

City of Sandpoint
Quarterly Financial Report
Budget for Fiscal Year Ending **September 30, 2025**
Financial Report by Fund - Budget to Actual

FUND	Original Budget	March 2025 YTD	Percent of Year 50% - Budget to Actual
01 General Fund Revenues	21,748,215	6,815,714	31.34%
General Fund Expenditures	21,748,215	5,757,090	26.47%
Salaries & Benefits	8,687,318	3,668,628	42.23%
Operations	9,714,804	1,904,513	19.60%
Capital Outlay	3,344,300	183,055	5.47%
Transfers	1,793	893	49.80%
04 Fiber Optic Network Fund Revenues	96,000	34,525	35.96%
Fiber Fund Expenditures	96,000	17,118	17.83%
Operations	96,000	17,118	17.83%
05 Capital Projects Fund Revenues	1,455,500	282,904	19.44%
Capital Projects Fund Expenditures	1,455,500	471,754	32.41%
Operations	912,626	288,051	31.56%
Capital Outlay	542,874	183,703	33.84%
06 Recreation Fund Revenues	647,777	225,827	34.86%
Recreation Fund Expenditures	647,777	217,849	33.63%
Salaries & Benefits	524,250	160,115	30.54%
Operations	123,527	57,734	46.74%
08 Parks Improvement Fund Revenues	2,109,822	177,526	8.41%
Parks Fund Expenditures	2,109,822	1,997,383	94.67%
Salaries & Benefits	28,960	716	2.47%
Operations	145,862	100,217	68.71%
Capital Outlay	1,935,000	1,896,451	98.01%
25 Sanitation Collection Fund Revenues	820,346	395,027	48.15%
Sanitation Fund Expenditures	820,346	403,137	49.14%
Operations	645,000	320,891	49.75%
Transfers	175,346	82,246	46.91%
30 Water Fund Revenues	10,228,036	2,349,498	22.97%
Water Fund Expenditures	10,228,036	2,128,003	20.81%
Salaries & Benefits	1,460,547	479,782	32.85%
Operations	1,667,736	504,303	30.24%
Capital Outlay	5,157,000	203,675	3.95%
Transfers	1,942,753	940,242	48.40%
31 Wastewater Fund Revenues	12,559,750	3,538,323	28.17%
Wastewater Fund Expenditures	12,559,750	2,492,502	19.85%
Salaries & Benefits	1,085,211	434,039	40.00%
Operations	2,389,925	453,622	18.98%
Capital Outlay	7,862,000	993,537	12.64%
Transfers	1,222,614	611,304	50.00%
33 Debt Service Fund Revenues	826,751	400,208	48.41%
Debt Service Fund Expenditures	826,751	382,240	46.23%
61 LID Guarantee Revenues	-	2,675	

	LID Guarantee Fund Expenditures	-	-	
65	LID Funds Revenues	6,857	3,739	54.52%
	LID Funds Expenditures	6,857	-	0.00%
	Total City Revenues	50,499,054	14,225,965	28.17%
	Total City Expenditures	50,499,054	13,867,075	27.46%

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, 2025**
Summary Financial Report by Fund Type - Budget to Actual

	Original Budget	March 2025 YTD	Percent of Year 50% - Budget to Actual
General Fund			
Revenues	21,748,215	6,815,714	31.34%
Total General Fund Expenditures	21,748,215	5,757,090	26.47%
Salaries & Benefits	8,687,318	3,668,628	42.23%
Operations	9,714,804	1,904,513	19.60%
Capital Outlay	3,344,300	183,055	5.47%
Transfers	1,793	893	49.80%
Special Revenue Funds			
Revenues	4,309,099	720,782	16.73%
Total Special Revenue Expenditures	4,309,099	2,704,103	62.75%
Salaries & Benefits	553,210	160,831	29.07%
Operations	1,278,015	463,120	36.24%
Capital Outlay	2,477,874	2,080,153	83.95%
Transfers	-	-	
Enterprise Funds			
Revenues	24,434,883	6,683,056	27.35%
Total Enterprise Fund Expenditures	24,434,883	5,405,882	22.12%
Salaries & Benefits	2,545,758	913,821	35.90%
Operations	5,529,412	1,661,056	30.04%
Capital Outlay	13,019,000	1,197,213	9.20%
Transfers	3,340,713	1,633,792	48.91%
LID Debt Service Funds			
Revenues	6,857	6,413	93.53%
Total LID Debt Service Fund Expenditures	6,857	-	0.00%
Total City Revenues	50,499,054	14,225,965	28.17%
Total City Expenditures	50,499,054	13,867,075	27.46%