

<b>Grant funded</b>	<b>3,247,500</b>
<b>Sandpoint Urban Renewal Agency (SURA) funded</b>	<b>9,080,000</b>
<b>Water and Wastewater Reserves</b>	<b>13,120,000</b>

**CITY OF SANDPOINT**

*Proposed Expenditure Budget by Department and Division  
Fiscal Year 2027*

DATE 6/17/2026

<b>Departments/Divisions and Projects</b>	<b>FY 2024 Actual</b>	<b>FY 2025 Actual</b>	<b>FY 2026 Budget</b>	<b>FY 2027 Budget</b>
<b>1320 City Administration</b>				
100 Salaries and Wages	206,306	-	-	-
200 Employee Benefits	36,093	-	-	-
300 Purchased Prof & Tech	(3,325)	-	-	-
500 Other Purchased Service	1,947	-	-	-
600 Supplies	1,046	-	-	-
800 Miscellaneous	1,524	-	-	-
<b>Total</b>	<b>243,591</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ELECTED OFFICES</b>				
<b>1110 City Council</b>				
100 Salaries and Wages	46,748	54,000	54,000	54,000
200 Employee Benefits	53,130	60,611	75,959	76,158
500 Other Purchased Service	101	589	3,000	3,600
600 Supplies	1,717	667	500	500
<b>Total</b>	<b>101,696</b>	<b>115,867</b>	<b>133,459</b>	<b>134,258</b>
<b>1310 Mayor</b>				
100 Salaries and Wages	22,552	25,000	25,000	25,000
200 Employee Benefits	13,156	15,954	15,683	21,031
300 Purchased Prof & Tech	2,750	1,052	7,000	7,000
500 Other Purchased Service	4,550	4,011	3,750	3,000
600 Supplies	989	4	-	-
<b>Total</b>	<b>43,997</b>	<b>46,021</b>	<b>51,433</b>	<b>56,031</b>
<b>TOTAL ELECTED OFFICES</b>	<b>145,693</b>	<b>161,888</b>	<b>184,892</b>	<b>190,289</b>

**FINANCE DEPARTMENT**

<b>1510 Finance Department</b>				
100 Salaries and Wages	325,037	338,264	365,702	392,761
200 Employee Benefits	102,736	105,426	138,610	135,869
300 Purchased Prof & Tech	41,417	44,748	52,500	60,000
500 Other Purchased Service	2,185	3,164	6,200	6,400
600 Supplies	4,566	2,497	4,150	4,150
800 Miscellaneous	164	(2,191)	-	-
<b>Total</b>	<b>476,105</b>	<b>491,908</b>	<b>567,162</b>	<b>599,180</b>
<b>1511 Utility Billing</b>				
100 Salaries and Wages	64,894	66,986	70,553	71,557
200 Employee Benefits	23,416	25,831	32,910	27,339
300 Purchased Prof & Tech	15,884	15,323	17,000	17,000
500 Other Purchased Service	479	-	-	-
600 Supplies	11,889	11,341	13,500	12,500
<b>Total</b>	<b>116,562</b>	<b>119,481</b>	<b>133,963</b>	<b>128,396</b>

Departments/Divisions and Projects	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
<b>6200 LID Fund</b>				
LID 32 - North Boyer Wastewater Improvements	6,924	6,915	6,857	6,857
<b>TOTAL FINANCE DEPARTMENT</b>	<b>599,591</b>	<b>618,304</b>	<b>707,982</b>	<b>734,433</b>
<b>1530 Legal</b>				
300 Purchased Prof & Tech	228,929	229,644	240,000	261,800
<b>Total</b>	<b>228,929</b>	<b>229,644</b>	<b>240,000</b>	<b>261,800</b>
<b>CENTRAL SERVICES DEPARTMENT</b>				
<b>1540 City Clerk's Office</b>				
100 Salaries and Wages	99,661	135,291	149,065	157,981
200 Employee Benefits	31,566	49,674	62,550	65,539
500 Other Purchased Service	1,219	940	2,800	4,500
600 Supplies	2,412	925	725	350
<b>Total</b>	<b>134,858</b>	<b>186,830</b>	<b>215,140</b>	<b>228,370</b>
<b>1600 Central Services</b>				
100 Salaries and Wages	267,236	275,835	313,969	325,250
200 Employee Benefits	91,577	102,646	146,945	139,938
300 Purchased Prof & Tech	48,268	36,520	70,200	75,000
400 Purchased Property Ser	6,065	4,920	6,750	5,500
500 Other Purchased Service	229,944	302,047	340,584	376,250
600 Supplies	21,666	16,653	47,500	34,075
700 Capital/Property	-	-	40,000	-
800 Miscellaneous	-	165	50,000	50,000
<b>Total</b>	<b>664,756</b>	<b>738,786</b>	<b>1,015,948</b>	<b>1,006,013</b>
<b>1920 Information Technology Division</b>				
100 Salaries and Wages	137,302	132,237	165,534	175,316
200 Employee Benefits	50,668	49,921	72,680	63,697
300 Purchased Prof & Tech	16,446	20,452	35,000	41,000
500 Other Purchased Service	45,239	42,632	50,600	71,800
600 Supplies	444,598	322,176	351,850	381,600
700 Capital/Property	14,090	1,268	124,000	75,000
<b>Total</b>	<b>708,343</b>	<b>568,686</b>	<b>799,664</b>	<b>808,413</b>
<b>01-1970 General Government Projects and Grants</b>				
Miscellaneous Project/Grant	-	-	1,000,000	1,000,000
Public Transportation (\$105k RCT, \$40k Parking Mgmt Plan)	85,000	87,890	145,000	145,000
Improvements to Rental Property	23,836	24,879	207,500	257,500
Strategic Projects (RCT/Parking Revenue Dependent)	-	-	200,000	300,000
Downtown Parking Lot Improvement Project	23,932	516,389	-	-
Public Art Projects	125	-	-	-
Downtown Waterfront	45,303	-	-	-
Planning Comprehensive Plan	5,916	-	-	-
Baldy Repeater/Road Enhancements	5,009	1,037	-	-
<b>Total</b>	<b>189,121</b>	<b>630,195</b>	<b>1,552,500</b>	<b>1,702,500</b>
<b>05-1970 Impact Fee Rate Study</b>	<b>16,583</b>	<b>60,207</b>	<b>-</b>	<b>-</b>
<b>TOTAL CENTRAL SERVICES DEPARTMENT</b>	<b>1,713,661</b>	<b>2,184,704</b>	<b>3,583,252</b>	<b>3,745,296</b>

Departments/Divisions and Projects	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
<b><u>COMMUNITY PLANNING &amp; DEVELOPMENT DEPARTMENT</u></b>				
<b>1800 Community Development Administration</b>				
100 Salaries and Wages	55,623	223,557	146,509	287,195
200 Employee Benefits	16,685	61,130	61,257	96,155
300 Purchased Prof & Tech	171	4,500	25,000	50,000
500 Other Purchased Service	444	4,985	4,000	3,250
600 Supplies	195	393	270,000	270,000
<b>Total</b>	<b>73,118</b>	<b>294,565</b>	<b>506,766</b>	<b>706,600</b>
<b>1910 Planning Division</b>				
100 Salaries and Wages	151,804	189,242	251,794	142,612
200 Employee Benefits	43,956	61,249	124,243	63,189
300 Purchased Prof & Tech	104,459	12,607	-	-
500 Other Purchased Service	3,507	5,700	9,000	9,000
600 Supplies	2,874	5,980	2,750	2,850
<b>Total</b>	<b>306,600</b>	<b>274,778</b>	<b>387,787</b>	<b>217,651</b>
<b>1940 Government Buildings &amp; Grounds</b>				
100 Salaries and Wages	39,670	48,871	81,400	56,593
200 Employee Benefits	16,145	20,862	36,543	19,201
300 Purchased Prof & Tech	2,917	2,406	2,500	2,500
400 Purchased Property Services	95,754	110,134	99,300	96,500
500 Other Purchased Service	136	239	-	-
600 Supplies	55,470	48,525	55,250	50,780
700 Capital/Property	141,570	-	100,000	100,000
<b>Total</b>	<b>351,662</b>	<b>231,037</b>	<b>374,993</b>	<b>325,574</b>
<b>2420 Building Division</b>				
100 Salaries and Wages	188,070	187,213	209,642	230,116
200 Employee Benefits	52,586	60,258	103,229	73,952
300 Purchased Prof & Tech	5,721	3,935	-	-
500 Other Purchased Service	1,136	4,413	3,150	4,650
600 Supplies	4,177	3,869	2,400	4,040
<b>Total</b>	<b>251,690</b>	<b>259,688</b>	<b>318,421</b>	<b>312,758</b>
<b><u>Recreation Division</u></b>				
<b>5120 Recreation</b>				
100 Salaries and Wages	125,759	116,983	130,797	134,746
200 Employee Benefits	31,809	35,005	48,937	34,802
300 Purchased Prof & Tech	11,004	3,262	1,500	2,500
400 Purchased Property Services	12,629	11,776	4,000	12,000
500 Other Purchased Services	3,859	2,604	1,200	1,330
600 Supplies	15,139	25,522	18,050	19,050
700 Capital/Property	-	-	-	35,000
800 Miscellaneous	1,923	-	-	-
<b>Total</b>	<b>202,122</b>	<b>195,152</b>	<b>204,484</b>	<b>239,428</b>
<b>06-5127 James E Russell Sports Center</b>				
100 Salaries and Wages	1,396	123,295	112,567	132,877
200 Employee Benefits	(94)	31,497	41,399	24,064
300 Purchased Prof & Technical Services	9,901	2,221	-	1,620

Departments/Divisions and Projects	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
400 Purchased Property Services	-	918	5,000	5,000
500 Other Purchased Services	320	5,612	6,000	13,440
600 Supplies	-	72,682	47,100	47,900
800 Miscellaneous	-	765	-	-
<b>Total</b>	<b>11,523</b>	<b>236,990</b>	<b>212,066</b>	<b>224,901</b>
<b>08-5127 Park Capital Improvement Fund - JER Sports Center</b>	<b>5,917,167</b>	<b>1,729,846</b>	<b>-</b>	<b>-</b>
<b>06-4900 James E. Russell Sports Center Reserve</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>
<b>06-4910 Transfers to other Funds - Recreation</b>	<b>-</b>	<b>-</b>	<b>39,546</b>	<b>39,700</b>
<b>01-4910 Transfers to other Funds - Recreation</b>	<b>17,917</b>	<b>2,899</b>	<b>-</b>	<b>-</b>
<b>08-4910 Transfers to other Funds - Recreation</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>
<b>Total Recreation Division</b>	<b>6,148,729</b>	<b>2,189,887</b>	<b>481,096</b>	<b>529,029</b>
<b><u>Parks Division</u></b>				
<b>5110 Park/Recreation Planning &amp; Culture Services</b>				
100 Salaries and Wages	111,103	-	-	-
200 Employee Benefits	40,615	-	-	-
400 Purchased Property Services	1,055	-	-	-
500 Other Purchased Services	812	-	-	-
<b>Total</b>	<b>153,585</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5140 City Beach RV Park</b>				
100 Salaries and Wages	11,164	6,609	-	-
200 Employee Benefits	4,248	2,680	-	-
300 Purchased Prof & Technical Services	2,308	583	2,500	2,500
400 Purchased Property Services	4,321	3,439	11,500	5,000
500 Other Purchased Services	2,363	10	3,000	-
600 Supplies	1,074	3,445	11,900	12,500
700 Capital/Property	-	-	1,000,000	900,000
<b>Total</b>	<b>25,478</b>	<b>16,766</b>	<b>1,028,900</b>	<b>920,000</b>
<b>5180 Parks Concessions</b>				
400 Purchased Property Services	120	644	1,000	1,000
500 Other Purchased Services	959	884	800	400
600 Supplies	3,493	1,923	-	-
<b>Total</b>	<b>4,572</b>	<b>3,451</b>	<b>1,800</b>	<b>1,400</b>
<b>5200 Park Maintenance</b>				
100 Salaries and Wages	369,872	389,629	451,333	475,062
200 Employee Benefits	122,341	130,231	172,268	225,436
300 Purchased Prof & Tech	57,577	47,085	74,000	73,700
400 Purchased Property Services	128,378	149,139	142,625	143,500
500 Other Purchased Service	2,283	3,953	3,500	1,500
600 Supplies	198,670	178,040	173,850	192,700
700 Capital/Property	-	77,816	55,000	-
<b>Total</b>	<b>879,121</b>	<b>975,893</b>	<b>1,072,576</b>	<b>1,111,898</b>
<b>05-5200 Impact Fee Park Projects</b>				
Travers Playground and Splash Pad	70,285	207,098	-	-
Parks Property Purchase	-	-	1,000,000	1,400,000
Travers All Wheels Park Improvements	361,030	615	-	-
<b>Total</b>	<b>431,315</b>	<b>207,713</b>	<b>1,000,000</b>	<b>1,400,000</b>

Departments/Divisions and Projects	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
<b>08-5200 Park Capital Improvement Fund</b>				
Parks Master Plan Identified Projects	-	-	150,000	1,000,000
City Beach Park Lot Improvements	-	-	210,000	1,000,000
Dog Park Design	-	-	-	30,000
Euclid Right of Way Waterfront Park	-	-	-	250,000
Parks Property Purchase	-	-	300,000	300,000
Memorial - Phase II and HVAC	-	10,000	75,000	-
Travers Playground and Splash Pad	211,187	793,504	-	-
Travers All Wheels Park Improvements	86,132	36,680	-	-
Travers Tennis Court Improvements	9,159	11,472	-	-
Travers Pavillion/Fencing/Batting Cages	-	126,619	-	-
Other - Software/Credit Card	7,501	24,157	9,600	20,100
<b>Total</b>	<b>313,979</b>	<b>1,002,432</b>	<b>744,600</b>	<b>2,600,100</b>
<b>08-4900 Memorial Reserves</b>	-	-	62,487	62,487
<b>08-4910 Transfers to other Funds</b>	18,048	-	-	-
<b>01-4910 Transfers to other Funds - Parks</b>	-	53	-	-
<b>Total Parks Division</b>	<b>1,826,098</b>	<b>2,206,308</b>	<b>3,910,363</b>	<b>6,095,885</b>
<b>TOTAL COMMUNITY PLANNING &amp; DEVELOPMENT DEPT</b>	<b>8,957,897</b>	<b>5,456,263</b>	<b>5,979,426</b>	<b>8,187,497</b>

## PUBLIC WORKS DEPARTMENT

### Streets Division

#### **3100 Street Maintenance**

100 Salaries and Wages	527,186	508,367	505,580	550,329
200 Employee Benefits	193,430	197,374	248,645	236,622
300 Purchased Prof & Tech	4,545	15,694	70,400	135,400
400 Purchased Property Services	139,941	78,647	147,000	166,000
500 Other Purchased Service	2,063	2,142	6,050	6,250
600 Supplies	385,549	319,228	336,100	362,200
700 Capital/Property	351,699	-	1,150,000	505,000
800 Miscellaneous	-	5,000	-	-
<b>Total</b>	<b>1,604,413</b>	<b>1,126,452</b>	<b>2,463,775</b>	<b>1,961,801</b>

#### **01-3170 Street & Sidewalk Projects**

Salary & Benefits related to Street & Sidewalk projects	9,344	3,004	102,068	89,918
Great Northern Realignment & Reconstruction Project	343,331	23,939	1,500,000	4,000,000
Sidewalk Projects (In Lieu Fees)	-	-	95,000	95,000
Cedar Street Reconstruction (\$250,000 is RCT \$)	-	19,196	1,700,000	500,000
Downtown Revitalization - Phase 3	5,594	11,065	2,000,000	4,450,000
Road Reconstruction & Seal Coating Projects	82,588	-	-	2,000,000
North Boyer Sidewalk/Pathway	-	-	500,000	500,000
Superior Street Sidewalk/Pathway	-	-	-	80,000
RCT - Sidewalk Projects	109,052	16,725	-	250,000
RCT - Road Reconstruction & Seal Coating Projects	416,223	106,622	200,000	-
RCT - Road Reconstruction Projects (Revenue Dependent)	-	-	200,000	-
Stormwater Master/System Plan	-	-	20,000	20,000
Boyer Avenue/Baldy Sidewalk	-	-	500,000	-
North Boyer Road Emergency Project	-	71,682	-	-

Departments/Divisions and Projects	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
Bridge Street Rehabilitation	64,500	537,150	-	-
East - West Connection Land Purchase	363,790	-	-	-
Urban Area Transportation Master Plan	25,010	-	-	-
Division Avenue Corridor Project	7,585	-	-	-
Bridge & First Sidewalk/Pathway Reconstruction	17,030	31,362	-	-
<b>Total</b>	<b>1,444,047</b>	<b>820,745</b>	<b>6,817,068</b>	<b>11,984,918</b>
<b>05-3170 Impact Fees Street &amp; Pathway Projects</b>				
Baldy Mountain Road Pathway	-	-	20,000	20,000
Ontario Street Realignment	-	-	500,000	500,000
North Boyer & Superior Street Sidewalk/Pathway	-	-	40,000	46,000
East-West Connection Traffic Light	325,933	289,811	-	-
<b>Total</b>	<b>325,933</b>	<b>289,811</b>	<b>560,000</b>	<b>566,000</b>
<b>Total Street Division</b>	<b>3,374,393</b>	<b>2,237,008</b>	<b>9,840,843</b>	<b>14,512,719</b>
<b>3200 Sanitation - Garbage Collection</b>				
300 Purchased Prof & Tech	573,184	608,117	620,000	660,000
400 Purchased Property Service	132,761	17,595	20,000	25,000
600 Supplies	1,318	11,787	15,000	20,000
<b>4910 Transfers to other Funds</b>	<b>158,823</b>	<b>177,663</b>	<b>194,320</b>	<b>187,214</b>
<b>Total</b>	<b>866,086</b>	<b>815,162</b>	<b>849,320</b>	<b>892,214</b>
<b>3800 Fiber Optic Network</b>				
300 Purchased Prof & Tech	18,953	17,118	96,000	102,500
<b>Total</b>	<b>18,953</b>	<b>17,118</b>	<b>96,000</b>	<b>102,500</b>
<b>2410 Engineering Division*</b>				
100 Salaries and Wages	191,214	147,894	-	-
200 Employee Benefits	62,765	49,316	-	-
300 Purchased Prof & Tech	6,045	1,015	-	-
500 Other Purchased Service	287	1,260	-	-
600 Supplies	2,700	426	-	-
<b>Total</b>	<b>263,011</b>	<b>199,911</b>	<b>-</b>	<b>-</b>
* FY 2026 and FY 2027 Budget part of 3400 Public Works Admin below				
<b>01-4910 Transfers to other Funds - Water &amp; Wastewater</b>	<b>-</b>	<b>12,707</b>	<b>-</b>	<b>-</b>
<b>Water Utility Division</b>				
<b>3400 Public Works Administration and Engineering</b>				
100 Salaries and Wages	45,723	171,195	548,685	640,503
200 Employee Benefits	2,624	79,570	248,367	256,126
300 Purchased Prof & Tech	16,266	16,455	30,200	60,200
400 Purchased Property Services	2,832	3,300	3,000	3,000
500 Other Purchased Service	3,972	4,687	11,100	12,400
600 Supplies	517	1,593	7,650	6,750
700 Capital/Property	-	-	-	32,000
<b>Total</b>	<b>71,934</b>	<b>276,800</b>	<b>849,002</b>	<b>1,010,979</b>
<b>3452 Water Distribution</b>				
100 Salaries and Wages	301,029	283,720	352,467	398,836
200 Employee Benefits	117,951	121,592	178,412	170,343
300 Purchased Prof & Tech	37,770	28,171	242,440	81,200

Departments/Divisions and Projects	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
400 Purchased Property Services	21,334	3,990	41,200	60,200
500 Other Purchased Service	7,591	7,896	9,300	10,400
600 Supplies	213,262	260,128	342,900	1,084,500
700 Capital/Property	108,628	-	110,000	160,000
<b>Total</b>	<b>807,565</b>	<b>705,497</b>	<b>1,276,719</b>	<b>1,965,479</b>
<b>3456 Water Treatment</b>				
100 Salaries and Wages	278,668	298,676	322,532	343,164
200 Employee Benefits	97,309	128,586	146,051	135,464
300 Purchased Prof & Tech	40,793	114,025	362,025	229,900
400 Purchased Property Services	288,655	197,498	298,350	285,000
500 Other Purchased Service	8,742	8,734	7,225	5,500
600 Supplies	269,827	286,010	290,275	282,200
700 Capital/Property/Depreciation	869,804	824,924	830,000	790,000
800 Miscellaneous	2,871	2,871	-	3,000
<b>Total</b>	<b>1,856,669</b>	<b>1,861,324</b>	<b>2,256,458</b>	<b>2,074,228</b>
<b>3457 Water Projects</b>				
Salary and Benefits related to Water projects	-	-	47,690	-
Timber Management	36,482	20,877	125,000	125,000
Watershed & Urban Forest Master Plan Projects	92,304	46,014	250,000	250,000
Water Mainline Pipeline Rehabilitation	669,563	98,096	2,570,000	6,700,000
Lower Diversion Upgrades	-	-	1,265,000	1,265,000
Woodland Booster Pump Station	946	274	-	200,000
Downtown Revitalization - Phase 3	-	-	-	300,000
Great Northern Water Main Reconstruction & Land	64,764	2,304	350,000	-
Cedar Street Reconstruction	-	27,239	300,000	-
Water Treatment Generators	32,220	255,857	-	-
Sandcreek Water Treatment Plant Lining/Coating/Wall Repair	49,977	79,296	-	-
Water Master Plan & Blue Line	-	10,598	-	-
Watershed Bridges	9,808	-	-	-
<b>Total</b>	<b>956,064</b>	<b>540,555</b>	<b>4,907,690</b>	<b>8,840,000</b>
<b>33-7000 Water Revenue Bond</b>	<b>826,750</b>	<b>826,750</b>	<b>826,750</b>	<b>826,750</b>
<b>30-4910 Transfers to other Funds</b>	<b>2,233,532</b>	<b>1,942,752</b>	<b>1,942,599</b>	<b>2,009,690</b>
<b>Total Water Utility Division</b>	<b>6,752,514</b>	<b>6,153,678</b>	<b>12,059,218</b>	<b>16,727,126</b>
<b>Wastewater Utility Division</b>				
<b>3252 Wastewater Collection</b>				
100 Salaries and Wages	225,063	239,972	290,449	262,701
200 Employee Benefits	96,799	113,999	142,251	126,212
300 Purchased Prof & Tech	2,460	1,300	31,340	23,500
400 Purchased Property Services	17,131	7,392	20,900	30,900
500 Other Purchased Service	13,650	18,880	15,200	20,200
600 Supplies	57,130	90,022	110,100	138,600
700 Capital/Property	651,646	-	150,000	80,000
<b>Total</b>	<b>1,063,879</b>	<b>471,565</b>	<b>760,240</b>	<b>682,113</b>
<b>3256 Wastewater Treatment</b>				
100 Salaries and Wages	290,851	350,202	426,774	438,599
200 Employee Benefits	116,756	157,285	215,088	207,131
300 Purchased Prof & Tech	43,393	44,780	63,100	53,200

Departments/Divisions and Projects	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
400 Purchased Property Services	282,964	335,138	333,000	309,400
500 Other Purchased Service	1,746	9,370	9,000	11,500
600 Supplies	377,732	372,270	406,000	451,720
700 Capital/Property/Depreciation	919,307	873,038	1,000,000	850,000
<b>Total</b>	<b>2,032,749</b>	<b>2,142,083</b>	<b>2,452,962</b>	<b>2,321,550</b>
<b>3257 Wastewater Projects</b>				
Salary and Benefits related to Wastewater projects	-	-	46,833	-
Lift Station Improvements (Beach, Boyer & other)	168,948	1,403,762	400,000	3,300,000
Wastewater Mainline Pipeline Rehabilitation	40,538	310,323	620,000	620,000
Manhole Rehab/Replacement	16,877	550	115,000	115,000
Lateral Connection Project	-	-	165,000	165,000
Stormwater Master Plan	-	-	80,000	80,000
Wastewater Treatment Facility - Bridge Improvements	237,394	139,617	1,000,000	-
Cedar Street Reconstruction	-	36,699	500,000	-
Wastewater Treatment Facility Reconstruction	86,435	376,958	2,000,000	-
Great Northern Wastewater Main Reconstruction & Land	88,088	2,361	-	-
Wastewater SCADA (Lift Stations & WWTP)	725,358	474,387	-	-
Wastewater Collection Hydraulic Modeling/Master Plan	4,269	-	-	-
<b>34-3257 Bond Construction Fund - Wastewater Plant Reconstruct</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000,000</b>
<b>Total</b>	<b>1,367,907</b>	<b>2,744,657</b>	<b>4,926,833</b>	<b>34,280,000</b>
<b>4900 Wastewater Reserves</b>	<b>-</b>	<b>-</b>	<b>1,699,482</b>	<b>2,525,609</b>
<b>4910 Transfers to other funds</b>	<b>1,442,920</b>	<b>1,222,614</b>	<b>1,290,483</b>	<b>1,490,728</b>
<b>Total Wastewater Utility Division</b>	<b>5,907,455</b>	<b>6,580,919</b>	<b>11,130,000</b>	<b>41,300,000</b>
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>17,182,412</b>	<b>16,016,503</b>	<b>33,975,381</b>	<b>73,534,559</b>
<b>FIRE DEPARTMENT</b>				
<b>2200 Fire Department</b>				
100 Salaries and Wages	795,911	842,983	876,652	931,666
200 Employee Benefits	327,602	355,138	374,108	452,023
300 Purchased Prof & Tech	12,913	60	250	-
400 Purchased Property Services	32,529	74,766	15,000	29,515
500 Other Purchased Service	13,207	3,183	4,500	3,000
600 Supplies	91,296	87,357	27,900	58,950
800 Miscellaneous	46,742	37,644	-	-
<b>Total</b>	<b>1,320,200</b>	<b>1,401,131</b>	<b>1,298,410</b>	<b>1,475,154</b>
<b>2210 &amp; 2220 Sagle &amp; Westside Fire</b>				
100 Salaries and Wages	802,253	-	-	-
200 Employee Benefits	319,318	-	-	-
600 Supplies	8,254	-	-	-
800 Miscellaneous	8,940	-	-	-
<b>Total</b>	<b>1,138,765</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>05-2200 Impact Fee - Capital/Equipment</b>	<b>38,828</b>	<b>-</b>	<b>60,000</b>	<b>30,000</b>
<b>05-4910 Transfers to other Funds - Fire</b>	<b>-</b>	<b>75,622</b>	<b>-</b>	<b>-</b>
<b>TOTAL FIRE DEPARTMENT</b>	<b>2,497,793</b>	<b>1,476,753</b>	<b>1,358,410</b>	<b>1,505,154</b>

Departments/Divisions and Projects	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
<b><u>POLICE DEPARTMENT</u></b>				
<b>2100 Police Department</b>				
100 Salaries and Wages	2,047,460	1,993,554	2,251,512	2,339,137
200 Employee Benefits	761,881	803,366	1,106,666	1,108,101
300 Purchased Prof & Tech	38,944	30,332	47,400	50,500
400 Purchased Property Service	61,049	69,411	50,744	56,650
500 Other Purchased Service	34,982	39,582	46,150	34,675
600 Supplies	119,239	103,351	305,850	142,500
700 Capital/Property	127,586	102,723	60,000	475,000
800 Miscellaneous	10,003	34,372	-	-
<b>Total</b>	<b>3,201,144</b>	<b>3,176,691</b>	<b>3,868,322</b>	<b>4,206,563</b>
<b>05-2100 Impact Fee - Capital/Equipment</b>	<b>69,866</b>	<b>-</b>	<b>30,000</b>	<b>20,000</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>3,271,010</b>	<b>3,176,691</b>	<b>3,898,322</b>	<b>4,226,563</b>
<b>TOTAL CITY OF SANDPOINT</b>	<b>34,840,577</b>	<b>29,320,750</b>	<b>49,927,665</b>	<b>92,385,591</b>