



Memo

To: Mayor and Hayden City Council

From: Jennifer Gahringer, Finance Director

Date: January 27, 2026

Agenda Item: Approval and Authorization to publish the Fiscal Year 2026 Q1 Financial Report

Agenda Item Location

Consent

Background and Recommended Action or Motion

Staff recommends approval of and authorization to publish FY2026 Quarter 1 financial report on the City's website, pursuant to Idaho Code §50-1011 and §50-208.

Per Idaho Code quarterly financials are required to be posted within 30 days of quarter ending. This presentation to council is the compliance with this requirement. In order to be fully in compliance with the law, the publication shall also be either published in the paper or placed on the city's website for review by the public. The City has historically placed its financial reports on the website and this time staff is asking for the same authorization.

Functional Impact of Authorizing

In accordance with the laws of Idaho, the filing is required by the city. Authorization to comply with the law is required in order for the document to be placed on the city's website.

Functional Impact of Not Authorizing

Failing to authorize the reporting would cause the city to not be in compliance with Idaho laws.

Fiscal Impact

There is no fiscal impact with this decision.

Attachment

Publication report of FY2026 Quarter 1 financial records.

QUARTERLY FINANCIAL REPORT FOR CITY OF HAYDEN

Balance As of 12/31/2025
(Required by Idaho Code 50-1011)

GL Number	Description	25-26 Amended Budget	YTD Balance 12/31/2025	% Bdgt Used
Fund: 110 GENERAL FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	500,000.00		0.00
	REAL PROPERTY TAXES	2,696,462.00	61,467.71	2.28
	GENERAL SALES/USE TAX	1,854,221.00		0.00
	FRANCHISE FEES	310,000.00		0.00
	COMMUNITY DEVELOPMENT FEES	741,058.00	195,494.95	26.38
	LICENSES & PERMITS	76,000.00	25,913.40	34.10
	INTERGOVERNMENTAL REVENUE	1,979,337.00	696.63	0.04
	STATE GOVERNMENT GRANTS	350.00		0.00
	CHARGES FOR SERVICES	26,750.00	6,684.00	24.99
	TRAFFIC FINES	40,000.00	9,153.69	22.88
	INTEREST REVENUES	50,000.00	59,284.00	118.57
	PRIVATE SOURCE DONATIONS	0.00	25.00	100.00
	OTHER FINANCING SOURCES	115,000.00	758.00	0.66
	PROCEEDS FROM CAPITAL ASSET DISPOSIT	1,100.00	2,000.00	181.82
	RECREATION PROGRAMS	190,375.00	28,088.70	14.75
	COMMUNITY EVENT REVENUE	24,700.00		0.00
Revenues		8,605,353.00	389,566.08	4.53
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	500,000.00		0.00
	COMMUNITY EVENT EXPENSES	35,750.00	514.16	1.44
	SALARIES & BENEFITS	3,655,950.13	830,467.52	22.72
	OPERATING EXPENSES	2,453,233.00	517,396.35	21.09
	INFORMATION TECHNOLOGY	228,925.00	78,845.25	34.44
	EQUIPMENT/VEHICLE MAINTENANCE & FUEL	208,852.15	31,544.03	15.10
	ROAD MAINTENANCE	1,387,560.00	66,222.49	4.77
	CAPITAL PURCHASES & PROJECTS	30,000.00	(27,224.76)	90.75
	CAPITAL LEASE PRINCIPAL	14,000.00	2,442.12	17.44
	TRANSFERS OUT	225,706.00		0.00
	EMERGENCY PREPAREDNESS	3,000.00	156.10	5.20
Expenditures		8,742,976.28	1,500,363.26	17.16
Fund 110 - GENERAL FUND:				
TOTAL REVENUES		8,605,353.00	389,566.08	4.53
TOTAL EXPENDITURES		8,742,976.28	1,500,363.26	17.16
NET OF REVENUES & EXPENDITURES:		(137,623.28)	(1,110,797.18)	
Fund: 112 HONEYSUCKLE BOAT LAUNCH FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	89,307.00		0.00
	LICENSES & PERMITS	40,000.00	2,739.21	6.85
	INTEREST REVENUES	2,500.00	1,204.38	48.18
Revenues		131,807.00	3,943.59	2.99
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	93,307.00		0.00
	OPERATING EXPENSES	38,500.00	5,556.85	14.43
Expenditures		131,807.00	5,556.85	4.22
Fund 112 - HONEYSUCKLE BOAT LAUNCH FUND:				
TOTAL REVENUES		131,807.00	3,943.59	2.99
TOTAL EXPENDITURES		131,807.00	5,556.85	4.22
NET OF REVENUES & EXPENDITURES:		0.00	(1,613.26)	

QUARTERLY FINANCIAL REPORT FOR CITY OF HAYDEN
Balance As of 12/31/2025

GL Number	Description	25-26 Amended Budget	YTD Balance 12/31/2025	% Bdgt Used
Fund: 113 VETERANS MEMORIAL FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	18,983.59		0.00
	INTEREST REVENUES	400.00	187.58	46.90
	PRIVATE SOURCE DONATIONS	2,600.00	1,800.00	69.23
Revenues		21,983.59	1,987.58	9.04
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	18,983.59		0.00
	OPERATING EXPENSES	3,000.00	800.00	26.67
Expenditures		21,983.59	800.00	3.64
Fund 113 - VETERANS MEMORIAL FUND:				
TOTAL REVENUES		21,983.59	1,987.58	9.04
TOTAL EXPENDITURES		21,983.59	800.00	3.64
NET OF REVENUES & EXPENDITURES:		0.00	1,187.58	
Fund: 114 COUNCIL MEDIA CENTER FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	10,776.00		0.00
	INTEREST REVENUES	400.00	153.58	38.40
Revenues		11,176.00	153.58	1.37
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	11,176.00		0.00
Expenditures		11,176.00	0.00	0.00
Fund 114 - COUNCIL MEDIA CENTER FUND:				
TOTAL REVENUES		11,176.00	153.58	1.37
TOTAL EXPENDITURES		11,176.00	0.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	153.58	
Fund: 120 IMPACT FEE CIRCULATION FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	1,711,050.00		0.00
	COMMUNITY DEVELOPMENT FEES	0.00	5,793.35	100.00
	INTERGOVERNMENTAL REVENUE	2,200,000.00		0.00
	INTEREST REVENUES	30,000.00	19,869.36	66.23
	DEVELOPMENT IMPACT FEES	475,000.00	139,378.23	29.34
	FEDERAL GOVERNMENT GRANTS	2,200,000.00		0.00
Revenues		6,616,050.00	165,040.94	2.49
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	1,643,150.00		0.00
	IMPACT FEE UPDATE	45,000.00		0.00
	PLANNED PROJECTS	4,861,000.00	4,401.80	0.09
Expenditures		6,549,150.00	4,401.80	0.07
Fund 120 - IMPACT FEE CIRCULATION FUND:				
TOTAL REVENUES		6,616,050.00	165,040.94	2.49
TOTAL EXPENDITURES		6,549,150.00	4,401.80	0.07
NET OF REVENUES & EXPENDITURES:		66,900.00	160,639.14	
Fund: 121 IMPACT FEE PARKS FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	1,717,987.00		0.00
	INTEREST REVENUES	5,000.00	16,623.78	332.48
	DEVELOPMENT IMPACT FEES	350,000.00	79,407.00	22.69
Revenues		2,072,987.00	96,030.78	4.63
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	98,111.00		0.00
	IMPACT FEE UPDATE	30,000.00		0.00
	PLANNED PROJECTS	1,883,000.00		0.00
Expenditures		2,011,111.00	0.00	0.00
Fund 121 - IMPACT FEE PARKS FUND:				
TOTAL REVENUES		2,072,987.00	96,030.78	4.63
TOTAL EXPENDITURES		2,011,111.00	0.00	0.00
NET OF REVENUES & EXPENDITURES:		61,876.00	96,030.78	

QUARTERLY FINANCIAL REPORT FOR CITY OF HAYDEN
Balance As of 12/31/2025

GL Number	Description	25-26 Amended Budget	YTD Balance 12/31/2025	% Bdgt Used
Fund: 122 IMPACT FEE LAW ENFORCEMENT FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	5,524.39		0.00
	INTEREST REVENUES	0.00	679.22	100.00
Revenues		5,524.39	679.22	12.29
Account Category: Expenditures				
	CAPITAL PURCHASES & PROJECTS	5,524.39		0.00
Expenditures		5,524.39	0.00	0.00
Fund 122 - IMPACT FEE LAW ENFORCEMENT FUND:				
TOTAL REVENUES		5,524.39	679.22	12.29
TOTAL EXPENDITURES		5,524.39	0.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	679.22	
Fund: 123 2004-1 ENHANCEMENT LID FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	297,336.17		0.00
	SPECIAL ASSESSMENTS	30,357.35	29,658.56	97.70
	INTEREST REVENUES	7,000.00	3,272.97	46.76
Revenues		334,693.52	32,931.53	9.84
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	288,934.00		0.00
	SALARIES & BENEFITS	4,427.90	1,042.68	23.55
	OPERATING EXPENSES	42.00		0.00
	DEBT SERVICE	41,290.00	41,290.00	100.00
Expenditures		334,693.90	42,332.68	12.65
Fund 123 - 2004-1 ENHANCEMENT LID FUND:				
TOTAL REVENUES		334,693.52	32,931.53	9.84
TOTAL EXPENDITURES		334,693.90	42,332.68	12.65
NET OF REVENUES & EXPENDITURES:		(0.38)	(9,401.15)	
Fund: 130 MAJOR CAPITAL PROJECTS FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	745,745.00		0.00
	TRANSFERS IN	138,044.00		0.00
Revenues		883,789.00	0.00	0.00
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	763,789.00		0.00
	CAPITAL PURCHASES & PROJECTS	120,000.00	48,996.21	40.83
	PLANNED PROJECTS	0.00	6,505.00	100.00
Expenditures		883,789.00	55,501.21	6.28
Fund 130 - MAJOR CAPITAL PROJECTS FUND:				
TOTAL REVENUES		883,789.00	0.00	0.00
TOTAL EXPENDITURES		883,789.00	55,501.21	6.28
NET OF REVENUES & EXPENDITURES:		0.00	(55,501.21)	
Fund: 131 PAYMENT IN-LIEU OF IMPROVEMENTS				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	376,952.00		0.00
	INTEREST REVENUES	6,000.00	4,135.43	68.92
Revenues		382,952.00	4,135.43	1.08
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	372,952.00		0.00
	PAYMENT IN LIEU OF PROJECT EXPENSE	10,000.00		0.00
Expenditures		382,952.00	0.00	0.00
Fund 131 - PAYMENT IN-LIEU OF IMPROVEMENTS:				
TOTAL REVENUES		382,952.00	4,135.43	1.08
TOTAL EXPENDITURES		382,952.00	0.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	4,135.43	

QUARTERLY FINANCIAL REPORT FOR CITY OF HAYDEN

Balance As of 12/31/2025

GL Number	Description	25-26 Amended Budget	YTD Balance 12/31/2025	% Bdgt Used
Fund: 180 CITY MUSEUM FIDUCIARY FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	1,280.00		0.00
	INTEREST REVENUES	45.00	12.96	28.80
Revenues		1,325.00	12.96	0.98
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	1,325.00		0.00
Expenditures		1,325.00	0.00	0.00
Fund 180 - CITY MUSEUM FIDUCIARY FUND:				
TOTAL REVENUES		1,325.00	12.96	0.98
TOTAL EXPENDITURES		1,325.00	0.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	12.96	
Fund: 185 SEWER CONNECTION ASSISTANCE FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	13,044.00		0.00
	INTEREST REVENUES	500.00	143.54	28.71
Revenues		13,544.00	143.54	1.06
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	10,044.00		0.00
	CAPITAL PURCHASES & PROJECTS	3,500.00		0.00
Expenditures		13,544.00	0.00	0.00
Fund 185 - SEWER CONNECTION ASSISTANCE FUND:				
TOTAL REVENUES		13,544.00	143.54	1.06
TOTAL EXPENDITURES		13,544.00	0.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	143.54	
Fund: 210 SEWER OPER. & MAINT. FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	2,500,000.00		0.00
	SEWERAGE CHARGES	6,204,864.00	1,095,755.19	17.66
	INTEREST REVENUES	5,500.00	1,027.10	18.67
	OTHER FINANCING SOURCES	0.00	1.19	100.00
Revenues		8,710,364.00	1,096,783.48	12.59
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	2,500,000.00		0.00
	SALARIES & BENEFITS	543,838.12	116,581.98	21.44
	OPERATING EXPENSES	3,808,605.00	891,862.46	23.42
	EQUIPMENT/VEHICLE MAINTENANCE & FUEL	2,500.00	57.33	2.29
	CAPITAL PURCHASES & PROJECTS	216,000.00		0.00
	TRANSFERS OUT	1,316,081.00		0.00
	LIFT PUMP STATION R&M	120,300.00	8,541.79	7.10
	LIFT PUMP STATION UTILITIES	70,040.00	10,294.36	14.70
Expenditures		8,577,364.12	1,027,337.92	11.98
Fund 210 - SEWER OPER. & MAINT. FUND:				
TOTAL REVENUES		8,710,364.00	1,096,783.48	12.59
TOTAL EXPENDITURES		8,577,364.12	1,027,337.92	11.98
NET OF REVENUES & EXPENDITURES:		132,999.88	69,445.56	

QUARTERLY FINANCIAL REPORT FOR CITY OF HAYDEN

Balance As of 12/31/2025

GL Number	Description	25-26 Amended Budget	YTD Balance 12/31/2025	% Bdgt Used
Fund: 211 SEWER CAPITALIZATION FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	2,550,000.00		0.00
	SEWERAGE CHARGES	2,642,829.00	404,270.48	15.30
	INTEREST REVENUES	14,000.00	5,435.51	38.83
	OTHER FINANCING SOURCES	3,690,000.00		0.00
	PLANNED PROJECTS	930,475.00	108,955.58	11.71
	AGENCY FINANCING	0.00	3,310.50	100.00
Revenues		9,827,304.00	521,972.07	5.31
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	2,550,000.00		0.00
	OPERATING EXPENSES	1,637,304.00	132,288.00	8.08
	CAPITAL PURCHASES & PROJECTS	5,640,000.00	802,486.15	14.23
Expenditures		9,827,304.00	934,774.15	9.51
Fund 211 - SEWER CAPITALIZATION FUND:				
TOTAL REVENUES		9,827,304.00	521,972.07	5.31
TOTAL EXPENDITURES		9,827,304.00	934,774.15	9.51
NET OF REVENUES & EXPENDITURES:		0.00	(412,802.08)	
Fund: 212 WASTEWATER REVENUE BOND FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	2,200,000.00		0.00
	TRANSFERS IN	1,116,081.00		0.00
	INTEREST REVENUES	0.00	15,077.78	100.00
Revenues		3,316,081.00	15,077.78	0.45
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	2,200,000.00		0.00
	DEBT SERVICE	1,116,081.00		0.00
Expenditures		3,316,081.00	0.00	0.00
Fund 212 - WASTEWATER REVENUE BOND FUND:				
TOTAL REVENUES		3,316,081.00	15,077.78	0.45
TOTAL EXPENDITURES		3,316,081.00	0.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	15,077.78	
Fund: 213 SEWER ASSET REPLACEMENT FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	1,210,000.00		0.00
	TRANSFERS IN	210,000.00		0.00
Revenues		1,420,000.00	0.00	0.00
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	1,420,000.00		0.00
Expenditures		1,420,000.00	0.00	0.00
Fund 213 - SEWER ASSET REPLACEMENT FUND:				
TOTAL REVENUES		1,420,000.00	0.00	0.00
TOTAL EXPENDITURES		1,420,000.00	0.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	0.00	
Report Totals:				
TOTAL REVENUES - ALL FUNDS		42,354,933.50	2,328,458.56	5.50
TOTAL EXPENDITURES - ALL FUNDS		42,230,781.28	3,571,067.87	8.46
NET OF REVENUES & EXPENDITURES:		124,152.22	(1,242,609.31)	