

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

FUND		Original Budget	December 2024 YTD	Percent of Year 25% - Budget to Actual
01	General Fund Revenues	21,748,215	1,435,371	6.60%
	General Fund Expenditures	21,748,215	2,614,223	12.02%
	Salaries & Benefits	8,687,318	1,593,325	18.34%
	Operations	9,714,804	937,701	9.65%
	Capital Outlay	3,344,300	82,753	2.47%
	Transfers	1,793	443	24.71%
04	Fiber Optic Network Fund Revenues	96,000	844	0.88%
	Fiber Fund Expenditures	96,000	14,818	15.44%
	Operations	96,000	14,818	15.44%
05	Capital Projects Fund Revenues	1,455,500	124,836	8.58%
	Capital Projects Fund Expenditures	1,455,500	334,780	23.00%
	Operations	912,626	282,321	30.94%
	Capital Outlay	542,874	52,459	9.66%
06	Recreation Fund Revenues	647,777	43,427	6.70%
	Recreation Fund Expenditures	647,777	85,399	13.18%
	Salaries & Benefits	524,250	57,576	10.98%
	Operations	123,527	27,824	22.52%
08	Parks Improvement Fund Revenues	2,109,822	46,862	2.22%
	Parks Fund Expenditures	2,109,822	1,603,340	75.99%
	Salaries & Benefits	28,960	705	2.44%
	Operations	145,862	88,605	60.75%
	Capital Outlay	1,935,000	1,514,030	78.24%
25	Sanitation Collection Fund Revenues	820,346	189,611	23.11%
	Sanitation Fund Expenditures	820,346	198,971	24.25%
	Operations	645,000	152,597	23.66%
	Transfers	175,346	46,374	26.45%
30	Water Fund Revenues	10,228,036	1,069,082	10.45%
	Water Fund Expenditures	10,228,036	931,763	9.11%
	Salaries & Benefits	1,460,547	188,209	12.89%
	Operations	1,667,736	364,760	21.87%
	Capital Outlay	5,157,000	99,793	1.94%
	Transfers	1,942,753	279,002	14.36%
31	Wastewater Fund Revenues	12,559,750	1,593,317	12.69%
	Wastewater Fund Expenditures	12,559,750	1,158,522	9.22%
	Salaries & Benefits	1,085,211	188,920	17.41%
	Operations	2,389,925	243,137	10.17%
	Capital Outlay	7,862,000	420,817	5.35%
	Transfers	1,222,614	305,649	25.00%
33	Debt Service Fund Revenues	826,750	8,440	1.02%
	Debt Service Fund Expenditures	826,751	-	0.00%
61	LID Guarantee Revenues	-	329	

	LID Guarantee Fund Expenditures	-	-	
65	LID Funds Revenues	6,857	1,782	25.98%
	LID Funds Expenditures	6,857	-	0.00%
	Total City Revenues	50,499,053	4,513,899	8.94%
	Total City Expenditures	50,499,054	6,941,817	13.75%

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	December 2024 YTD	Percent of Year 25% - Budget to Actual
General Fund				
	Revenues	21,748,215	1,435,371	6.60%
	Total General Fund Expenditures	21,748,215	2,614,223	12.02%
	Salaries & Benefits	8,687,318	1,593,325	18.34%
	Operations	9,714,804	937,701	9.65%
	Capital Outlay	3,344,300	82,753	2.47%
	Transfers	1,793	443	24.71%
Special Revenue Funds				
	Revenues	4,309,099	215,968	5.01%
	Total Special Revenue Expenditures	4,309,099	2,038,337	47.30%
	Salaries & Benefits	553,210	58,281	10.54%
	Operations	1,278,015	413,567	32.36%
	Capital Outlay	2,477,874	1,566,489	63.22%
	Transfers	-	-	
Enterprise Funds				
	Revenues	24,434,882	2,860,450	11.71%
	Total Enterprise Fund Expenditures	24,434,883	2,289,257	9.37%
	Salaries & Benefits	2,545,758	377,129	14.81%
	Operations	5,529,412	760,493	13.75%
	Capital Outlay	13,019,000	520,609	4.00%
	Transfers	3,340,713	631,025	18.89%
LID Debt Service Funds				
	Revenues	6,857	2,110	30.77%
	Total LID Debt Service Fund Expenditures	6,857	-	0.00%
	Total City Revenues	50,499,053	4,513,899	8.94%
	Total City Expenditures	50,499,054	6,941,817	13.75%