

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

FUND	Original Budget	September 2025 YTD	Percent of Year 100% - Budget to Actual
01 General Fund Revenues	21,748,215	15,127,231	69.56%
General Fund Expenditures	21,748,215	11,903,968	54.74%
Salaries & Benefits	8,687,318	7,749,356	89.20%
Operations	9,714,804	3,416,247	35.17%
Capital Outlay	3,344,300	722,706	21.61%
Transfers	1,793	15,659	873.36%
04 Fiber Optic Network Fund Revenues	96,000	66,786	69.57%
Fiber Fund Expenditures	96,000	17,118	17.83%
Operations	96,000	17,118	17.83%
05 Capital Projects Fund Revenues	1,455,500	604,487	41.53%
Capital Projects Fund Expenditures	1,455,500	633,353	43.51%
Operations	912,626	350,018	38.35%
Capital Outlay	542,874	207,713	38.26%
Transfers	-	75,622	
06 Recreation Fund Revenues	647,777	433,844	66.97%
Recreation Fund Expenditures	647,777	432,142	66.71%
Salaries & Benefits	524,250	306,780	58.52%
Operations	123,527	125,362	101.49%
08 Parks Improvement Fund Revenues	2,109,822	1,051,011	49.82%
Parks Fund Expenditures	2,109,822	2,777,495	131.65%
Salaries & Benefits	28,960	9,289	32.08%
Operations	145,862	126,319	86.60%
Capital Outlay	1,935,000	2,616,887	135.24%
25 Sanitation Collection Fund Revenues	820,346	898,773	109.56%
Sanitation Fund Expenditures	820,346	815,162	99.37%
Operations	645,000	637,499	98.84%
Transfers	175,346	177,663	101.32%
30 Water Fund Revenues	10,228,036	7,595,217	74.26%
Water Fund Expenditures	10,228,036	5,326,928	52.08%
Salaries & Benefits	1,460,547	1,132,013	77.51%
Operations	1,667,736	968,382	58.07%
Capital Outlay	5,157,000	1,283,781	24.89%
Transfers	1,942,753	1,942,752	100.00%
31 Wastewater Fund Revenues	12,559,750	8,590,745	68.40%
Wastewater Fund Expenditures	12,559,750	6,580,919	52.40%
Salaries & Benefits	1,085,211	919,304	84.71%
Operations	2,389,925	978,435	40.94%
Capital Outlay	7,862,000	3,460,567	44.02%
Transfers	1,222,614	1,222,614	100.00%
33 Debt Service Fund Revenues	826,751	871,635	105.43%
Debt Service Fund Expenditures	826,751	826,750	100.00%

61	LID Guarantee Revenues	-	1,773	
	LID Guarantee Fund Expenditures	-	-	
65	LID Funds Revenues	6,857	11,307	164.89%
	LID Funds Expenditures	6,857	6,915	100.84%
Total City Revenues		50,499,054	35,252,808	69.81%
Total City Expenditures		50,499,054	29,320,750	58.06%

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	September 2025 YTD	Percent of Year 100% - Budget to Actual	
General Fund				
Revenues	21,748,215	15,127,231	69.56%	
Total General Fund Expenditures	21,748,215	11,903,968	54.74%	
Salaries & Benefits	8,687,318	7,749,356	89.20%	
Operations	9,714,804	3,416,247	35.17%	
Capital Outlay	3,344,300	722,706	21.61%	
Transfers	1,793	15,659	873.36%	
Special Revenue Funds				
Revenues	4,309,099	2,156,127	50.04%	
Total Special Revenue Expenditures	4,309,099	3,860,108	89.58%	
Salaries & Benefits	553,210	316,069	57.13%	
Operations	1,278,015	618,817	48.42%	
Capital Outlay	2,477,874	2,824,600	113.99%	
Transfers	-	100,622		
Enterprise Funds				
Revenues	24,434,883	17,956,369	73.49%	
Total Enterprise Fund Expenditures	24,434,883	13,549,759	55.45%	
Salaries & Benefits	2,545,758	2,051,317	80.58%	
Operations	5,529,412	3,411,066	61.69%	
Capital Outlay	13,019,000	4,744,348	36.44%	
Transfers	3,340,713	3,343,029	100.07%	
LID Debt Service Funds				
Revenues	6,857	13,080	190.75%	
Total LID Debt Service Fund Expenditures	6,857	6,915	100.84%	
Total City Revenues		50,499,054	35,252,808	69.81%
Total City Expenditures		50,499,054	29,320,750	58.06%