

Aligning For Impact



City of Sandpoint Municipal Budget Fiscal year 2018

Council President:
Shannon Williamson

Council Members:
Bill Aitken
Bob Camp
Thomas Eddy
Deb Ruehle
Stephen Snedden

Mayor Shelby Rognstad
City Administrator: Jennifer Stapleton



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INTRODUCTION: Budget Document and Guide

The Budget as a Policy and Management Document

This budget document includes a statement of City-wide financial policies as well as a statement of strategic priorities and actions. A budget message articulates priorities, strategies and plans for the new budget year. The document describes activities, service and/or functions performed by City departments and includes an organization chart.

The Budget as a Financial Plan

The budget document includes summaries of revenues and other resources, and of expenditures and other uses for all appropriated funds and includes two prior years of actuals and/or budget as appropriate for comparison, the current year budget and/or estimated current year actual and proposed budget year. The document describes the major revenue sources, explains the underlying assumptions for the revenue estimates, and discusses significant revenue trends. Projected changes in fund balances of appropriated governmental funds are included as well as a definition of fund balance maintained by the City. The document discusses current debt obligations and current debt levels. An explanation of the basis of budgeting for all funds, whether cash, modified accrual, or some other statutory basis, is included.

The Budget as a Communication Device

The budget document provides summary and detailed line item information on the services, programs and initiatives the City will deliver to its citizens. To further communicate financial and statistical information, the document includes graphs and charts.

INTRODUCTION: City of Sandpoint Public Officials

List of Principal Officials

Public Officials

Elected Officials at 7/19/2017

Official	Name	Term End
Mayor	Shelby Rognstad	12/31/2019
Council President	Shannon Williamson	12/31/2017
Council Member	Thomas Eddy	12/31/2019
Council Member	Bill Aitken	12/31/2019
Council Member	Bob Camp	12/31/2017
Council Member	Deb Ruehle	12/31/2019
Council Member	Stephen Snedden	12/31/2017

Appointed Officials

Official	Name
City Administrator	Jennifer Stapleton
City Attorney	Scot Campbell
City Clerk	Maree Peck
Finance Director	Shannon Syth
Fire Chief	Ron Stocking
Police Chief	Corey Coon
Public Works Director	Ryan Luttmann
Parks and Recreation Director	Kim Woodruff
Planning and Economic Development Director	Aaron Qualls

INTRODUCTION: Strategic Priorities

In January, 2017, the City of Sandpoint initiated a strategic review of its overarching City strategies and plans. The last time a review effort was undertaken was in 2014, during which time three overarching priorities were identified: recreational assets; economic growth; and communications and collaboration. Main areas of focus under these priorities included: encouraging sustainability; investing for a vibrant downtown; growing the presence of higher education; expanding online connectivity and speeds through the development of a fiber backbone; supporting growth for manufacturing and high tech jobs; and increasing the frequency and effectiveness of public engagement.

Since 2014, much has been accomplished and many initiatives are in progress. In addition, the City hired its first full-time City Administrator in January, 2016, and a new Mayor, Shelby Rognstad, took office.

The City retained the strategic facilitation services of Mindset Matters and the strategic review was divided into three primary objectives:

1. Gather and synthesize information and insights from the City's leadership team about the current culture of conduct, institutional priorities, allocation of resources, barriers to progress, and capabilities to leverage for greater effect.
2. Support the leaders' assessment of their performance and cohesion as a team and help identify guidelines, processes, tools and behaviors to improve and amplify the team's internal and external effectiveness.
3. Plan and conduct meetings first of the leadership team and then of the City Council to: a) help develop a shared understanding of the current situation and aspirations for the future; b) clarify the roles and goals of each participant and identify ways alignment might be improved; and c) build consensus about any adjustments to priorities, strategies and/or operations.

To meet the first two objectives, a survey was conducted to assess perspectives of the leadership team as to the current state of City operations. The summarized inputs informed the leaders' discussion at a first half-day workshop about what's working well and gaps to fill. With that assessment in-hand, teams of two were allowed two weeks to prepare recommendations for full group deliberation at a second half-day workshop. As context for the discussions, financial and other performance trends were also reviewed at that time. The meetings were held on February 8th and 25th, 2017.

In completing the process, the leaders learned new methods for developing and sharing ideas and experienced a fresh approach to constructive advocacy and teamwork. They also committed to clear statements of purpose, principles and priorities as highlighted below.

City Leadership Team's Statement of Purpose and Principles

As the City's leadership team, we work in concert for the betterment of the Sandpoint community by fairly serving the overall interests of the City through:

- Constructive engagement with all;
- Thoughtful planning and coordinated actions;
- Good stewardship of assets and resources;
- Consistent implementation of policies; and
- Delivery of responsible and reliable services.

As a matter of principle, we are:

- Worthy of trust – conducting our work with integrity and transparency; and
- Collaborative – working in partnership and adapting to create sensible solutions for all concerned.

Priorities for action as the leadership team were also developed and three initiatives were agreed upon as of greatest importance:

1. **Clarify organizational responsibilities.** Draft, review and finalize an organizational chart that depicts chain-of-command accountabilities as well as key roles and responsibilities of each position. Conduct a review and update of job descriptions to assure timely and accurate alignment as part of the effort. The City Administrator also identified the need to establish a more rigorous system of performance management.
2. **Boost communication effectiveness.** Draft, review and implement a plan for effectively communicating the obligations, plans, activities and performance of the City in service to its constituents. Internal and external communications will be integrated for consistency and, as practical, favor will be given to two-way interactions over one-way reporting. Regular assessment of effectiveness is also recommended.
3. **Affirm vision and refresh strategic plans.** Critically review and update current strategies, priorities and plans relative to aspirations, goals and policies of the City as set by the Council. Apply fact-based analysis to determine the optimum course of actions, track and report progress for continuous improvement, and support communication efforts.

Immediately following the City Leadership Team's review, perspectives of the City Council members about strategic issues were invited via survey and a full-day workshop was held on March 29, 2017. Survey inputs were not synthesized, serving instead as preparatory input to inform discussion during the facilitated workshop. During the workshop, the City's Finance Director/Treasurer presented a report on the City's financial situation including expense and capital investment trends, status of reserves, factors that influence the City's fiscal standing, and the implications of major projects in progress and on the horizon.

The City Council identified four inter-related goals for the success of the strategic prioritization update: 1) establish a shared vision; 2) agree on priorities for action; 3) align understanding with staff; and 4) follow-through on implementation.

At the outset of the Council retreat, a variety of near and long-term priorities were identified. Priority projects identified include a new state-of-the-art wastewater treatment facility, successful completion of the streets reversion and downtown revitalization project now in progress, and plans for sidewalks, streets and bikeways. Support for development of new recreational facilities and trails, leveraging Sandpoint's quality of life brand to greater benefit, and operational improvements to boost satisfaction with City services.

Strengths, weaknesses, opportunities and threats to the overall well-being of the City was also assessed. The strong sense of community among citizens and the environment were cited as strengths while the lack of cohesive vision and low engagement or complacency were cited as factors. Fostering collaboration to tap the community's diverse talents is a key opportunity that could be threatened by divisiveness or failure to coalesce people around common goals.

Understanding 'who does what' is a vital part of aligning resources around any effort and there was significant discussion around role clarity. Highlights of Council discussions about the important attributes of the Council as a body, individual Council members, Mayor and City Administrator are summarized below.

- **Council members individually** are effective listeners who represent community values and fairly evaluate needs. Each is expected to exercise their best judgment about City priorities, investments, and policies. Council members are most effective when oriented early on to plans in progress and the rules and responsibilities of their role.
- **The City Council as a body** has the fiduciary responsibility for the City's fiscal status. The City Council sets guidelines or what analysis and public input it wants to deliberate City priorities, investments and policies. The Council is most effective when 1) aspirations, strategies and plans are aligned; 2) it's supported with ongoing training as to Council functions, effective engagement and constructive deliberations; and 3) it receives complete and timely information to underpin decisions.
- **The Mayor** is the official elected representative of both City government and the community as a whole. As the face of the City, the Mayor's job is to first understand then help bridge needs and interests among and between the City and citizens. As the chair of Council meetings, it is also the Mayor's role to act as a guide, helping to prepare Council members and to lead constructive, civil discourse on all matters. Regular, personalized communications, within the clear limits of legally allowed outreach, is a hallmark of Mayoral effectiveness.
- **The City Administrator** is the CEO of the City, responsible to implement the policy direction of the Mayor and Council and provide daily oversight of City operations. Preparation of plans and budget for Council review, staff hiring and performance management, and public information about City operations are among key accountabilities. The Administrator is also the liaison between Council, Mayor and staff.

Beyond the list of projects, the City Council identified its most important goals and Council members deliberated to consensus on three shared aspirations for the City that, in turn, set context for all other choices to be made and guided the budget development process for 2018.

City of Sandpoint

Overarching Goals/Aspirations

- Goal #1:** Develop frameworks to sustain a strong, resilient City that effectively balances economic, social and environmental goals;
- Goal #2:** Maintain an efficient, accountable and effective City government at all times; and
- Goal #3:** Meaningfully improve the effectiveness of communications between and among City officials, staff and citizens

Notable is all three goals/aspirations are reinforced or complemented by the priorities for action identified by the City's leadership team as discussed earlier. Additionally, the City Council identified three general, supplemental goals, including: **1) harness and leverage community resources to achieve City goals; 2) diversify recreational opportunities; and 3) improve consistency of policy enforcement and adherence.** Consistent policy was also identified by the City's leadership team as a priority.

Goal 1: Develop Frameworks to Sustain a Strong, Resilient City

Priority Action #1: Develop and adopt fiscal guidelines to help assure the City's financial resilience. As financial reports reveal, significant investments for infrastructure (downtown revitalization, wastewater treatment facility) are in process or on the horizon. By developing funding strategies and financial policies now, the City will mitigate later consequences to taxes, services and rates while also strengthening fiscal resilience.

Priority Action #2: Establish clear expectations for the use of data in decision-making and performance management at all levels. How well the City prioritizes allocation of its resources and meets its goals depends on informed judgment. For this qualitative input alone is insufficient. The Council will improve the basis of its deliberations by requiring: 1) a quantified "business case" for major project investments and policies; and 2) economic analysis of the near- and long-term consequences to City budget, services, goals, initiatives, operations, etc. of all material expenditures.

Priority Action 3#: Initiative development of comprehensive Master Plans for major City infrastructure assets and services. As noted above, having a long view and associated prioritization to things the City must do and wants to do will support informed planning, financial readiness, effective and efficient use of resources, and fiscally responsible decisions.

Taken as a whole, the goals and action priorities identified by the City staff leadership team and City Council represent a more intentional effort to leverage all resources for optimum City benefit.

Clarity of roles and goals, boundaries and expectations, and long-range plans provides a framework for high performance. Commitments to principle-based teamwork, data-driven decision support and performance management reinforce these efforts as a sustainable system.

City-wide alignment of aspirations, goals, strategies, plans and implementation is within reach and will make the City of Sandpoint a model of good governance, effective engagement, service efficiency, citizen satisfaction and community pride.

Goal 2: Maintain an Efficient, Accountable and Effective City Government

Priority Action #1: Support efforts to achieve better outcomes at a lower cost including alternative methods of community engagement (e.g., topic-specific workshops before Council meetings, listening sessions on issues of interest, satisfaction surveys) and a more disciplined approach to performance management (e.g., more precise progress tracking and reporting, relevant training and development support for staff).

Priority Action #2: Establish standard orientation and training for Council members and Mayor to support effective representation; understanding of and adherence to requirements; and continuity of long-range strategies, plans and programs. **Doing the same for the City Administrator and key City staff** will support understanding of and adherence to requirements; development of relevant competencies; and alignment of efforts as part of a cohesive performance management system.

Priority Action #3: Critically review Advisory Commission/Committee structure and recommend improvements to protocols, practices and the related ordinance that will increase meaningful citizen involvement and deliver useful input to Council deliberations in a timely and efficient way.

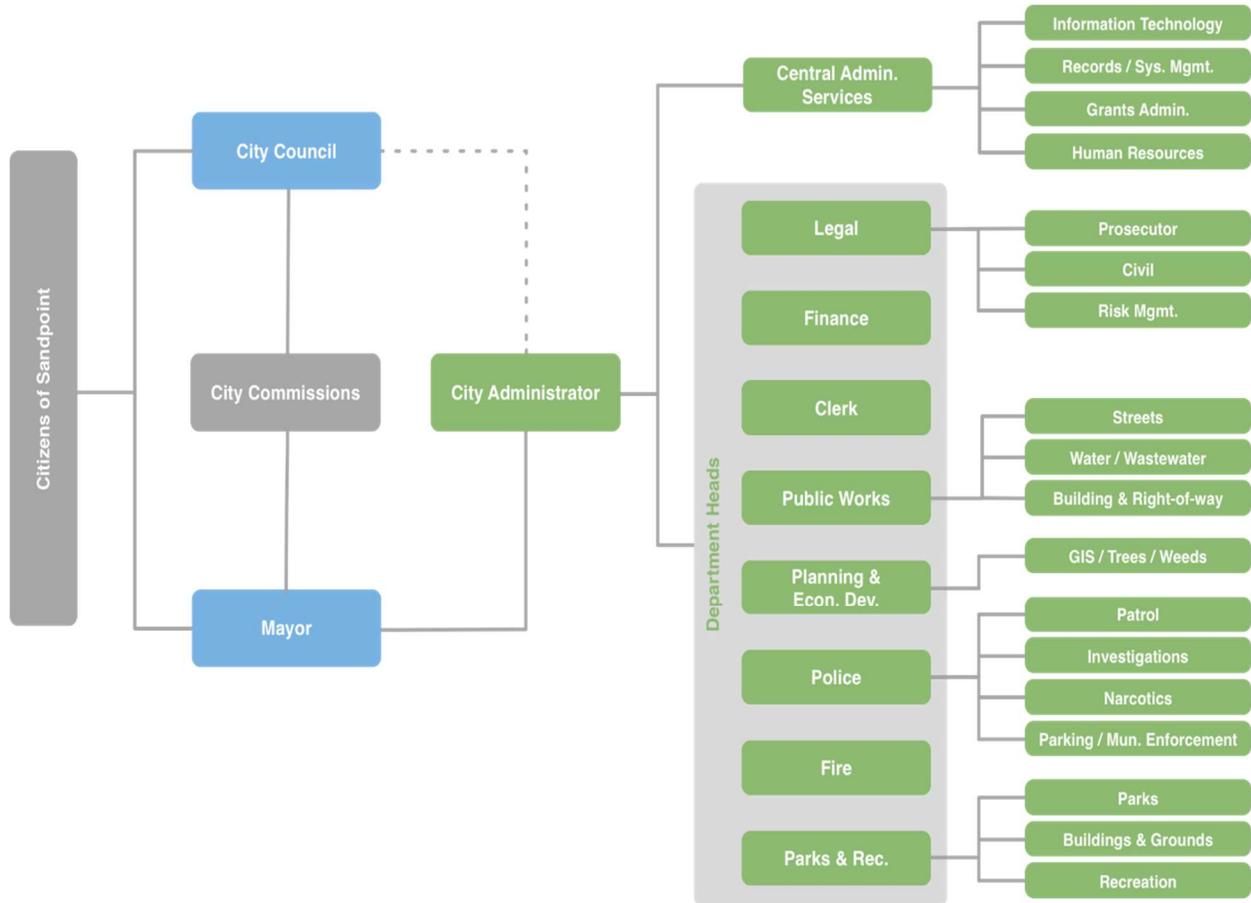
Goal 3: Meaningfully Improve the Effectiveness of Communication

Priority Action: One of the key functions of the City Administrator and principle drivers for creating the position is to improve the efficacy of communication between and among City officials, staff and citizens. The need for this work to continue and evolve was reinforced by both the City leadership team and the City Council.

The results of the City's strategic prioritization effort have been the basis for the development of the Fiscal Year 2018 municipal budget. Significant projects, activities and initiatives have been developed with the goals and priority actions in mind and they have been highlighted in this budget document.

In addition to budgeting for several comprehensive master plans, a specific budget line item has been included in the City Administration budget to support a robust process for the development of a multi-year City Strategic Plan in 2018. It is anticipated that there will be new Council members in 2018 and the development of a broad-based strategic plan guided by an intensive review of significant trends and driving forces impacting the City, a review of progress made on the above-identified strategic priorities and actions and citizen input on priorities and expectations will inform this effort. This plan will set the direction, guidance and priorities for the City for the upcoming five years and provide the basis for budget development in future years as well.

INTRODUCTION: City of Sandpoint Organizational Chart



INTRODUCTION: Major Funds

Governmental funds –All government funds are accounted for using the current financial resources measurement focus and modified accrual basis of accounting.

The City reports the following major governmental funds:

General Fund – The “General Fund” is the City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Local Option Tax – The ‘LOT Fund’ accounts for the money that is collected through a 1% voter-approved sales tax that is restricted for the Memorial Field refurbishment and other parks improvement activities. This five-year tax runs from January 1, 2016 – December 31, 2020.

Enterprise Funds – All enterprise funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. City of Sandpoint maintains four different types of proprietary funds all classified as Enterprise funds.

Enterprise funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with proprietary funds’ principal ongoing operations. The principal operating revenues of the enterprise are charges to customers for sales and services. The enterprise funds also recognize as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The City manages the following major enterprise funds:

Water Fund– This Fund accounts for the provision of water services to the residences and businesses within the City of Sandpoint and area of city impact. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing and related debt service.

Wastewater Fund – This Fund accounts for the provision of wastewater services to the residences and businesses within the City of Sandpoint. All activities necessary to provide such services are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing and related debt service.

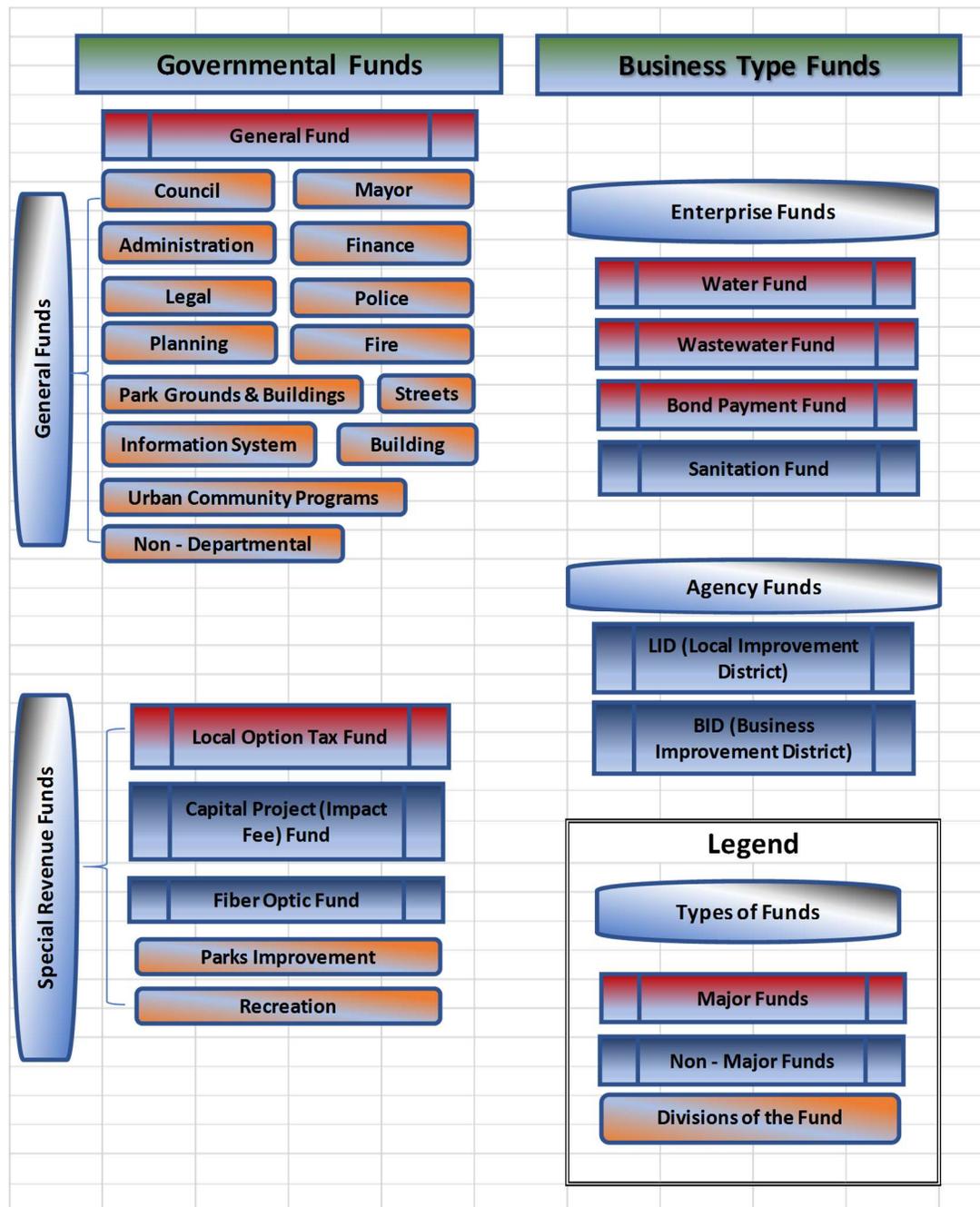
Bond Payment Fund– This Fund accounts for the payments of bond debt associated with the proprietary funds.

Fiduciary Funds–Fiduciary funds are used to account for resources held for the benefit of parties outside the government. The resources of those funds are not available to support the City of Sandpoint’s own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The **Agency Fund** reports resources held by the City in a custodial capacity for individual, private organizations and other governments.

INTRODUCTION: Basis of Budgeting and Funds

The basis of budgeting will be the same as the basis of accounting; that is, budgets for the governmental funds which consist of the General Fund and Special Revenue funds, are prepared on the modified-accrual basis of accounting. Budgets for the business-type funds which consist of the Enterprise funds and Agency funds are prepared on a full-accrual basis. All funds are appropriated as they appear on the financial statements.



INTRODUCTION: Use of Funds by Department

Use of Funds by Department

City of Sandpoint FY18 BUDGET

Department	Governmental Funds		Proprietary Funds	Fiduciary Funds
	General Fund	Special Revenue	Enterprise	Agency Funds
City Council	X			
Mayor's Office	X			
City Clerk	X			
Administrative Services	X			
Finance Department	X			
Legal Department	X			
Information Services	X			
Risk Management	X			
Central Services	X			
Government Buildings	X			
Urban Community Programs	X			
Police Department	X			
Narcotics Unit	X			
Code Enforcement Division	X			
Fire Department	X			
Building Department	X			
GIS Department	X			
Street Department	X			
Street Light Department	X			
Planning Department	X			
Parks Grounds Maintenance	X			
Parks Memorial Field	X			
Parks Structures	X			
Parks Community Hall	X			
General Fund Capital Projects	X			
Fiber Optic		X		
Fiber Optic Capital		X		
Recreation Department		X		
Recreation Capital		X		
Local Option Tax		X		
Local Option Tax Capital		X		
Parks Concessions		X		
Parks Capital		X		
Capital Project (Impact Fee) Fund		X		
Public Works Administration			X	
Water Treatment			X	
Water Distribution			X	
Sewer Collection			X	
Sewer Treatment			X	
Sanitation			X	
Water Capital			X	
Sewer Capital			X	
Debt Water Bond			X	
Debt Sewer Bond			X	
BID - Business Improvement District				X
LID Guarantee				X
LID Funds Combined				X

BUDGET OVERVIEW:

Letter to the City Council and Mayor from the City Administrator

July 19, 2017

Sandpoint City Council
Mayor Shelby Rognstad

Re: FY2018 Budget Presentation

Dear City Councilmembers and Mayor Rognstad:

I am pleased to provide this FY2018 budget document for your consideration in advance of the public hearing set for Wednesday, August 16, 2017. As discussed at the budget overview presentation on July 19, 2017, the \$40,136,717 budget is balanced.

The revenue estimates and requests we have included in this year's budget are both conservative and realistic. Throughout our budget development process, City management has closely monitored revenues, expenditures and cash flows to ensure the safety of the City of Sandpoint's assets and provide quality services to all of our customers, while maintaining sufficient liquidity and compliance with the City Council's fiscal policies adopted July 5, 2017.

The City has an accrued balance of tax revenue authorized but not taken in previous years, referred to as the "foregone amount." When a city chooses to levy less than the maximum amount allowed by law, the leftover amount is called foregone. This foregone accumulates from year to year and a city is allowed to add all or part of the foregone amount to a future levy. Resolution 17-46 was adopted by the City Council on July 19, 2017, reflecting our intent to use the forgone amount of \$20,709 to fund, in part, the Parking & Municipal Enforcement Unit.

This year is a transition year for the City of Sandpoint relative to our budget document. The format of this year's budget has been refined from previous years to provide a document that is more readable and comprehensive and therefore more useful. It is intended as a fiscal policy manual, operational guide, financial plan and communication device. In its entirety, this document has been developed to ensure compliance with the statutory requirements set forth by Idaho Code Title 50-1002.

Significant projects and initiatives aligned with established strategic priorities and actions are highlighted and appropriate reserves have been maintained in accordance with the new financial policies adopted by the City Council. I have summarized these below:

- General Fund Emergency Reserve (10%) - \$907,571
- General Fund Stabilization Reserve (20%) - \$1,815,141
- Construction Reserve - \$3 million
- Reinvestment of Communication Savings Reaped as a Result of Prior Year Communication System/Training Upgrades & Enhancements into Training/Education
- Technology to Support an Updated Advisory Committee/Commission Structure
- City Parking & Municipal Enforcement Unit Re-established in the Police Department

- Restructure to Create Records/System Management Team to Support Online Access to City Functions & Streamline Business Processes
- City Hall Office/Public Access Improvements
- Systems Implementation to Guide Data Informed Decision-Making & Performance Management
 - Spillman Dashboard – Police
 - OpenGov – Finance & City-wide
 - Parking Management – Police
 - GIS Server/System Upgrades – Planning
- Comprehensive Master Plans
 - City Beach Master Plan – Parks
 - Sidewalk and Multi-modal Pathway Master Plan – Public Works
 - Comprehensive Plan Update (SubArea) – Planning
 - Wastewater Treatment Facility Master Plan – Public Works
 - Farmin’s Landing – Public Works
 - Energy Efficiency/Resource Management Review (City Facilities) – Parks & Admin.
 - City Strategic Plan – Administration
 - Downtown Parking Plan – Administration
 - High Five Grant - Planning

The budget as presented includes 90.13 FTE City employees. This is an increase of 3.35 employees over FY2017. It includes two dedicated Community Resource Officers who will be assigned to the Parking & Municipal Enforcement Unit in the Police Department, a dedicated Human Resource/Risk Management position and also accounts for a temporary Deputy Finance Director/Treasurer position which will be eliminated upon the retirement of our current Finance Director/Treasurer.

Personnel costs include a 2.0% market increase, based upon a benchmarking market analysis of positions in other municipal employers in our region. Additionally, a revised compensation scale for law enforcement based on regional benchmarking and anticipated increases to firefighter compensation based on regional benchmarks and timing of union negotiations have also been included.

The City continues to monitor employee benefit rates and programs and look for opportunities to bring added value to employees while implementing cost containment strategies to ensure future affordability, especially in the volatile health insurance market. A comprehensive employee wellness program will be implemented in FY2018 and a proposal for a PTO program to replace the traditional vacation and sick leave benefits will be presented to the Council in the upcoming few months.

Budget documents will be refined in future years to better provide transparency and a tool that can be used by our elected officials and citizens alike to understand what services, programs and projects the Cities will deliver in a given year and performance benchmarks efforts and outcomes can be measured against.

In closing, I am pleased to say that the FY2018 budget as presented is responsive to the strategic priorities and actions identified by the City Council, Mayor and City leadership team. This budget and the associated programs, initiatives and restructuring will provide our citizens with programs and services in a responsible and efficient manner and in a more transparent way than in previous years.

I would like to especially thank Shannon Syth, our Finance Director/Treasurer, who will be retiring from City service in FY2018. Ms. Syth’s leadership and conservative oversight of City finances has laid the

groundwork for the City's strong financial position today and in years to come. Her foresight in the development of the financial policies ultimately adopted by the City Council will be a benchmark upon which we will measure future efforts and sustain our history of excellent financial stewardship.

I look forward to the City Council budget workshop on August 2, 2017, and am pleased to respond to any questions or concerns you might have.

Sincerely,

Jennifer P. Stapleton

Jennifer Stapleton
City Administrator

BUDGET OVERVIEW: Fiscal Year 2018 Budget Calendar

Date	Activity
January – April, 2017	Strategic Priorities & Actions
May – June, 2017	Department Budget Development
June, 2017	Finalize Budget Reflecting Priorities
July 5, 2017	City Council Adoption of Fiscal Policies
July 19, 2017	Budget & Fees Overview Set Hearing Dates
July 25, 2017	Final Budget Document
August 2, 2017	City Council Budget Workshop
August 16, 2017	Budget & Fee Public Hearings/Adoption

BUDGET OVERVIEW: Property Tax Summary

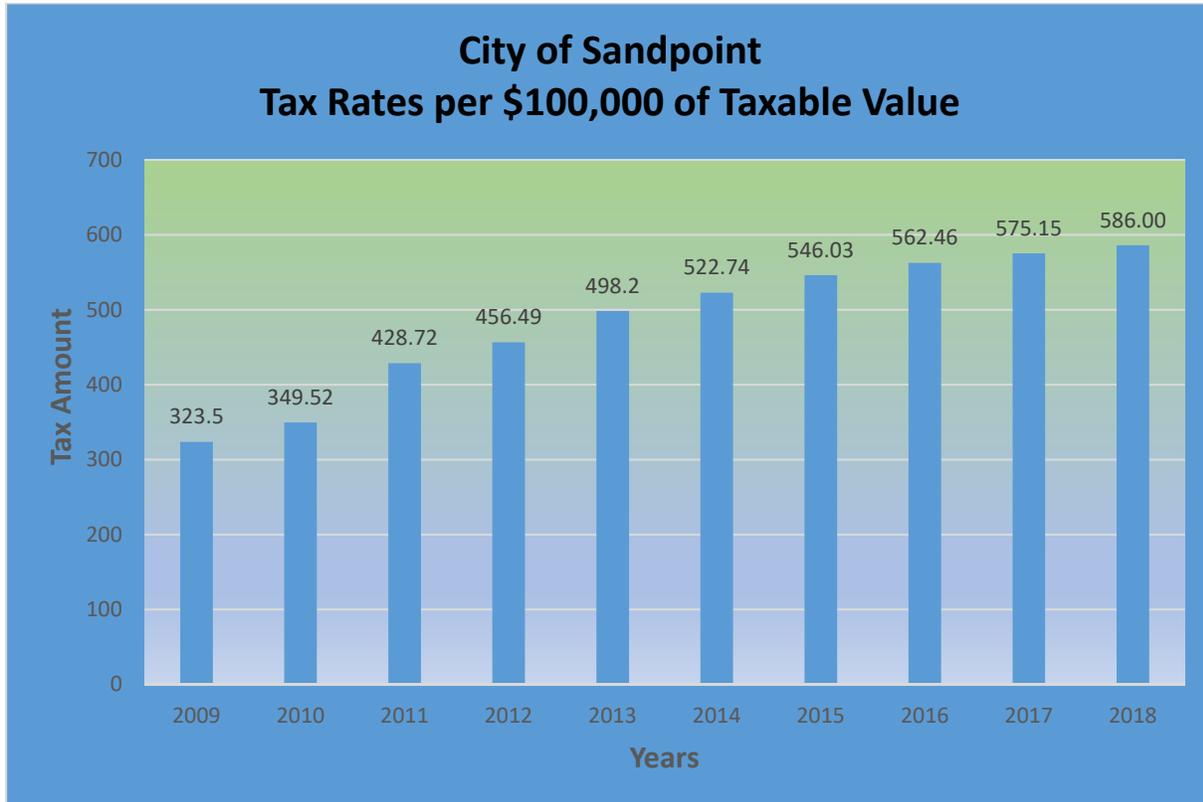
PROPERTY TAX COMPARATIVE SUMMARY	2017 ACTUAL	LEVY RATE	2018 PROPOSED	LEVY RATE PER \$1,000
Base Property Taxes	3,712,498		3,893,085	
Allowable Growth Items:				
Plus Construction Roll Taxes (Est.)	50,037		42,121	
Plus Annexation	-		-	
Plus increase (3% Allowable)	114,753		119,549	
Ag Replacement	2,408		2,408	
Personal Property Tax Replacement	88,958		88,958	
Recovered Homeowner's Exemption	527		481	
Foregone Amount Available for Levy	15,797		20,709	
Subtotal Property Taxes	\$ 3,984,978		\$ 4,167,311	
Total Property Tax replacement monies not to be levied	(91,893)		(91,847)	
Less Property Tax Relief Fund			(111,849)	
Total City of Sandpoint Property Taxes to be levied	\$ 3,893,085	\$ 5.75	\$ 3,963,615	\$ 5.86
Property Tax Calculation for Residential Home (based upon a \$200,000 home)	2017 ACTUAL		PROPOSED	DOLLAR DIFFERENCE
Lot	\$ 50,000		\$ 50,000	
Home	150,000		150,000	
Total Assess Valuation	200,000		200,000	
Less Homeowners Exemption	(100,000)		(100,000)	
Taxable Valuation	\$ 100,000		\$ 100,000	
Calculated property tax bill	\$ 575.12		\$ 585.54	\$ 10.42

PROPERTY TAX RELIEF FUND

City of Sandpoint Ordinance No. 1317 provides for a Property Tax Relief Fund in the collection of the Hotel/Motel Occupancy Tax of 7%. The voter approved ballot language provides that any excess revenues received beyond what was budgeted will be placed in a designated property tax relief fund. When this occurs, these dollars are then used in the ensuing fiscal year to reduce the amount scheduled to be levied for property taxes. Revenues received in FY2016 exceeded the budgeted revenues by \$111,849. These property tax relief funds will reduce the 3% property tax increase (the statutory limit) in FY2018 from \$119,549 to \$7,700, thereby reducing the increase to the property tax bills.

BUDGET OVERVIEW: Tax Rates and Allocation

Below are the tax levy rates per \$100,000 of assessed valuation for the past ten years including the proposed levy rate for FY2018.

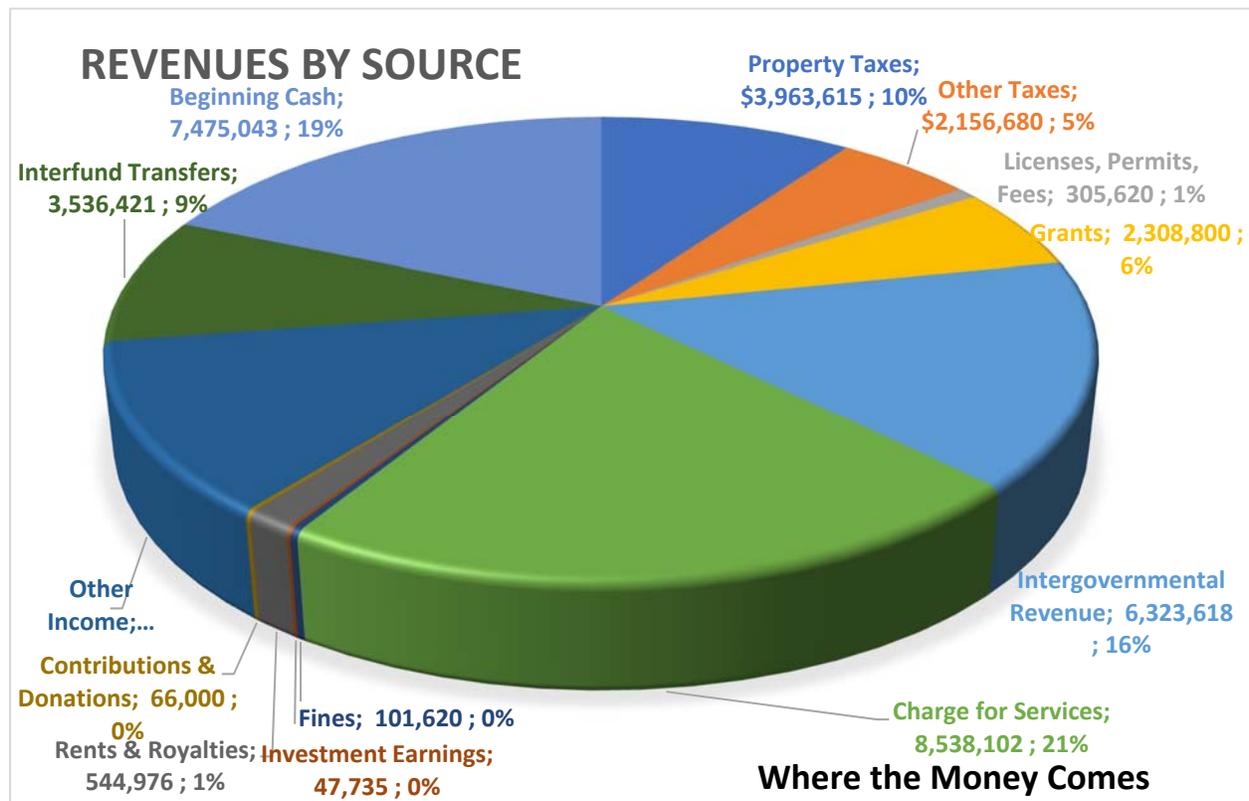


PROPERTY TAX ALLOCATION		
	2017 Adopted BUDGET	2018 Proposed BUDGET
General Fund Property Tax	3,735,788	3,785,253
Recreational Fund Property Tax	176,032	178,362
Total City of Sandpoint Property Taxes	3,911,820	3,963,615

BUDGET OVERVIEW: FY2018 Revenue Summary

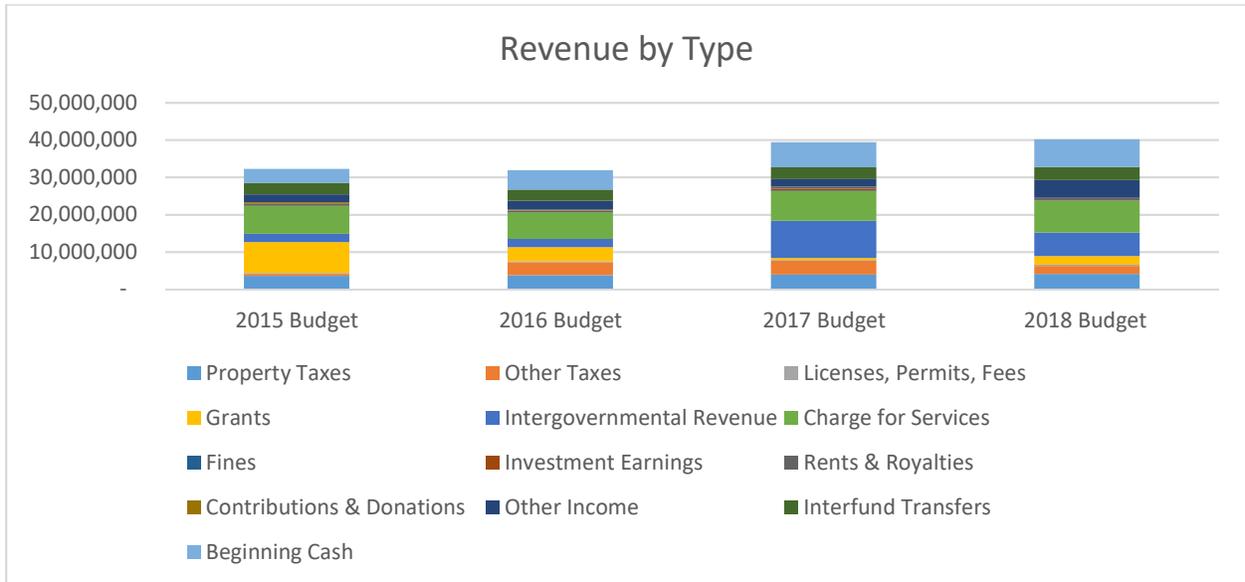
CITY OF SANDPOINT												
SUMMARY OF BUDGETED REVENUES BY SOURCE												
Fund	Current Property Taxes	Other Taxes	License & Permits	Grants	Inter- governmental	Charge for Services	Fines	Investment Earnings	Rents & Royalties	Contributions & Donations	Other	Total Revenue
General Fund	3,785,253	626,956	305,620	2,241,600	6,189,618	514,064	101,620	25,235	252,400	10,000	10,000	17,881,488
Fiber Fund	-	25,000	-	-	-	45,994	-	-	4,130	-	39,276	114,400
Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-	519,000	537,000
Recreation Fund	178,362	4,724	-	37,200	-	107,395	-	-	-	2,000	40,308	412,639
LOT Fund	-	1,500,000	-	-	-	-	-	-	-	-	2,400,997	3,900,997
Parks Capital Improvement Fund	-	-	-	-	134,000	67,079	-	-	248,446	54,000	-	678,996
LID Guarantee Fund	-	-	-	-	-	-	-	-	-	-	-	45,000
LID Funds (combined)	-	-	-	-	-	-	-	-	-	-	1,019,214	1,032,743
Business Imp Dist Fund	-	-	-	-	-	-	-	-	-	-	160,000	160,000
Garbage Fund	-	-	-	-	-	432,500	-	-	-	-	-	447,824
Water Fund	-	-	-	-	-	3,502,283	-	22,500	20,000	-	340,000	6,336,544
Sewer Fund	-	-	-	30,000	-	3,868,787	-	-	20,000	-	280,000	6,887,309
Debt Service Fund	-	-	-	-	-	-	-	-	-	-	1,751,777	1,751,777
Total	3,963,615	2,156,680	305,620	2,308,800	6,323,618	8,538,102	101,620	47,735	544,976	66,000	4,768,487	40,136,717

BUDGET OVERVIEW: FY2018 Revenue Summary Graph



FY18		
Property Taxes	\$3,963,615	9.88%
Other Taxes	\$2,156,680	5.37%
Licenses, Permits, Fees	305,620	0.76%
Grants	2,308,800	5.75%
Intergovernmental Revenue	6,323,618	15.76%
Charge for Services	8,538,102	21.27%
Fines	101,620	0.25%
Investment Earnings	47,735	0.12%
Rents & Royalties	544,976	1.36%
Contributions & Donations	66,000	0.16%
Other Income	4,768,487	11.88%
Interfund Transfers	3,536,421	8.81%
Beginning Cash	7,475,043	18.62%
TOTALS:	\$40,136,717	100.00%

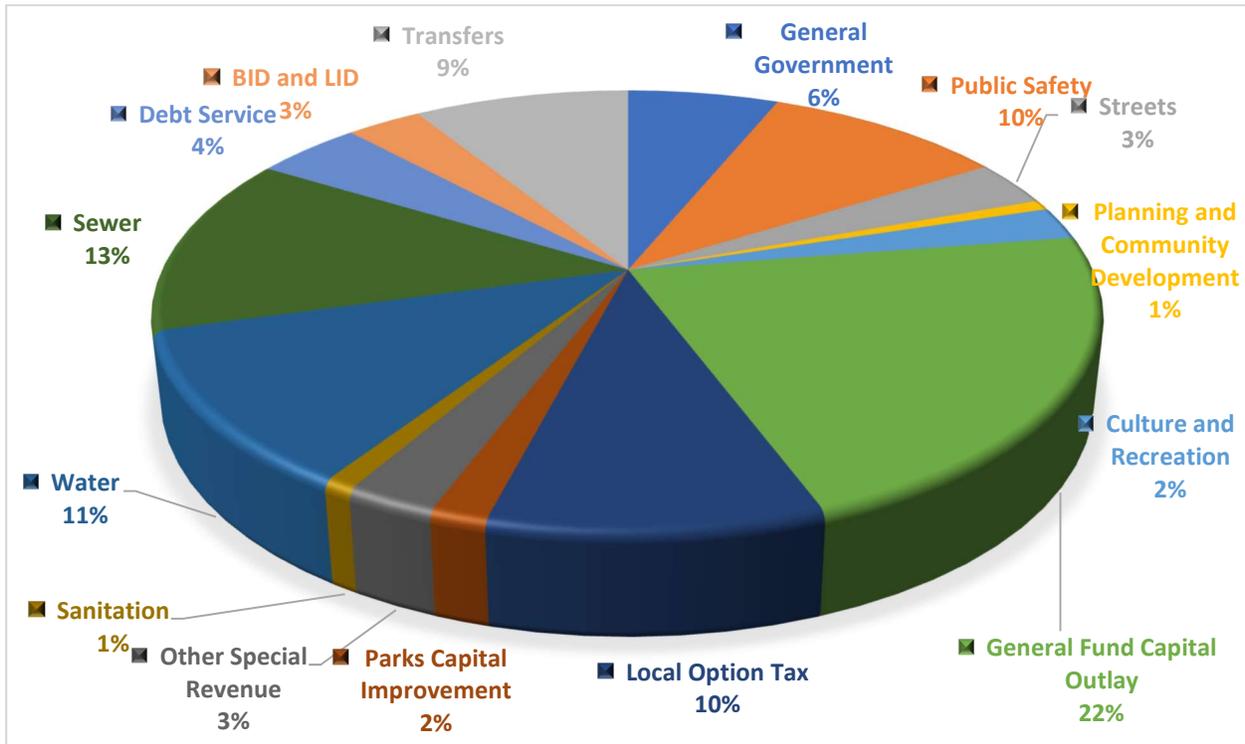
BUDGET OVERVIEW: Revenue Year-to-Year Comparison



BUDGET OVERVIEW: FY2018 Expenditure Summary by Fund

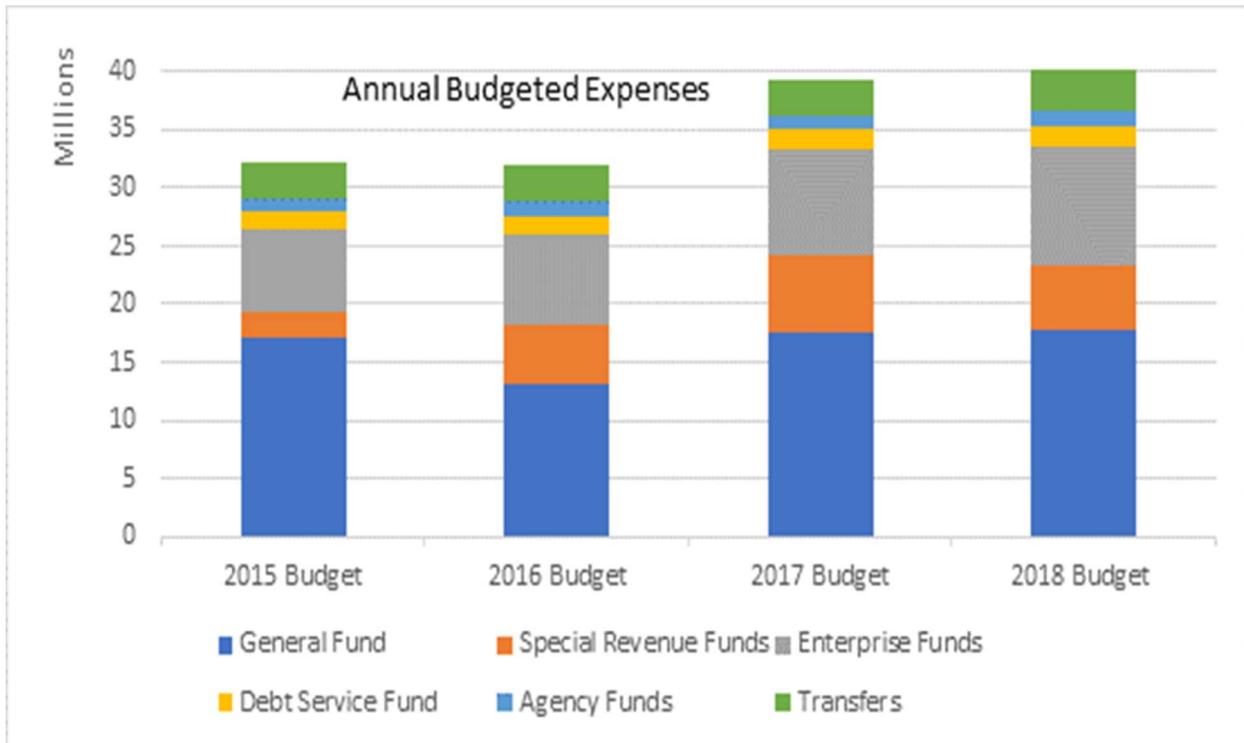
EXPENDITURE SUMMARY BUDGETED FOR YEAR 2018								
	Personnel Services	Contractual Services	Miscellaneous	Capital Outlay	Debt Service	Transfers	Ending Fund Balance	Total
GENERAL GOVERNMENT								
COUNCIL	118,093	1,500	300					119,893
MAYOR	29,095	15,700	2,350					47,145
CLERK	173,659	25,225	14,590					213,474
FINANCE	435,275	73,950	51,410					560,635
LEGAL	349,192	31,040	209,947					590,179
PARKS	718,597	288,050	223,596	27,750				1,257,993
PUBLIC WORKS	716,611	692,000	264,854	6,269,472				7,942,937
PLANNING & ECONOMIC DEVELOPMENT	332,530	329,677	30,510	14,500				707,217
GENERAL ADMINISTRATION	288,979	174,405	115,290	15,000				593,674
TOTAL GENERAL GOVERNMENT	3,162,031	1,631,547	912,847	6,326,722	-	-	-	12,033,147
PUBLIC SAFETY								
POLICE	2,046,252	172,985	156,294	86,582				2,462,113
FIRE	1,128,832	89,905	64,580	50,403				1,333,720
TOTAL PUBLIC SAFETY	3,175,084	262,890	220,874	136,985	-	-	-	3,795,833
CAPITAL PROJECTS AND GRANTS								
	30,000	895,000	201,100	836,100		40,308		2,002,508
TOTAL GENERAL FUND	6,367,115	2,789,437	1,334,821	7,299,807	-	40,308	-	17,831,488
SPECIAL REVENUE FUNDS								
FIBER OPTIC FUND		64,000	15,300	5,100				84,400
FIBER OPTIC CAPITAL PROJECTS AND GRANTS				30,000				30,000
IMPACT FEE CAPITAL PROJECTS				537,000				537,000
LOCAL OPTION TAX FUND	34,687	150	5,700	605,460				645,997
LOCAL OPTION TAX CAPITAL FUND				3,255,000				3,255,000
RECREATION	251,262	44,283	52,808					348,353
RECREATION CAPITAL FUND				62,200		2,086		64,286
PARK CONCESSIONS	22,879	500	43,700					67,079
PARKS CAPITAL IMPROVEMENT FUND				598,417		13,500		611,917
TOTAL SPECIAL REVENUE FUNDS	308,828	108,933	117,508	5,093,177	-	15,586	-	5,644,032
ENTERPRISE FUNDS								
PUBLIC WORKS ADMINISTRATION	145,955	41,838	11,850					199,643
WATER TREATMENT	369,584	94,080	884,664	610,000				1,958,328
WATER DISTRIBUTION	413,472	114,300	130,300					658,072
WATER CAPITAL PROJECTS AND GRANTS				1,760,000		1,760,501		3,520,501
SEWER COLLECTION	377,614	130,700	60,100	127,000				695,414
SEWAGE TREATMENT	412,996	149,450	935,782	787,477				2,285,705
SEWER CAPITAL PROJECTS AND GRANTS				2,280,000		1,626,190		3,906,190
SANITATION FUND		353,987				93,837		447,824
TOTAL ENTERPRISE FUNDS	1,719,621	884,355	2,022,696	5,564,477	-	3,480,528	-	13,671,677
DEBT SERVICE FUNDS								
WATER BONDS					973,378			973,378
SEWER BONDS					778,399			778,399
TOTAL DEBT SERVICE FUNDS	-	-	-	-	1,751,777	-	-	1,751,777
TRUST AND AGENCY FUNDS								
BUINESS IMPROVEMENT DISTRICT		160,000						160,000
LID GUARANTEE FUND					45,000			45,000
LID FUNDS (combined)					1,032,743			1,032,743
TOTAL TRUST AND AGENCY FUNDS	-	160,000	-	-	1,077,743	-	-	1,237,743
TOTAL EXPENDITURES	8,395,564	3,942,725	3,475,025	17,957,461	2,829,520	3,536,422	-	40,136,717

Expenses by Function



FY18		
General Government	2,476,560	6.17%
Public Safety	3,971,149	9.89%
Streets	1,339,107	3.34%
Planning and Community Development	289,997	0.72%
Culture and Recreation	958,585	2.39%
General Fund Capital Outlay	8,755,782	21.81%
Local Option Tax	3,900,997	9.72%
Parks Capital Improvement	665,496	1.66%
Other Special Revenue	1,061,953	2.65%
Sanitation	353,987	0.88%
Water	4,576,043	11.40%
Sewer	5,261,119	13.11%
Debt Service	1,751,777	4.36%
BID and LID	1,237,743	3.08%
Transfers	3,536,422	8.81%
	40,136,717	100.00%

BUDGET OVERVIEW: Expenditure Year-to-Year Comparison



BUDGET OVERVIEW: Full-Time Equivalent Employees

Full-Time Equivalent Employees						
Full-time Equivalent Employees as of September 30						
Function/Program	2014	2015	2016	2017	2018	
General Government						
Administration	0	0	0	2	3	
Clerk	2	2	2	2	2	
Finance	4.8	5.3	4.8	5.25	5	
Legal	3.4	3.4	3.4	3.4	3.5	
Parks	7.45	7.45	7.52	7.19	7.19	
Public Works	8.61	8.61	8.61	8.61	8.61	
Planning and Economic Development	4	4	4	4	4	
Police	21.5	22	22	22	24	
Fire	10	10.5	10	10	10	
Recreation	1.55	1.55	1.61	1.61	1.44	
Public Works Admin	1.49	1.49	1.49	1.49	1.49	
Water	10	10	10	11	9.39	
Sewer	8.45	8.45	8.45	8.45	10.51	
Total Water and Sewer	19.94	19.94	19.94	20.94	21.39	
Total	83.25	84.75	83.88	87	90.13	

FINANCIAL POLICIES

No: 17-44
Date: July 5, 2017

RESOLUTION OF THE CITY COUNCIL CITY OF SANDPOINT

TITLE: CITY OF SANDPOINT FINANCIAL STATEMENT POLICY

WHEREAS: The City Treasurer seeks to establish fund balance policies to mitigate current and future financial risk that can occur from contingencies such as unforeseen revenue fluctuations, unanticipated expenditures from emergency situations, cashflow liquidity for general operations and to provide overall financial stability;

WHEREAS: The City Council recognizes the benefit of maintaining adequate reserves in order to be prepared with funding issues during difficult times; and

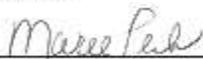
WHEREAS: The City Council wishes to adopt a policy, that among other factors, provides the importance of appropriate use of one-time resources to include the establishment and rebuilding of emergency reserve, operating reserve, early retirement of debt, capital expenditures and other non-recurring expenditures.

NOW, THEREFORE, BE IT RESOLVED THAT: The City of Sandpoint Financial Statement Policy is hereby adopted.



Shelby Rognstad
Mayor

ATTEST:



Maree Peck, City Clerk

City Council Members:

	YES	NO	ABSTAIN	ABSENT
1. Eddy	X			
2. Aitken	X			
3. Williamson	X			
4. Camp	X			
5. Ruehle	X			
6. Snedden				X

City of Sandpoint, Idaho

Financial Policy Statements

Purpose

To establish fund balance policies, tailored to meet the needs of the City of Sandpoint, with sound financial management principles that will provide the City with a stable financial base at all times. It is essential that Sandpoint maintain adequate levels of fund balance to mitigate financial risk that can occur from contingencies such as; unforeseen revenue fluctuations, unanticipated expenditures from emergency situations, cash flow liquidity for general operations and to maintain good credit rate standing.

A. GOVERNMENTAL FUND BALANCE AND RESERVES

Definitions and Details

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

GASB Statement 54 distinguishes fund balance classifications based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:

- 1) Non-spendable Fund Balance** – amounts that are not in a spendable form; such as, inventories, prepaid items, accounts receivables and other current assets that are consumed in the course of operations that cannot be converted to cash or are not expected to be available to pay current liabilities. This would include the principal amount of any permanent fund.
- 2) Restricted Fund Balance** – are resources of a governmental fund that are subject to constraints imposed by external parties or law. These restrictions include such things as contracts, directed donations, debt covenants and voter approved actions (e.g. LOT tax). Constraints can also be imposed by outside legislation and federal and state agency (e.g. grants and intergovernmental revenues). These amounts can be spent only for the specified purpose stipulated by the external parties.

- 3) **Committed fund balance** – amounts that have been designated by City Council resolutions for ordinances. These funds may only be spent for the purpose intended by the resolution or ordinance and can only be changed or lifted by the same action. (e.g., the resolution committing a specified dollar amount to be used for Memorial Field Enhancements in the Parks Fund).
- 4) **Assigned fund balance** – the net amounts *intended* to be used by the government for specific purposes. Assigned resources do not require formal actions by the City Council. Intent can be expressed by the City Council or a designee to whom the council delegates the authority. In governmental funds other than the general fund (special revenue funds), assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund (e.g., Recreation Fund).
- 5) **Unassigned fund balance** – are available for any legal purpose and represents expendable available financial resources that can be used to meet reserves, contingencies and cash flow requirements. Reserve targets are generally met from excess revenue over expenditures or one-time revenues.

UNASSIGNED FUND BALANCE GOALS

Governments that maintain adequate reserves are better positioned to deal with funding issues during difficult times. Therefore, in good economic times it is prudent for governments to use a portion of budget surpluses to help create, sustain or increase the size of a general fund reserve.

General Fund - The City shall seek to maintain unassigned fund balance of between 35-40% of all expenditures in the projected fiscal year budget. Expenditures shall include operating expenses and any budgeted fund transfers (excluding capital or any unusual expenditure items) of the general fund. If the unassigned fund balance after the conclusion of the annual audit exceeds 45% a review shall be conducted and appropriate actions shall be taken. If the unassigned balance is less than 30% a plan shall be developed to restore the reserves in an acceptable manner under the circumstances. Included in the unassigned fund balance are reserves for cash flow, operations and emergencies.

General Fund Emergency Reserve – 10% - 12% is for unexpected, large-scale events where substantial damage is incurred and immediate, remedial action must be taken to protect the health and safety of residents, (e.g. floods, road/culvert washouts, structural damage from snow, wind or fire).

General Fund Operating Reserve – 20% -28% is not a contingency fund. This reserve is established as a Stabilization Fund to provide “bridge funding” to deal with unexpected events such as: economic downturns where fluctuations in revenues may plunge far more than originally

forecasted, unfunded mandates from the State and/or Federal Governments that impact ongoing programs and services, adverse litigation, unanticipated expenditures or opportunities. This reserve can address shortfalls to the city's budget by providing time for restructuring its operations in a deliberate manner to prepare or avoid financial impacts or to ensure continuance of critical City services and activities and to eliminate the need for short-term borrowing.

Special Revenue Funds – Special revenue funds (e.g. Parks Capital Improvement Fund, LOT Fund, Recreation Fund) are created to account for the proceeds of specific revenue sources that are restricted for use either by law, contract or donor specifications. Fund balances are therefore either restricted, committed or assigned in the special revenue funds. Care should be taken to ensure the fund balance plus estimated revenues for the ensuing fiscal year must be sufficient to meet all outstanding contractual obligations and be sufficient to accommodate the ensuing fiscal year budget and a determined cash flow specific to the fund. Special Revenue Funds do not have Unassigned Fund Balances.

Any start-up expenditures for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenditures shall be used from existing assigned fund balance.

Policy

The City Administrator in consultation with the Treasurer/Director of Finance and discussions with the City Council and Mayor shall determine funds to be classified as assigned.

Except in extraordinary circumstances unassigned fund balance should not be used to fund any portion of the ongoing and routine year-to-year operating expenditures of the City. It should be used primarily to ensure adequate reserves, to respond to unforeseen emergencies, to provide cash flow and to provide overall financial stability.

When multiple categories of fund balance are available for expenditure (e.g., a project is being funded partly by a grant, funds set aside by the City Council, and unassigned fund balance), the District will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

The City shall maintain Reserves for the Unassigned Fund Balance as described above. Whenever Operating Reserves are used or a budget increase results in a shortfall, the plan to replenish or enhance the fund will require a minimum of 5 percent of all (ongoing) discretionary revenue be devoted to the Operating Reserve until replenished. Whenever funds used in the Emergency Reserve results in a shortfall it must be replenished by the end of the ensuing fiscal year end.

B. USE OF ONE-TIME RESOURCES

Purpose

To establish a policy that 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.

C. ENTERPRISE FUND BALANCES AND RESERVES

Enterprise Funds require working capital for routine and non-routine operating and capital expenses. A certain level of cash reserves for one fund will not be sufficient for another fund. For most governments, the main focus and attention is on liquidity. Annually as part of the determination of user charge billings and capital funding the City will assess and budget as

necessary any adjustments to specific working capital levels, reserve balances and contingencies for any unforeseen circumstances.

Definitions and Details

Enterprise Fund operations operate in a manner similar to private business where the intent of the governing body is that costs (expenses, including depreciation) be financed or recovered primarily through user charges (e.g. water and sewer rates). Careful considerations should be used when assessing the water and/or sewer systems' ability to manage other risks when determining the impact of affordable "pay-as-you-go" financing, reserve financing and bond financing for major upgrades and/or new facilities. Balances are under the scrutiny of lending institutions for ability to bond and interest rates.

The categorizations used in defining Fund Balance for Enterprise Funds are Restricted Net Assets and Unrestricted Net Assets define balances of these funds.

- 1) **Restricted Net Assets** – are assets whose use is restricted for a particular purpose that are either (a) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provision or enabling legislation. (e.g. grants, NUFF fees, debt reserves).
- 2) **Unrestricted Net Assets** – is the residual balance after adjusting for restricted assets, including depreciation. Designations are internal and may be changed by management.

Policy

The City shall maintain ample reserves in each enterprise fund (water and sewer) to cover the requirements defined above for Restricted Net Assets as defined above. Unrestricted Net Assets for each fund should include reserves for operational and capital needs. Operational reserves should be at least 25% of the operation budgets of each fund, each year. Capital Reserves should be maintained for each fund at a level not only takes into consideration the inflow and outflow of cash based on City Ordinances and Resolutions to meet the current and future needs of the capital improvement plan but also to mitigate potential risk. This should be reviewed and adjusted annually to minimize impact rate payers.

City of Sandpoint, Idaho

Fund Balance Construction Reserve Policy for the SURA Funded Downtown Street Project

Purpose

To establish a general fund reserve policy for Construction of the SURA Funded Downtown Street Project. The construction project is slated to be underway early next fiscal year and expected to continue through fiscal year 2021 with SURA funding to occur through fiscal year 2029. It is essential that Sandpoint maintain an adequate level of cash flow to complete the project as planned with SURA funding to occur over time.

D. CONSTRUCTION RESERVE

Definitions and Details

The Construction Reserve is established from the unassigned general fund balance. Its creation is intended to fund cash flow for the duration of the specified project and is not intended to be a permanent reserve. The project will require financial monitoring for escalation of construction costs over engineer estimates and any approved change orders that would trigger adjustments to the balance of the reserve and this policy.

Unassigned fund balances – are available for any legal purpose and represents expendable available financial resources that can be used to meet reserves, contingencies and cash flow requirements. Reserve targets are generally met from excess revenue over expenditures or one-time revenues.

CONSTRUCTION RESERVE GOALS

Creating this reserve to maintain an adequate cash flow balance for the SURA funded Downtown Project recognizes the long range commitment and investment of the City of Sandpoint to complete this project. Therefore, it is prudent for the City to fiscally plan for this commitment.

Capital Project Reserve Funding – is established and maintained at \$3,000,000 through fiscal year 2019 and then increased to \$4,000,000 thru fiscal year 2022. This reserve is created to cover the costs associated with the downtown street project with reimbursement from the Sandpoint Urban Renewal (SURA) to occur through fiscal year 2029. Construction expenditures, at this time, are expected to occur through fiscal year 2021. Reimbursements from SURA (when construction is completed) should be used in the following manner; 1.) to replace or enhance funding in the Emergency and Operating Reserves, 2.) provide funding for projects or equipment that have been postponed due to funding requirements of the downtown street projects, and 3.) to place in the unassigned fund balance for future one-time capital expenditures, projects or opportunities. Future on-going evaluation of the reserve and project are recommended and may require adjustments to complete the desired downtown street project.

Policy

The City shall maintain a Capital Project Reserve to provide cash flow for the SURA funded Downtown Street project in the Unassigned Fund Balance as described above. Whenever projected costs indicate that the Capital Project Reserve Fund may result in a shortfall, the Finance Director/Treasurer, in consultation with the City Administrator, should determine if the additional costs are within the scope of SURA funding. If so, adjustments shall be made to the reserve to meet the necessary cash flow requirement. If not, then the additional financing needs shall be addressed and financed within the City's normal budget process.

Reimbursements from SURA shall be placed first to the Capital Reserve to maintain cash flow until construction of the SURA funded downtown street project is complete and then to the general fund unassigned balance to be used in the following manner; 1.) to replace or enhance funding in the Emergency and Operating Reserves, 2.) to provide funding for projects or equipment that have been postponed due to the cash flow funding requirements, and 3.) to be used for future one-time capital projects, equipment and opportunities.

FUND SUMMARIES: General Fund

The General Fund expects to receive just over \$15.76 million in revenue in FY2018 to cover \$17.83 million in expenditures. The difference will come from beginning cash balance. Approximately \$8.76 million will support capital improvements, nearly \$4.09 million of which will be received from the Sandpoint Urban Renewal Agency (SURA).

Revenue Sources:

- Property and other taxes (\$4.43 million)
- Intergovernmental (\$6.19 million)
- Miscellaneous & Grants (\$2.24 million)
- Fees and Charges (\$2.9 million)

Expenditures:

- Public Safety (\$3.97 million)
- General Government Administration (\$2.48 million)
- Streets (\$1.34 million)
- Culture and Recreation (\$960,000)
- Planning and Economic Development (\$220,000)
- Capital Projects (\$8.76 million)

Project	Budgeted Amount
Asphalt Overlay Program – Streets	\$250,000
Baldy Pedestrian Project	\$777,000
Downtown Parking Lot Project (TBD)	\$259,000
Downtown Parking Study	\$25,000
Downtown Revitalization – Phase I	\$2,010,000
Downtown Revitalization – Phase II	\$2,300,000
Public Art – Boyer Roundabout	\$10,000
Oak Street Bike Path	\$400,000
Self-Contained Breathing Apparatus	\$185,000
LED Street Light Replacement Downtown	\$95,000
City Hall Renovations/Public Improvements	\$16,800
North Sandpoint Pathway Interconnectivity (Boyer)	\$100,000
Bullet Proof Vests (Police)	\$9,000
Spillman Dashboard (Police)	\$34,000
Economic Development/Downtown Projects Set-aside (Admin)	\$130,000
OpenGov Transparency Software (Finance)	\$13,000
Technology Upgrades to Support Committees (Admin)	\$7,500
High Five Grant (Planning)	\$250,000
SPOT Public Transportation Contract	\$80,000

FUND SUMMARIES: Special Revenue Funds

LOT, Impact Fee, Parks Capital Improvement, Fiber

Special Revenue Funds will generate \$5.7 million in revenue for FY2018 to cover \$5.63 million in expenditures.

Revenue Sources:

- Local Option Tax (\$3.9 million)
- Fees and Charges (\$233,000)
- Property Tax (\$180,000)
- Impact Fees (\$540,000)
- Other/Miscellaneous (\$860,000)

Expenditures:

- Memorial Field Project – Grandstand Completion & Turf (\$3.26 million)
- Parks Capital Improvements (\$670,000)
- Recreation Programs (\$410,000)
- Other/Miscellaneous (\$1.29 million)

FUND SUMMARIES: Enterprise Funds

Water, Sewer, Garbage

Enterprise Funds will generate \$7.96 million in revenue in FY2018 to cover \$10.91 million in expenditures. Approximately \$2.23 million from available fund balance will establish a balanced budget.

Revenue Sources:

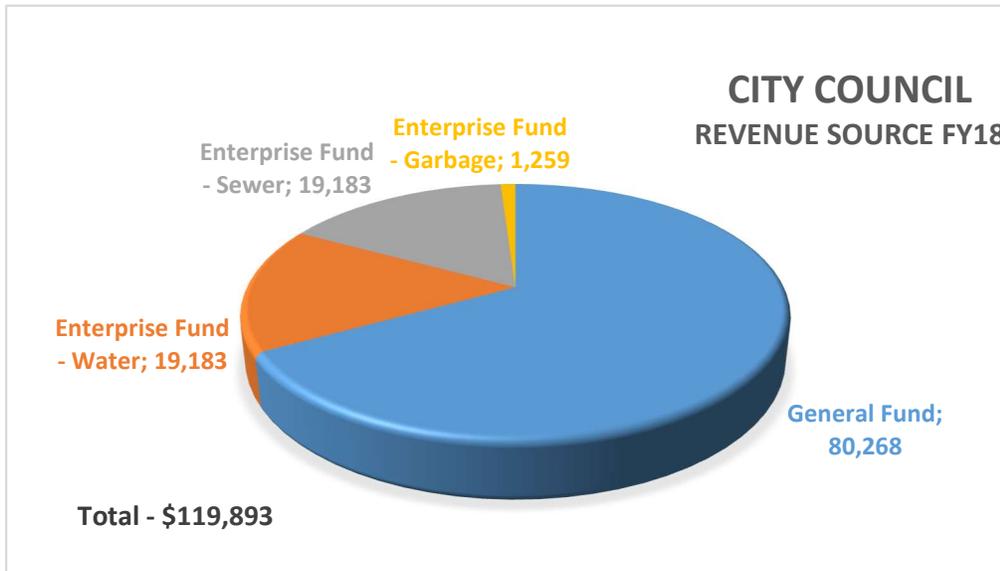
- Fees and Charges (\$7.96 million)
- Fund Balance (\$2.23 million)

Expenditures:

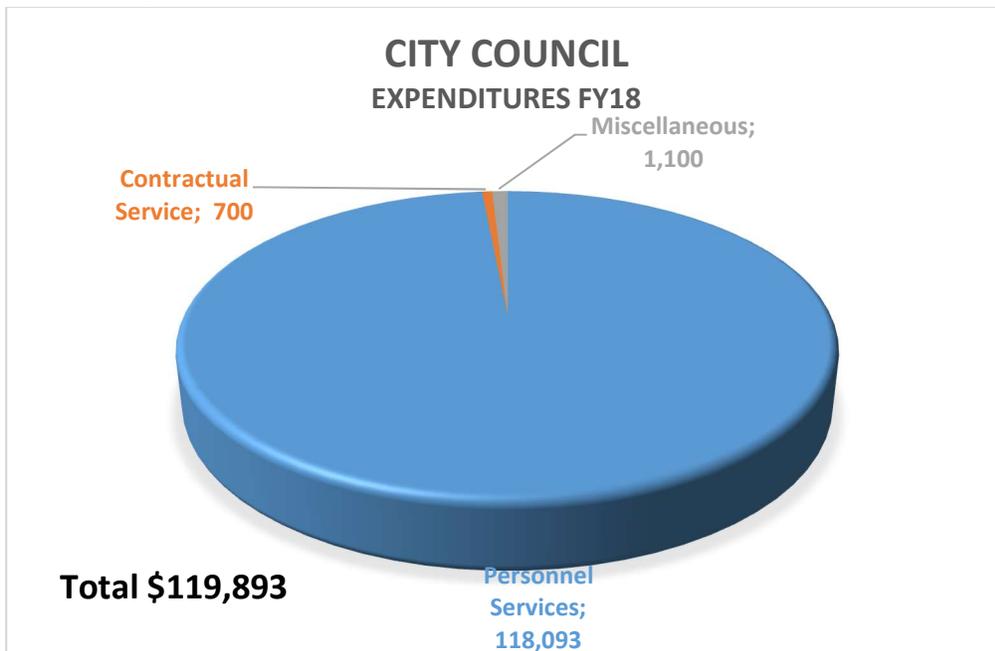
- Sewer System (\$5.26 million)
- Water System (\$4.58 million)
- Sanitation Services (\$350,000)

DEPARTMENT SUMMARIES: City Council

Council Revenue Sources:



Council Expenditures:



- In keeping with the priority goals and actions identified by the Sandpoint City Council, \$1,100 has been budgeted for training, travel and meeting expenses. The Association of Idaho Cities offers an annual conference and workshops for elected officials. In addition, City staff will be identifying additional orientation and training opportunities as it is an election year and it is anticipated that some Council seats will be filled by new members.
- For purposes of Council discussion, salaries for Council members were increased from \$400/month to \$666.94 in the proposed budget to reflect the average salary for Council members in other cities in Idaho Region 1. More detail follows under the discussion below. Any changes in compensation for Council members is subject to a public hearing and must be made via City Ordinance as provided under Idaho State law. Any change would not take effect until January 1, 2018.

Discussion:

The Sandpoint City Council is comprised of six elected members with staggering terms to provide continuity. The next City election will be held November 7, 2017, with three City Council positions up for election for a four-year term. The Council’s duties are primarily legislative working to promote the general welfare of the City.

Sandpoint Council members attend two Council meetings per month and each Council member participates on one or more commissions and committees. Full benefits are provided for Council members including medical, dental, PERSI and life insurance.

Idaho Region 1 City Council Compensation

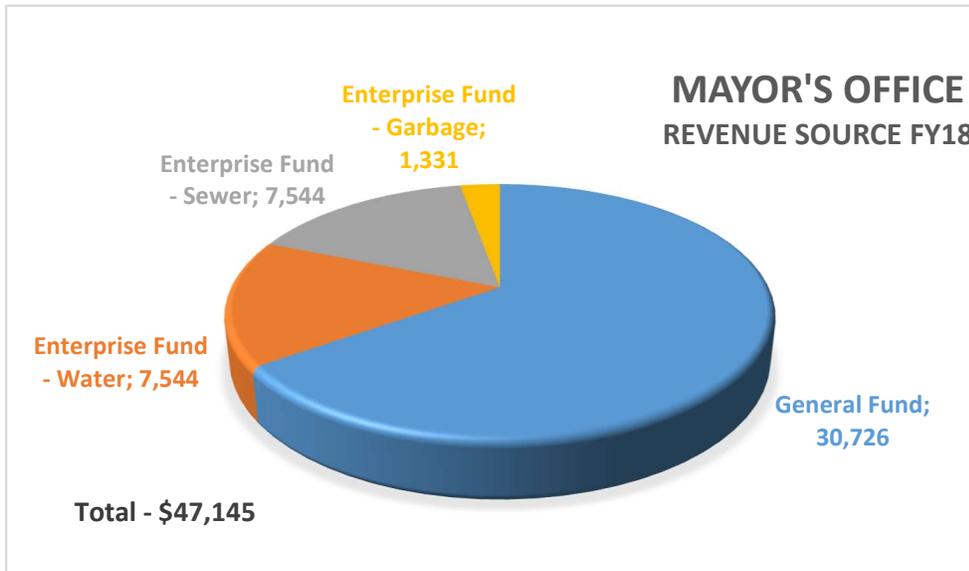
Employer Code	Employer Type	Region Number	Actual Average	Position Title
14	Public - City	1	\$816.40	Council
16	Public - City	1	\$750.00	Council
45	Public - City	1	\$660.00	Council
31	Public - City	1	\$655.26	Council
51	Public - City	1	\$600.00	Council
18	Public - City	2	\$520.00	Council
Average			\$666.94	
Sandpoint	Public - City	1	\$400.00	Council
MARKET RATIO			-40.02%	

Idaho Region 1 City Council Detail

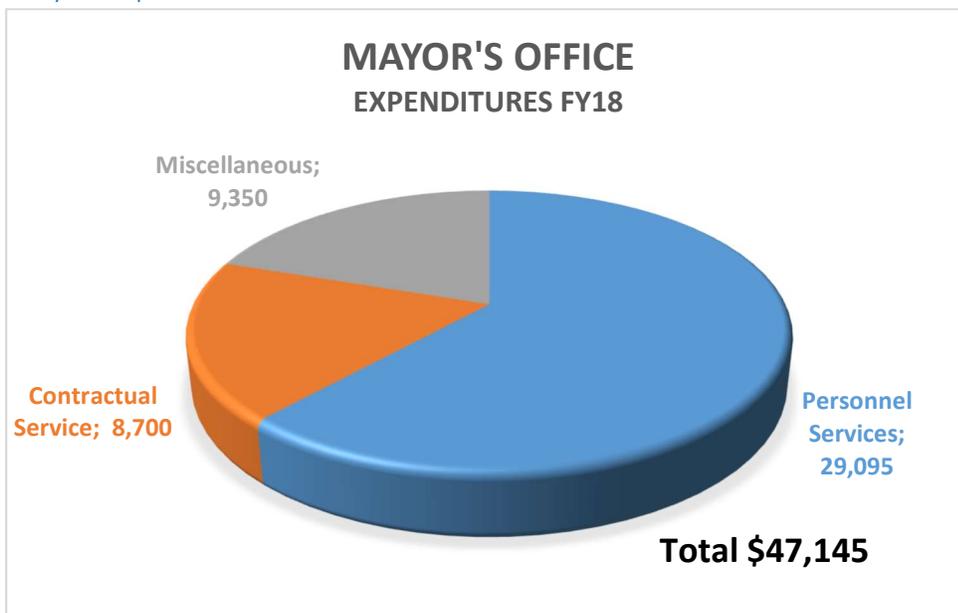
	POPULATION	COUNCIL MEMBERS	MEETINGS PER MONTH	ANNUAL BUDGET	COMMITTEE ATTENDANCE	BENEFITS
Coeur d'Alene	49,122	6	2	\$95,326,976	attends more than 1 meeting per month	full benefits
Post Falls	30,453	6	2	\$52,845,056	3 of their Council attend one or more per month	full benefits
Hayden	14,133	4	2	\$21,494,880	none	full benefits but pay more for dependent coverage
Rathdrum	7,538	4	1	\$18,075,336	none	PERSI only
Moscow	25,060	6	2	\$73,875,804	attends more than 1 meeting per month	eligible for full benefits but pay 100% of premiums
Lewiston	32,544	7	2 + one work session per month	\$60,833,300	attends more than 1 meeting per month	life insurance and PERSI only

DEPARTMENT SUMMARIES: Mayor

Mayor Revenue Sources:



Mayor Expenditures:



- For purposes of Council discussion, the salary for the Mayor is increased from \$1,200/month to \$1,537.25 in the proposed budget to reflect the average salary for other part-time Mayors in other cities in Idaho Region 1. More detail follows under the discussion below. Any changes in compensation for the Mayor is subject to a public hearing and must be made via City Ordinance as provided under Idaho State law. Any change would not take effect until January 1, 2018.

Discussion:

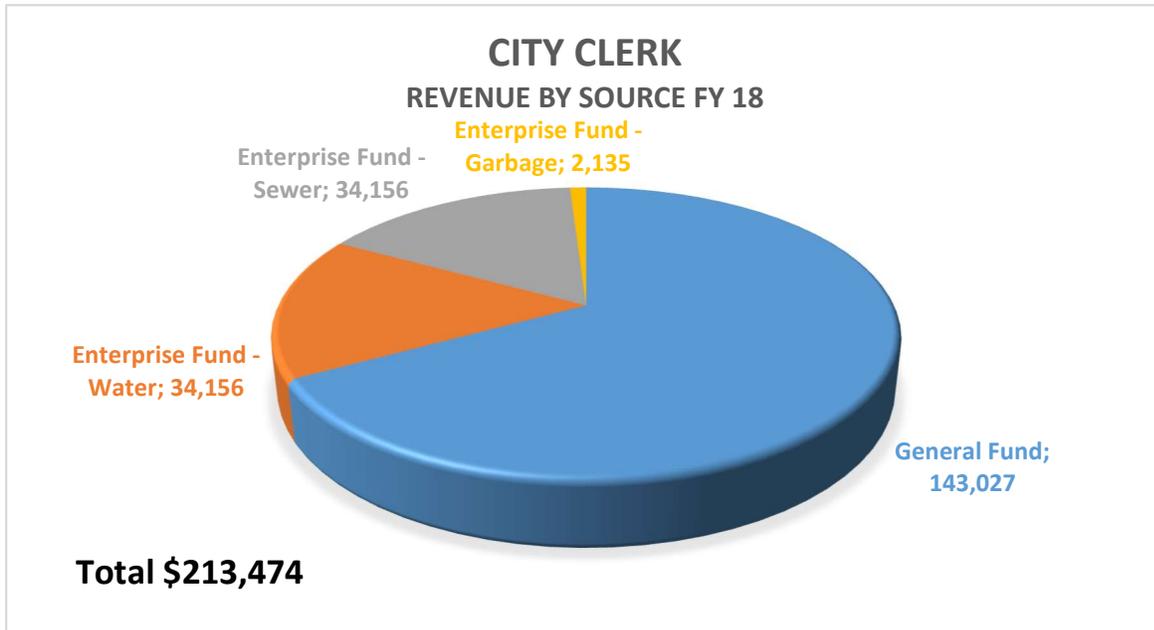
Mayor Shelby Rognstad was elected on November 4, 2015 and sworn into office on January 6, 2016 as the City of Sandpoint's 35th mayor. Mayor Rognstad served on the City Council since January of 2012 and was Council President from January 2014 until he took the oath of office as Mayor.

Idaho Region 1 PT Mayor Compensation

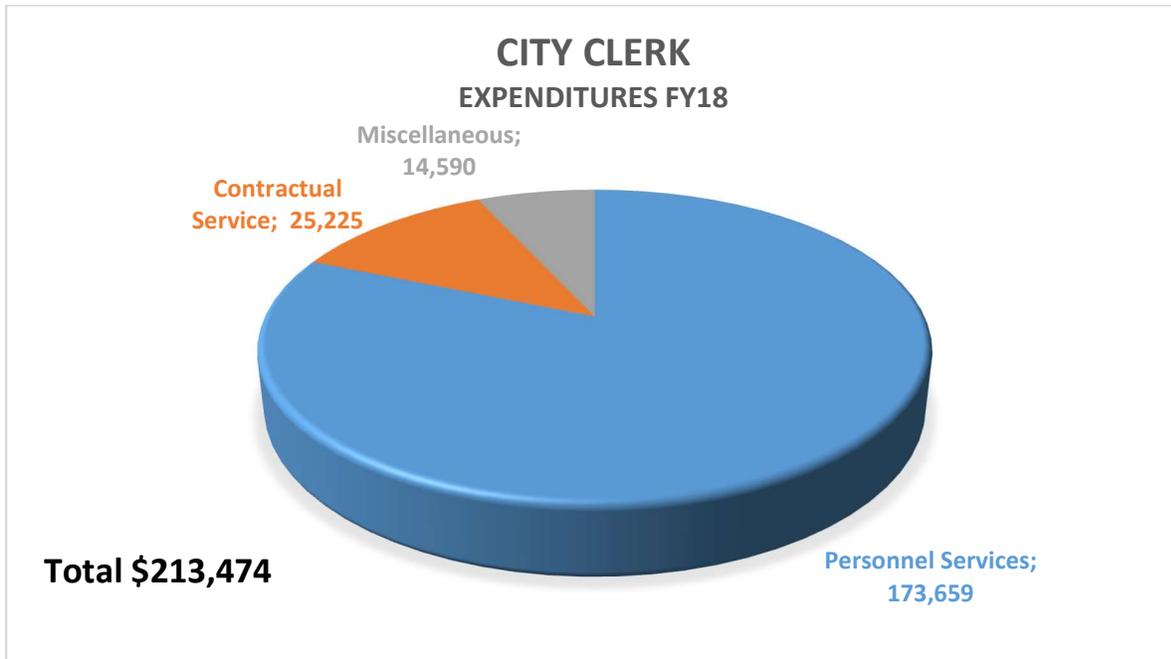
Employer Code	Employer Type	Region Number	Actual Average	Position Title
31	Public - City	1	\$1,890.18	Mayor - PT
14	Public - City	1	\$1,788.80	Mayor
45	Public - City	1	\$1,320.00	Mayor - PT
51	Public - City	1	\$1,150.00	Mayor - PT
Average			\$1,537.25	
Sandpoint	Public - City	1	\$1,200.00	Mayor - PT

DEPARTMENT SUMMARIES: City Clerk

Clerk Revenue Sources:



Clerk Expenditures:



- The Clerk's Office has been budgeted with a 1.0 FTE City Clerk and a 1.0 FTE Administrative Assistant. In year's past, the office has been staffed with a City Clerk and Deputy City Clerk. In July, 2017, the Deputy City Clerk position was realigned to a new position of Central Systems

and Records Manager in the General Administration Department. This position is responsible for developing and managing centralized records management systems, business workflows and ensuring full implementation of the back scanning project via Laserfiche. Based on a needs and function analysis as well as efficiency gains and expected future gains due to business process changes, it is recommended that the Administrative Assistant position be reclassified to a Human Resources/Risk Management position assigned to General Administration and responsible for City-wide programs and policies.

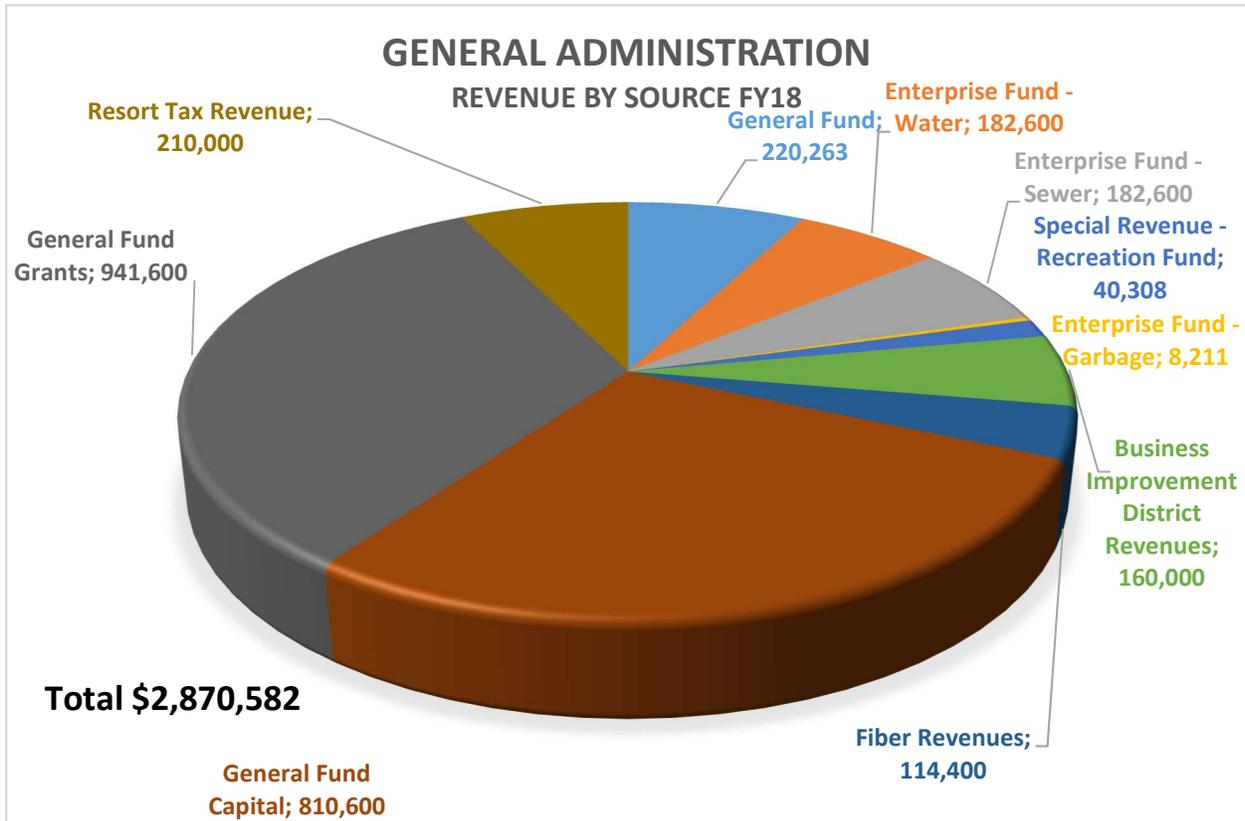
- A budget line item has been established to support miscellaneous supply and other expenses of the City commissions and committees.
- Software has also been budgeted for an increased online presence and structure to meaningful support citizen involvement and deliver useful input to Council deliberations in a timely and efficient way. This is in-line with the Council priority action to critically review the existing advisory commission/committee structure and recommend improvements to protocols and practices.

Discussion:

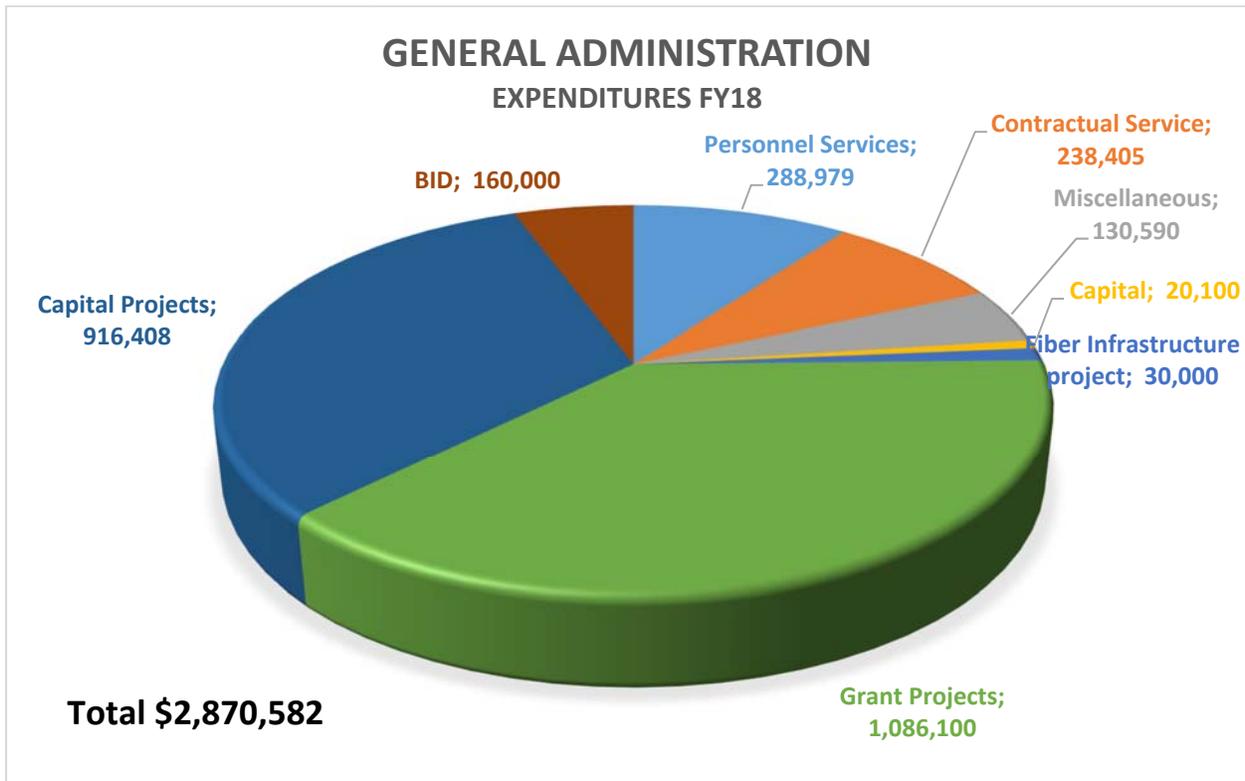
- Under the existing City structure, the City Clerk's Office is responsible for processing and issuing all business license, event permits, catering and alcohol permits. During FY2018, all of these applications will be made available for our residents to complete and submit online if they prefer. Streamlined business workflows are also under development. As a result of these efforts, processing of these items will be reassigned to the Finance Office. It is also anticipated that a position within General Administration will be identified as the point of contact for events to improve coordination between event holders and impacted City departments. The City will also publish a centralized community event calendar featuring all permitted events in the City. These efforts will support the goals of meaningfully improving communication with our citizens and efficiency and efficacy of government processes.

DEPARTMENT SUMMARIES: General Administration

General Administration Revenue Sources:



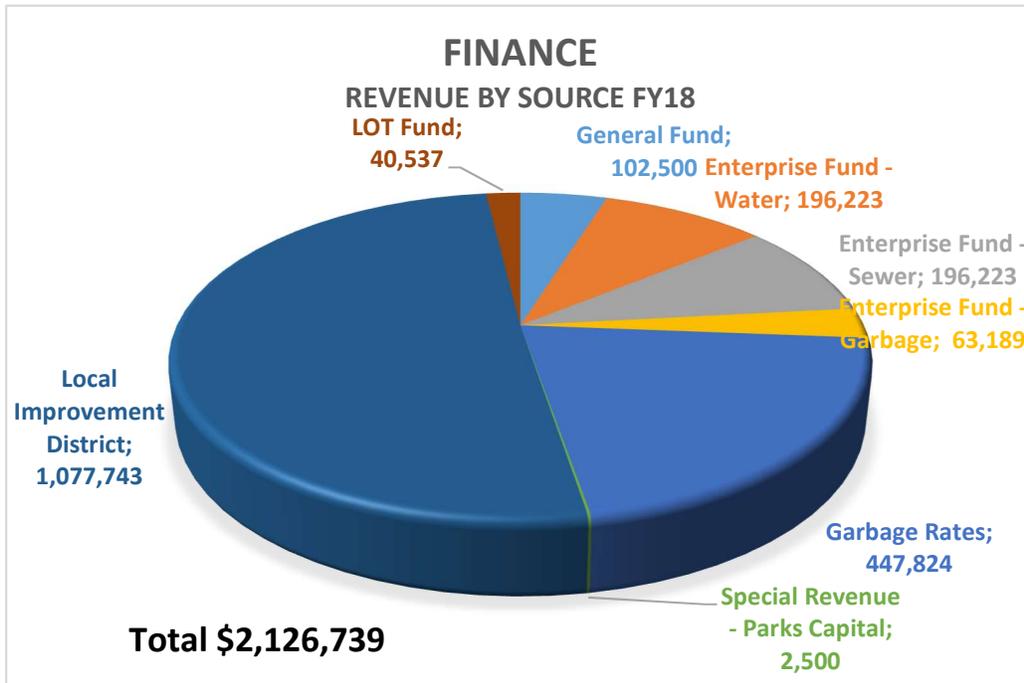
General Administration Expenditures:



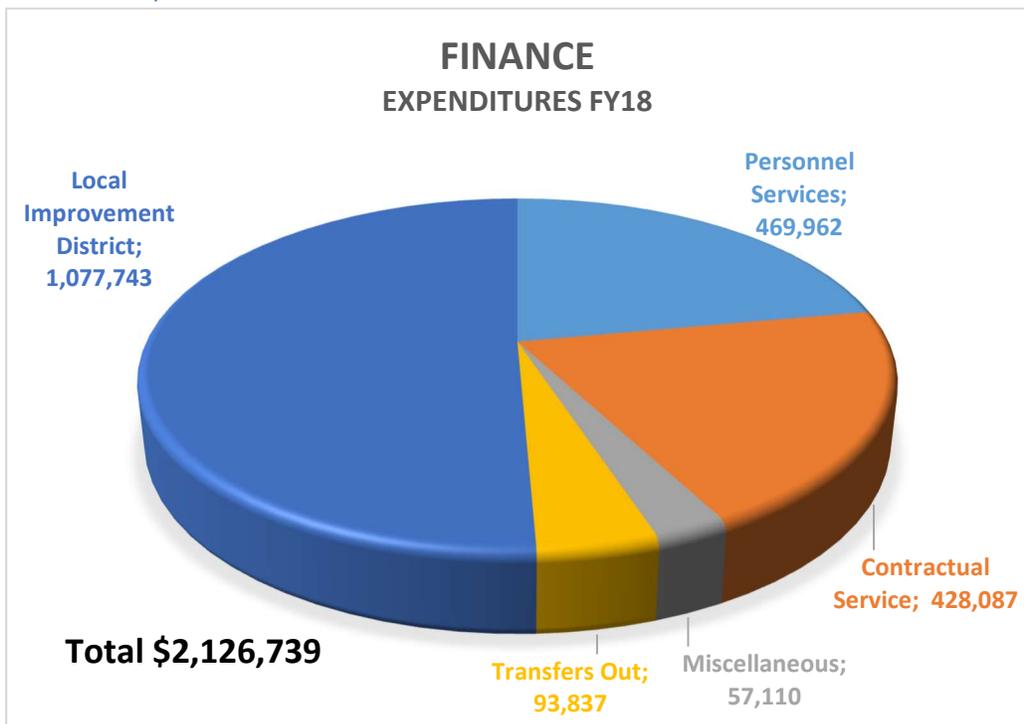
- The General Administration Department includes many functions and their associated expenses including the City Administrator, Grants & Projects Administration, Information Technology, and Records and Systems Management.
- In past years, potential grant revenues have been budgeted across the various City departments. With the creation of a centralized grants administration function in FY2017, projected grant revenues and expenditures in the amount of \$941,600 have been budgeted in the General Administration budget to ensure centralized coordination and prioritization in line with established priorities of the City Council and Mayor.
- The Sandpoint Business Improvement District is budgeted under General Administration at \$160,000. Although the City Council will be determining the ultimate fate of the BID prior to the FY2018 budget year and this may include termination, outstanding collections will exist as will a balance and therefore it is recommended that this budget item be approved.
- Budgeted expenses of \$114,400 are included to support the Fiber backbone maintenance, management and potential expansion opportunities.
- Contingency in the amount of \$150,000 has been budgeted to support unanticipated expenses.
- Contracted IT services will be increased to provide software and programming support for new communication and reporting systems and the back scanning project.
- The City chooses to recognize its employees' dedication to outstanding customer service and the community they serve by budgeting for a holiday luncheon, administrative assistants' luncheon, service awards and retirement recognition events.

DEPARTMENT SUMMARIES: Finance

Finance Revenue Sources:



Finance Expenditures:



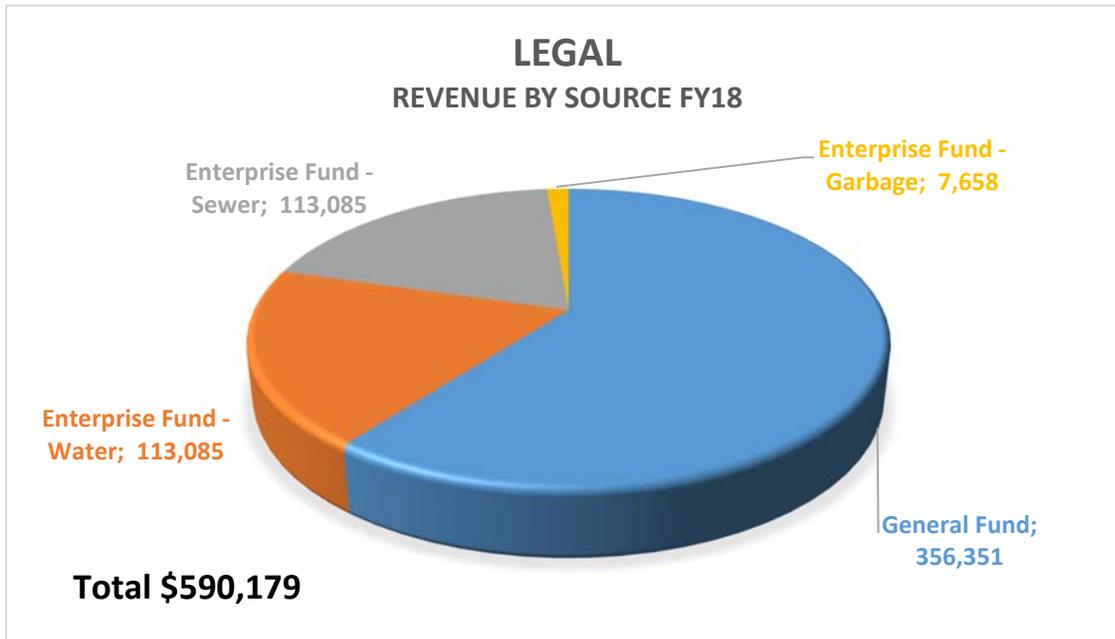
- Overlap of the current Finance Director/Treasurer and the Deputy Finance Director/Treasurer position has been budgeted for six months of FY2018. Upon the retirement of the current Finance Director/Treasurer, the Deputy Finance Director/Treasurer position will be eliminated.
- Local Improvement District expenditures are budgeted in the Finance Department as it is the assigned department for processing and managing LID revenues and expenditures.
- Solid waste/garbage service management is assigned to the Finance Department and therefore associated expenditures are budgeted here.

Discussion:

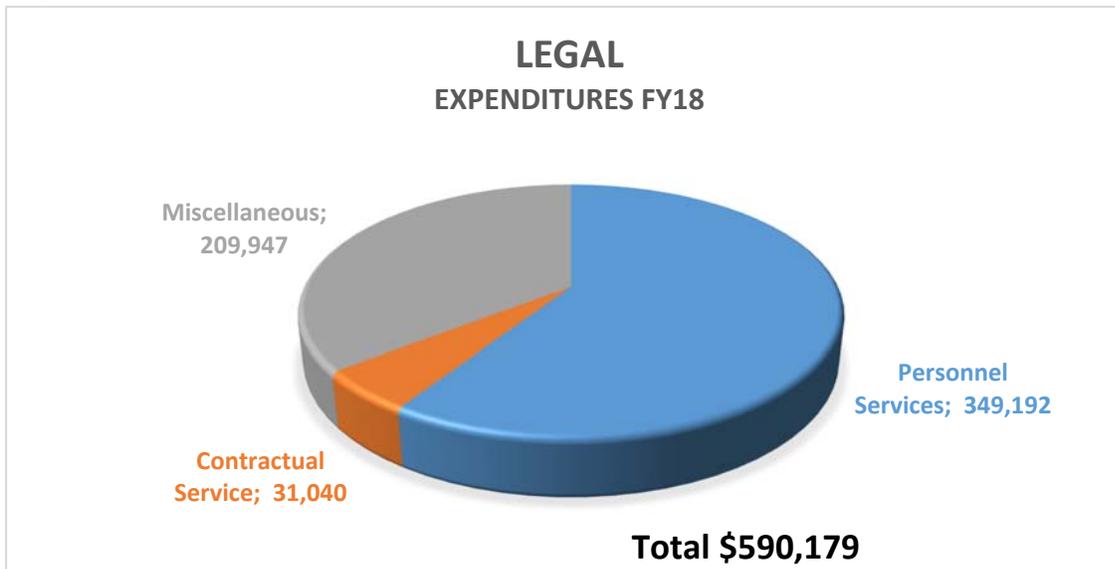
- As discussed under the City Clerk Department Summary, the Finance Department will take over responsibility for processing business licenses, alcohol and catering permits.

DEPARTMENT SUMMARIES: Legal

Legal Revenue Sources:



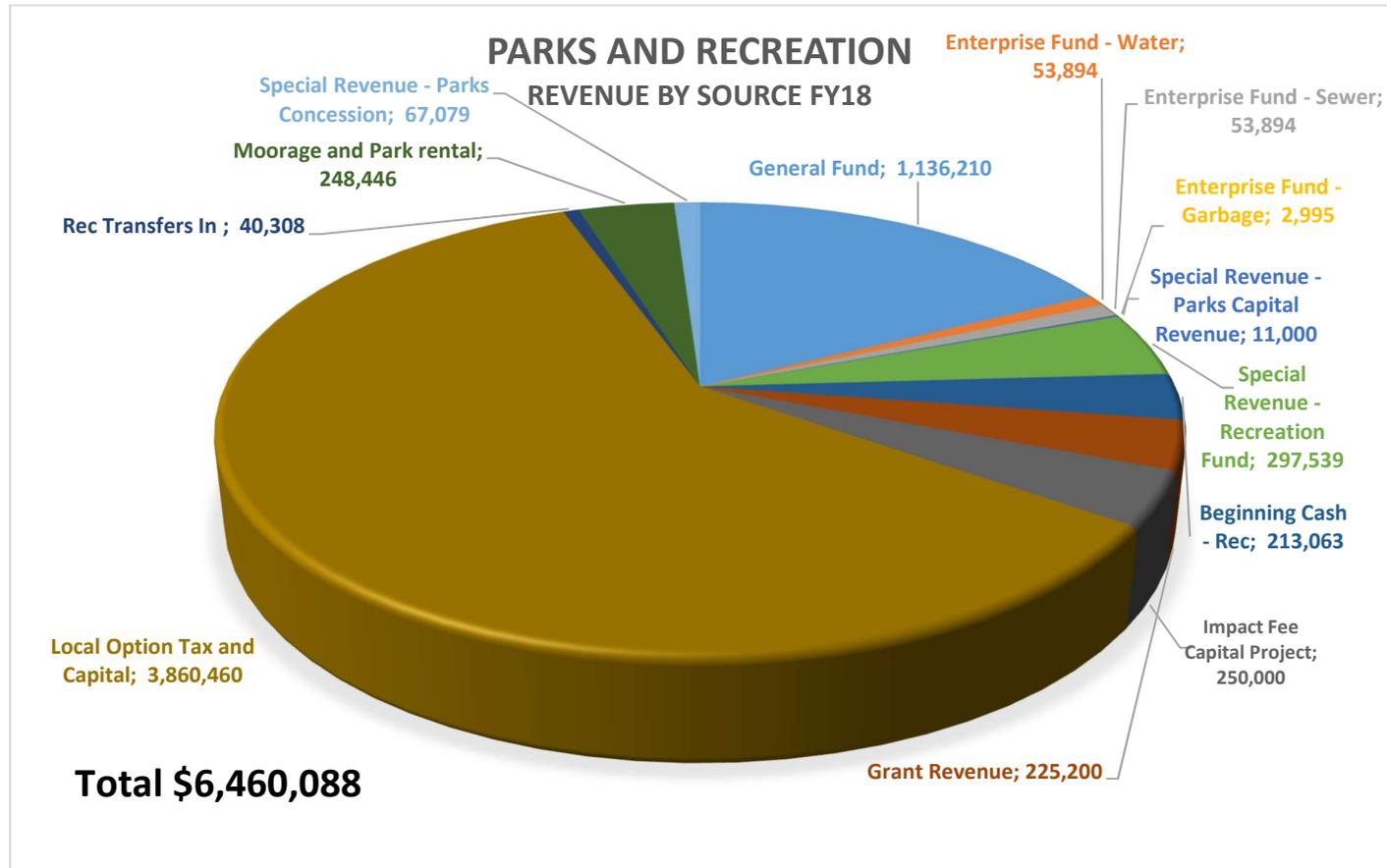
Legal Expenditures:



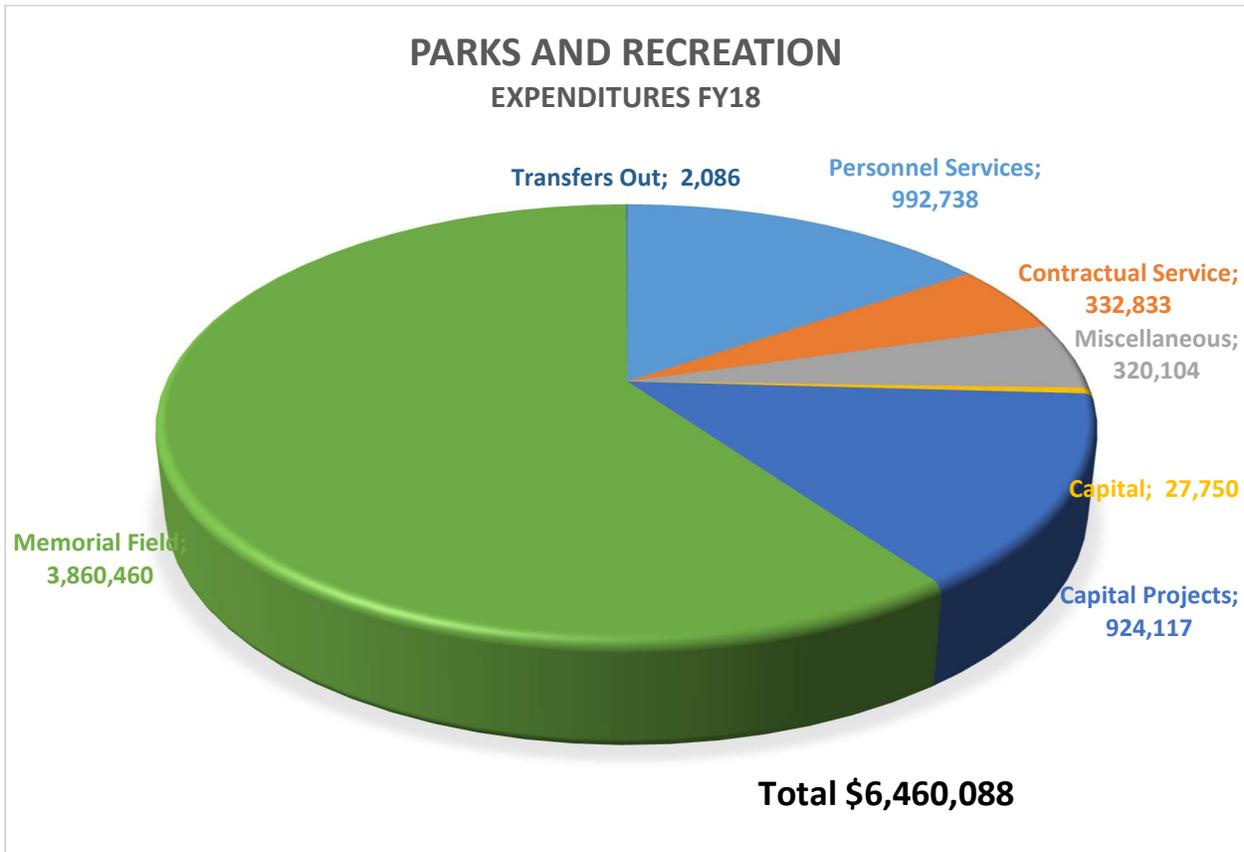
- The Legal Department provides civil legal support to the City Council, Mayor and staff, prosecution services and claims processing in coordination with the City's contracted insurance provider, ICRMP. Expenses for these functions have been included in the department budget.
- Support staff was realigned in FY 2017 to include a part-time and full-time legal assistant positions.

DEPARTMENT SUMMARIES: Parks & Recreation

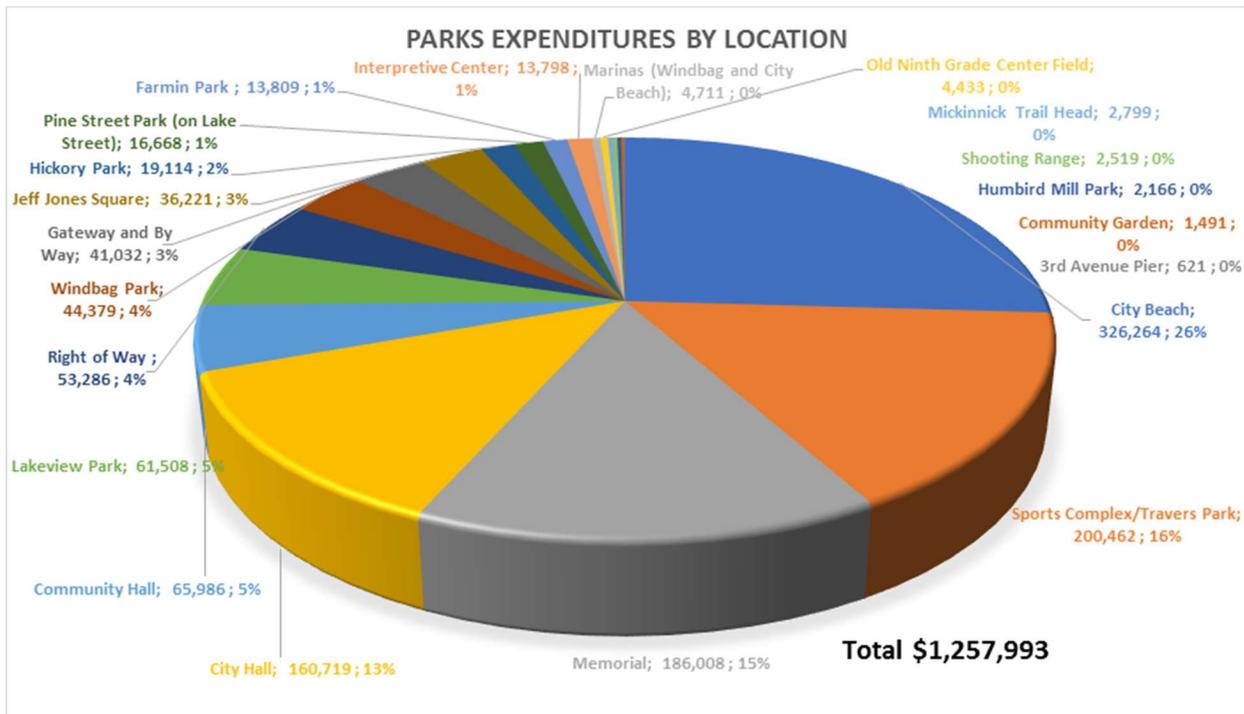
Parks & Recreation Revenue Sources:



Parks & Recreation Expenditures:



Parks Expenditures by Park:



FY18		
City Beach	326,264	25.94%
Sports Complex/Travers Park	200,462	15.94%
Memorial	186,008	14.79%
City Hall	160,719	12.78%
Community Hall	65,986	5.25%
Lakeview Park	61,508	4.89%
Right of Way	53,286	4.24%
Windbag Park	44,379	3.53%
Gateway and By Way	41,032	3.26%
Jeff Jones Square	36,221	2.88%
Hickory Park	19,114	1.52%
Pine Street Park (on Lake Street)	16,668	1.32%
Farmin Park	13,809	1.10%
Interpretive Center	13,798	1.10%
Marinas (Windbag and City Beach)	4,711	0.37%
Old Ninth Grade Center Field	4,433	0.35%
Mickinnick Trail Head	2,799	0.22%
Shooting Range	2,519	0.20%
Humbird Mill Park	2,166	0.17%
Community Garden	1,491	0.12%
3rd Avenue Pier	621	0.05%
Total Park Locations	1,257,993	100.00%

City Park Budgeted Cost Per Acre Per Park Summary:

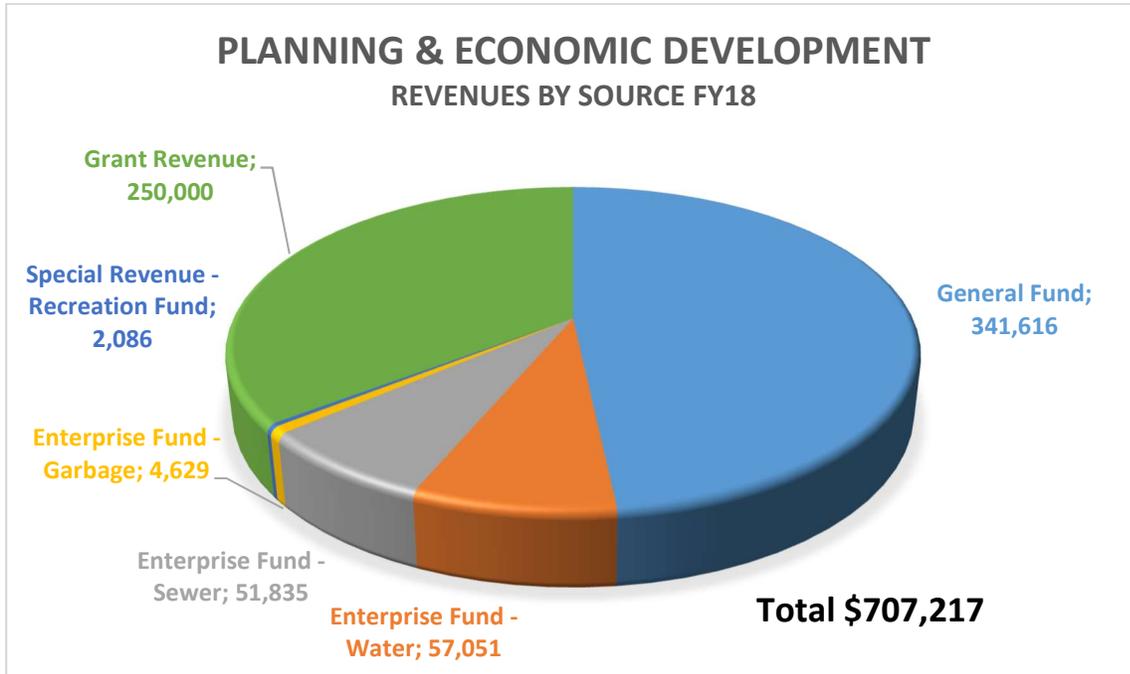
Fiscal Year 2017-2018			
City Parks	Budget	Acres	Cost Per Acre
City Beach/Windbag Park	370,643	22.10	16,771
Sports Complex/Travers Park/Centennial	200,462	25.06	7,999
Memorial	186,008	4.64	40,088
Lakeview Park	61,508	12.00	5,126
Hickory Park	19,114	2.29	8,347
Pine Street Park (on Lake Street)	16,668	1.93	8,636
Farmin Park	13,809	0.28	49,318
Mickinnick Trail Head	2,799	20.00	140
Humbird Mill Park	2,166	2.00	1,083
3rd Avenue Pier	621	0.26	2,389
Total Parks	873,798	90.56	9,649

Significant Initiatives/Projects:

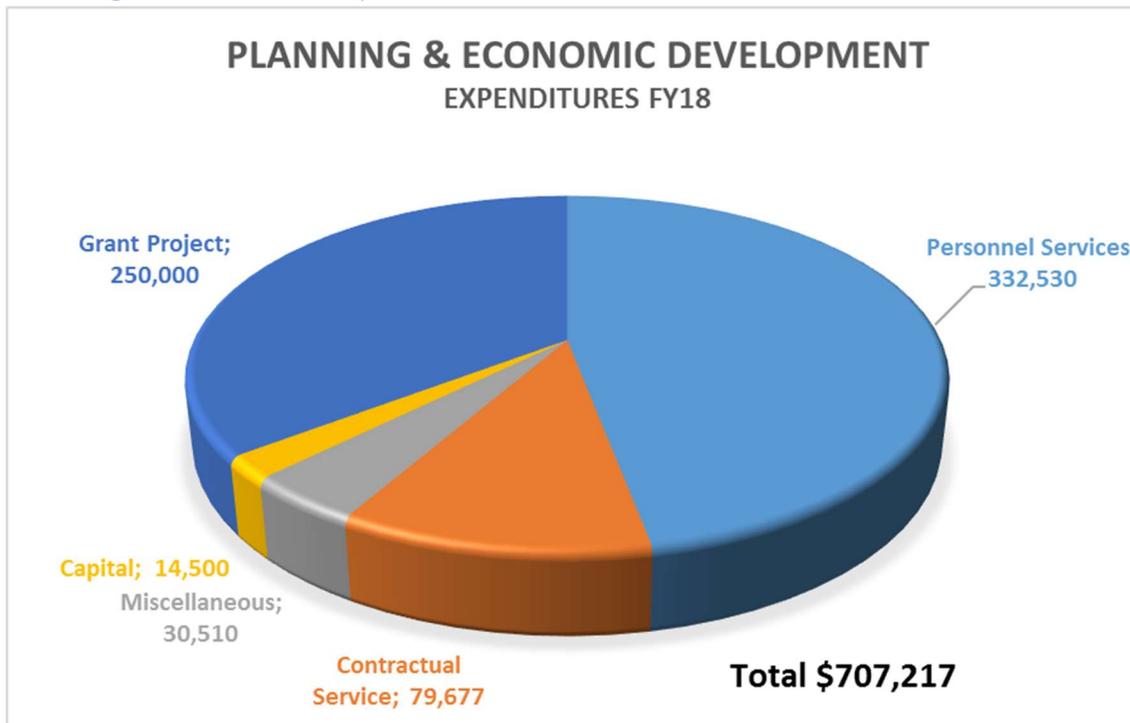
- Great Northern Restroom – New Structure (\$42,000)
- Travers Park Restroom – New Structure/ADA Compliant (\$270,600)
- Tennis Courts (\$34,000)
- City Beach Master Plan
- Memorial Field Re-surfacing

DEPARTMENT SUMMARIES: Planning & Economic Development

Planning & Econ. Development Revenue Sources:



Planning & Econ. Devt. Expenses:



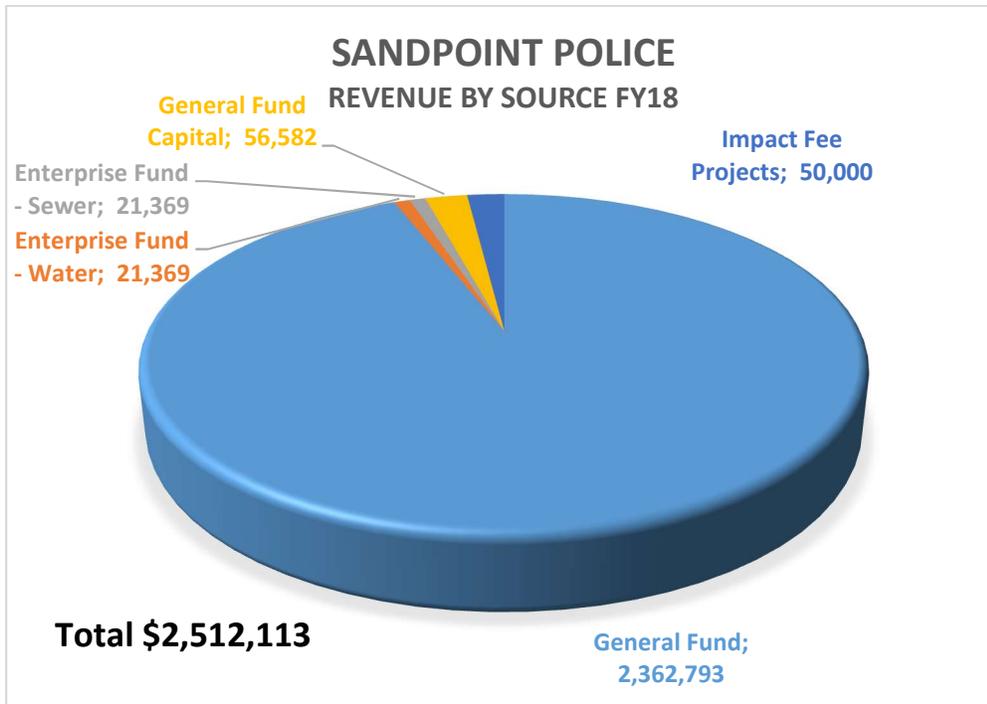
- Planning & Economic Development Department expenses include operating support for the GIS, weeds abatement (terrestrial and aquatic) and urban forestry functions.
- A server upgrade to improve overall efficacy and efficiency of the GIS program has been budgeted.
- Planning oversees the strategic planning and program implementation of the High Five Grant Program awarded by the Idaho Blue Cross Foundation in the amount of \$250,000.
- Software has been budgeted to identify vacation rental properties throughout the City and enforce compliance with the City's vacation rental ordinance.

Significant Initiatives/Projects:

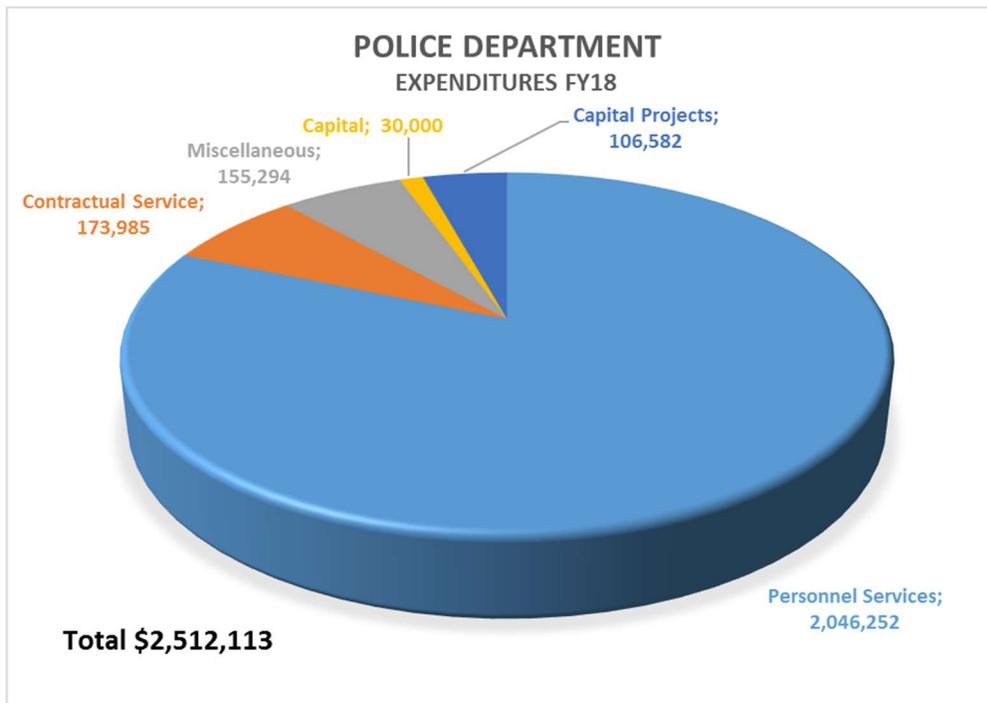
- The Planning & Economic Development Department will be leading a subarea plan and update to the City's Comprehensive Plan, which includes the University of Idaho property on North Boyer.

DEPARTMENT SUMMARIES: Police

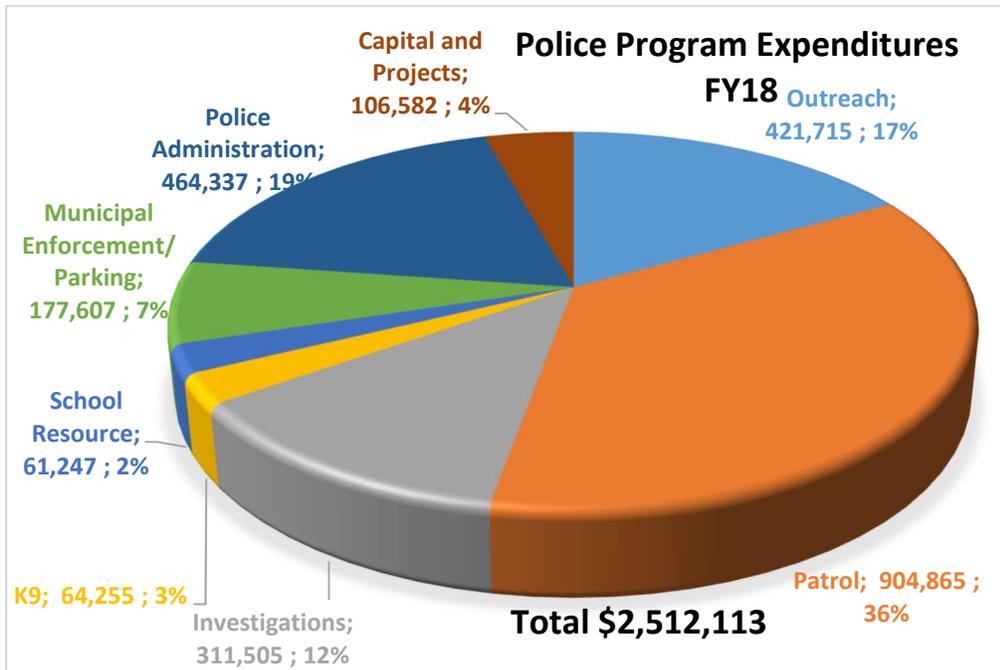
Police Revenue Sources:



Police Expenditures:



- Continued funding for NAMI has been budgeted in the amount of \$10,000. This program reduces officer time and expenses for security and transportation costs associated with mental health related holds and supports enhance supports for affected individuals and their families.



Programs	Budget	Percent
Outreach	421,715	16.8%
Patrol	904,865	36.0%
Investigations	311,505	12.4%
K9	64,255	2.6%
School Resource	61,247	2.4%
Municipal Enforcement/ Parking	177,607	7.1%
Police Administration	464,337	18.5%
Capital and Projects	106,582	4.2%
Total	2,512,113	100.0%

Benchmarks:

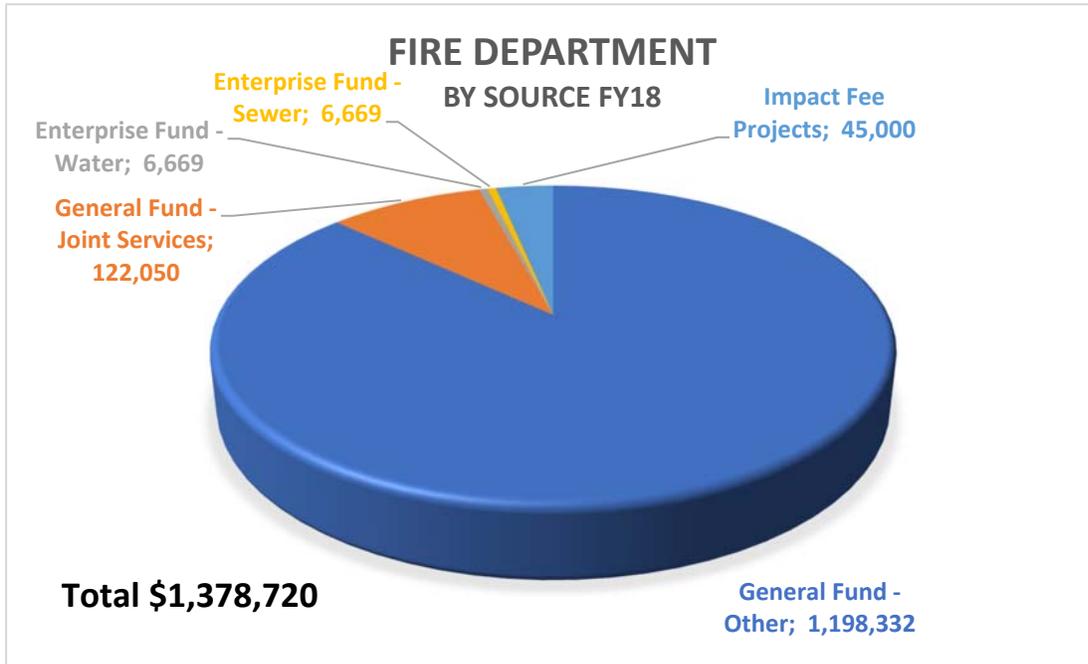
- Police has identified a benchmark goal of 20% for outreach. Progress will be tracked and reported via Spillman and available to the Council and public via the new Spillman Dashboard.

Significant Initiatives/Projects:

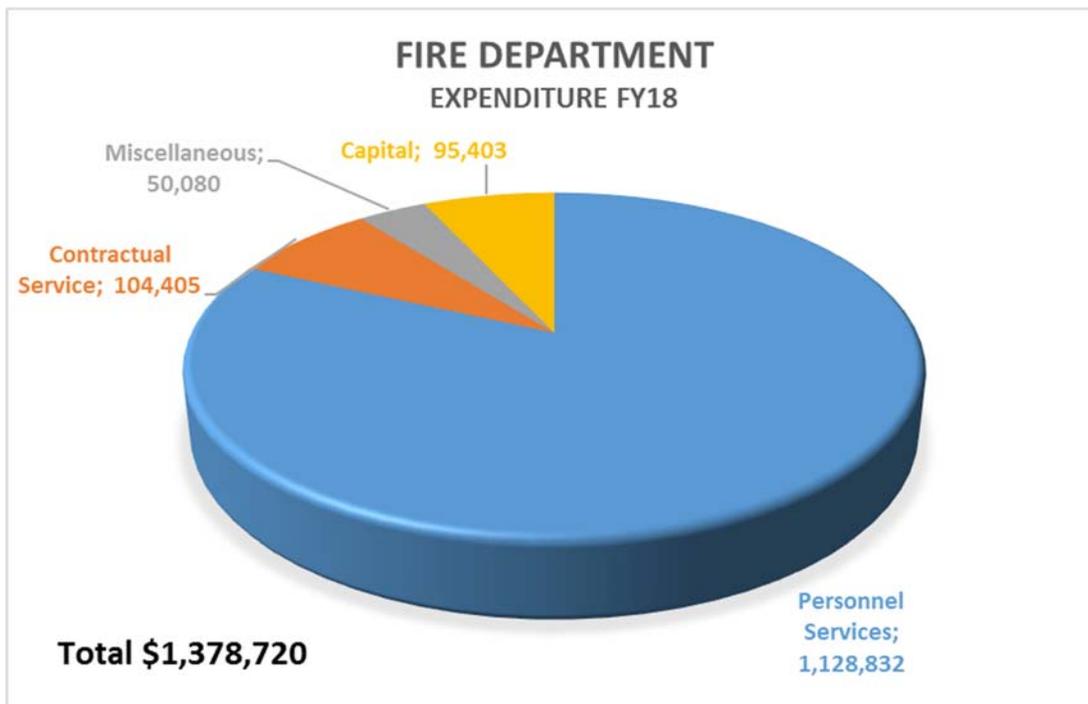
- Police will be adding a new Municipal/Parking Enforcement Program this year which will be staffed by 2 FTE's. As a result, the City intends to end its contracted parking services effective September 30, 2017.

DEPARTMENT SUMMARIES: Fire

Fire Revenue Sources:

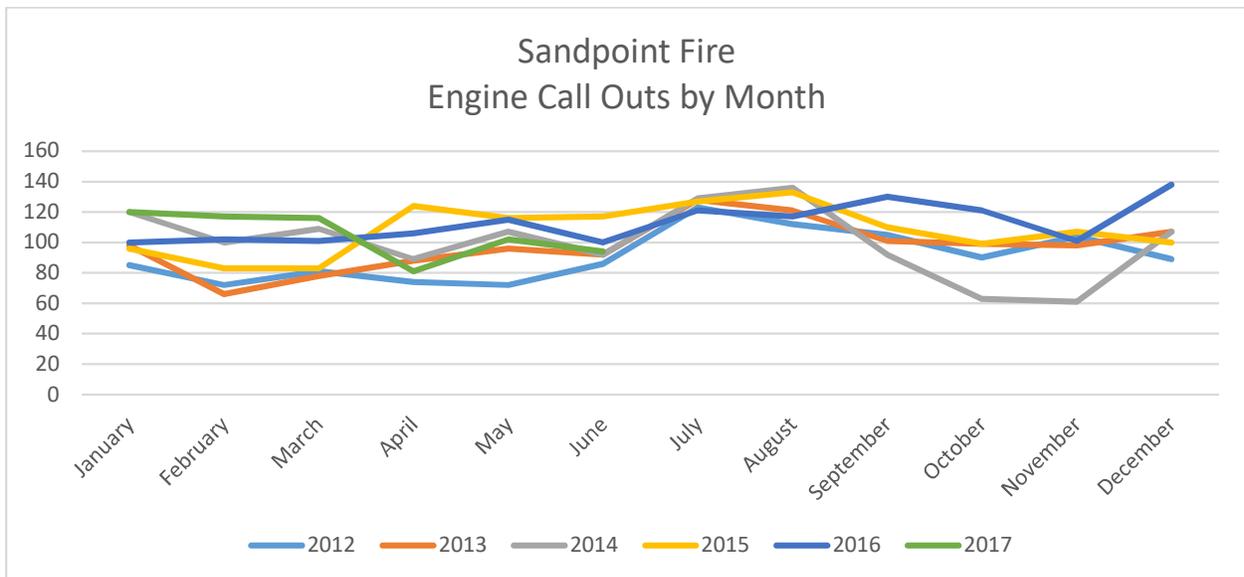
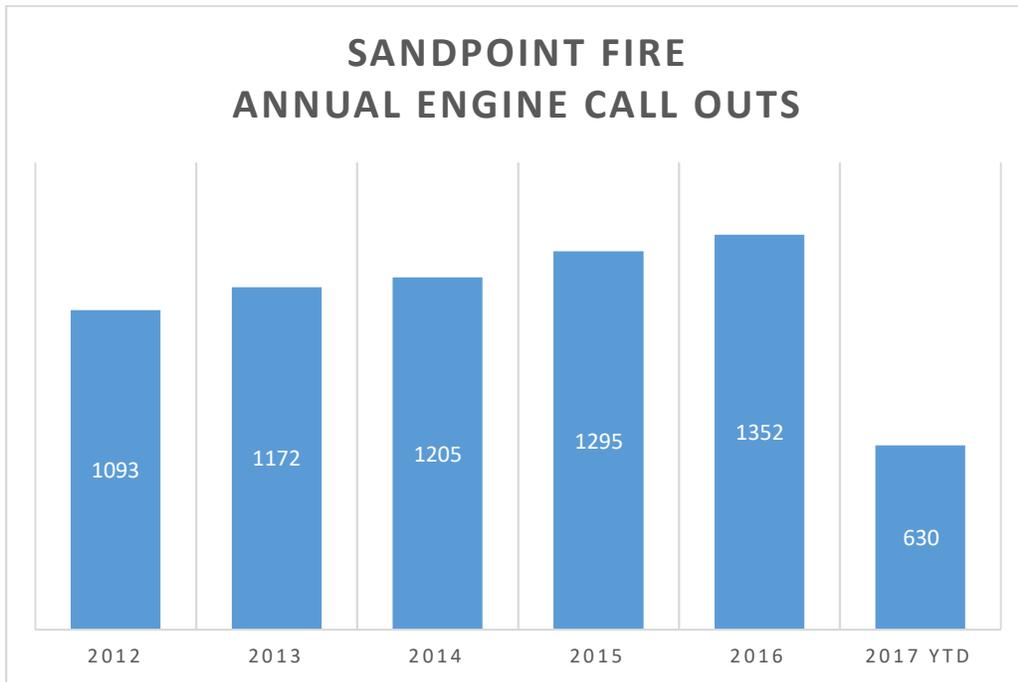


Fire Expenditures:



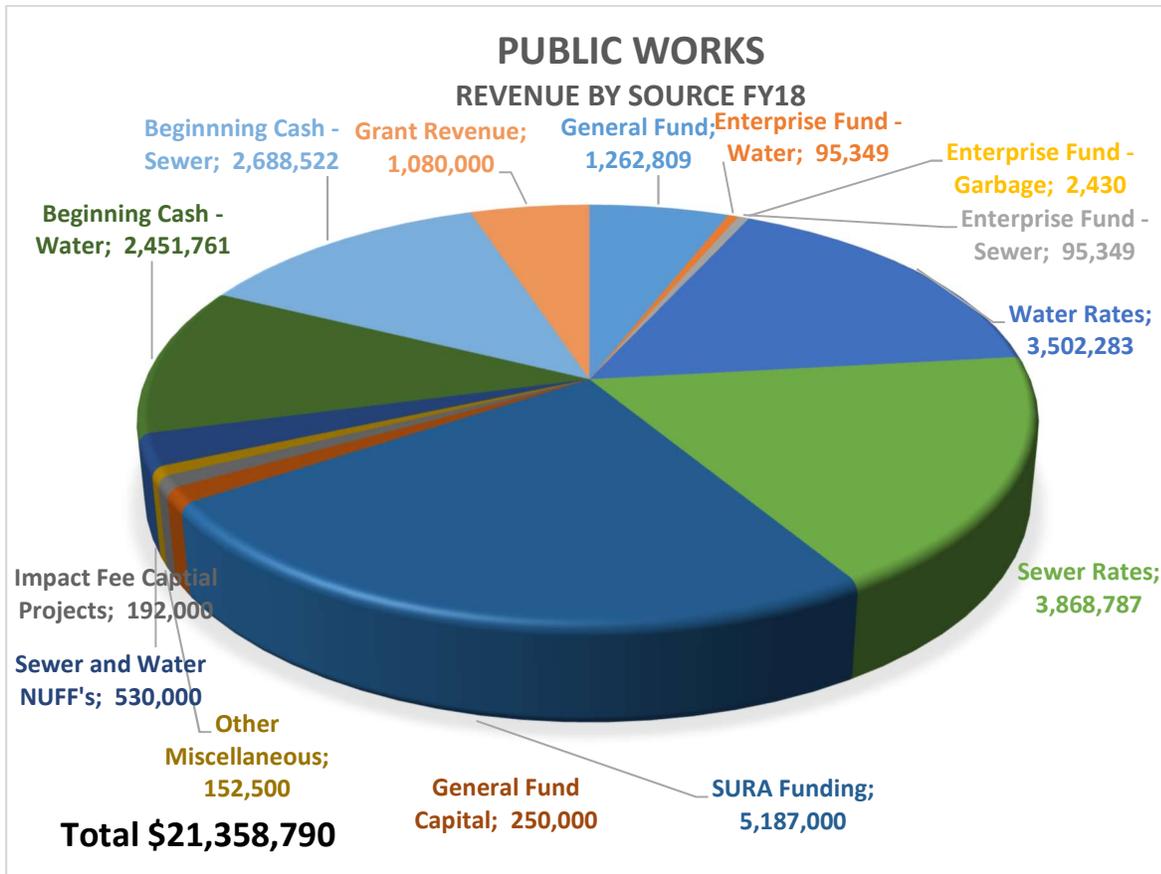
Discussion:

- Sandpoint Fire continues to operate as one of the partners in the Selkirk Fire, Rescue & EMS Joint Powers Agreement with the Sagle Fire District and Westside Fire District. The citizens of Sandpoint receive enhanced response capacity from career fire professionals and experience operating cost savings under this model.

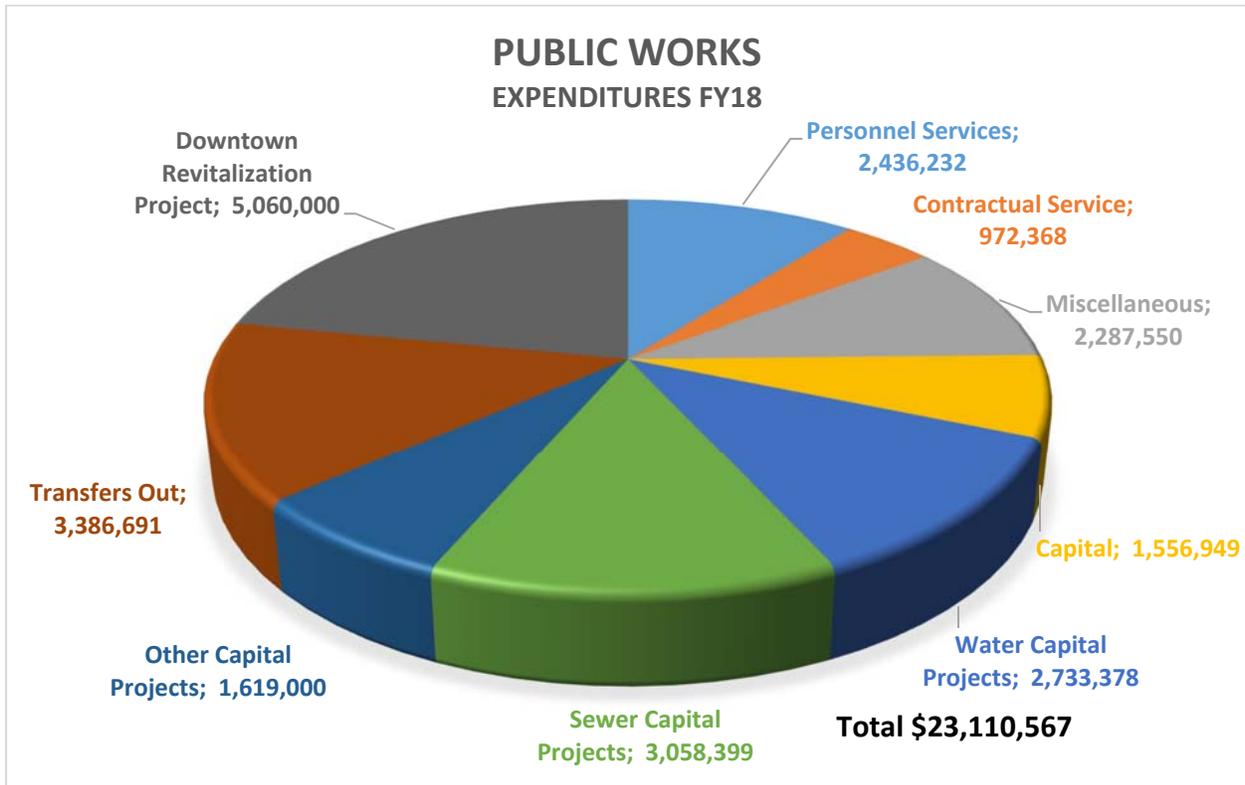


DEPARTMENT SUMMARIES: Public Works

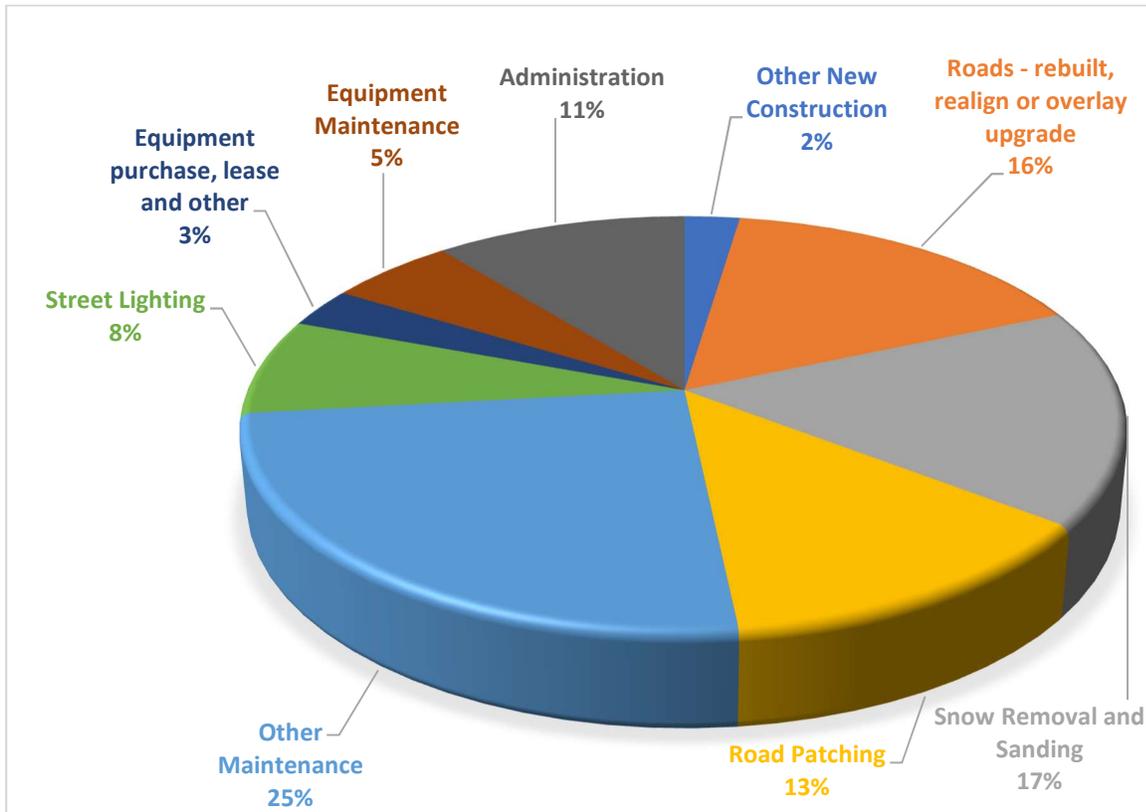
Public Works Revenue Sources:



Public Works Expenditures:



Street Expenditures by Activity:



Fiscal Year 2017-2018		
Other New Construction	38,500	2.4%
Roads - rebuilt, realign or overlay upgrade	262,500	16.1%
Snow Removal and Sanding	276,111	17.0%
Road Patching	210,000	12.9%
Other Maintenance	405,471	24.9%
Street Lighting	121,500	7.5%
Equipment purchase, lease and other	49,972	3.1%
Equipment Maintenance	88,750	5.4%
Administration	175,964	10.8%
Total Streets	1,628,767	100%

Wastewater/Sewer Projects:

- I & I Project (\$250,000)
- Downtown (First Avenue) Sewer Main Replacement (\$640,000)
- Wastewater Treatment Facility Study (\$140,000)
- Farmin's Landing Bank Stabilization (\$150,000)
- Downtown Sewer Main Replacement Phase II (\$980,000)
- Dump Station Repairs (\$120,000)
- Woodland Waterline Replacement

Street Projects:

- Complete Schweitzer Cutoff Bridge Replacement
- Downtown Schweitzer Phases I and II
- Construct Oak Street Bike/Pedestrian Project (Boyer to 4th)
- LED Street Light Replacement
- Construct Baldy Pathway Project

DETAIL BUDGET BY DEPARTMENT

Departments and Projects	FY 2015 Actual	FY 2016 Actual	FY 2017 Budget	FY 2018 Proposed
<u>ELECTED OFFICES</u>				
1100 City Council				
100 Salaries and Wages	19,800	26,186	28,800	48,024
200 Employee Benefits	45,384	45,813	58,167	70,069
300 Purchased Prof & Tech	60	140	700	700
500 Other Purchased Servic	103	119	800	800
600 Supplies	19	85	150	150
800 Miscellaneous	12	390	150	150
Total	65,378	72,733	88,767	119,893
1120 Mayor				
100 Salaries and Wages	12,000	13,800	14,400	18,444
200 Employee Benefits	7,745	8,077	8,518	10,651
300 Purchased Prof & Tech	1,350	2,260	13,740	8,700
500 Other Purchased Servic	647	3,770	4,800	7,000
600 Supplies	3,327	2,720	1,000	2,200
800 Miscellaneous	344	243	150	150
Total	25,413	30,870	42,608	47,145
TOTAL ELECTED OFFICES	90,791	103,603	131,375	167,038
<u>GENERAL ADMINISTRATIVE SERVICES</u>				
1140 Administrative Services				
100 Salaries and Wages		76,061	153,769	213,047
200 Employee Benefits		17,999	48,512	75,432
300 Purchased Prof & Tech		755	4,000	14,000
400 Purchased Property Ser			100	100
500 Other Purchased Servic		2,853	2,850	9,650
600 Supplies		6,676	6,550	12,050
800 Miscellaneous		114	50	50
Total		104,458	215,831	324,329
1260 Central Services Department				
200 Employee Benefits	254	430	500	500

300	Purchased Prof & Tech	142,977	106,263	5,050	5,200
400	Purchased Property Ser	3,924	6,928	10,000	7,500
500	Other Purchased Servic	51,375	52,591	400	500
600	Supplies	25,730	33,628	27,650	28,000
700	Property	9,954			
800	Miscellaneous		397	300	300
Total		234,214	200,237	43,900	42,000

1240 Information Services

300	Purchased Prof & Tech			101,863	145,605
400	Purchased Property Ser			2,750	2,000
500	Other Purchased Servic			64,000	45,840
600	Supplies			15,800	18,600
700	Property			40,000	15,000
800	Miscellaneous			300	300
Total				224,713	227,345

3800 Fiber Optic Network

300	Purchased Prof & Tech			25,000	64,000
600	Supplies			15,000	15,000
700	Property			103,200	5,100
800	Miscellaneous			300	300
8601	Fiber Infrastructure project			540,000	30,000
8602	Fiber network operation			60,000	
Total				743,500	114,400

Grant Projects

8052	Bullet Proof Vest Partn	765		9,500	9,000
8013	North Sandpoint Pathway			75,000	75,000
8022	Local Hwy Improvement			100,000	60,000
8032	Breathing Apparatus FD			362,364	185,000
8056	Solar Roadway Grant		42,415		
8070	Senior Grant	42,423	83,893		
8038	Miscellaneous Grant			60,000	757,100
Total Grants		43,188	126,308	606,864	1,086,100

Capital Projects

8006	Public Transportation Contract	60,000	70,000	70,000	80,000
8009	Public Art	100	1,409	10,000	10,000
8010	City Hall Upgrades	59,223	19,192		16,800
8011	Imp to Airport Prop		3,753	125,000	192,300
8072	Contingency			50,000	150,000
8014	City Parking Lot Dev Gr			259,000	259,000

8042	Feasibility Study U of			11,000	
8043	VEBA	79,000	76,000	26,810	
8044	Website Project	2,459	1,229		
8048	Fiber project - enginee	13,669			
8049	Fiber Proj - City Hall		40,422		
8051	Council Chamber Video P		42,047		
8003	City Parkng Lt Feasibility Study			25,000	25,000
8024	Economic Development Pr				130,000
8054	OpenGov Budget Module				13,000
6100	Business Improvement District				
	Operations	94,551	98,874	160,000	160,000
8900	Transfers Out	41,716	33,408	52,296	40,308
Total Capital Projects		350,718	386,334	789,106	1,076,408
TOTAL GENERAL ADMINISTRATIVE SERVICES		628,120	817,337	2,623,914	2,870,582

LEGAL SERVICES

1210 Legal Department

100	Salaries and Wages	209,373	218,632	238,512	262,974
200	Employee Benefits	61,624	65,941	79,264	86,218
300	Purchased Prof & Tech	1,181	5,232	14,640	14,640
400	Purchased Property Ser	396	51	400	400
500	Other Purchased Servic	5,054	3,763	4,350	4,350
600	Supplies	10,359	11,733	12,010	14,010
800	Miscellaneous	1,465	452	300	300
Total		289,452	305,804	349,476	382,892

1250 Risk Management Department

300	Purchased Prof & Tech	140	35	16,000	16,000
500	Other Purchased Servic	131,086	136,256	140,253	141,287
800	Miscellaneous	3,255		50,000	50,000
Total		134,481	136,291	206,253	207,287

TOTAL LEGAL SERVICES		423,933	442,095	555,729	590,179
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CITY CLERK

100	Salaries and Wages	117,282	121,490	132,800	122,729
200	Employee Benefits	36,301	39,230	45,321	50,930
300	Purchased Prof & Tech	2,598	2,450	11,800	25,125

400 Purchased Property Ser			100	100
500 Other Purchased Servic	3,146	2,893	3,000	2,950
600 Supplies	4,521	4,574	4,950	5,050
800 Miscellaneous			50	6,590
TOTAL CITY CLERK	163,848	170,637	198,021	213,474

FINANCE DEPARTMENT

100 Salaries and Wages	246,368	251,379	277,731	323,769
200 Employee Benefits	78,525	79,900	98,660	111,506
300 Purchased Prof & Tech	50,136	45,708	76,400	73,450
400 Purchased Property Ser	385	85	500	500
500 Other Purchased Servic	6,376	5,614	7,560	11,510
600 Supplies	36,693	36,364	37,250	39,900
800 Miscellaneous	3,822	2,393		
Total	422,305	421,443	498,101	560,635

3200 Garbage Collection Department

300 Purchased Prof & Tech	303,773	310,121	321,213	330,849
400 Purchased Property Service	6,814	11,159	22,464	23,138
600 Supplies			12,000	
8900 Transfers Out	71,050	79,189	80,881	93,837
	381,637	400,469	436,558	447,824

5300 Local Option Sales Tax Administration

100 Salaries and Wages		15,098	17,450	22,439
200 Employee Benefits		6,798	9,716	12,248
400 Purchased Property Services			150	150
500 Other Purchased Services		1,092	2,200	2,200
600 Supplies		6,823	3,250	3,250
800 Miscellaneous			250	250
Total		29,811	33,016	40,537

6100 LID Guarantee Fund

6200 City-wide Proposed LID			45,000	45,000
LID 32 - North Boyer	6,856	6,855	6,857	6,857
LID 2007-01 - Oak Street	8,574	8,574	8,576	8,576
LID 2006-01 Boyer/Cedar Sdwlk	16,012	16,011	16,014	16,014
LID 2002-02	11,294	11,294	11,296	11,296
Total LID Funds	42,736	42,734	1,077,743	1,077,743

TOTAL FINANCE DEPARTMENT

846,678	894,457	2,045,418	2,126,739
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PARKS AND RECREATION**1270 Government Buildings & Grounds**

100 Salaries and Wages	81,115	64,389	76,920	85,268
200 Employee Benefits	29,378	22,839	29,567	41,444
300 Purchased Prof & Tech		28		10,150
400 Purchased Property Ser	66,287	81,184	90,890	84,950
600 Supplies	59,761	50,588	81,500	72,096
800 Miscellaneous	5,270	5,084	5,500	5,500
Total Government Bldgs & Grounds	241,811	224,112	284,377	299,408

Capital Projects

8045 City Hall Improvement entryway		43,971		
8046 City Hall Parking Lot		14,810		
8047 City Hall Imp - council	11,819			
8028 Selkirk Loop Interpreti	162,626	10,522		
8026 Interpretive Ctr Boiler		9,999	10,000	
Total Capital Projects	174,445	79,302	10,000	

5100 Parks Grounds Maintenance Department

100 Salaries and Wages	325,065	333,702	378,862	400,074
200 Employee Benefits	111,599	119,190	144,923	152,944
300 Purchased Prof & Tech	9,878	8,258	13,800	15,100
400 Purchased Property Ser	74,659	67,321	107,000	105,000
500 Other Purchased Servic	3,241	3,114	4,650	12,600
600 Supplies	59,812	49,267	69,700	65,900
700 Property	10,048	43,236	14,733	17,750
800 Miscellaneous		750	7,800	3,500
Total	594,302	624,838	741,468	772,868

5110 Memorial Field Department

100 Salaries and Wages	26,187	26,791	28,880	30,261
200 Employee Benefits	6,354	6,745	8,393	8,606
300 Purchased Prof & Tech	787	919	500	1,150
400 Purchased Property Ser	18,369	23,497	21,400	22,300
600 Supplies	18,334	17,892	21,000	23,000
800 Miscellaneous	1,559	2,616		
Total	71,590	78,460	80,173	85,317

5120 Parks Structures Maintenance

300 Purchased Prof & Tech	460		1,000	1,000
400 Purchased Property Ser	8,742	11,606	9,000	12,000
600 Supplies	40,474	36,114	47,500	32,500
700 Property	7,925	4,726	6,000	10,000
Total	57,601	52,446	63,500	55,500

5130 Community Hall Department

400 Purchased Property Services	14,766	26,980	27,900	36,400
600 Supplies	7,150	9,320	8,500	8,500
Total	21,916	36,300	36,400	44,900

5200 Recreation Department

100 Salaries and Wages	149,566	162,150	189,519	196,136
200 Employee Benefits	35,913	39,338	52,757	55,126
300 Purchased Prof & Tech	9,546	13,822	16,110	20,610
400 Purchased Property Services	14,801	14,390	21,153	23,673
500 Other Purchased Services	2,602	2,875	5,750	7,950
600 Supplies	21,863	22,981	33,513	29,408
800 Miscellaneous	5,572	7,670	14,850	15,450
8900 Transfers Out	2,162	2,447	2,855	2,086
Total	242,025	265,673	336,507	350,439

5180 Parks Concessions Department

100 Salaries and Wages	13,157	12,697	20,300	20,300
200 Employee Benefits	1,519	1,473	2,731	2,579
300 Purchased Prof & Technical Services				500
400 Purchased Property Services	40	40	500	
500 Other Purchased Services	1,226	1,503	1,800	2,500
600 Supplies	751	696	6,200	6,200
800 Miscellaneous	18,801	15,120	35,000	35,000
Total	35,494	31,529	66,531	67,079

Capital Projects, Grants and Transfers

8305 Idaho Parks And Rec Grn	8,454		60,000	60,000
8308 Misc Grants			50,000	
8318 Misc Memorial Field Gra				60,000
8304 Tennis Courts			20,000	34,000
8303 Donated Projects	9,989	3,851	10,000	10,000
8000 Reserves			13,912	41,817

8306	Moorage Project - non grant		782,252		
8307	Playground Equipment	312,321	2,098		
8311	Beach Seawall	9,152			
8312	Great Northern Restroom				42,000
8313	Memorial Field Refurbis	12,111	12,051		
8314	Steel Storage Structure			35,000	
8315	City Beach Master Plan			80,000	80,000
8316	Moorage Acquisition	36,362	22,485		
8319	Travers Park ADA Remode			45,000	270,600
8321	Commercial Deck Mower			55,000	
8323	Off Leash Dog Park Test			5,000	
8324	Memorial Field Rental I			60,000	
8325	City Beach Camping Tria			1,500	
8328	Shooting Range Noise Abatment				62,200
8801	War Memorial Field LOT		89,093	4,200,000	3,605,460
8802	Memorial Field Sound System			40,000	40,000
8803	Memorial field improvements			215,000	215,000
8000	Impact Fee			30,000	250,000
8900	Transfers Out				13,500
Total		388,389	911,830	4,920,412	4,784,577
TOTAL PARKS AND RECREATION		1,827,573	2,304,490	6,539,368	6,460,088

PLANNING AND ECONOMIC DEVELOPMENT

4100 Planning Department

100	Salaries and Wages	133,710	158,813	166,681	180,624
200	Employee Benefits	46,947	54,013	61,927	64,973
300	Purchased Prof & Tech	1,017	2,642	3,600	30,600
400	Purchased Property Ser			600	600
500	Other Purchased Servic	4,567	2,101	6,000	6,000
600	Supplies	7,838	3,800	7,200	7,200
800	Miscellaneous	7,874	9,355	11,500	
8017	High Five Grant				250,000
Total		201,953	230,724	257,508	539,997

2450 GIS Department

100	Salaries and Wages	54,162	56,480	59,457	62,158
200	Employee Benefits	16,537	18,368	23,325	24,775
300	Purchased Prof & Tech	5,900	5,541	9,700	7,200
500	Other Purchased Servic	518	558	1,285	1,285
600	Supplies	1,696	801	5,600	5,150

700 Property				14,500
2450 GIS Department	78,813	81,748	99,367	115,068
1280 Urban Forestry Department				
300 Purchased Prof & Tech	9,629	32,201	40,777	41,277
500 Other Purchased Servic	512	551	775	275
600 Supplies	9,743	7,055	13,800	10,600
800 Miscellaneous			50,000	
Total	19,884	39,807	105,352	52,152
TOTAL PLANNING & ECONOMIC DEVELOPMENT				
	300,650	352,279	462,227	707,217

POLICE SERVICES

2100 Police Department				
100 Salaries and Wages	1,069,423	1,086,123	1,178,381	1,294,309
200 Employee Benefits	365,049	378,279	480,353	529,841
300 Purchased Prof & Tech	184,077	167,085	194,985	122,785
400 Purchased Property Ser	25,612	25,860	28,500	28,500
500 Other Purchased Servic	25,372	23,090	25,274	25,274
600 Supplies	75,867	76,793	104,300	98,600
700 Property	90,305	48,067	258,000	30,000
800 Miscellaneous	1,517	25,565	37,500	7,500
Total	1,837,222	1,830,862	2,307,293	2,136,809

2110 Narcotics Task Force

100 Salaries and Wages	62,478	62,796	61,147	66,352
200 Employee Benefits	22,439	23,654	26,152	24,826
400 Purchased Property Ser	299	674	1,000	1,000
500 Other Purchased Servic	2,656	2,578	1,632	2,400
600 Supplies	3,345	1,570	8,395	7,200
Total	91,217	91,272	98,326	101,778

2500 Municipal Enforcement/Community Relations Department

100 Salaries and Wages				82,532
200 Employee Benefits				48,392
300 Purchased Prof & Tech				20,200
400 Purchased Property Ser				1,500
500 Other Purchased Servic				3,320
600 Supplies				11,000
Total				166,944

Capital Projects and Grants

8000 Impact Fee Capital Reserve			5,000	
8004 Police - Spillman Dashboard				34,000
8083 Mobile Data	11,533	4,003	10,000	
8099 Baldy Repeater Enhancem		5,273	22,582	22,582
2101 PD Mobile Data Project				50,000
Total	11,533	9,276	37,582	106,582

TOTAL POLICE

1,939,972	1,931,410	2,443,201	2,512,113
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FIRE SERVICES

100 Salaries and Wages	629,834	650,172	681,875	773,651
200 Employee Benefits	257,547	253,900	281,415	355,181
300 Purchased Prof & Tech	17,708	34,267	68,505	89,905
400 Purchased Property Ser	13,895	15,301	19,500	14,500
500 Other Purchased Servic	5,074	5,708	7,800	6,750
600 Supplies	53,811	37,380	45,980	43,180
700 Property		6,000	40,762	50,403
800 Miscellaneous	5,844	680	12,250	150
Total	983,713	1,003,408	1,158,087	1,333,720

Capital Projects & Grants

2201 Fire Apparatus - grant			12,000	37,977
2204 Fire Act Grnt 2012 Aerial	193,781			
8027 Fire Act Grant 2014 - Aerial	100,000			
8040 Idaho EMS Grant	6,095			
8000 Impact Fees			10,000	7,023
8050 Fire Mobile Repeater Sy	36,573	1,024	24,953	
8063 Fire Boat		20,100		
Total	336,449	21,124	46,953	45,000

TOTAL FIRE SERVICES

1,320,162	1,024,532	1,205,040	1,378,720
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PUBLIC WORKS

2400 Building Permit Department				
100 Salaries and Wages	68,847	70,321	74,477	77,821
200 Employee Benefits	22,920	24,420	28,187	29,509
300 Purchased Prof & Tech	750	2,550	2,000	2,000

400 Purchased Property Ser	45	200	2,000	2,000
500 Other Purchased Servic	376	648	900	900
600 Supplies	3,716	2,349	4,550	4,600
Total	96,654	100,488	112,114	116,830

3100 Street Department

100 Salaries and Wages	364,182	372,511	415,777	421,847
200 Employee Benefits	123,343	131,245	182,476	187,434
300 Purchased Prof & Tech	32,600	47,376	172,000	152,300
400 Purchased Property Ser	253,734	93,376	336,200	280,700
500 Other Purchased Servic	1,207	1,318	1,250	2,250
600 Supplies	90,843	80,423	146,000	140,604
700 Property	11,554	33,000	32,472	32,472
800 Miscellaneous		8,050		
Total	877,463	767,299	1,286,175	1,217,607

Capital Projects and Grants

3107 Boyer pathway project			25,000	25,000
3108 Schw roundabout grant match		44,973	500,000	
8005 Ella & Superior Prop Cleanup		5,154		
8007 Railroad - Quiet Zones			30,000	
8008 Baldy Pedestrian Projec			720,000	777,000
8012 Asphalt Overlay Program	150,000	163,852	177,009	250,000
8016 Sidewalk Projects-Pine		19,583		
8018 Alley Crossing/Sidewalk		31,689	35,000	
8019 Church Street Reversion			31,050	
8057 Tap SR2S Grant		105,999		
8058 Schweitzer Cutoff Bridg		162,934	3,200,000	
8059 Schweitzer Cutoff Round			100,000	
8062 Oak Street Sep Bike Lan	8,000		400,000	400,000
8065 Downtown Streets Projec				250,000
8081 Schweitzer Cutoff Road	280,405	18,766		
8082 Downtown Revitalization			500,000	500,000
8090 Downtown Revialization			2,400,000	4,310,000
8000 Impact Fee			18,000	167,000
Total	438,405	552,950	8,136,059	6,679,000

3150 Street Lights Department

400 Purchased Property Ser		2,195	5,000	5,000
600 Supplies		105,656	116,500	116,500
Total		107,851	121,500	121,500

3400 Public Works Administration

100 Salaries and Wages	99,821	82,714	96,415	102,522
200 Employee Benefits	34,153	35,076	40,157	43,433
300 Purchased Prof & Tech	24,903	25,545	36,688	39,038
400 Purchased Property Ser	1,081	1,787	2,700	2,800
500 Other Purchased Servic	3,767	2,608	2,750	3,400
600 Supplies	5,570	3,700	8,250	8,150
800 Miscellaneous		13,758	300	300
Total	169,295	165,188	187,260	199,643

3410 Water Treatment Department

100 Salaries and Wages	181,136	174,898	251,935	264,025
200 Employee Benefits	52,774	59,298	101,064	105,559
300 Purchased Prof & Tech	19,101	18,462	40,180	51,380
400 Purchased Property Ser	35,267	32,383	43,700	42,700
500 Other Purchased Servic	3,147	4,851	3,700	4,000
600 Supplies	138,587	131,433	150,600	150,800
700 Property	563,099	568,752	610,000	610,000
800 Miscellaneous	6,427	1,000	562,078	729,864
Total	999,538	991,077	1,763,257	1,958,328

3420 Water Distribution Department

100 Salaries and Wages	313,281	300,745	338,674	297,747
200 Employee Benefits	111,803	119,542	144,213	115,725
300 Purchased Prof & Tech	910	1,414	66,500	66,500
400 Purchased Property Ser	28,730	49,862	54,300	47,800
500 Other Purchased Servic	1,813	1,579	1,700	2,600
600 Supplies	87,039	91,752	101,500	97,700
700 Property	75,312	93,932	40,855	
800 Miscellaneous	-35,036	47,523	55,000	30,000
Total	583,852	706,349	802,742	658,072

Capital Projects and Grants

3430 Payment - Water Revenue Bond	973,373	973,374	973,377	973,378
8000 Reserves			23,000	
8401 Syringa Reservoir inter	340,198	82,477		50,000
8402 Watershed Land Purchase			250,000	250,000
8404 Fiber to city hall	7,464	103,327		
8406 Watershed bridges	3,600			50,000
8407 Sandcreek waterline rep			1,400,000	700,000
8411 Eastern Reservoir			100,000	
8412 Sandcreek Transmission	93,892			

8413	Watershed Management PI			80,000	30,000
8416	Sandcreek Hydroelectric	28,304	93,614		
8418	Woodland reservoir coat			500,000	500,000
8420	Facility Plan	93,892			
8428	Water Master Plan				180,000
8900	Transfers Out	1,498,565	1,610,256	1,661,392	1,760,501
Total		3,039,288	2,863,048	4,987,769	4,493,879

3510 Sewer Collection Department

100	Salaries and Wages	147,076	115,787	158,783	266,136
200	Employee Benefits	53,409	47,232	68,856	111,478
300	Purchased Prof & Tech	3,294	1,776	66,500	66,500
400	Purchased Property Ser	45,886	74,924	60,000	64,200
500	Other Purchased Servic	7,157	7,806	8,300	7,400
600	Supplies	46,757	29,722	55,500	52,700
700	Property	103,584	34,450	40,000	127,000
800	Miscellaneous		40	500	
Total		407,163	311,737	458,439	695,414

3520 Sewage Treatment Department

100	Salaries and Wages	221,432	210,331	283,313	287,840
200	Employee Benefits	78,456	79,580	117,926	125,156
300	Purchased Prof & Tech	28,885	31,725	45,900	33,200
400	Purchased Property Ser	110,248	59,915	112,250	116,250
500	Other Purchased Servic	5,368	5,167	4,250	5,000
600	Supplies	131,407	170,598	188,500	182,500
700	Property	707,655	710,493	784,260	787,477
800	Miscellaneous	2,586	539	540,163	748,282
Total		1,286,037	1,268,348	2,076,562	2,285,705

Capital Projects and Grants

8501	WW Upgrades		10,995		
8502	I & I Project (I&I reserves)		42,855		250,000
8503	Downtwn Sewer Main Replacement	83,124		500,000	640,000
8504	Fiber to city hall	16,764	62,885		
8507	Boyer Lift Station		108,374		
8508	Land Purchase	6,499	275,313		
8510	Digester Odor Control			180,000	
8512	Energy Recovery			250,000	
8514	WW Regionalization Engineering			170,000	140,000
8524	Stromwater Master Plan		4,675		
8525	Bank Stabilization Project			150,000	150,000
8526	Methane Power Generator Project	20,188			

8527	Downtown Swr Main Phase				980,000
8528	Dump Station at WWTP				120,000
3530	Payment - Sewer Revenue Bond	649,456	648,574	647,075	778,399
8900	Transfers Out	1,330,266	1,329,064	1,386,575	1,626,190
Total		2,106,297	2,482,735	3,283,650	4,684,589
TOTAL PUBLIC WORKS		10,003,992	10,317,070	23,215,527	23,110,567
TOTAL CITY BUDGET		17,545,719	18,357,910	39,419,820	40,136,717