

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

FUND	Original Budget	December 2025 YTD	Percent of Year 25% - Budget to Actual
01 General Fund Revenues	21,817,387	1,499,243	6.87%
General Fund Expenditures	21,817,387	2,671,757	12.25%
Salaries & Benefits	8,792,609	1,542,309	17.54%
Operations	6,700,778	1,121,193	16.73%
Capital Outlay	6,324,000	3,634	0.06%
Transfers	-	4,622	
04 Fiber Optic Network Fund Revenues	96,000	1,119	1.17%
Fiber Fund Expenditures	96,000	-	0.00%
Operations	96,000	-	0.00%
05 Capital Projects Fund Revenues	1,650,000	633,407	38.39%
Capital Projects Fund Expenditures	1,650,000	-	0.00%
Operations	400,000	-	0.00%
Capital Outlay	1,250,000	-	0.00%
Transfers	-	-	
06 Recreation Fund Revenues	481,096	63,225	13.14%
Recreation Fund Expenditures	481,096	81,822	17.01%
Salaries & Benefits	333,700	51,051	15.30%
Operations	107,850	20,880	19.36%
Transfers	39,546	9,891	25.01%
08 Parks Improvement Fund Revenues	1,837,787	37,222	2.03%
Parks Fund Expenditures	1,837,787	115,275	6.27%
Salaries & Benefits	-	812	
Operations	102,787	24,766	24.09%
Capital Outlay	1,735,000	89,697	5.17%
25 Sanitation Collection Fund Revenues	849,320	174,869	20.59%
Sanitation Fund Expenditures	849,320	212,303	25.00%
Operations	655,000	163,711	24.99%
Transfers	194,320	48,592	25.01%
30 Water Fund Revenues	11,232,468	1,223,007	10.89%
Water Fund Expenditures	11,232,468	725,171	6.46%
Salaries & Benefits	1,844,204	273,684	14.84%
Operations	1,770,665	169,984	9.60%
Capital Outlay	5,675,000	2,537	0.04%
Transfers	1,942,599	278,966	14.36%
31 Wastewater Fund Revenues	11,130,000	1,754,787	15.77%
Wastewater Fund Expenditures	11,130,000	789,235	7.09%
Salaries & Benefits	1,121,395	197,214	17.59%
Operations	2,933,122	204,602	6.98%
Capital Outlay	5,785,000	64,508	1.12%
Transfers	1,290,483	322,911	25.02%
33 Debt Service Fund Revenues	826,750	6,942	0.84%
Debt Service Fund Expenditures	826,750	-	0.00%
61 LID Guarantee Revenues	-	270	
LID Guarantee Fund Expenditures	-	-	
65 LID Funds Revenues	6,857	1,431	20.87%

LID Funds Expenditures	6,857	-	0.00%
Total City Revenues	49,927,665	5,395,524	10.81%
Total City Expenditures	49,927,665	4,595,564	9.20%

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	December 2025 YTD	Percent of Year 25% - Budget to Actual
General Fund			
Revenues	21,817,387	1,499,243	6.87%
Total General Fund Expenditures	21,817,387	2,671,757	12.25%
Salaries & Benefits	8,792,609	1,542,309	17.54%
Operations	6,700,778	1,121,193	16.73%
Capital Outlay	6,324,000	3,634	0.06%
Transfers	-	4,622	
Special Revenue Funds			
Revenues	4,064,883	734,974	18.08%
Total Special Revenue Expenditures	4,064,883	197,098	4.85%
Salaries & Benefits	333,700	51,863	15.54%
Operations	706,637	45,646	6.46%
Capital Outlay	2,985,000	89,697	3.00%
Transfers	39,546	9,891	25.01%
Enterprise Funds			
Revenues	24,038,538	3,159,605	13.14%
Total Enterprise Fund Expenditures	24,038,538	1,726,709	7.18%
Salaries & Benefits	2,965,599	470,898	15.88%
Operations	6,185,537	538,297	8.70%
Capital Outlay	11,460,000	67,045	0.59%
Transfers	3,427,402	650,469	18.98%
LID Debt Service Funds			
Revenues	6,857	1,701	24.81%
Total LID Debt Service Fund Expenditures	6,857	-	0.00%
Total City Revenues	49,927,665	5,395,524	10.81%
Total City Expenditures	49,927,665	4,595,564	9.20%