



## CITY COUNCIL SPECIAL MEETING/WORKSHOP AGENDA

June 17, 2026 at 1:00 PM

Council Chambers at City Hall - 1123 W. Lake St. Sandpoint, Idaho

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**Call to Order**

**Roll Call**

**Pledge of Allegiance**

**Budget Workshop**

- 1.** Proposed FY 2027 Budget Workshop - Day 1

**Adjourn**

### **Public Participation Options and Information**

Before the meeting, comment in writing: Email [cityclerk@sandpointidaho.gov](mailto:cityclerk@sandpointidaho.gov) or deliver to City Hall.  
Attend in person: See above for meeting location. Seating available on first-come, first-served basis.  
Attend remotely: Register at <https://www.sandpointidaho.gov/meetings>.  
After the meeting, view the recording on YouTube: <https://www.youtube.com/c/CityofSandpoint>.  
For questions or requests for special accommodation: At least 48 hours prior to the meeting, send a message to the email address above or call (208) 263-3310.

# 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	<a href="#">Budget Book</a>
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	<b><u>Budget Book</u></b>
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](#)**

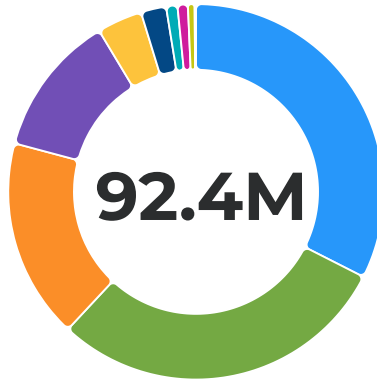
**[FY 2027 Capital Improvement Plan - link to interactive plan](#)**

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

Item # 1.

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
<b>GENERAL FUND:</b>	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
<b>TOTAL GENERAL FUND</b>	<b>3,011,666</b>	<b>5,442,715</b>	<b>16,269,308</b>	<b>2,504,189</b>	<b>27,227,878</b>	<b>9,108,743</b>	<b>3,519,135</b>	<b>14,600,000</b>	<b>-</b>	<b>27,227,878</b>
<b>FIDUCIARY FUND:</b>										
Debt Service - LID Funds (combined)	5,487	-	1,370	-	6,857	-	6,857	-	-	6,857
<b>TOTAL FIDUCIARY FUND</b>	<b>5,487</b>	<b>-</b>	<b>1,370</b>	<b>-</b>	<b>6,857</b>	<b>-</b>	<b>6,857</b>	<b>-</b>	<b>-</b>	<b>6,857</b>
<b>SPECIAL REVENUE FUNDS:</b>										
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
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>2,796,737</b>	<b>256,463</b>	<b>3,178,316</b>	<b>-</b>	<b>6,231,516</b>	<b>326,489</b>	<b>246,840</b>	<b>5,618,487</b>	<b>39,700</b>	<b>6,231,516</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>5,813,890</b>	<b>5,699,178</b>	<b>19,448,994</b>	<b>2,504,189</b>	<b>33,466,251</b>	<b>9,435,232</b>	<b>3,772,832</b>	<b>20,218,487</b>	<b>39,700</b>	<b>33,466,251</b>
<b>PROPRIETARY FUNDS:</b>										
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
<b>TOTAL PROPRIETARY FUNDS</b>	<b>13,636,197</b>	<b>-</b>	<b>44,060,000</b>	<b>1,223,143</b>	<b>58,919,340</b>	<b>2,979,079</b>	<b>4,695,020</b>	<b>47,557,609</b>	<b>3,687,632</b>	<b>58,919,340</b>
<b>TOTAL CITY OF SANDPOINT</b>	<b>19,450,087</b>	<b>5,699,178</b>	<b>63,508,994</b>	<b>3,727,332</b>	<b>92,385,591</b>	<b>12,414,311</b>	<b>8,467,852</b>	<b>67,776,096</b>	<b>3,727,332</b>	<b>92,385,591</b>

### FY27 Expenditures by Fund



● Bond Construction Fund	<b>\$30,000,000</b>	32.47%
● General Fund	<b>\$27,227,878</b>	29.47%
● Water Fund	<b>\$15,900,376</b>	17.21%
● Wastewater Fund	<b>\$11,300,000</b>	12.23%
● Parks Capital Improvement Fund	<b>\$3,583,987</b>	3.88%
● Capital Projects Fund	<b>\$2,016,000</b>	2.18%
● Sanitation Collection Fund	<b>\$892,214</b>	0.97%
● Bond Payment Fund	<b>\$826,750</b>	0.89%
● Recreation Fund	<b>\$529,029</b>	0.57%
● Fiber Optic Network Fund	<b>\$102,500</b>	0.11%
● Lid 32 - North Boyer Wastewater Improvement	<b>\$6,857</b>	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
<b>General Fund</b>	\$13,913,231	\$11,903,968	\$21,817,387	\$27,227,878
<b>Interfund Transfers - Out - Recreation</b>				
<b>Interfund Transfers Out</b>				
TRANSFERS OUT - RECREATION FUND	\$17,917	\$2,899	-	-
<b>Total Interfund Transfers Out</b>	\$17,917	\$2,899	-	-
<b>Total Interfund Transfers - Out - Recreation</b>	\$17,917	\$2,899	-	-
<b>Interfund Transfers - Out - Public Works</b>				
<b>Interfund Transfers Out</b>				
TRANSFERS OUT - WATER FUND	-	\$6,473	-	-
TRANSFERS OUT - WASTEWATER FUND	-	\$6,235	-	-
<b>Total Interfund Transfers Out</b>	-	\$12,708	-	-

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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
<b>Total Interfund Transfers - Out - Public Works</b>	-	\$12,708	-	-
<b>Interfund Transfers - Out - Parks</b>				
<b>Interfund Transfers Out</b>				
TRANSFERS OUT - PARK CAPITAL	-	\$53	-	-
<b>Total Interfund Transfers Out</b>	-	\$53	-	-
<b>Total Interfund Transfers - Out - Parks</b>	-	\$53	-	-
<b>City Council</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$46,748	\$54,000	\$54,000	\$54,000
<b>Total Salaries &amp; Wages</b>	\$46,748	\$54,000	\$54,000	\$54,000
<b>Employee Benefits</b>				
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
<b>Total Employee Benefits</b>	\$53,130	\$60,611	\$75,959	\$76,158
<b>Other Purchased Services</b>				
PRINTING AND BINDING	-	\$500	-	\$600
PHOTOCOPIES	\$1	-	-	-
TRAINING AND TRAVEL	\$100	-	\$3,000	\$3,000
MEETINGS (NOT RELATED TO TRAINING)	-	\$89	-	-
<b>Total Other Purchased Services</b>	\$101	\$589	\$3,000	\$3,600
<b>Supplies</b>				
OFFICE SUPPLIES/EQUIPMENT	\$1,717	\$667	\$500	\$500
<b>Total Supplies</b>	\$1,717	\$667	\$500	\$500
<b>Total City Council</b>	\$101,696	\$115,867	\$133,459	\$134,258
<b>Mayor's Office</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$22,552	\$25,000	\$25,000	\$25,000
<b>Total Salaries &amp; Wages</b>	\$22,552	\$25,000	\$25,000	\$25,000
<b>Employee Benefits</b>				
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
<b>Total Employee Benefits</b>	\$13,156	\$15,954	\$15,683	\$21,031
<b>Purchased Professional &amp; Technical Services</b>				
ECONOMIC DEVELOPMENT/HOUSING SERVICES	-	\$1,052	\$4,000	\$4,000
TECH SERVICES - POLICY	\$2,750	-	\$3,000	\$3,000
<b>Total Purchased Professional &amp; Technical Services</b>	\$2,750	\$1,052	\$7,000	\$7,000
<b>Other Purchased Services</b>				

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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
<b>Total Other Purchased Services</b>	\$4,550	\$4,011	\$3,750	\$3,000
<b>Supplies</b>				
OFFICE SUPPLIES/EQUIPMENT	\$989	\$4	-	-
<b>Total Supplies</b>	\$989	\$4	-	-
<b>Total Mayor's Office</b>	\$43,997	\$46,022	\$51,433	\$56,031
<b>City Administration</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$206,306	-	-	-
<b>Total Salaries &amp; Wages</b>	\$206,306	-	-	-
<b>Employee Benefits</b>				
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	-	-	-
<b>Total Employee Benefits</b>	\$36,093	-	-	-
<b>Purchased Professional &amp; Technical Services</b>				
ECONOMIC DEVELOPMENT/HOUSING SERVICES	-\$3,325	-	-	-
<b>Total Purchased Professional &amp; Technical Services</b>	-\$3,325	-	-	-
<b>Other Purchased Services</b>				
TELEPHONE - WIRELESS	\$67	-	-	-
TRAINING AND TRAVEL	\$1,860	-	-	-
MEETINGS (NOT RELATED TO TRAINING)	\$20	-	-	-
<b>Total Other Purchased Services</b>	\$1,947	-	-	-
<b>Supplies</b>				
LICENSES/DUES & SUBSCR (JOB RELATED)	\$1,028	-	-	-
OPERATIONAL SUPPLIES/EQUIPMENT	\$19	-	-	-
<b>Total Supplies</b>	\$1,047	-	-	-
<b>Other</b>				
MISCELLANEOUS	\$1,524	-	-	-
<b>Total Other</b>	\$1,524	-	-	-
<b>Total City Administration</b>	\$243,591	-	-	-
<b>Finance</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$318,643	\$333,952	\$365,702	\$392,761

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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
HOLIDAY	\$2,025	\$656	-	-
OVERTIME	\$4,369	\$3,657	-	-
<b>Total Salaries &amp; Wages</b>	<b>\$325,037</b>	<b>\$338,264</b>	<b>\$365,702</b>	<b>\$392,761</b>
<b>Employee Benefits</b>				
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	-
<b>Total Employee Benefits</b>	<b>\$102,736</b>	<b>\$105,425</b>	<b>\$138,610</b>	<b>\$135,869</b>
<b>Purchased Professional &amp; Technical Services</b>				
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
<b>Total Purchased Professional &amp; Technical Services</b>	<b>\$41,417</b>	<b>\$44,748</b>	<b>\$52,500</b>	<b>\$60,000</b>
<b>Other Purchased Services</b>				
TELEPHONE - WIRELESS	\$338	\$466	\$450	-
ADVERTISING	\$1,712	\$2,321	\$1,750	\$2,400
TRAINING AND TRAVEL	\$135	\$377	\$4,000	\$4,000
<b>Total Other Purchased Services</b>	<b>\$2,185</b>	<b>\$3,164</b>	<b>\$6,200</b>	<b>\$6,400</b>
<b>Supplies</b>				
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
<b>Total Supplies</b>	<b>\$4,566</b>	<b>\$2,497</b>	<b>\$4,150</b>	<b>\$4,150</b>
<b>Other</b>				
MISCELLANEOUS	\$164	-\$2,191	-	-
<b>Total Other</b>	<b>\$164</b>	<b>-\$2,191</b>	<b>-</b>	<b>-</b>
<b>Total Finance</b>	<b>\$476,105</b>	<b>\$491,908</b>	<b>\$567,162</b>	<b>\$599,180</b>
<b>Utility Billing</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$59,976	\$62,931	\$65,553	\$68,557
HOLIDAY	\$56	-	-	-
OVERTIME	\$4,862	\$4,055	\$5,000	\$3,000
<b>Total Salaries &amp; Wages</b>	<b>\$64,894</b>	<b>\$66,986</b>	<b>\$70,553</b>	<b>\$71,557</b>
<b>Employee Benefits</b>				
MEDICAL & DENTAL INSURANCE	\$10,603	\$12,544	\$14,867	\$12,273

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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	-
<b>Total Employee Benefits</b>	<b>\$23,416</b>	<b>\$25,831</b>	<b>\$32,910</b>	<b>\$27,339</b>
<b>Purchased Professional &amp; Technical Services</b>				
TECH SERVICES - UTILITY BILLING	\$4,205	\$3,770	\$4,000	\$4,000
TECH SERVICES - BANKING	\$11,680	\$11,553	\$13,000	\$13,000
<b>Total Purchased Professional &amp; Technical Services</b>	<b>\$15,884</b>	<b>\$15,323</b>	<b>\$17,000</b>	<b>\$17,000</b>
<b>Other Purchased Services</b>				
PRINTING AND BINDING	\$412	-	-	-
TRAINING AND TRAVEL	\$67	-	-	-
<b>Total Other Purchased Services</b>	<b>\$479</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>				
POSTAGE	\$11,889	\$11,341	\$13,500	\$12,500
<b>Total Supplies</b>	<b>\$11,889</b>	<b>\$11,341</b>	<b>\$13,500</b>	<b>\$12,500</b>
<b>Total Utility Billing</b>	<b>\$116,563</b>	<b>\$119,482</b>	<b>\$133,963</b>	<b>\$128,396</b>
<b>Legal</b>				
<b>Purchased Professional &amp; Technical Services</b>				
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
<b>Total Purchased Professional &amp; Technical Services</b>	<b>\$228,929</b>	<b>\$229,644</b>	<b>\$240,000</b>	<b>\$261,800</b>
<b>Total Legal</b>	<b>\$228,929</b>	<b>\$229,644</b>	<b>\$240,000</b>	<b>\$261,800</b>
<b>City Clerk's Office</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$99,661	\$135,291	\$149,065	\$157,981
<b>Total Salaries &amp; Wages</b>	<b>\$99,661</b>	<b>\$135,291</b>	<b>\$149,065</b>	<b>\$157,981</b>
<b>Employee Benefits</b>				
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	-
<b>Total Employee Benefits</b>	<b>\$31,566</b>	<b>\$49,674</b>	<b>\$62,550</b>	<b>\$65,539</b>
<b>Other Purchased Services</b>				
ADVERTISING	\$1,219	\$275	\$1,500	\$1,500
TRAINING AND TRAVEL	-	\$665	\$1,300	\$3,000

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<b>Total Other Purchased Services</b>	\$1,219	\$940	\$2,800	\$4,500
<b>Supplies</b>				
OFFICE SUPPLIES/EQUIPMENT	\$440	\$78	\$200	\$100
LICENSES/DUES & SUBSCR (JOB RELATED)	\$90	\$240	\$525	\$250
BOOKS AND PERIODICALS	\$1,883	\$607	-	-
<b>Total Supplies</b>	\$2,412	\$925	\$725	\$350
<b>Total City Clerk's Office</b>	\$134,858	\$186,830	\$215,140	\$228,370
<b>Central Services</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$267,326	\$275,835	\$313,969	\$325,250
<b>Total Salaries &amp; Wages</b>	\$267,326	\$275,835	\$313,969	\$325,250
<b>Employee Benefits</b>				
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	-
<b>Total Employee Benefits</b>	\$91,487	\$102,646	\$146,945	\$139,938
<b>Purchased Professional &amp; Technical Services</b>				
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
<b>Total Purchased Professional &amp; Technical Services</b>	\$48,268	\$36,520	\$70,200	\$75,000
<b>Purchased Property Services</b>				
SERVICES - AUTOMOTIVE - R&M	\$2,491	-	-	\$250
COPIER LEASE	\$2,914	\$4,260	\$6,000	\$4,500
POSTAGE LEASE	\$660	\$660	\$750	\$750
<b>Total Purchased Property Services</b>	\$6,065	\$4,920	\$6,750	\$5,500
<b>Other Purchased Services</b>				
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
<b>Total Other Purchased Services</b>	\$229,944	\$302,047	\$340,584	\$376,250

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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
<b>Supplies</b>				
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
<b>Total Supplies</b>	<b>\$21,666</b>	<b>\$16,653</b>	<b>\$47,500</b>	<b>\$34,075</b>
<b>Other</b>				
CLAIMS	-	-	\$50,000	\$50,000
BAD DEBT COLLECTION	-	\$165	-	-
<b>Total Other</b>	<b>-</b>	<b>\$165</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Capital</b>				
CAPITAL VEHICLES	-	-	\$40,000	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>\$40,000</b>	<b>-</b>
<b>Total Central Services</b>	<b>\$664,756</b>	<b>\$738,786</b>	<b>\$1,015,948</b>	<b>\$1,006,013</b>
<b>Community Planning and Development Administration</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$55,623	\$223,557	\$146,509	\$287,195
<b>Total Salaries &amp; Wages</b>	<b>\$55,623</b>	<b>\$223,557</b>	<b>\$146,509</b>	<b>\$287,195</b>
<b>Employee Benefits</b>				
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	-
<b>Total Employee Benefits</b>	<b>\$16,685</b>	<b>\$61,130</b>	<b>\$61,257</b>	<b>\$96,155</b>
<b>Purchased Professional &amp; Technical Services</b>				
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	-	-
<b>Total Purchased Professional &amp; Technical Services</b>	<b>\$171</b>	<b>\$4,500</b>	<b>\$25,000</b>	<b>\$50,000</b>
<b>Other Purchased Services</b>				

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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
<b>Total Other Purchased Services</b>	\$444	\$4,985	\$4,000	\$3,250
<b>Supplies</b>				
OFFICE SUPPLIES/EQUIPMENT	\$142	\$227	-	-
LICENSES/DUES & SUBSCR (JOB RELATED)	-	\$145	-	-
OPERATIONAL SUPPLIES/EQUIPMENT	\$54	\$21	\$270,000	\$270,000
<b>Total Supplies</b>	\$195	\$393	\$270,000	\$270,000
<b>Total Community Planning and Development Administration</b>	\$73,118	\$294,565	\$506,766	\$706,600
<b>Planning Division</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$151,669	\$189,242	\$251,794	\$142,612
OVERTIME	\$134	-	-	-
<b>Total Salaries &amp; Wages</b>	\$151,804	\$189,242	\$251,794	\$142,612
<b>Employee Benefits</b>				
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	-
<b>Total Employee Benefits</b>	\$43,956	\$61,249	\$124,243	\$63,189
<b>Purchased Professional &amp; Technical Services</b>				
BACKGROUND CHECK SERVICES	\$120	\$118	-	-
OTHER PROF SERVICE - APPRAISAL/TITLE	\$4,000	-	-	-
TECH SERVICES - PLANNING	\$100,339	\$12,489	-	-
<b>Total Purchased Professional &amp; Technical Services</b>	\$104,459	\$12,607	-	-
<b>Other Purchased Services</b>				
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
<b>Total Other Purchased Services</b>	\$3,507	\$5,700	\$9,000	\$9,000
<b>Supplies</b>				
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	-	-

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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
SOFTWARE/SAAS - OTHER/MISCELLANEOUS	\$145	-	-	-
BOOKS AND PERIODICALS	-	-	-	\$150
<b>Total Supplies</b>	<b>\$2,874</b>	<b>\$5,981</b>	<b>\$2,750</b>	<b>\$2,850</b>
<b>Total Planning Division</b>	<b>\$306,600</b>	<b>\$274,778</b>	<b>\$387,787</b>	<b>\$217,651</b>
<b>Information Technology Division</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$137,302	\$132,237	\$165,534	\$175,316
<b>Total Salaries &amp; Wages</b>	<b>\$137,302</b>	<b>\$132,237</b>	<b>\$165,534</b>	<b>\$175,316</b>
<b>Employee Benefits</b>				
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	-
<b>Total Employee Benefits</b>	<b>\$50,667</b>	<b>\$49,921</b>	<b>\$72,680</b>	<b>\$63,697</b>
<b>Purchased Professional &amp; Technical Services</b>				
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
<b>Total Purchased Professional &amp; Technical Services</b>	<b>\$16,446</b>	<b>\$20,452</b>	<b>\$35,000</b>	<b>\$41,000</b>
<b>Other Purchased Services</b>				
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
<b>Total Other Purchased Services</b>	<b>\$45,239</b>	<b>\$42,632</b>	<b>\$50,600</b>	<b>\$71,800</b>
<b>Supplies</b>				
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	-	-	-

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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
<b>Total Supplies</b>	<b>\$444,598</b>	<b>\$322,176</b>	<b>\$351,850</b>	<b>\$381,600</b>
<b>Capital</b>				
CAPITAL EQUIPMENT & MACHINERY	\$14,090	\$1,268	\$124,000	\$75,000
<b>Total Capital</b>	<b>\$14,090</b>	<b>\$1,268</b>	<b>\$124,000</b>	<b>\$75,000</b>
<b>Total Information Technology Division</b>	<b>\$708,343</b>	<b>\$568,686</b>	<b>\$799,664</b>	<b>\$808,413</b>
<b>Government Building and Grounds</b>				
<b>Salaries &amp; Wages</b>				
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
<b>Total Salaries &amp; Wages</b>	<b>\$39,670</b>	<b>\$48,871</b>	<b>\$81,400</b>	<b>\$56,593</b>
<b>Employee Benefits</b>				
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	-
<b>Total Employee Benefits</b>	<b>\$16,145</b>	<b>\$20,862</b>	<b>\$36,543</b>	<b>\$19,201</b>
<b>Purchased Professional &amp; Technical Services</b>				
BACKGROUND CHECK SERVICES	\$89	\$316	-	-

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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
<b>Total Purchased Professional &amp; Technical Services</b>	\$2,917	\$2,406	\$2,500	\$2,500
<b>Purchased Property Services</b>				
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
<b>Total Purchased Property Services</b>	\$95,754	\$110,134	\$99,300	\$96,500
<b>Other Purchased Services</b>				
ADVERTISING	-	\$98	-	-
CREDIT CARD SERVICE	\$136	\$141	-	-
<b>Total Other Purchased Services</b>	\$136	\$239	-	-
<b>Supplies</b>				
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
<b>Total Supplies</b>	\$55,469	\$48,525	\$55,250	\$50,780
<b>Capital</b>				
CAPITAL CONSTRUCTION SERVICES - BUILDING	\$2,618	-	\$100,000	\$100,000
CAPITAL EQUIPMENT & MACHINERY	\$138,953	-	-	-
<b>Total Capital</b>	\$141,570	-	\$100,000	\$100,000
<b>Total Government Building and Grounds</b>	\$351,662	\$231,037	\$374,993	\$325,574
<b>General Government Projects</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$3,318	\$7,856	-	-
<b>Total Salaries &amp; Wages</b>	\$3,318	\$7,856	-	-
<b>Employee Benefits</b>				
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	-	-
<b>Total Employee Benefits</b>	\$950	\$2,820	-	-

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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
<b>Purchased Professional &amp; Technical Services</b>				
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
<b>Total Purchased Professional &amp; Technical Services</b>	<b>\$136,220</b>	<b>\$87,890</b>	<b>\$145,000</b>	<b>\$145,000</b>
<b>Purchased Property Services</b>				
WATER/WASTEWATER SERVICES	\$367	\$1,722	-	-
SERVICES - BUILDING - R&M	\$2,020	\$22,176	-	-
RENTAL OF LAND AND BUILDING	\$4,000	-	-	-
<b>Total Purchased Property Services</b>	<b>\$6,387</b>	<b>\$23,898</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>				
OPERATIONAL SUPPLIES/EQUIPMENT	\$637	-	-	-
FACILITY SUPPLIES	\$141	\$119	-	-
ELECTRICITY	\$1,304	\$1,898	\$7,500	\$7,500
<b>Total Supplies</b>	<b>\$2,082</b>	<b>\$2,018</b>	<b>\$7,500</b>	<b>\$7,500</b>
<b>Capital</b>				
CAPITAL IMPROVEMENTS OTHER THAN BUILDING	\$40,164	\$505,713	\$1,400,000	\$1,550,000
<b>Total Capital</b>	<b>\$40,164</b>	<b>\$505,713</b>	<b>\$1,400,000</b>	<b>\$1,550,000</b>
<b>Total General Government Projects</b>	<b>\$189,121</b>	<b>\$630,195</b>	<b>\$1,552,500</b>	<b>\$1,702,500</b>
<b>Police Department</b>				
<b>Salaries &amp; Wages</b>				
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
<b>Total Salaries &amp; Wages</b>	<b>\$2,047,460</b>	<b>\$1,993,554</b>	<b>\$2,251,512</b>	<b>\$2,339,137</b>
<b>Employee Benefits</b>				
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	-
<b>Total Employee Benefits</b>	<b>\$761,881</b>	<b>\$803,365</b>	<b>\$1,106,666</b>	<b>\$1,108,101</b>
<b>Purchased Professional &amp; Technical Services</b>				
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

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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
<b>Total Purchased Professional &amp; Technical Services</b>	<b>\$38,944</b>	<b>\$30,332</b>	<b>\$47,400</b>	<b>\$50,500</b>
<b>Purchased Property Services</b>				
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
<b>Total Purchased Property Services</b>	<b>\$61,049</b>	<b>\$69,411</b>	<b>\$50,744</b>	<b>\$56,650</b>
<b>Other Purchased Services</b>				
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	-
<b>Total Other Purchased Services</b>	<b>\$34,982</b>	<b>\$39,582</b>	<b>\$46,150</b>	<b>\$34,675</b>
<b>Supplies</b>				
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

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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
BOOKS AND PERIODICALS	\$748	-	\$500	-
<b>Total Supplies</b>	\$119,239	\$103,351	\$305,850	\$142,500
<b>Other</b>				
MISCELLANEOUS	\$10,004	\$34,372	-	-
<b>Total Other</b>	\$10,004	\$34,372	-	-
<b>Capital</b>				
CAPITAL VEHICLES	\$127,586	\$102,723	\$60,000	\$475,000
<b>Total Capital</b>	\$127,586	\$102,723	\$60,000	\$475,000
<b>Total Police Department</b>	\$3,201,144	\$3,176,691	\$3,868,322	\$4,206,563
<b>Fire - Sandpoint</b>				
<b>Salaries &amp; Wages</b>				
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
<b>Total Salaries &amp; Wages</b>	\$795,911	\$842,983	\$876,652	\$931,666
<b>Employee Benefits</b>				
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
<b>Total Employee Benefits</b>	\$327,602	\$355,138	\$374,108	\$452,023
<b>Purchased Professional &amp; Technical Services</b>				
BACKGROUND CHECK SERVICES	\$402	-	\$50	-
OTHER PROF SERVICE - MEDICAL	\$2,426	\$60	\$200	-
TECH SERVICES - PUBLIC SAFETY - FIRE JPA	\$10,086	-	-	-
<b>Total Purchased Professional &amp; Technical Services</b>	\$12,913	\$60	\$250	-
<b>Purchased Property Services</b>				
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	-	-
<b>Total Purchased Property Services</b>	\$32,529	\$74,766	\$15,000	\$29,515
<b>Other Purchased Services</b>				
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

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<b>Total Other Purchased Services</b>	\$13,207	\$3,183	\$4,500	\$3,000
<b>Supplies</b>				
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	-	-
<b>Total Supplies</b>	\$91,296	\$87,357	\$27,900	\$58,950
<b>Other</b>				
MISCELLANEOUS	\$8,765	-	-	-
<b>Total Other</b>	\$8,765	-	-	-
<b>Interest</b>				
INTEREST PAYMENTS - FIRE ROSENTHAL 2016	\$2,159	\$1,102	-	-
<b>Total Interest</b>	\$2,159	\$1,102	-	-
<b>Principal</b>				
PRINCIPAL PAYMENTS - FIRE ROSENTHAL 2016	\$35,819	\$36,542	-	-
<b>Total Principal</b>	\$35,819	\$36,542	-	-
<b>Total Fire - Sandpoint</b>	\$1,320,201	\$1,401,130	\$1,298,410	\$1,475,154
<b>Fire - Sagle Fire District</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$551,110	-	-	-
ACTING PAY	\$1,757	-	-	-
OVERTIME	\$55,567	-	-	-
<b>Total Salaries &amp; Wages</b>	\$608,435	-	-	-
<b>Employee Benefits</b>				
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	-	-	-
<b>Total Employee Benefits</b>	\$244,107	-	-	-

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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
<b>Supplies</b>				
COMPUTER SUPPLIES/EQUIPMENT	\$8,254	-	-	-
<b>Total Supplies</b>	\$8,254	-	-	-
<b>Other</b>				
MISCELLANEOUS	\$3,051	-	-	-
<b>Total Other</b>	\$3,051	-	-	-
<b>Total Fire - Sagle Fire District</b>	\$863,847	-	-	-
<b>Fire - Westside Fire District</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$139,714	-	-	-
OVERTIME	\$54,104	-	-	-
<b>Total Salaries &amp; Wages</b>	\$193,818	-	-	-
<b>Employee Benefits</b>				
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	-	-	-
<b>Total Employee Benefits</b>	\$75,211	-	-	-
<b>Other</b>				
MISCELLANEOUS	\$5,888	-	-	-
<b>Total Other</b>	\$5,888	-	-	-
<b>Total Fire - Westside Fire District</b>	\$274,917	-	-	-
<b>Engineering Division</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$191,173	\$147,894	-	-
OVERTIME	\$40	-	-	-
<b>Total Salaries &amp; Wages</b>	\$191,214	\$147,894	-	-
<b>Employee Benefits</b>				
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	-	-
<b>Total Employee Benefits</b>	\$62,766	\$49,316	-	-
<b>Purchased Professional &amp; Technical Services</b>				
BACKGROUND CHECK SERVICES	\$115	\$115	-	-
OTHER PROF SERVICE - ENGINEERING/ARCHITE	\$5,930	\$900	-	-
<b>Total Purchased Professional &amp; Technical Services</b>	\$6,045	\$1,015	-	-

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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
<b>Other Purchased Services</b>				
ADVERTISING	\$55	\$151	-	-
PRINTING AND BINDING	\$133	\$58	-	-
TRAINING AND TRAVEL	\$99	\$1,051	-	-
<b>Total Other Purchased Services</b>	\$287	\$1,260	-	-
<b>Supplies</b>				
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	-	-	-
<b>Total Supplies</b>	\$2,700	\$426	-	-
<b>Total Engineering Division</b>	\$263,011	\$199,911	-	-
<b>Building Division</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$187,818	\$185,142	\$209,142	\$229,616
HOLIDAY	\$252	\$1,390	-	-
OVERTIME	-	\$681	\$500	\$500
<b>Total Salaries &amp; Wages</b>	\$188,070	\$187,213	\$209,642	\$230,116
<b>Employee Benefits</b>				
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	-
<b>Total Employee Benefits</b>	\$52,586	\$60,259	\$103,229	\$73,952
<b>Purchased Professional &amp; Technical Services</b>				
BACKGROUND CHECK SERVICES	\$129	-	-	-
TECH SVS - SRVY/INSPCT/ASSESS/MONITOR	\$5,593	\$3,935	-	-
<b>Total Purchased Professional &amp; Technical Services</b>	\$5,721	\$3,935	-	-
<b>Other Purchased Services</b>				
TELEPHONE - WIRELESS	\$492	\$322	-	-
PRINTING AND BINDING	\$78	\$184	\$150	\$150
TRAINING AND TRAVEL	\$566	\$3,907	\$3,000	\$4,500
<b>Total Other Purchased Services</b>	\$1,136	\$4,413	\$3,150	\$4,650
<b>Supplies</b>				
OFFICE SUPPLIES/EQUIPMENT	\$350	\$263	\$500	\$265
LICENSES/DUES & SUBSCR (JOB RELATED)	\$1,329	\$339	\$500	\$500

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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
<b>Total Supplies</b>	<b>\$4,176</b>	<b>\$3,869</b>	<b>\$2,400</b>	<b>\$4,040</b>
<b>Total Building Division</b>	<b>\$251,690</b>	<b>\$259,688</b>	<b>\$318,421</b>	<b>\$312,758</b>
<b>Street Maintenance</b>				
<b>Salaries &amp; Wages</b>				
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
<b>Total Salaries &amp; Wages</b>	<b>\$527,186</b>	<b>\$508,367</b>	<b>\$505,580</b>	<b>\$550,329</b>
<b>Employee Benefits</b>				
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	-
<b>Total Employee Benefits</b>	<b>\$193,430</b>	<b>\$197,374</b>	<b>\$248,645</b>	<b>\$236,622</b>
<b>Purchased Professional &amp; Technical Services</b>				
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	-	-
<b>Total Purchased Professional &amp; Technical Services</b>	<b>\$4,545</b>	<b>\$15,694</b>	<b>\$70,400</b>	<b>\$135,400</b>
<b>Purchased Property Services</b>				
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

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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
<b>Total Purchased Property Services</b>	<b>\$139,941</b>	<b>\$78,647</b>	<b>\$147,000</b>	<b>\$166,000</b>
<b>Other Purchased Services</b>				
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
<b>Total Other Purchased Services</b>	<b>\$2,063</b>	<b>\$2,142</b>	<b>\$6,050</b>	<b>\$6,250</b>
<b>Supplies</b>				
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
<b>Total Supplies</b>	<b>\$385,550</b>	<b>\$319,228</b>	<b>\$336,100</b>	<b>\$362,200</b>
<b>Other</b>				
MISCELLANEOUS	-	\$5,000	-	-
<b>Total Other</b>	<b>-</b>	<b>\$5,000</b>	<b>-</b>	<b>-</b>
<b>Capital</b>				
CAPITAL EQUIPMENT & MACHINERY	\$282,810	-	\$1,050,000	\$355,000

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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
CAPITAL VEHICLES	\$68,889	-	\$100,000	\$150,000
<b>Total Capital</b>	<b>\$351,699</b>	<b>-</b>	<b>\$1,150,000</b>	<b>\$505,000</b>
<b>Total Street Maintenance</b>	<b>\$1,604,413</b>	<b>\$1,126,452</b>	<b>\$2,463,775</b>	<b>\$1,961,801</b>
<b>Street Capital &amp; Projects</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$49,990	\$23,052	\$68,522	\$68,522
<b>Total Salaries &amp; Wages</b>	<b>\$49,990</b>	<b>\$23,052</b>	<b>\$68,522</b>	<b>\$68,522</b>
<b>Employee Benefits</b>				
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	-
<b>Total Employee Benefits</b>	<b>\$16,984</b>	<b>\$7,718</b>	<b>\$33,546</b>	<b>\$21,396</b>
<b>Purchased Professional &amp; Technical Services</b>				
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	-	-
<b>Total Purchased Professional &amp; Technical Services</b>	<b>\$465,565</b>	<b>\$183,542</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Purchased Property Services</b>				
SERVICES - INFRASTRUCTURE - R&M	-	\$9,915	-	-
CONSTRUCTION SERVICES - NON CAPITAL	\$352,997	\$561,129	\$3,300,000	\$6,500,000
<b>Total Purchased Property Services</b>	<b>\$352,997</b>	<b>\$571,044</b>	<b>\$3,300,000</b>	<b>\$6,500,000</b>
<b>Other Purchased Services</b>				
ADVERTISING	\$354	\$203	-	-
<b>Total Other Purchased Services</b>	<b>\$354</b>	<b>\$203</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>				
SIGNAGE SUPPLIES/EQUIPMENT	\$810	-	-	-
PAINT & THERMO SUPPLIES/EQUIPMENT	\$12	-	-	-
<b>Total Supplies</b>	<b>\$822</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>				
LAND	\$363,790	-	-	-
CAPITAL IMPROVEMENTS OTHER THAN BUILDING	\$193,545	\$35,185	\$3,395,000	\$5,375,000
<b>Total Capital</b>	<b>\$557,335</b>	<b>\$35,185</b>	<b>\$3,395,000</b>	<b>\$5,375,000</b>
<b>Total Street Capital &amp; Projects</b>	<b>\$1,444,047</b>	<b>\$820,744</b>	<b>\$6,817,068</b>	<b>\$11,984,918</b>
<b>Parks/Rec Planning &amp; Culture</b>				
<b>Salaries &amp; Wages</b>				

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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
SALARIES & WAGES	\$111,103	-	-	-
<b>Total Salaries &amp; Wages</b>	\$111,103	-	-	-
<b>Employee Benefits</b>				
MEDICAL & DENTAL INSURANCE	\$18,091	-	-	-
FICA	\$8,133	-	-	-
PERSI	\$12,564	-	-	-
UNEMPLOYMENT INSURANCE	\$882	-	-	-
WORKER'S COMPENSATION	\$138	-	-	-
LIFE INSURANCE	\$350	-	-	-
LONGTERM DISABILITY	\$456	-	-	-
<b>Total Employee Benefits</b>	\$40,615	-	-	-
<b>Other Purchased Services</b>				
TELEPHONE - WIRELESS	\$474	-	-	-
TRAINING AND TRAVEL	\$581	-	-	-
<b>Total Other Purchased Services</b>	\$1,055	-	-	-
<b>Supplies</b>				
OFFICE SUPPLIES/EQUIPMENT	\$278	-	-	-
LICENSES/DUES & SUBSCR (JOB RELATED)	\$50	-	-	-
OPERATIONAL SUPPLIES/EQUIPMENT	\$44	-	-	-
EDUCATION/TRAINING SUPPLIES	\$440	-	-	-
<b>Total Supplies</b>	\$812	-	-	-
<b>Total Parks/Rec Planning &amp; Culture</b>	\$153,584	-	-	-
<b>Park Maintenance &amp; Capital</b>				
<b>Salaries &amp; Wages</b>				
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
<b>Total Salaries &amp; Wages</b>	\$369,872	\$389,629	\$451,333	\$475,062
<b>Employee Benefits</b>				
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	-
<b>Total Employee Benefits</b>	\$122,341	\$130,231	\$172,268	\$225,436
<b>Purchased Professional &amp; Technical Services</b>				
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

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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
<b>Total Purchased Professional &amp; Technical Services</b>	\$57,577	\$47,085	\$74,000	\$73,700
<b>Purchased Property Services</b>				
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
<b>Total Purchased Property Services</b>	\$128,378	\$149,139	\$142,625	\$143,500
<b>Other Purchased Services</b>				
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	-	-
<b>Total Other Purchased Services</b>	\$2,283	\$3,953	\$3,500	\$1,500
<b>Supplies</b>				
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	-	-	-

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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
<b>Total Supplies</b>	\$198,670	\$178,040	\$173,850	\$192,700
<b>Capital</b>				
CAPITAL EQUIPMENT & MACHINERY	-	\$77,816	\$55,000	-
<b>Total Capital</b>	-	\$77,816	\$55,000	-
<b>Total Park Maintenance &amp; Capital</b>	\$879,121	\$975,893	\$1,072,576	\$1,111,898
<b>Lid 32 - North Boyer Wastewater Improvem</b>	\$6,924	\$6,915	\$6,857	\$6,857
<b>Local Improvement District</b>				
<b>Other</b>				
MISCELLANEOUS	\$68	\$58	-	-
<b>Total Other</b>	\$68	\$58	-	-
<b>Interest</b>				
INTEREST PAYMENTS	\$1,666	\$1,420	\$1,162	\$891
<b>Total Interest</b>	\$1,666	\$1,420	\$1,162	\$891
<b>Principal</b>				
PRINCIPAL PAYMENTS	\$5,190	\$5,437	\$5,695	\$5,966
<b>Total Principal</b>	\$5,190	\$5,437	\$5,695	\$5,966
<b>Total Local Improvement District</b>	\$6,924	\$6,915	\$6,857	\$6,857
<b>Fiber Optic Network Fund</b>	\$18,953	\$17,118	\$96,000	\$102,500
<b>Fiber Optic Network</b>				
<b>Purchased Professional &amp; Technical Services</b>				
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
<b>Total Purchased Professional &amp; Technical Services</b>	\$18,953	\$17,118	\$96,000	\$102,500
<b>Total Fiber Optic Network</b>	\$18,953	\$17,118	\$96,000	\$102,500
<b>Capital Projects Fund</b>	\$882,525	\$633,353	\$1,650,000	\$2,016,000
<b>Reserves &amp; Transfers - Fire</b>				
<b>Interfund Transfers Out</b>				
TRANSFERS OUT - GENERAL FUND	-	\$75,622	-	-
<b>Total Interfund Transfers Out</b>	-	\$75,622	-	-
<b>Total Reserves &amp; Transfers - Fire</b>	-	\$75,622	-	-
<b>General Government Projects</b>				
<b>Purchased Professional &amp; Technical Services</b>				
IMPACT FEE STUDY	\$16,583	\$60,207	-	-
<b>Total Purchased Professional &amp; Technical Services</b>	\$16,583	\$60,207	-	-
<b>Total General Government Projects</b>	\$16,583	\$60,207	-	-
<b>Police Department</b>				
<b>Capital</b>				

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

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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
TRANSFERS OUT - GENERAL FUND	-	-	\$39,546	\$39,700
<b>Total Interfund Transfers Out</b>	-	-	\$39,546	\$39,700
<b>Total Interfund Transfers - Out - Recreation</b>	-	-	\$39,546	\$39,700
<b>Recreation</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$105,947	\$100,467	\$92,427	\$87,246
HOLIDAY	\$210	-	-	-
TEMPORARY WAGES	\$18,747	\$16,516	\$38,370	\$47,500
OVERTIME	\$855	-	-	-
<b>Total Salaries &amp; Wages</b>	\$125,759	\$116,983	\$130,797	\$134,746
<b>Employee Benefits</b>				
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	-
<b>Total Employee Benefits</b>	\$31,809	\$35,005	\$48,937	\$34,802
<b>Purchased Professional &amp; Technical Services</b>				
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
<b>Total Purchased Professional &amp; Technical Services</b>	\$11,004	\$3,262	\$1,500	\$2,500
<b>Purchased Property Services</b>				
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
<b>Total Purchased Property Services</b>	\$12,629	\$11,776	\$4,000	\$12,000
<b>Other Purchased Services</b>				
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	-	-
<b>Total Other Purchased Services</b>	\$3,859	\$2,604	\$1,200	\$1,330
<b>Supplies</b>				
OFFICE SUPPLIES/EQUIPMENT	\$74	\$102	-	-
LICENSES/DUES & SUBSCR (JOB RELATED)	\$312	-	\$300	-

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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	-
<b>Total Supplies</b>	<b>\$15,139</b>	<b>\$25,522</b>	<b>\$18,050</b>	<b>\$19,050</b>
<b>Other</b>				
MISCELLANEOUS	\$1,923	-	-	-
<b>Total Other</b>	<b>\$1,923</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>				
CAPITAL IMPROVEMENTS OTHER THAN BUILDING	-	-	-	\$35,000
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$35,000</b>
<b>Total Recreation</b>	<b>\$202,122</b>	<b>\$195,152</b>	<b>\$204,484</b>	<b>\$239,428</b>
<b>James E. Russell Sports Center Facility</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$1,396	\$74,771	\$51,827	\$44,837
HOLIDAY	-	-	\$2,500	\$2,500
TEMPORARY WAGES	-	\$48,524	\$58,240	\$85,540
<b>Total Salaries &amp; Wages</b>	<b>\$1,396</b>	<b>\$123,295</b>	<b>\$112,567</b>	<b>\$132,877</b>
<b>Employee Benefits</b>				
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	-
<b>Total Employee Benefits</b>	<b>-\$94</b>	<b>\$31,497</b>	<b>\$41,399</b>	<b>\$24,064</b>
<b>Purchased Professional &amp; Technical Services</b>				
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
<b>Total Purchased Professional &amp; Technical Services</b>	<b>\$9,901</b>	<b>\$2,221</b>	<b>-</b>	<b>\$1,620</b>
<b>Purchased Property Services</b>				
WATER/WASTEWATER SERVICES	-	-	\$5,000	\$5,000
SERVICES - CUSTODIAL	-	\$343	-	-
SERVICES - BUILDING - R&M	-	\$575	-	-
<b>Total Purchased Property Services</b>	<b>-</b>	<b>\$918</b>	<b>\$5,000</b>	<b>\$5,000</b>

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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
<b>Other Purchased Services</b>				
INTERNET - FIBER/T1	-	\$4,218	\$5,500	\$5,940
ADVERTISING	\$320	\$232	\$500	\$2,000
PRINTING AND BINDING	-	\$120	-	-
CREDIT CARD SERVICE	-	\$1,041	-	\$5,500
<b>Total Other Purchased Services</b>	\$320	\$5,612	\$6,000	\$13,440
<b>Supplies</b>				
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
<b>Total Supplies</b>	-	\$72,683	\$47,100	\$47,900
<b>Other</b>				
MISCELLANEOUS	-	\$765	-	-
<b>Total Other</b>	-	\$765	-	-
<b>Total James E. Russell Sports Center Facility</b>	\$11,523	\$236,990	\$212,066	\$224,901
<b>Parks Capital Improvement Fund</b>	\$6,279,244	\$2,777,495	\$1,837,787	\$3,583,987
<b>Reserves - Parks</b>				
<b>Reserves</b>				
RESERVE	-	-	\$62,487	\$62,487
<b>Total Reserves</b>	-	-	\$62,487	\$62,487
<b>Total Reserves - Parks</b>	-	-	\$62,487	\$62,487
<b>Interfund Transfers - Out - Recreation</b>				
<b>Interfund Transfers Out</b>				
TRANSFERS OUT - RECREATION FUND	-	\$25,000	-	-
<b>Total Interfund Transfers Out</b>	-	\$25,000	-	-
<b>Total Interfund Transfers - Out - Recreation</b>	-	\$25,000	-	-
<b>Interfund Transfers - Out - Parks</b>				
<b>Interfund Transfers Out</b>				
TRANSFERS OUT - GENERAL FUND	\$18,048	-	-	-
<b>Total Interfund Transfers Out</b>	\$18,048	-	-	-
<b>Total Interfund Transfers - Out - Parks</b>	\$18,048	-	-	-
<b>James E. Russell Sports Center Facility</b>				
<b>Supplies</b>				
OPERATIONAL SUPPLIES/EQUIPMENT	-	\$64,130	-	-

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IT SUPPLIES/EQUIPMENT	-	\$6,511	-	-
<b>Total Supplies</b>	-	\$70,641	-	-
<b>Capital</b>				
CAPITAL CONSTRUCTION SERVICES - BUILDING	\$5,917,167	\$1,659,205	-	-
<b>Total Capital</b>	\$5,917,167	\$1,659,205	-	-
<b>Total James E. Russell Sports Center Facility</b>	\$5,917,167	\$1,729,846	-	-
<b>City Beach RV Park</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$11,164	\$6,609	-	-
<b>Total Salaries &amp; Wages</b>	\$11,164	\$6,609	-	-
<b>Employee Benefits</b>				
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	-	-
<b>Total Employee Benefits</b>	\$4,248	\$2,680	-	-
<b>Purchased Professional &amp; Technical Services</b>				
TECH SERVICES - ELECTRICAL	\$2,308	\$583	\$2,500	\$2,500
<b>Total Purchased Professional &amp; Technical Services</b>	\$2,308	\$583	\$2,500	\$2,500
<b>Purchased Property Services</b>				
WATER/WASTEWATER SERVICES	\$4,202	\$3,439	\$6,000	\$5,000
SERVICES - GROUNDS - R&M	-	-	\$5,500	-
RENTAL OF EQUIPMENT AND VEHICLES	\$119	-	-	-
<b>Total Purchased Property Services</b>	\$4,321	\$3,439	\$11,500	\$5,000
<b>Other Purchased Services</b>				
CREDIT CARD SERVICE	\$2,363	\$10	\$3,000	-
<b>Total Other Purchased Services</b>	\$2,363	\$10	\$3,000	-
<b>Supplies</b>				
OPERATIONAL SUPPLIES/EQUIPMENT	\$146	-	\$5,000	\$2,000
SIGNAGE SUPPLIES/EQUIPMENT	-	-	\$500	\$500
SOFTWARE/SAAS - RECTRAC/RECI/TEAMSIDELIN	\$928	\$3,445	\$2,400	\$5,000
ELECTRICITY	-	-	\$4,000	\$5,000
<b>Total Supplies</b>	\$1,074	\$3,445	\$11,900	\$12,500
<b>Capital</b>				
CAPITAL IMPROVEMENTS OTHER THAN BUILDING	-	-	\$1,000,000	\$900,000
<b>Total Capital</b>	-	-	\$1,000,000	\$900,000
<b>Total City Beach RV Park</b>	\$25,478	\$16,766	\$1,028,900	\$920,000
<b>City Beach Concessions</b>				

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

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<b>Total Interfund Transfers - Out - Public Works</b>	\$158,823	\$177,663	\$194,320	\$187,214
<b>Sanitation/Garbage Collection</b>				
<b>Purchased Professional &amp; Technical Services</b>				
TECH SERVICES - GARBAGE REMOVAL	\$573,184	\$608,117	\$620,000	\$660,000
<b>Total Purchased Professional &amp; Technical Services</b>	\$573,184	\$608,117	\$620,000	\$660,000
<b>Purchased Property Services</b>				
MULTI-PURPOSE WASTE DISPOSAL/PORTALOO	\$132,761	\$17,595	\$20,000	\$25,000
<b>Total Purchased Property Services</b>	\$132,761	\$17,595	\$20,000	\$25,000
<b>Supplies</b>				
OPERATIONAL SUPPLIES/EQUIPMENT	\$1,318	\$11,787	\$15,000	\$20,000
<b>Total Supplies</b>	\$1,318	\$11,787	\$15,000	\$20,000
<b>Total Sanitation/Garbage Collection</b>	\$707,263	\$637,499	\$655,000	\$705,000
<b>Water Fund</b>	\$5,925,765	\$5,326,928	\$11,232,468	\$15,900,376
<b>Interfund Transfers - Out - Public Works</b>				
<b>Interfund Transfers Out</b>				
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
<b>Total Interfund Transfers Out</b>	\$2,233,532	\$1,942,752	\$1,942,599	\$2,009,690
<b>Total Interfund Transfers - Out - Public Works</b>	\$2,233,532	\$1,942,752	\$1,942,599	\$2,009,690
<b>Public Works Admin/Engineering</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$44,990	\$170,592	\$548,685	\$640,503
HOLIDAY	\$204	-	-	-
OVERTIME	\$529	\$603	-	-
<b>Total Salaries &amp; Wages</b>	\$45,723	\$171,195	\$548,685	\$640,503
<b>Employee Benefits</b>				
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	-	-
<b>Total Employee Benefits</b>	\$2,624	\$79,570	\$248,367	\$256,126
<b>Purchased Professional &amp; Technical Services</b>				
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	-	-

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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
TECH SVS - SRVY/INSPCT/ASSESS/MONITOR	-	-	\$10,000	-
<b>Total Purchased Professional &amp; Technical Services</b>	\$16,266	\$16,455	\$30,200	\$60,200
<b>Purchased Property Services</b>				
DISPOSAL (GARBAGE) SERVICES	\$2,832	\$3,300	\$3,000	\$3,000
<b>Total Purchased Property Services</b>	\$2,832	\$3,300	\$3,000	\$3,000
<b>Other Purchased Services</b>				
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	-	-
<b>Total Other Purchased Services</b>	\$3,972	\$4,687	\$11,100	\$12,400
<b>Supplies</b>				
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
<b>Total Supplies</b>	\$517	\$1,593	\$7,650	\$6,750
<b>Capital</b>				
CAPITAL VEHICLES	-	-	-	\$32,000
<b>Total Capital</b>	-	-	-	\$32,000
<b>Total Public Works Admin/Engineering</b>	\$71,934	\$276,800	\$849,002	\$1,010,979
<b>Water Distribution</b>				
<b>Salaries &amp; Wages</b>				
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
<b>Total Salaries &amp; Wages</b>	\$301,029	\$283,720	\$352,467	\$398,836
<b>Employee Benefits</b>				
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	-

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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
COMPENSATED ABSENCES	-\$1,685	-\$75	-	-
<b>Total Employee Benefits</b>	<b>\$117,951</b>	<b>\$121,592</b>	<b>\$178,412</b>	<b>\$170,343</b>
<b>Purchased Professional &amp; Technical Services</b>				
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	-
<b>Total Purchased Professional &amp; Technical Services</b>	<b>\$37,770</b>	<b>\$28,171</b>	<b>\$242,440</b>	<b>\$81,200</b>
<b>Purchased Property Services</b>				
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
<b>Total Purchased Property Services</b>	<b>\$21,334</b>	<b>\$3,990</b>	<b>\$41,200</b>	<b>\$60,200</b>
<b>Other Purchased Services</b>				
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
<b>Total Other Purchased Services</b>	<b>\$7,591</b>	<b>\$7,897</b>	<b>\$9,300</b>	<b>\$10,400</b>
<b>Supplies</b>				
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

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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
<b>Total Supplies</b>	<b>\$213,263</b>	<b>\$260,128</b>	<b>\$342,900</b>	<b>\$1,084,500</b>
<b>Capital</b>				
CAPITAL CONSTRUCTION SERVICES - BUILDING	\$67,900	-	\$30,000	\$80,000
CAPITAL EQUIPMENT & MACHINERY	-	-	-	\$80,000
CAPITAL VEHICLES	\$40,728	-	\$80,000	-
<b>Total Capital</b>	<b>\$108,628</b>	<b>-</b>	<b>\$110,000</b>	<b>\$160,000</b>
<b>Total Water Distribution</b>	<b>\$807,565</b>	<b>\$705,497</b>	<b>\$1,276,719</b>	<b>\$1,965,479</b>
<b>Water Treatment</b>				
<b>Salaries &amp; Wages</b>				
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
<b>Total Salaries &amp; Wages</b>	<b>\$278,668</b>	<b>\$298,676</b>	<b>\$322,532</b>	<b>\$343,164</b>
<b>Employee Benefits</b>				
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	-	-
<b>Total Employee Benefits</b>	<b>\$97,309</b>	<b>\$128,586</b>	<b>\$146,051</b>	<b>\$135,464</b>
<b>Purchased Professional &amp; Technical Services</b>				
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	-

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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
<b>Total Purchased Professional &amp; Technical Services</b>	<b>\$40,793</b>	<b>\$114,025</b>	<b>\$362,025</b>	<b>\$229,900</b>
<b>Purchased Property Services</b>				
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
<b>Total Purchased Property Services</b>	<b>\$288,655</b>	<b>\$197,498</b>	<b>\$298,350</b>	<b>\$285,000</b>
<b>Other Purchased Services</b>				
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
<b>Total Other Purchased Services</b>	<b>\$8,742</b>	<b>\$8,734</b>	<b>\$7,225</b>	<b>\$5,500</b>
<b>Supplies</b>				
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	-

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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
<b>Total Supplies</b>	\$269,827	\$286,010	\$290,275	\$282,200
<b>Depreciation</b>				
DEPRECIATION EXPENSE	\$690,135	\$704,417	\$750,000	\$725,000
<b>Total Depreciation</b>	\$690,135	\$704,417	\$750,000	\$725,000
<b>Other</b>				
MISCELLANEOUS	\$2,871	\$2,871	-	\$3,000
<b>Total Other</b>	\$2,871	\$2,871	-	\$3,000
<b>Capital</b>				
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
<b>Total Capital</b>	\$179,669	\$120,506	\$80,000	\$65,000
<b>Total Water Treatment</b>	\$1,856,669	\$1,861,324	\$2,256,458	\$2,074,228
<b>Water Capital Projects</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$25,017	\$37,672	\$31,867	-
<b>Total Salaries &amp; Wages</b>	\$25,017	\$37,672	\$31,867	-
<b>Employee Benefits</b>				
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	-
<b>Total Employee Benefits</b>	\$8,216	\$11,002	\$15,823	-
<b>Purchased Professional &amp; Technical Services</b>				
WATER MASTER/SYSTEM PLANNING	-	\$10,598	-	-
TECH SERVICES - TIMBER SALES & LAND MGMT	\$121,286	\$20,877	\$125,000	\$125,000
TECH SVS - SRVY/INSPCT/ASSESS/MONITOR	\$3,185	\$1,550	-	-
<b>Total Purchased Professional &amp; Technical Services</b>	\$124,471	\$33,024	\$125,000	\$125,000
<b>Purchased Property Services</b>				
SERVICES - GROUNDS - R&M	\$9,808	-	-	-
<b>Total Purchased Property Services</b>	\$9,808	-	-	-
<b>Other Purchased Services</b>				

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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
ADVERTISING	\$155	-	-	-
<b>Total Other Purchased Services</b>	\$155	-	-	-
<b>Capital</b>				
CAPITAL IMPROVEMENTS OTHER THAN BUILDING	\$758,475	\$203,274	\$4,735,000	\$8,715,000
CAPITAL EQUIPMENT & MACHINERY	\$29,922	\$255,584	-	-
<b>Total Capital</b>	\$788,397	\$458,857	\$4,735,000	\$8,715,000
<b>Total Water Capital Projects</b>	\$956,064	\$540,555	\$4,907,690	\$8,840,000
<b>Wastewater Fund</b>	\$5,907,454	\$6,580,919	\$11,130,000	\$11,300,000
<b>Reserves - Public Works</b>				
<b>Reserves</b>				
RESERVE - WASTEWATER FUND	-	-	\$1,699,482	\$2,525,609
<b>Total Reserves</b>	-	-	\$1,699,482	\$2,525,609
<b>Total Reserves - Public Works</b>	-	-	\$1,699,482	\$2,525,609
<b>Interfund Transfers - Out - Public Works</b>				
<b>Interfund Transfers Out</b>				
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
<b>Total Interfund Transfers Out</b>	\$1,442,920	\$1,222,614	\$1,290,483	\$1,490,728
<b>Total Interfund Transfers - Out - Public Works</b>	\$1,442,920	\$1,222,614	\$1,290,483	\$1,490,728
<b>Wastewater Collection</b>				
<b>Salaries &amp; Wages</b>				
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
<b>Total Salaries &amp; Wages</b>	\$225,063	\$239,972	\$290,449	\$262,701
<b>Employee Benefits</b>				
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	-	-
<b>Total Employee Benefits</b>	\$96,799	\$113,999	\$142,251	\$126,212
<b>Purchased Professional &amp; Technical Services</b>				
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
<b>Total Purchased Professional &amp; Technical Services</b>	\$2,460	\$1,300	\$31,340	\$23,500
<b>Purchased Property Services</b>				

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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
<b>Total Purchased Property Services</b>	<b>\$17,131</b>	<b>\$7,392</b>	<b>\$20,900</b>	<b>\$30,900</b>
<b>Other Purchased Services</b>				
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
<b>Total Other Purchased Services</b>	<b>\$13,650</b>	<b>\$18,880</b>	<b>\$15,200</b>	<b>\$20,200</b>
<b>Supplies</b>				
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
<b>Total Supplies</b>	<b>\$57,131</b>	<b>\$90,022</b>	<b>\$110,100</b>	<b>\$138,600</b>
<b>Capital</b>				
CAPITAL CONSTRUCTION SERVICES - BUILDING	-	-	\$30,000	\$80,000
CAPITAL EQUIPMENT & MACHINERY	\$651,646	-	\$120,000	-
<b>Total Capital</b>	<b>\$651,646</b>	<b>-</b>	<b>\$150,000</b>	<b>\$80,000</b>
<b>Total Wastewater Collection</b>	<b>\$1,063,879</b>	<b>\$471,565</b>	<b>\$760,240</b>	<b>\$682,113</b>

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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
<b>Wastewater Treatment</b>				
<b>Salaries &amp; Wages</b>				
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
<b>Total Salaries &amp; Wages</b>	\$290,851	\$350,202	\$426,774	\$438,599
<b>Employee Benefits</b>				
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	-	-
<b>Total Employee Benefits</b>	\$116,756	\$157,285	\$215,088	\$207,131
<b>Purchased Professional &amp; Technical Services</b>				
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
<b>Total Purchased Professional &amp; Technical Services</b>	\$43,393	\$44,780	\$63,100	\$53,200
<b>Purchased Property Services</b>				
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	-
<b>Total Purchased Property Services</b>	\$282,964	\$335,138	\$333,000	\$309,400
<b>Other Purchased Services</b>				
TELEPHONE - LANDLINE & OTHER	\$700	\$358	\$700	-
TELEPHONE - WIRELESS	\$743	\$492	\$500	\$1,000

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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
<b>Total Other Purchased Services</b>	<b>\$1,746</b>	<b>\$9,370</b>	<b>\$9,000</b>	<b>\$11,500</b>
<b>Supplies</b>				
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
<b>Total Supplies</b>	<b>\$377,733</b>	<b>\$372,270</b>	<b>\$406,000</b>	<b>\$451,720</b>
<b>Depreciation</b>				
DEPRECIATION EXPENSE	\$873,807	\$826,533	\$1,000,000	\$850,000
<b>Total Depreciation</b>	<b>\$873,807</b>	<b>\$826,533</b>	<b>\$1,000,000</b>	<b>\$850,000</b>
<b>Capital</b>				
CAPITAL EQUIPMENT & MACHINERY	\$45,500	-	-	-
CAPITAL VEHICLES	-	\$46,505	-	-
<b>Total Capital</b>	<b>\$45,500</b>	<b>\$46,505</b>	<b>-</b>	<b>-</b>
<b>Total Wastewater Treatment</b>	<b>\$2,032,749</b>	<b>\$2,142,083</b>	<b>\$2,452,962</b>	<b>\$2,321,550</b>
<b>Wastewater Capital Projects</b>				
<b>Salaries &amp; Wages</b>				
SALARIES & WAGES	\$29,599	\$43,464	\$31,265	-
<b>Total Salaries &amp; Wages</b>	<b>\$29,599</b>	<b>\$43,464</b>	<b>\$31,265</b>	<b>-</b>
<b>Employee Benefits</b>				
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	-

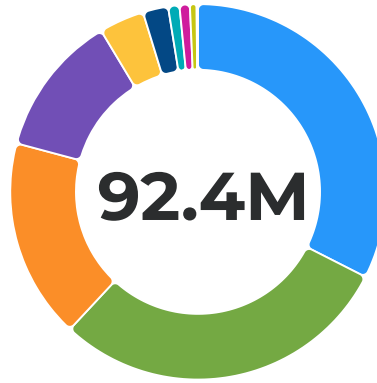
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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
LIFE INSURANCE	\$96	\$126	\$117	-
LONGTERM DISABILITY	\$126	\$165	\$157	-
<b>Total Employee Benefits</b>	\$9,818	\$14,381	\$15,568	-
<b>Purchased Professional &amp; Technical Services</b>				
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	-	-
<b>Total Purchased Professional &amp; Technical Services</b>	\$10,372	\$99,112	\$80,000	\$80,000
<b>Purchased Property Services</b>				
SERVICES - INFRASTRUCTURE - R&M	-	-	\$165,000	\$165,000
<b>Total Purchased Property Services</b>	-	-	\$165,000	\$165,000
<b>Other Purchased Services</b>				
ADVERTISING	-	\$171	-	-
<b>Total Other Purchased Services</b>	-	\$171	-	-
<b>Capital</b>				
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	-
<b>Total Capital</b>	\$1,318,118	\$2,587,529	\$4,635,000	\$4,035,000
<b>Total Wastewater Capital Projects</b>	\$1,367,907	\$2,744,657	\$4,926,833	\$4,280,000
<b>Bond Payment Fund</b>	\$826,750	\$826,750	\$826,750	\$826,750
<b>Bond Payment - Water</b>				
<b>Interest</b>				
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
<b>Total Interest</b>	\$327,953	\$314,819	\$301,338	\$287,503
<b>Principal</b>				
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
<b>Total Principal</b>	\$498,797	\$511,931	\$525,412	\$539,247
<b>Total Bond Payment - Water</b>	\$826,750	\$826,750	\$826,750	\$826,750
<b>Bond Construction Fund</b>	-	-	-	\$30,000,000
<b>Wastewater Capital Projects</b>				
<b>Capital</b>				
CAPITAL IMPROVEMENTS OTHER THAN BUILDING	-	-	-	\$30,000,000
<b>Total Capital</b>	-	-	-	\$30,000,000

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

FY27 Revenues by Fund



● Bond Construction Fund	<b>\$30,000,000</b>	32.47%
● General Fund	<b>\$27,227,878</b>	29.47%
● Water Fund	<b>\$15,900,376</b>	17.21%
● Wastewater Fund	<b>\$11,300,000</b>	12.23%
● Parks Capital Improvement Fund	<b>\$3,583,987</b>	3.88%
● Capital Projects Fund	<b>\$2,016,000</b>	2.18%
● Sanitation Collection Fund	<b>\$892,214</b>	0.97%
● Bond Payment Fund	<b>\$826,750</b>	0.89%
● Recreation Fund	<b>\$529,029</b>	0.57%
● Fiber Optic Network Fund	<b>\$102,500</b>	0.11%
● Lid 32 - North Boyer Wastewater Improvement	<b>\$6,857</b>	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
<b>Lid Guarantee Fund</b>				
<b>Investment Earnings</b>				
INVESTMENT EARNINGS	\$1,956	\$1,773	-	-
<b>Total Investment Earnings</b>	\$1,956	\$1,773	-	-
<b>Total Lid Guarantee Fund</b>	\$1,956	\$1,773	-	-
<b>General Fund</b>				
<b>Taxes &amp; Franchise Fees</b>				
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

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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	-	-	-
<b>Total Taxes &amp; Franchise Fees</b>	<b>\$6,038,253</b>	<b>\$6,200,790</b>	<b>\$6,680,700</b>	<b>\$6,710,154</b>
<b>Licenses &amp; Permits</b>				
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	-
<b>Total Licenses &amp; Permits</b>	<b>\$423,794</b>	<b>\$532,627</b>	<b>\$395,700</b>	<b>\$598,200</b>
<b>Intergovernmental Revenues</b>				
INTERGOVERNMENTAL REVENUE	\$1,843	-	-	-
SANDPOINT URBAN RENEWAL AGENCY - SURA	\$272,912	\$564,221	\$4,350,000	\$8,780,000
<b>Total Intergovernmental Revenues</b>	<b>\$274,755</b>	<b>\$564,221</b>	<b>\$4,350,000</b>	<b>\$8,780,000</b>
<b>Grants</b>				
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
<b>Total Grants</b>	<b>\$69,529</b>	<b>\$54,240</b>	<b>\$1,532,500</b>	<b>\$1,612,500</b>
<b>Government Shared</b>				
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

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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
<b>Total Government Shared</b>	<b>\$3,378,379</b>	<b>\$3,330,593</b>	<b>\$3,068,795</b>	<b>\$3,096,578</b>
<b>Charges For Services</b>				
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
<b>Total Charges For Services</b>	<b>\$1,790,848</b>	<b>\$575,573</b>	<b>\$303,921</b>	<b>\$308,591</b>
<b>Fines &amp; Special Assessments</b>				
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
<b>Total Fines &amp; Special Assessments</b>	<b>\$168,538</b>	<b>\$127,643</b>	<b>\$135,500</b>	<b>\$125,500</b>
<b>Investment Earnings</b>				
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	-	-
<b>Total Investment Earnings</b>	<b>\$911,605</b>	<b>\$920,935</b>	<b>\$50,000</b>	<b>\$150,000</b>
<b>Rental Earnings</b>				
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
<b>Total Rental Earnings</b>	<b>\$333,073</b>	<b>\$340,739</b>	<b>\$317,000</b>	<b>\$330,500</b>
<b>Contributions &amp; Donations</b>				
CONTRIBUTIONS/DONATIONS - PRIVATE	\$650	-	-	-
<b>Total Contributions &amp; Donations</b>	<b>\$650</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources</b>				
OTHER FINANCING SOURCES - GENERAL FUND	-	-	\$2,617,809	\$3,011,666

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OTHER FINANCING SOURCES - GRANTS NOT GOV	-	\$24,857	-	-
OTHER FINANCING - IN LIEU OF FEES	\$31,010	\$17,400	-	-
<b>Total Other Financing Sources</b>	\$31,010	\$42,257	\$2,617,809	\$3,011,666
<b>Interfund Transfers In</b>				
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
<b>Total Interfund Transfers In</b>	\$2,938,616	\$2,437,615	\$2,365,462	\$2,504,189
<b>Proceeds From Capital Assets</b>				
SALE OF FIXED ASSETS	\$18,128	-	-	-
<b>Total Proceeds From Capital Assets</b>	\$18,128	-	-	-
<b>Total General Fund</b>	\$16,377,179	\$15,127,231	\$21,817,387	\$27,227,878
<b>Lid 32 - North Boyer Wastewater Improvem</b>				
<b>Fines &amp; Special Assessments</b>				
LID PRINCIPAL	\$979	\$1,036	\$1,096	\$1,158
LID INTEREST	\$390	\$334	\$274	\$212
LID 2% PENALTIES	\$5	\$5	-	-
<b>Total Fines &amp; Special Assessments</b>	\$1,375	\$1,375	\$1,370	\$1,370
<b>Investment Earnings</b>				
INVESTMENT EARNINGS	\$10,845	\$9,932	-	-
<b>Total Investment Earnings</b>	\$10,845	\$9,932	-	-
<b>Other Financing Sources</b>				
OTHER FINANCING SOURCES	-	-	-	\$5,487
OTHER FINANCING SOURCES - LID FUNDS	-	-	\$5,487	-
<b>Total Other Financing Sources</b>	-	-	\$5,487	\$5,487
<b>Total Lid 32 - North Boyer Wastewater Improvem</b>	\$12,220	\$11,307	\$6,857	\$6,857
<b>Fiber Optic Network Fund</b>				
<b>Grants</b>				
STATE GOVERNMENT GRANTS	-	-	\$50,000	\$50,000
<b>Total Grants</b>	-	-	\$50,000	\$50,000
<b>Charges For Services</b>				
FIBER MAINTENANCE	\$12,764	\$13,142	\$15,000	\$12,500
FIBER REPAIR	\$5,570	-	-	-
SPLICING FEE	\$5,635	-	\$5,000	-
<b>Total Charges For Services</b>	\$23,969	\$13,142	\$20,000	\$12,500
<b>Investment Earnings</b>				
INVESTMENT EARNINGS	\$5,241	\$5,549	-	-

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Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
<b>Total Investment Earnings</b>	\$5,241	\$5,549	-	-
<b>Rental Earnings</b>				
RENT AND ROYALTIES	\$10,942	\$38,820	\$16,000	\$30,000
RENT AND ROYALTIES - FIBER - IRU	\$8,428	\$9,274	\$10,000	\$10,000
<b>Total Rental Earnings</b>	\$19,370	\$48,094	\$26,000	\$40,000
<b>Total Fiber Optic Network Fund</b>	\$48,581	\$66,786	\$96,000	\$102,500
<b>Capital Projects Fund</b>				
<b>Investment Earnings</b>				
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	-	-
<b>Total Investment Earnings</b>	\$134,266	\$88,336	-	-
<b>Other Financing Sources</b>				
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	-	-
<b>Total Other Financing Sources</b>	\$358,389	\$516,151	\$1,650,000	\$2,016,000
<b>Total Capital Projects Fund</b>	\$492,654	\$604,487	\$1,650,000	\$2,016,000
<b>Recreation Fund</b>				
<b>Taxes &amp; Franchise Fees</b>				
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
<b>Total Taxes &amp; Franchise Fees</b>	\$216,917	\$227,922	\$240,444	\$256,463
<b>Grants</b>				
STATE GOVERNMENT GRANTS	-	-	-	\$30,000
<b>Total Grants</b>	-	-	-	\$30,000
<b>Charges For Services</b>				
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

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
PARK AND REC CONCESSIONS	-	-	-	\$10,000
<b>Total Charges For Services</b>	\$64,290	\$150,215	\$238,400	\$242,566
<b>Investment Earnings</b>				
INVESTMENT EARNINGS	\$24,233	\$22,227	-	-
INVESTMENT EARNINGS - JER ENDOWMENT	-	\$1,427	-	-
NET INCREASE (DECREASE) IN FV OF INVEST	-	\$4,154	-	-
<b>Total Investment Earnings</b>	\$24,233	\$27,808	-	-
<b>Other Financing Sources</b>				
OTHER FINANCING SOURCES - RECREATION	-	-	\$2,252	-
<b>Total Other Financing Sources</b>	-	-	\$2,252	-
<b>Interfund Transfers In</b>				
INTERFUND TRANSFER IN - GENERAL FUND	\$17,917	\$2,899	-	-
INTERFUND TRANSFER IN - PARKS CAPITAL	-	\$25,000	-	-
<b>Total Interfund Transfers In</b>	\$17,917	\$27,899	-	-
<b>Total Recreation Fund</b>	\$323,356	\$433,844	\$481,096	\$529,029
<b>Parks Capital Improvement Fund</b>				
<b>Intergovernmental Revenues</b>				
SANDPOINT URBAN RENEWAL AGENCY - SURA	-	-	\$300,000	\$300,000
<b>Total Intergovernmental Revenues</b>	-	-	\$300,000	\$300,000
<b>Grants</b>				
FEDERAL GOVERNMENT GRANTS - PASSTHROUGH	\$113,858	\$447,310	-	-
STATE GOVERNMENT GRANTS	\$35,396	\$13,600	\$1,055,000	\$1,555,000
<b>Total Grants</b>	\$149,254	\$460,910	\$1,055,000	\$1,555,000
<b>Charges For Services</b>				
REIMBURSEMENTS & REFUNDS	\$910	\$3,910	-	-
PARKS - NON RESIDENTIAL DEVELOPMENT FEE	\$32	\$1,202	-	-
<b>Total Charges For Services</b>	\$942	\$5,112	-	-
<b>Investment Earnings</b>				
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	-	-
<b>Total Investment Earnings</b>	\$315,800	\$65,493	-	-
<b>Rental Earnings</b>				
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

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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
<b>Total Rental Earnings</b>	\$496,924	\$517,942	\$482,787	\$512,250
<b>Contributions &amp; Donations</b>				
CONTRIBUTIONS/DONATIONS - PRIVATE	\$62,000	\$1,500	-	-
<b>Total Contributions &amp; Donations</b>	\$62,000	\$1,500	-	-
<b>Other Financing Sources</b>				
OTHER FINANCING SOURCES - PARK CAPITAL	-	-	-	\$1,216,737
<b>Total Other Financing Sources</b>	-	-	-	\$1,216,737
<b>Interfund Transfers In</b>				
INTERFUND TRANSFER IN - GENERAL FUND	-	\$53	-	-
<b>Total Interfund Transfers In</b>	-	\$53	-	-
<b>Total Parks Capital Improvement Fund</b>	\$1,024,920	\$1,051,011	\$1,837,787	\$3,583,987
<b>Sanitation Collection Fund</b>				
<b>Charges For Services</b>				
RESIDENTIAL GARBAGE COLLECTION	\$674,697	\$720,677	\$705,000	\$725,000
COMMERCIAL GARBAGE COLLECTION	\$138,440	\$156,516	\$140,000	\$155,000
<b>Total Charges For Services</b>	\$813,136	\$877,193	\$845,000	\$880,000
<b>Investment Earnings</b>				
INVESTMENT EARNINGS	\$24,720	\$21,580	-	-
<b>Total Investment Earnings</b>	\$24,720	\$21,580	-	-
<b>Other Financing Sources</b>				
OTHER FINANCING SOURCES - GARBAGE FUND	-	-	\$4,320	\$12,214
<b>Total Other Financing Sources</b>	-	-	\$4,320	\$12,214
<b>Total Sanitation Collection Fund</b>	\$837,856	\$898,773	\$849,320	\$892,214
<b>Water Fund</b>				
<b>Charges For Services</b>				
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
<b>Total Charges For Services</b>	\$4,371,917	\$4,863,435	\$4,865,000	\$4,945,000
<b>Contributed Capital</b>				
WATER NUFF'S	\$860,786	\$711,820	\$500,000	\$500,000
CONTRIBUTED CAPITAL	\$329,501	\$1,047,600	-	-
<b>Total Contributed Capital</b>	\$1,190,287	\$1,759,420	\$500,000	\$500,000
<b>Investment Earnings</b>				
INVESTMENT EARNINGS	\$340,988	\$320,901	\$20,000	\$20,000

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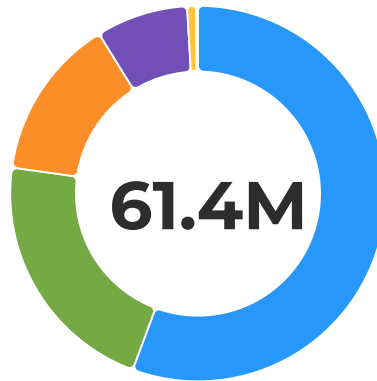
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
INVESTMENT EARNINGS - WATER - CAP IMPROV	\$507,443	\$453,402	\$200,000	\$200,000
INVESTMENT EARNINGS - WATERSHED PROTECT	\$31,285	\$32,705	-	-
INVESTMENT EARNINGS - PONDERAY IMPACT	\$5,019	\$4,597	-	-
<b>Total Investment Earnings</b>	<b>\$884,735</b>	<b>\$811,604</b>	<b>\$220,000</b>	<b>\$220,000</b>
<b>Rental Earnings</b>				
EQUIPMENT RENTAL	-	-	\$5,000	\$5,000
<b>Total Rental Earnings</b>	<b>-</b>	<b>-</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Other Financing Sources</b>				
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
<b>Total Other Financing Sources</b>	<b>\$343,095</b>	<b>-</b>	<b>\$5,367,732</b>	<b>\$9,833,983</b>
<b>Interfund Transfers In</b>				
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
<b>Total Interfund Transfers In</b>	<b>\$87,957</b>	<b>\$160,758</b>	<b>\$274,736</b>	<b>\$396,393</b>
<b>Proceeds From Capital Assets</b>				
SALE OF FIXED ASSETS	\$16,704	-	-	-
<b>Total Proceeds From Capital Assets</b>	<b>\$16,704</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Water Fund</b>	<b>\$6,894,695</b>	<b>\$7,595,217</b>	<b>\$11,232,468</b>	<b>\$15,900,376</b>
<b>Wastewater Fund</b>				
<b>Charges For Services</b>				
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
<b>Total Charges For Services</b>	<b>\$5,803,116</b>	<b>\$6,909,413</b>	<b>\$6,245,000</b>	<b>\$6,945,000</b>
<b>Contributed Capital</b>				
WASTEWATER NUFF'S	\$755,613	\$613,279	\$300,000	\$300,000
CONTRIBUTED CAPITAL	\$219,575	\$108,200	-	-
<b>Total Contributed Capital</b>	<b>\$975,188</b>	<b>\$721,479</b>	<b>\$300,000</b>	<b>\$300,000</b>
<b>Investment Earnings</b>				
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	-	-
<b>Total Investment Earnings</b>	<b>\$976,748</b>	<b>\$953,618</b>	<b>\$30,000</b>	<b>\$175,000</b>
<b>Rental Earnings</b>				

Item # 1.

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

# Capital Improvement Plan - Department

## FY26 - Capital Costs by Department/Division



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

### 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
<b>Total Street Capital &amp; Projects</b>		<b>\$13,246,000</b>

### 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
<b>Total Water Capital Projects</b>		<b>\$8,575,000</b>

**Park Maintenance & Capital**

<b>Project No. / Category</b>	<b>FY2027</b>
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
<b>Total Park Maintenance &amp; Capital</b>	<b>\$4,850,000</b>

**Police Department**

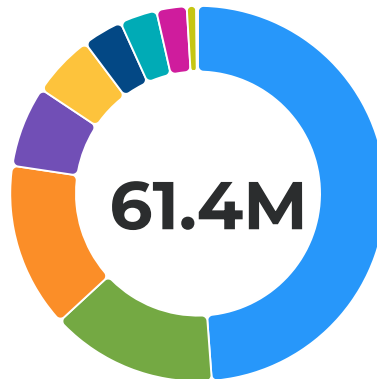
<b>Project No. / Category</b>	<b>FY2027</b>
21021016 6 Police Hybrid Vehicles	\$475,000
<b>Total Police Department</b>	<b>\$475,000</b>

**General Government Projects**

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

# Capital Improvement Plan - Revenue Source

## FY26 - Revenue Source for Capital Projects



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

### Loan/Bond Proceed

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

### 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
<b>Total Water Fund</b>	<b>\$8,795,000</b>

### 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
<b>Total Sandpoint Urban Renewal Agency</b>	<b>\$8,750,000</b>

**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
<b>Total Wastewater Fund</b>		<b>\$4,280,000</b>

**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
<b>Total General Fund</b>		<b>\$3,330,000</b>

**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
<b>Total Grant Funding</b>		<b>\$2,135,000</b>

**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
<b>Total Capital (Impact Fees) Fund</b>		<b>\$1,966,000</b>

**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
<b>Total Park Improvement Fund</b>		<b>\$1,595,000</b>

**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
<b>Total General Fund (RCT - Local Option Tax)</b>		<b>\$500,000</b>

**General Fund (In-Lieu Fees)**

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

**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

[Res 24-006 Financial Policies - Page 29](#)

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
	<hr/>
	<b>\$ 4,455,000</b>

**Downtown District**

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

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

## City of Sandpoint

### FY 2027 Proposed Resort City Tax Fund Allocations

Fund & Department/Project	PROJECT AMOUNT	RCT AMOUNT
<b>GENERAL FUND</b>		
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
<b>TOTAL</b>	<b>10,918,615</b>	<b>1,000,000</b>
 <b>Preliminary Budget</b>		<b>1,000,000</b>

- 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

<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

Departments/Divisions and Projects	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Budget
<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**

**1510 Finance Department**

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>

**1511 Utility Billing**

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>	16,583	60,207	-	-
<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
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**COMMUNITY PLANNING & DEVELOPMENT DEPARTMENT**

**1800 Community Development Administration**

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>

**1910 Planning Division**

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>

**1940 Government Buildings & Grounds**

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>

**2420 Building Division**

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>

**Recreation Division**

**5120 Recreation**

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>

**06-5127 James E Russell Sports Center**

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>	3,201,144	3,176,691	3,868,322	4,206,563
<b>05-2100 Impact Fee - Capital/Equipment</b>	69,866	-	30,000	20,000
<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>