

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

FUND	Original Budget	June 2025 YTD	Percent of Year 75% - Budget to Actual
01 General Fund Revenues	21,748,215	8,976,732	41.28%
General Fund Expenditures	21,748,215	8,344,940	38.37%
Salaries & Benefits	8,687,318	5,484,807	63.14%
Operations	9,714,804	2,662,835	27.41%
Capital Outlay	3,344,300	195,955	5.86%
Transfers	1,793	1,343	74.90%
04 Fiber Optic Network Fund Revenues	96,000	37,214	38.76%
Fiber Fund Expenditures	96,000	17,118	17.83%
Operations	96,000	17,118	17.83%
05 Capital Projects Fund Revenues	1,455,500	428,664	29.45%
Capital Projects Fund Expenditures	1,455,500	537,355	36.92%
Operations	912,626	342,242	37.50%
Capital Outlay	542,874	195,112	35.94%
06 Recreation Fund Revenues	647,777	275,433	42.52%
Recreation Fund Expenditures	647,777	298,239	46.04%
Salaries & Benefits	524,250	223,264	42.59%
Operations	123,527	74,976	60.70%
08 Parks Improvement Fund Revenues	2,109,822	450,368	21.35%
Parks Fund Expenditures	2,109,822	2,382,383	112.92%
Salaries & Benefits	28,960	1,764	6.09%
Operations	145,862	110,066	75.46%
Capital Outlay	1,935,000	2,270,553	117.34%
25 Sanitation Collection Fund Revenues	820,346	617,838	75.31%
Sanitation Fund Expenditures	820,346	607,329	74.03%
Operations	645,000	482,782	74.85%
Transfers	175,346	124,548	71.03%
30 Water Fund Revenues	10,228,036	3,771,977	36.88%
Water Fund Expenditures	10,228,036	3,611,663	35.31%
Salaries & Benefits	1,460,547	738,491	50.56%
Operations	1,667,736	762,771	45.74%
Capital Outlay	5,157,000	446,649	8.66%
Transfers	1,942,753	1,663,752	85.64%
31 Wastewater Fund Revenues	12,559,750	5,570,183	44.35%
Wastewater Fund Expenditures	12,559,750	4,150,391	33.05%
Salaries & Benefits	1,085,211	644,309	59.37%
Operations	2,389,925	699,633	29.27%
Capital Outlay	7,862,000	1,889,489	24.03%
Transfers	1,222,614	916,959	75.00%
33 Debt Service Fund Revenues	826,751	857,302	103.70%
Debt Service Fund Expenditures	826,751	826,750	100.00%
61 LID Guarantee Revenues	-	1,211	

	LID Guarantee Fund Expenditures	-	-	
65	LID Funds Revenues	6,857	6,741	98.31%
	LID Funds Expenditures	6,857	-	0.00%
	Total City Revenues	50,499,054	20,993,663	41.57%
	Total City Expenditures	50,499,054	20,776,169	41.14%

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	June 2025 YTD	Percent of Year 75% - Budget to Actual
General Fund			
Revenues	21,748,215	8,976,732	41.28%
Total General Fund Expenditures	21,748,215	8,344,940	38.37%
Salaries & Benefits	8,687,318	5,484,807	63.14%
Operations	9,714,804	2,662,835	27.41%
Capital Outlay	3,344,300	195,955	5.86%
Transfers	1,793	1,343	74.90%
Special Revenue Funds			
Revenues	4,309,099	1,191,679	27.65%
Total Special Revenue Expenditures	4,309,099	3,235,095	75.08%
Salaries & Benefits	553,210	225,027	40.68%
Operations	1,278,015	544,402	42.60%
Capital Outlay	2,477,874	2,465,666	99.51%
Transfers	-	-	
Enterprise Funds			
Revenues	24,434,883	10,817,300	44.27%
Total Enterprise Fund Expenditures	24,434,883	9,196,133	37.64%
Salaries & Benefits	2,545,758	1,382,800	54.32%
Operations	5,529,412	2,771,936	50.13%
Capital Outlay	13,019,000	2,336,138	17.94%
Transfers	3,340,713	2,705,259	80.98%
LID Debt Service Funds			
Revenues	6,857	7,952	115.98%
Total LID Debt Service Fund Expenditures	6,857	-	0.00%
Total City Revenues			
	50,499,054	20,993,663	41.57%
Total City Expenditures			
	50,499,054	20,776,169	41.14%