

City of Sandpoint
Quarterly Financial Report
Budget for Fiscal Year Ending **September 30, 2026**
Financial Report by Fund - Budget to Actual

FUND	Original Budget	March 2026 YTD	Percent of Year 50% - Budget to Actual
01 General Fund Revenues	21,817,387	7,040,447	32.27%
General Fund Expenditures	21,817,387	5,996,015	27.48%
Salaries & Benefits	8,792,609	3,591,493	40.85%
Operations	6,700,778	1,999,770	29.84%
Capital Outlay	6,324,000	400,130	6.33%
Transfers	-	4,622	
04 Fiber Optic Network Fund Revenues	96,000	36,414	37.93%
Fiber Fund Expenditures	96,000	-	0.00%
Operations	96,000	-	0.00%
05 Capital Projects Fund Revenues	1,650,000	707,774	42.90%
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	276,997	57.58%
Recreation Fund Expenditures	481,096	188,441	39.17%
Salaries & Benefits	333,700	116,596	34.94%
Operations	107,850	52,069	48.28%
Transfers	39,546	19,776	50.01%
08 Parks Improvement Fund Revenues	1,837,787	394,275	21.45%
Parks Fund Expenditures	1,837,787	168,558	9.17%
Salaries & Benefits	-	1,430	
Operations	102,787	51,430	50.04%
Capital Outlay	1,735,000	115,699	6.67%
25 Sanitation Collection Fund Revenues	849,320	420,902	49.56%
Sanitation Fund Expenditures	849,320	420,605	49.52%
Operations	655,000	323,437	49.38%
Transfers	194,320	97,168	50.00%
30 Water Fund Revenues	11,232,468	2,465,519	21.95%
Water Fund Expenditures	11,232,468	2,769,523	24.66%
Salaries & Benefits	1,844,204	629,224	34.12%
Operations	1,770,665	420,529	23.75%
Capital Outlay	5,675,000	779,603	13.74%
Transfers	1,942,599	940,167	48.40%
31 Wastewater Fund Revenues	11,130,000	3,746,317	33.66%
Wastewater Fund Expenditures	11,130,000	2,041,860	18.35%
Salaries & Benefits	1,121,395	456,329	40.69%
Operations	2,933,122	491,754	16.77%
Capital Outlay	5,785,000	448,343	7.75%
Transfers	1,290,483	645,435	50.01%
33 Bond Payment Fund Revenues	826,750	398,674	48.22%

	Bond Payment Fund Expenditures	826,750	382,240	46.23%
61	LID Guarantee Revenues	-	640	
	LID Guarantee Fund Expenditures	-	-	
65	LID Funds Revenues	6,857	3,616	52.74%
	LID Funds Expenditures	6,857	-	0.00%
Total City Revenues		49,927,665	15,491,574	31.03%
Total City Expenditures		49,927,665	11,970,243	23.98%

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	March 2026 YTD	Percent of Year 50% - Budget to Actual	
General Fund				
Revenues	21,817,387	7,040,447	32.27%	
Total General Fund Expenditures	21,817,387	5,996,015	27.48%	
Salaries & Benefits	8,792,609	3,591,493	40.85%	
Operations	6,700,778	1,999,770	29.84%	
Capital Outlay	6,324,000	400,130	6.33%	
Transfers	-	4,622		
Special Revenue Funds				
Revenues	4,064,883	1,415,460	34.82%	
Total Special Revenue Expenditures	4,064,883	359,999	8.86%	
Salaries & Benefits	333,700	118,026	35.37%	
Operations	706,637	103,498	14.65%	
Capital Outlay	2,985,000	118,699	3.98%	
Transfers	39,546	19,776	50.01%	
Enterprise Funds				
Revenues	24,038,538	7,031,411	29.25%	
Total Enterprise Fund Expenditures	24,038,538	5,614,229	23.36%	
Salaries & Benefits	2,965,599	1,085,553	36.60%	
Operations	6,185,537	1,617,960	26.16%	
Capital Outlay	11,460,000	1,227,946	10.72%	
Transfers	3,427,402	1,682,770	49.10%	
LID Debt Service Funds				
Revenues	6,857	4,257	62.08%	
Total LID Debt Service Fund Expenditures	6,857	-	0.00%	
Total City Revenues		49,927,665	15,491,574	31.03%
Total City Expenditures		49,927,665	11,970,243	23.98%