City of Sandpoint

Quarterly Financial Report

Budget for Fiscal Year Ending **September 30, 2026**

Financial Report by Fund - Budget to Actual

	FUND	Original Budget	June 2026 YTD	Percent of Year 75% - Budget to Actual
01	**General Fund Revenues**	21,817,387	9,204,603	42.19%
	General Fund Expenditures	21,817,387	10,225,556	46.87%
	Salaries & Benefits	8,792,609	5,378,170	61.17%
	Operations	6,700,778	3,061,454	45.69%
	Capital Outlay	6,324,000	1,781,310	28.17%
	Transfers	-	4,622	
04	**Fiber Optic Network Fund Revenues**	96,000	38,373	39.97%
	Fiber Fund Expenditures	96,000	-	0.00%
	Operations	96,000	-	0.00%
05	**Capital Projects Fund Revenues**	1,650,000	847,453	51.36%
	Capital Projects Fund Expenditures	1,650,000	3,000	0.18%
	Operations	400,000	-	0.00%
	Capital Outlay	1,250,000	3,000	0.24%
	Transfers	-	-	
06	**Recreation Fund Revenues**	481,096	375,245	78.00%
	Recreation Fund Expenditures	481,096	293,151	60.93%
	Salaries & Benefits	333,700	177,707	53.25%
	Operations	107,850	85,784	79.54%
	Transfers	39,546	29,661	75.00%
08	**Parks Improvement Fund Revenues**	1,837,787	490,138	26.67%
	Parks Fund Expenditures	1,837,787	196,058	10.67%
	Salaries & Benefits	-	4,784	
	Operations	102,787	51,404	50.01%
	Capital Outlay	1,735,000	139,870	8.06%
25	**Sanitation Collection Fund Revenues**	849,320	644,035	75.83%
	Sanitation Fund Expenditures	849,320	630,680	74.26%
	Operations	655,000	484,936	74.04%
	Transfers	194,320	145,744	75.00%
30	**Water Fund Revenues**	11,232,468	3,982,929	35.46%
	Water Fund Expenditures	11,232,468	4,838,145	43.07%
	Salaries & Benefits	1,844,204	950,145	51.52%
	Operations	1,770,665	1,337,238	75.52%
	Capital Outlay	5,675,000	887,124	15.63%
	Transfers	1,942,599	1,663,638	85.64%
31	**Wastewater Fund Revenues**	11,130,000	5,838,620	52.46%
	Wastewater Fund Expenditures	11,130,000	3,409,453	30.63%
	Salaries & Benefits	1,121,395	679,592	60.60%
	Operations	2,933,122	763,480	26.03%
	Capital Outlay	5,785,000	998,422	17.26%
	Transfers	1,290,483	967,959	75.01%
33	**Bond Payment Fund Revenues**	826,750	853,295	103.21%

	Bond Payment Fund Expenditures	826,750	826,750	100.00%
61	**LID Guarantee Revenues**	-	1,034	
	LID Guarantee Fund Expenditures	-	-	
65	**LID Funds Revenues**	6,857	5,717	83.37%
	LID Funds Expenditures	6,857	-	0.00%
	Total City Revenues	**49,927,665**	**22,281,441**	**44.63%**
	Total City Expenditures	**49,927,665**	**20,422,793**	**40.90%**

Note: The City of Sandpoint detailed financial data can be found at https://sandpoint-id.cleargov.com.
The above report is required by Idaho Code Section 50-1011.

Budget for Fiscal Year Ending **September 30, 2026**
Summary Financial Report by Fund Type - Budget to Actual

	Original Budget	June 2026 YTD	Percent of Year 75% - Budget to Actual
General Fund			
Revenues	21,817,387	9,204,603	42.19%
Total General Fund Expenditures	21,817,387	10,225,556	46.87%
Salaries & Benefits	8,792,609	5,378,170	61.17%
Operations	6,700,778	3,061,454	45.69%
Capital Outlay	6,324,000	1,781,310	28.17%
Transfers	-	4,622	
Special Revenue Funds			
Revenues	4,064,883	1,751,209	43.08%
Total Special Revenue Expenditures	4,064,883	492,209	12.11%
Salaries & Benefits	333,700	182,491	54.69%
Operations	706,637	137,188	19.41%
Capital Outlay	2,985,000	142,870	4.79%
Transfers	39,546	29,661	75.00%
Enterprise Funds			
Revenues	24,038,538	11,318,879	47.09%
Total Enterprise Fund Expenditures	24,038,538	9,705,028	40.37%
Salaries & Benefits	2,965,599	1,629,738	54.95%
Operations	6,185,537	3,412,403	55.17%
Capital Outlay	11,460,000	1,885,546	16.45%
Transfers	3,427,402	2,777,341	81.03%
LID Debt Service Funds			
Revenues	6,857	6,751	98.45%
Total LID Debt Service Fund Expenditures	6,857	-	0.00%
Total City Revenues	**49,927,665**	**22,281,441**	**44.63%**
Total City Expenditures	**49,927,665**	**20,422,793**	**40.90%**