\$102,500	0.11%
● Lid 32 - North Boyer Wastewater Improvement	\$6,857	0.01%

The Fiscal Year Revenue by Fund for All Funds includes the Bond Construction Fund at \$30 million, representing 32.47% of the total. The General Fund follows with \$27.2 million, accounting for 29.47%. The Water Fund contributes \$15.9 million, or 17.21%, while the Wastewater Fund provides \$11.3 million, making up 12.23%.

Additional funds include the Parks Capital Improvement Fund at \$3.6 million (3.88%), the Capital Projects Fund with \$2 million (2.18%), and the Sanitation Collection Fund at \$892,214 (0.97%). The Bond Payment Fund accounts for \$826,750 (0.89%), the Recreation Fund totals \$529,029 (0.57%), and the Fiber Optic Network Fund contributes \$102,500 (0.11%).

Revenues by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Lid Guarantee Fund				
Investment Earnings				
INVESTMENT EARNINGS	\$1,956	\$1,773	-	-
Total Investment Earnings	\$1,956	\$1,773	-	-
Total Lid Guarantee Fund	\$1,956	\$1,773	-	-
General Fund				
Taxes & Franchise Fees				
PROPERTY TAX - CURRENT	\$4,523,546	\$4,770,085	\$5,102,761	\$5,442,715
PROPERTY TAX - REPLACEMENT	\$97,466	\$97,998	\$100,939	\$100,939
PROPERTY TAX - DELINQUENT	\$54,489	\$42,132	\$50,000	\$50,000
PROPERTY TAX - UNCOLLECTED	-	-	-\$80,000	-\$80,000
RESORT CITY TAX - OCCUPANCY	\$1,138,501	\$1,081,959	\$1,300,000	\$1,000,000
FRANCHISE FEES - AVISTA	\$147,618	\$131,507	\$135,000	\$125,000
FRANCHISE FEES - FATBEAM	\$23,329	\$23,467	\$23,000	\$23,000

All Funds

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
FRANCHISE FEES - NORTHERN LIGHTS	\$4,251	\$5,981	\$3,000	\$4,500
FRANCHISE FEES - NORTHLAND CABLE	\$24,924	\$22,842	\$22,000	\$20,000
PENALTIES & INTEREST - PROPERTY TAX	\$24,003	\$24,819	\$24,000	\$24,000
PENALTIES & INTEREST - SELECTIVE SALES A	\$128	-	-	-
Total Taxes & Franchise Fees	\$6,038,253	\$6,200,790	\$6,680,700	\$6,710,154
Licenses & Permits				
BEER LICENSES	\$10,100	\$11,700	\$10,000	\$10,000
LIQUOR LICENSES	\$7,875	\$8,438	\$7,000	\$7,000
WINE LICENSES	\$10,600	\$12,000	\$10,000	\$10,000
CATERING PERMITS	\$1,860	\$2,140	\$1,500	\$1,500
BUSINESS LICENSES	\$53,070	\$41,113	\$50,000	\$40,000
TAXI & PAWN SHOP LICENSES	\$392	\$476	\$500	\$500
MECHANICAL/HVAC PERMITS	\$63,847	\$45,182	\$50,000	\$45,000
BUISNESS USE PERMIT	\$144	-	-	-
PUBLIC RIGHT OF WAY PERMITS	\$12,567	\$12,343	\$12,000	\$12,000
BUILDING PERMITS	\$216,442	\$365,426	\$215,000	\$215,000
SIGN & OTHER PERMITS	-	-	\$500	-
STORMWATER & GRADING FEES	\$1,340	\$616	-	-
BURN PERMITS	\$358	\$336	\$200	\$200
DOG LICENSES	\$1,286	-	-	-
MISC NONBUSINESS LICENSE AND PERMITS	\$8,969	\$8,160	\$7,000	\$7,000
PARKING PERMITS	\$11,404	\$7,204	\$10,000	\$250,000
SHORT TERM RENTAL PERMIT	\$23,542	\$17,495	\$22,000	-
Total Licenses & Permits	\$423,794	\$532,627	\$395,700	\$598,200
Intergovernmental Revenues				
INTERGOVERNMENTAL REVENUE	\$1,843	-	-	-
SANDPOINT URBAN RENEWAL AGENCY - SURA	\$272,912	\$564,221	\$4,350,000	\$8,780,000
Total Intergovernmental Revenues	\$274,755	\$564,221	\$4,350,000	\$8,780,000
Grants				
FEDERAL GOVERNMENT GRANT - DIRECT	\$4,941	\$2,757	\$5,000	\$5,000
FEDERAL GOVERNMENT GRANTS - PASSTHROUGH	\$64,588	\$26,419	\$515,000	\$595,000
STATE GOVERNMENT GRANTS	-	\$25,064	\$1,012,500	\$1,012,500
Total Grants	\$69,529	\$54,240	\$1,532,500	\$1,612,500
Government Shared				
STATE REVENUE SHARING - HIGHWAY REGULAR	\$372,596	\$384,294	\$383,893	\$398,682
STATE REVENUE SHARING - HIGHWAY HB 312	\$109,964	\$114,813	\$113,395	\$119,249
STATE REVENUE SHARING - CITY REVENUE SHA	\$984,037	\$1,028,996	\$950,000	\$1,000,000
STATE REVENUE SHARING - LIQUOR	\$340,977	\$329,803	\$330,000	\$300,000

All Funds

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
STATE REVENUE SHARING - HIGHWAY HB 362	\$59,587	\$80,666	\$96,507	\$98,647
STATE REVENUE SHARING - HB 354 & OTHER	\$378,382	\$235,947	\$100,000	\$25,000
SIHD SHARED REVENUES	\$534,776	\$546,339	\$500,000	\$545,000
BONNER COUNTY SHARED REVENUES	\$598,061	\$609,735	\$595,000	\$610,000
Total Government Shared	\$3,378,379	\$3,330,593	\$3,068,795	\$3,096,578
Charges For Services				
CHARGES FOR SERVICE	\$3,683	\$3,368	\$3,000	\$3,000
BUILDING PLAN REVIEW FEES	\$152,580	\$275,730	\$150,000	\$150,000
GENERAL GOVERNMENT	\$318	\$985	\$250	\$250
REIMBURSEMENTS & REFUNDS	\$58,484	\$102,632	\$2,000	\$2,000
PLANNING & ZONING FEES	\$68,181	\$97,302	\$68,000	\$68,000
POLICE SERVICES	\$82,637	\$85,563	\$73,171	\$76,841
FIRE SERVICES - JPA SAGLE	\$1,081,552	\$1,463	-	-
FIRE SERVICES - JPA WESTSIDE	\$335,549	-	-	-
INVASIVE SPECIES FEE	\$7,865	\$8,530	\$7,500	\$8,500
Total Charges For Services	\$1,790,848	\$575,573	\$303,921	\$308,591
Fines & Special Assessments				
BONNER COUNTY COURT FINES	\$85,141	\$76,374	\$75,000	\$75,000
PARKING FINES	\$82,932	\$50,769	\$60,000	\$50,000
CODE VIOLATIONS (DOG CITATIONS & OTHER)	\$466	\$500	\$500	\$500
Total Fines & Special Assessments	\$168,538	\$127,643	\$135,500	\$125,500
Investment Earnings				
INVESTMENT EARNINGS	\$901,341	\$909,541	\$50,000	\$150,000
INVESTMENT EARNINGS - STREET SERVICES	\$7,252	\$8,701	-	-
INVESTMENT EARNING - DT PARKING - AREA A	\$1,211	\$1,083	-	-
INVESTMENT EARNINGS - DT PARKING 5TH AVE	\$1,801	\$1,609	-	-
Total Investment Earnings	\$911,605	\$920,935	\$50,000	\$150,000
Rental Earnings				
RENT AND ROYALTIES	\$36,091	\$38,188	\$30,000	\$35,000
UTILITY REIMBURSEMENT	\$3,054	\$3,161	\$2,500	\$3,000
JEFF JONES TOWNSQUARE	-	\$886	-	-
COMMUNITY HALL	\$6,314	\$9,260	\$4,000	\$5,000
AIRPORT WAY	\$241,302	\$250,556	\$240,000	\$250,000
BALDY MOUNTAIN LEASE/RENTAL	\$33,624	\$36,912	\$33,000	\$36,000
ONTARIO HOUSE RENTAL	\$12,688	\$1,776	\$7,500	\$1,500
Total Rental Earnings	\$333,073	\$340,739	\$317,000	\$330,500
Contributions & Donations				
CONTRIBUTIONS/DONATIONS - PRIVATE	\$650	-	-	-
Total Contributions & Donations	\$650	-	-	-
Other Financing Sources				
OTHER FINANCING SOURCES - GENERAL FUND	-	-	\$2,617,809	\$3,011,666

All Funds

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
OTHER FINANCING SOURCES - GRANTS NOT GOV	-	\$24,857	-	-
OTHER FINANCING - IN LIEU OF FEES	\$31,010	\$17,400	-	-
Total Other Financing Sources	\$31,010	\$42,257	\$2,617,809	\$3,011,666
Interfund Transfers In				
INTERFUND TRANSFER IN - GARBAGE FUND	\$153,720	\$171,877	\$185,609	\$174,245
INTERFUND TRANSFER IN - WATER FUND	\$1,406,782	\$1,116,002	\$1,115,849	\$1,182,940
INTERFUND TRANSFER IN - WASTEWATER FUND	\$1,360,066	\$1,074,115	\$1,024,458	\$1,107,304
INTERFUND TRANSFER IN - IMPACT - FIRE	-	\$75,622	-	-
INTERFUND TRANSFER IN - PARKS CAPITAL	\$18,048	-	-	-
INTERFUND TRANSFER IN - RECREATION	-	-	\$39,546	\$39,700
Total Interfund Transfers In	\$2,938,616	\$2,437,615	\$2,365,462	\$2,504,189
Proceeds From Capital Assets				
SALE OF FIXED ASSETS	\$18,128	-	-	-
Total Proceeds From Capital Assets	\$18,128	-	-	-
Total General Fund	\$16,377,179	\$15,127,231	\$21,817,387	\$27,227,878
Lid 32 - North Boyer Wastewater Improvem				
Fines & Special Assessments				
LID PRINCIPAL	\$979	\$1,036	\$1,096	\$1,158
LID INTEREST	\$390	\$334	\$274	\$212
LID 2% PENALTIES	\$5	\$5	-	-
Total Fines & Special Assessments	\$1,375	\$1,375	\$1,370	\$1,370
Investment Earnings				
INVESTMENT EARNINGS	\$10,845	\$9,932	-	-
Total Investment Earnings	\$10,845	\$9,932	-	-
Other Financing Sources				
OTHER FINANCING SOURCES	-	-	-	\$5,487
OTHER FINANCING SOURCES - LID FUNDS	-	-	\$5,487	-
Total Other Financing Sources	-	-	\$5,487	\$5,487
Total Lid 32 - North Boyer Wastewater Improvem	\$12,220	\$11,307	\$6,857	\$6,857
Fiber Optic Network Fund				
Grants				
STATE GOVERNMENT GRANTS	-	-	\$50,000	\$50,000
Total Grants	-	-	\$50,000	\$50,000
Charges For Services				
FIBER MAINTENANCE	\$12,764	\$13,142	\$15,000	\$12,500
FIBER REPAIR	\$5,570	-	-	-
SPLICING FEE	\$5,635	-	\$5,000	-
Total Charges For Services	\$23,969	\$13,142	\$20,000	\$12,500
Investment Earnings				
INVESTMENT EARNINGS	\$5,241	\$5,549	-	-

All Funds

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Total Investment Earnings	\$5,241	\$5,549	-	-
Rental Earnings				
RENT AND ROYALTIES	\$10,942	\$38,820	\$16,000	\$30,000
RENT AND ROYALTIES - FIBER - IRU	\$8,428	\$9,274	\$10,000	\$10,000
Total Rental Earnings	\$19,370	\$48,094	\$26,000	\$40,000
Total Fiber Optic Network Fund	\$48,581	\$66,786	\$96,000	\$102,500
Capital Projects Fund				
Investment Earnings				
INVESTMENT EARNINGS - IMPACT - PARK	\$48,233	\$27,363	-	-
INVESTMENT EARNINGS - IMPACT - POLICE	\$6,479	\$4,678	-	-
INVESTMENT EARNINGS - IMPACT - FIRE	\$2,540	\$2,161	-	-
INVESTMENT EARN - IMPACT - TRANS STREET	\$67,812	\$42,505	-	-
INVESTMENT EARNINGS - IMPACT - PATHWAYS	\$8,747	\$9,092	-	-
INVESTMENT EARNINGS - IMPACT - EXTRAORDI	\$455	\$2,537	-	-
Total Investment Earnings	\$134,266	\$88,336	-	-
Other Financing Sources				
OTHER FINANCING SOURCES	-	-	\$1,160,000	\$1,580,000
IMPACT - PARK	\$146,717	\$157,788	\$250,000	\$200,000
IMPACT - POLICE	\$17,642	\$21,732	\$30,000	\$20,000
IMPACT - FIRE	\$36,085	\$52,549	\$40,000	\$30,000
IMPACT - TRANSPORTATION STREETS	\$117,908	\$177,001	\$150,000	\$150,000
IMPACT - PATHWAYS	\$29,814	\$36,886	\$20,000	\$36,000
IMPACT - EXTRAORDINARY	\$10,223	\$70,196	-	-
Total Other Financing Sources	\$358,389	\$516,151	\$1,650,000	\$2,016,000
Total Capital Projects Fund	\$492,654	\$604,487	\$1,650,000	\$2,016,000
Recreation Fund				
Taxes & Franchise Fees				
PROPERTY TAX - CURRENT	\$213,181	\$224,749	\$240,444	\$256,463
PROPERTY TAX - DELINQUENT	\$2,599	\$1,998	\$3,713	\$3,713
PROPERTY TAX - UNCOLLECTED	-	-	-\$5,013	-\$5,013
PENALTIES & INTEREST - PROPERTY TAX	\$1,137	\$1,175	\$1,300	\$1,300
Total Taxes & Franchise Fees	\$216,917	\$227,922	\$240,444	\$256,463
Grants				
STATE GOVERNMENT GRANTS	-	-	-	\$30,000
Total Grants	-	-	-	\$30,000
Charges For Services				
REIMBURSEMENTS & REFUNDS	\$5	-	-	-
RECREATION PROGRAMS - TAXABLE	\$183	-	\$200	-
RECREATION PROGRAMS - NON TAXABLE	\$62,157	\$38,050	\$20,000	\$32,900
COMMUNITY GARDEN	\$1,946	\$2,103	\$2,200	\$2,200
JAMES E. RUSSELL SPORTS FACILITY FEE	-	\$110,062	\$216,000	\$197,466

All Funds

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
PARK AND REC CONCESSIONS	-	-	-	\$10,000
Total Charges For Services	\$64,290	\$150,215	\$238,400	\$242,566
Investment Earnings				
INVESTMENT EARNINGS	\$24,233	\$22,227	-	-
INVESTMENT EARNINGS - JER ENDOWMENT	-	\$1,427	-	-
NET INCREASE (DECREASE) IN FV OF INVEST	-	\$4,154	-	-
Total Investment Earnings	\$24,233	\$27,808	-	-
Other Financing Sources				
OTHER FINANCING SOURCES - RECREATION	-	-	\$2,252	-
Total Other Financing Sources	-	-	\$2,252	-
Interfund Transfers In				
INTERFUND TRANSFER IN - GENERAL FUND	\$17,917	\$2,899	-	-
INTERFUND TRANSFER IN - PARKS CAPITAL	-	\$25,000	-	-
Total Interfund Transfers In	\$17,917	\$27,899	-	-
Total Recreation Fund	\$323,356	\$433,844	\$481,096	\$529,029
Parks Capital Improvement Fund				
Intergovernmental Revenues				
SANDPOINT URBAN RENEWAL AGENCY - SURA	-	-	\$300,000	\$300,000
Total Intergovernmental Revenues	-	-	\$300,000	\$300,000
Grants				
FEDERAL GOVERNMENT GRANTS - PASSTHROUGH	\$113,858	\$447,310	-	-
STATE GOVERNMENT GRANTS	\$35,396	\$13,600	\$1,055,000	\$1,555,000
Total Grants	\$149,254	\$460,910	\$1,055,000	\$1,555,000
Charges For Services				
REIMBURSEMENTS & REFUNDS	\$910	\$3,910	-	-
PARKS - NON RESIDENTIAL DEVELOPMENT FEE	\$32	\$1,202	-	-
Total Charges For Services	\$942	\$5,112	-	-
Investment Earnings				
INVESTMENT EARNINGS	\$44,514	\$22,927	-	-
INVESTMENT EARNINGS PARK NON RES DEV FEE	\$3,465	\$35	-	-
INVESTMENT EARNINGS - MEM MAINT ORD 1323	\$8,238	\$8,495	-	-
INVESTMENT EARNINGS - MEM FIELD REPLACE	\$13,416	\$13,549	-	-
INVESTMENT EARNINGS - JAMES E RUSSELL SC	\$246,167	\$20,487	-	-
Total Investment Earnings	\$315,800	\$65,493	-	-
Rental Earnings				
RENT AND ROYALTIES	\$19,083	\$18,842	\$17,250	\$17,250
MOORAGE	\$251,957	\$259,162	\$250,000	\$265,000
MEMORIAL	\$95,643	\$104,003	\$85,000	\$95,000

All Funds

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
SPORTS COMPLEX - TRAVERS/CENT/GREAT NORT	\$28,683	\$24,883	\$25,000	\$25,000
SANDPOINT RV PARK AT CITY BEACH	\$94,210	\$100,963	\$101,537	\$100,000
SNACK SHACK RENTAL	\$7,348	\$10,089	\$4,000	\$10,000
Total Rental Earnings	\$496,924	\$517,942	\$482,787	\$512,250
Contributions & Donations				
CONTRIBUTIONS/DONATIONS - PRIVATE	\$62,000	\$1,500	-	-
Total Contributions & Donations	\$62,000	\$1,500	-	-
Other Financing Sources				
OTHER FINANCING SOURCES - PARK CAPITAL	-	-	-	\$1,216,737
Total Other Financing Sources	-	-	-	\$1,216,737
Interfund Transfers In				
INTERFUND TRANSFER IN - GENERAL FUND	-	\$53	-	-
Total Interfund Transfers In	-	\$53	-	-
Total Parks Capital Improvement Fund	\$1,024,920	\$1,051,011	\$1,837,787	\$3,583,987
Sanitation Collection Fund				
Charges For Services				
RESIDENTIAL GARBAGE COLLECTION	\$674,697	\$720,677	\$705,000	\$725,000
COMMERCIAL GARBAGE COLLECTION	\$138,440	\$156,516	\$140,000	\$155,000
Total Charges For Services	\$813,136	\$877,193	\$845,000	\$880,000
Investment Earnings				
INVESTMENT EARNINGS	\$24,720	\$21,580	-	-
Total Investment Earnings	\$24,720	\$21,580	-	-
Other Financing Sources				
OTHER FINANCING SOURCES - GARBAGE FUND	-	-	\$4,320	\$12,214
Total Other Financing Sources	-	-	\$4,320	\$12,214
Total Sanitation Collection Fund	\$837,856	\$898,773	\$849,320	\$892,214
Water Fund				
Charges For Services				
GENERAL GOVERNMENT	\$1,491	\$1,314	-	-
REIMBURSEMENTS & REFUNDS	\$4,504	\$6,193	-	-
WATER CHARGES - RESIDENTIAL	\$2,340,550	\$2,585,875	\$2,650,000	\$2,700,000
WATER CHARGES - COMMERCIAL	\$1,709,027	\$1,941,399	\$1,850,000	\$1,900,000
WATER CHARGES - WHOLESALE	\$210,034	\$234,200	\$245,000	\$245,000
WATER SERVICE CHARGES	\$52,243	\$53,628	\$50,000	\$50,000
WATER SERVICE CONNECTION	\$54,067	\$40,826	\$70,000	\$50,000
Total Charges For Services	\$4,371,917	\$4,863,435	\$4,865,000	\$4,945,000
Contributed Capital				
WATER NUFF'S	\$860,786	\$711,820	\$500,000	\$500,000
CONTRIBUTED CAPITAL	\$329,501	\$1,047,600	-	-
Total Contributed Capital	\$1,190,287	\$1,759,420	\$500,000	\$500,000
Investment Earnings				
INVESTMENT EARNINGS	\$340,988	\$320,901	\$20,000	\$20,000

All Funds

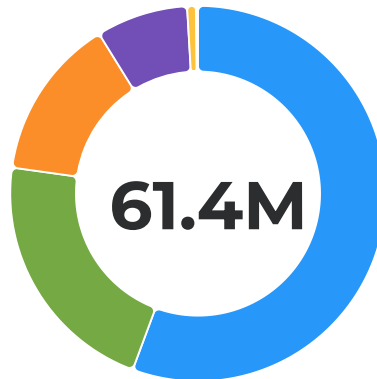
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
INVESTMENT EARNINGS - WATER - CAP IMPROV	\$507,443	\$453,402	\$200,000	\$200,000
INVESTMENT EARNINGS - WATERSHED PROTECT	\$31,285	\$32,705	-	-
INVESTMENT EARNINGS - PONDERAY IMPACT	\$5,019	\$4,597	-	-
Total Investment Earnings	\$884,735	\$811,604	\$220,000	\$220,000
Rental Earnings				
EQUIPMENT RENTAL	-	-	\$5,000	\$5,000
Total Rental Earnings	-	-	\$5,000	\$5,000
Other Financing Sources				
OTHER FINANCING SOURCES - WATER CAP IMPR	-	-	\$4,611,750	\$8,591,750
OTHER FINANCING SOURCES - WATERSHED PROT	-	-	\$285,000	\$285,000
TIMBER SALES	\$343,095	-	\$90,000	\$90,000
OTHER FINANCING SOURCES - WATER FUND	-	-	\$380,982	\$867,233
Total Other Financing Sources	\$343,095	-	\$5,367,732	\$9,833,983
Interfund Transfers In				
INTERFUND TRANSFER IN - GENERAL FUND	-	\$6,473	-	-
INTERFUND TRANSFER IN - GARBAGE FUND	\$5,103	\$5,786	\$8,711	\$12,969
INTERFUND TRANSFER IN - WASTEWATER FUND	\$82,854	\$148,499	\$266,025	\$383,424
Total Interfund Transfers In	\$87,957	\$160,758	\$274,736	\$396,393
Proceeds From Capital Assets				
SALE OF FIXED ASSETS	\$16,704	-	-	-
Total Proceeds From Capital Assets	\$16,704	-	-	-
Total Water Fund	\$6,894,695	\$7,595,217	\$11,232,468	\$15,900,376
Wastewater Fund				
Charges For Services				
REIMBURSEMENTS & REFUNDS	\$8	-	-	-
WASTEWATER RESIDENTIAL	\$3,722,618	\$4,376,946	\$4,000,000	\$4,400,000
WASTEWATER COMMERCIAL	\$2,032,667	\$2,485,455	\$2,200,000	\$2,500,000
WASTEWATER SERVICE CHARGES	\$47,823	\$47,012	\$45,000	\$45,000
Total Charges For Services	\$5,803,116	\$6,909,413	\$6,245,000	\$6,945,000
Contributed Capital				
WASTEWATER NUFF'S	\$755,613	\$613,279	\$300,000	\$300,000
CONTRIBUTED CAPITAL	\$219,575	\$108,200	-	-
Total Contributed Capital	\$975,188	\$721,479	\$300,000	\$300,000
Investment Earnings				
INVESTMENT EARNINGS	\$278,541	\$335,485	\$5,000	\$75,000
INVESTMENT EARNINGS WASTEWATER - CAP IMP	\$601,744	\$531,585	\$25,000	\$100,000
INVESTMENT EARN WASTEWATER - COLLECT I&I	\$96,462	\$86,548	-	-
Total Investment Earnings	\$976,748	\$953,618	\$30,000	\$175,000
Rental Earnings				

All Funds

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
RENT AND ROYALTIES	\$1	\$1	-	-
Total Rental Earnings	\$1	\$1	-	-
Other Financing Sources				
OTHER FINANCING SOURCES - WW CAPITAL IMP	-	-	\$4,275,000	\$3,600,000
OTHER FINANCING SOURCES - WW COLLECTION	-	-	\$280,000	\$280,000
Total Other Financing Sources	-	-	\$4,555,000	\$3,880,000
Interfund Transfers In				
INTERFUND TRANSFER IN - GENERAL FUND	-	\$6,235	-	-
Total Interfund Transfers In	-	\$6,235	-	-
Proceeds From Capital Assets				
SALE OF FIXED ASSETS	\$41,225	-	-	-
Total Proceeds From Capital Assets	\$41,225	-	-	-
Total Wastewater Fund	\$7,796,278	\$8,590,745	\$11,130,000	\$11,300,000
Bond Payment Fund				
Investment Earnings				
INVESTMENT EARNINGS - WATER BOND - 2012	\$26,999	\$24,097	-	-
INVESTMENT EARNINGS - WATER BOND - 2013	\$23,260	\$20,788	-	-
Total Investment Earnings	\$50,259	\$44,885	-	-
Interfund Transfers In				
INTERFUND TRANSFER IN - WATER BOND 2012	\$444,510	\$444,510	\$444,510	\$444,510
INTERFUND TRANSFER IN - WATER BOND 2013	\$382,240	\$382,240	\$382,240	\$382,240
Total Interfund Transfers In	\$826,750	\$826,750	\$826,750	\$826,750
Total Bond Payment Fund	\$877,009	\$871,635	\$826,750	\$826,750
Bond Construction Fund				
General Long Term Debt Issued				
BOND PROCEEDS - OTHER	-	-	-	\$30,000,000
Total General Long Term Debt Issued	-	-	-	\$30,000,000
Total Bond Construction Fund	-	-	-	\$30,000,000
Total Revenues	\$34,686,705	\$35,252,808	\$49,927,665	\$92,385,591

Capital Improvement Plan - Department

FY26 - Capital Costs by Department/Division



● Wastewater Capital Projects	\$34,200,000	55.66%
● Street Capital & Projects	\$13,246,000	21.56%
● Water Capital Projects	\$8,575,000	13.96%
● Park Maintenance & Capital	\$4,850,000	7.89%
● Police Department	\$475,000	0.77%
● General Government Projects	\$100,000	0.16%

Wastewater Capital Projects

Project No. / Category		FY2027
32799327	Wastewater Treatment Facility Phased Reconstruction	\$30,000,000
32719027	Wastewater Lift Station Replacements	\$3,300,000
32799814	Wastewater Mainline Replacement	\$620,000
32721818 & 32724005	Inflow and Infiltration (I/I) Reduction	\$280,000
Total Wastewater Capital Projects		\$34,200,000

Street Capital & Projects

Project No. / Category		FY2027
31722018	Downtown Revitalization Phase 3	\$4,750,000
31720302	Great Northern Road Corridor Stormwater Improvement Project	\$4,000,000
31721002	Road Reconstruction & Seal Coating Projects	\$2,000,000
31721004 & 31799321 & 31719009 & 31723310	Sidewalk and Bike Path Projects	\$991,000
31099430	Street Equipment	\$505,000
31725002	Cedar Street Reconstruction	\$500,000
31724009	Ontario Street/Highway 2 (US-2)	\$500,000
Total Street Capital & Projects		\$13,246,000

Water Capital Projects

Project No. / Category		FY2027
34724002	Water Mainline Projects	\$6,700,000
24725001	Lower Diversion Upgrades	\$1,265,000
34723007	Little Sand Creek Watershed Management Plan, Timber Management Plan & Urban Forestry Master Plan Projects	\$250,000
34724003	Booster Pump Station - Woodland	\$200,000
32299023 & 34299022	Shop Reroof and Carport	\$160,000
Total Water Capital Projects		\$8,575,000

Park Maintenance & Capital

Project No. / Category		FY2027
52021012	Parks Land Purchase	\$1,700,000
52099003	City Beach Parking Lot and Boat Launch Improvements	\$1,000,000
52023006	Parks Master Plan Identified Projects	\$1,000,000
51499001	City Beach RV Park Improvements	\$900,000
52027001	Euclid Right of Way Waterfront Park	\$250,000
Total Park Maintenance & Capital		\$4,850,000

Police Department

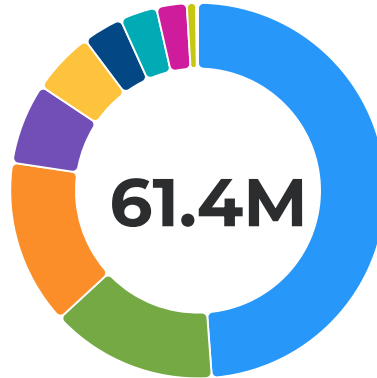
Project No. / Category		FY2027
21021016	6 Police Hybrid Vehicles	\$475,000
Total Police Department		\$475,000

General Government Projects

Project No. / Category		FY2027
19499198	City Hall Fire Alarm System	\$100,000
Total General Government Projects		\$100,000

Capital Improvement Plan - Revenue Source

FY26 - Revenue Source for Capital Projects



● Loan/Bond Proceed	\$30,000,000	48.82%
● Water Fund	\$8,795,000	14.31%
● Sandpoint Urban Renewal Agency	\$8,750,000	14.24%
● Wastewater Fund	\$4,280,000	6.97%
● General Fund	\$3,330,000	5.42%
● Grant Funding	\$2,135,000	3.47%
● Capital (Impact Fees) Fund	\$1,966,000	3.20%
● Park Improvement Fund	\$1,595,000	2.60%
● General Fund (RCT - Local Option Tax)	\$500,000	0.81%
● General Fund (In-Lieu Fees)	\$95,000	0.15%

Loan/Bond Proceed

Project No. / Category	FY2027
32799327 Wastewater Treatment Facility Phased Reconstruction	\$30,000,000
Total Loan/Bond Proceed	\$30,000,000

Water Fund

Project No. / Category	FY2027
34724002 Water Mainline Projects	\$6,700,000
24725001 Lower Diversion Upgrades	\$1,265,000
31722018 Downtown Revitalization Phase 3	\$300,000
34723007 Little Sand Creek Watershed Management Plan, Timber Management Plan & Urban Forestry Master Plan Projects	\$250,000
34724003 Booster Pump Station - Woodland	\$200,000
32299023 & 34299022 Shop Reroof and Carport	\$80,000
Total Water Fund	\$8,795,000

Sandpoint Urban Renewal Agency

Project No. / Category	FY2027
31722018 Downtown Revitalization Phase 3	\$4,450,000
31720302 Great Northern Road Corridor Stormwater Improvement Project	\$4,000,000
52021012 Parks Land Purchase	\$300,000
Total Sandpoint Urban Renewal Agency	\$8,750,000

Wastewater Fund

Project No. / Category		FY2027
32719027	Wastewater Lift Station Replacements	\$3,300,000
32799814	Wastewater Mainline Replacement	\$620,000
32721818 & 32724005	Inflow and Infiltration (I/I) Reduction	\$280,000
32299023 & 34299022	Shop Reroof and Carport	\$80,000
Total Wastewater Fund		\$4,280,000

General Fund

Project No. / Category		FY2027
31721002	Road Reconstruction & Seal Coating Projects	\$2,000,000
31099430	Street Equipment	\$505,000
21021016	6 Police Hybrid Vehicles	\$475,000
31725002	Cedar Street Reconstruction	\$250,000
19499198	City Hall Fire Alarm System	\$100,000
Total General Fund		\$3,330,000

Grant Funding

Project No. / Category		FY2027
51499001	City Beach RV Park Improvements	\$855,000
52099003	City Beach Parking Lot and Boat Launch Improvements	\$700,000
31721004 & 31799321 & 31719009 & 31723310	Sidewalk and Bike Path Projects	\$580,000
Total Grant Funding		\$2,135,000

Capital (Impact Fees) Fund

Project No. / Category		FY2027
52021012	Parks Land Purchase	\$1,400,000
31724009	Ontario Street/Highway 2 (US-2)	\$500,000
31721004 & 31799321 & 31719009 & 31723310	Sidewalk and Bike Path Projects	\$66,000
Total Capital (Impact Fees) Fund		\$1,966,000

Park Improvement Fund

Project No. / Category		FY2027
52023006	Parks Master Plan Identified Projects	\$1,000,000
52099003	City Beach Parking Lot and Boat Launch Improvements	\$300,000
52027001	Euclid Right of Way Waterfront Park	\$250,000
51499001	City Beach RV Park Improvements	\$45,000
Total Park Improvement Fund		\$1,595,000

General Fund (RCT - Local Option Tax)

Project No. / Category		FY2027
31725002	Cedar Street Reconstruction	\$250,000
31721004 & 31799321 & 31719009 & 31723310	Sidewalk and Bike Path Projects	\$250,000
Total General Fund (RCT - Local Option Tax)		\$500,000

General Fund (In-Lieu Fees)

Project No. / Category		FY2027
31721004 & 31799321 & 31719009 & 31723310	Sidewalk and Bike Path Projects	\$95,000
Total General Fund (In-Lieu Fees)		\$95,000

City of Sandpoint
FY 2027 Proposed Budget
General Fund One-Time Budget Items

Fund(s)	Dept/Division Name(s)	Dept #	Acct	Budget Item Description	Total Budgeted Amount	General Fund One Time \$
				City Efficiency & Public Safety MP/Asset		
General	Central Services	1600	600	Assessment/Audit	50,000	17,000
General	Information Technology	1920	700	Core Network upgrades	75,000	25,500
General	Fire	2200	600	Radios - 10	24,250	23,402
General	Police	2100	700	6 Hybrid Vehicle	475,000	465,500 *^
General	CPD Admin	1800	300	ADA Planning	25,000	22,000
General	Government Building	1940	700	City Hall Fire Alarm	100,000	63,000 *
General	Parks	5200	600	2 ATV's	16,000	15,200
General	Streets	3100	300	Multimodal Transportation Plan	100,000	87,800
General	Streets	3100	700	Cat Backhoe	200,000	175,600 *^
General	Streets	3100	700	Water Tanker Truck	150,000	131,700 *
General	Streets	3100	700	Skid Steer	90,000	79,020 *^
General	Streets	3100	700	Hot Box Trailer - Road Rehab	45,000	39,510 *
General	Streets	3100	700	Claw Bucket - Branch & leaf pickup	20,000	17,560 *
General	Streets	3170	400	Road Reconstruction Projects	2,000,000	1,493,574 *
General	Streets	3170	400	Cedar Street Reconstruction	500,000	250,000 *
General	Streets	3170	700	Multimodal Sidewalks - In Lieu \$	95,000	95,000 *

^ Replacement of vehicle that is past it's useful life

* Part of FY 2027 Capital Improvement Plan

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3,965,250	3,001,366
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Reserve and Fund Balance Policies

C. Use of One-Time Resources Policy

This policy recognizes the value and limitations of one-time resources and guide the budgetary use of these resources. The value of one-time resources allows the City to consider expenditures to enhance the city's base budget for items not normally considered or recognized as affordable with the city's on-going revenue requirements. Limitations of one-time resources are the lack of availability in future fiscal years to fund ongoing costs of most on-going city expenditures.

Definitions and Details

One-time resources are resources that the City cannot reasonable expect to receive on an ongoing basis. The source is most likely one-time if any of the following apply.

- a. Will not be available the next fiscal year
- b. Has a set ending date such as 12-18 months
- c. Results from a one-time spike in revenue
- d. Results from bond or debt proceeds
- e. Results from a budget surplus derived from temporary expenditure saving
- f. Sale of fixed assets

Policy

One-time resources are resources that the City cannot reasonably expect to receive on an ongoing basis. The source is most likely one-time such as proceeds from asset sales, debt refinancing, one-time grants, revenue spikes, budget surpluses and similar non-recurring revenue and shall not be used for current or new ongoing operating expenses. Appropriate uses of one-time resources include establishing and rebuilding the Emergency Reserve, Operating Reserve, early retirement of debt, capital expenditures and other non-recurring expenditures. Emphasis shall be placed on one-time uses that achieve future operating cost reductions.

City of Sandpoint
FY 2027 Sandpoint Urban Renewal Agency Budget Request

Northern District

Art Projects	\$	100,000
Great Northern Road	\$	4,055,000
Property Purchase - Railroad ROW	\$	300,000
	\$	<u>4,455,000</u>

Downtown District

Economic Development Marketing/Support	\$	25,000
Art Projects	\$	150,000
Downtown Revitalization Phase III Design & Construction	\$	4,450,000
	\$	<u>4,625,000</u>

Total **\$ 9,080,000**

City of Sandpoint

FY 2027 Proposed Resort City Tax Fund Allocations

<u>Fund & Department/Project</u>	<u>PROJECT AMOUNT</u>	<u>RCT AMOUNT</u>
GENERAL FUND		
Street Reconstruction/Sidewalk Projects	2,845,000 *	500,000
Public Transportation Contract	145,000	105,000
Invasive Species	40,000	31,500
Park Maintenance	1,111,898	222,380
Police Department	4,206,563	105,840
Fire Department	1,475,154	35,280
TOTAL	<u>10,918,615</u>	<u>1,000,000</u>

Preliminary Budget

1,000,000

50% of RCT Revenue is dedicated for Street Reconstruction Projects & Sidewalk/Pathway Projects

72.41% of Public Transportation Contract (Remaining funded by new Parking Revenues)

78.75% of Invasive Species Budget

20% of Parks Maintenance Budget (City Beach, Memorial, Sports Complex, etc.)

2.52% of Police Department Budget

2.39% of Fire Department Budget

* Does not include Sandpoint Urban Renewal Agency/Grant funded projects