



Memo

To: Mayor and Hayden City Council
From: Jennifer Gahringer, Finance Director
Date: May 12, 2026

Agenda Item: Approval and Authorization to publish the Fiscal Year 2025 Q4 Financial Report

Agenda Item Location

Consent

Background and Recommended Action or Motion

Staff recommends approval of and authorization to publish FY2025 Quarter 4 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 FY2025 Quarter 4 financial records.

QUARTERLY FINANCIAL REPORT FOR CITY OF HAYDEN

(Required by Idaho Code 50-1011) 24-25
Amended
Budget

YTD Balance
09/30/2025

% Bdgt
Used

GL Number	Description			
Fund: 110 GENERAL FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	609,013.70		0.00
	TRANSFERS IN	2,632,406.00	2,646,432.64	100.53
	GENERAL SALES/USE TAX	1,700,000.00	1,838,838.59	108.17
	FRANCHISE FEES	280,000.00	317,653.65	113.45
	COMMUNITY DEVELOPMENT FEES	644,000.00	1,062,599.81	165.00
	LICENSES & PERMITS	75,500.00	132,108.75	174.98
	INTERGOVERNMENTAL REVENUE	2,238,043.00	1,934,521.09	86.44
	STATE GOVERNMENT GRANTS	0.00		0.00
	CHARGES FOR SERVICES	77,050.00	81,448.62	105.71
	TRAFFIC FINES	45,000.00	54,366.96	120.82
	INTEREST REVENUES	50,000.00	350,387.65	700.78
	PRIVATE SOURCE DONATIONS	0.00	3,833.89	100.00
	OTHER FINANCING SOURCES	30,000.00	9,922.33	33.07
	PROCEEDS FROM CAPITAL ASSET DISPOSIT	1,000.00	66,104.80	6,610.48
	RECREATION PROGRAMS	159,620.00	252,765.22	158.35
	COMMUNITY EVENT REVENUE	22,200.00	29,157.50	131.34
	COMMISSIONS & COMMITTEES	0.00		0.00
	FEDERAL GOVERNMENT GRANTS	0.00	505,044.26	100.00
	TAXES NOT ON VALUE	0.00	5,501.35	100.00
	REFUND/REIMBURSEMENT	0.00	6,239.00	100.00
	Revenues	8,563,832.70	9,296,926.11	108.56
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	0.00		0.00
	COMMUNITY EVENT EXPENSES	33,750.00	30,441.75	90.20
	SALARIES & BENEFITS	3,436,264.55	3,396,141.04	98.83
	OPERATING EXPENSES	2,470,578.00	2,190,481.87	88.66
	INFORMATION TECHNOLOGY	155,100.00	296,048.74	190.88
	EQUIPMENT/VEHICLE MAINTENANCE & FUEL	208,952.15	93,171.26	44.59
	ROAD MAINTENANCE	1,330,784.00	926,950.04	69.65
	CAPITAL PURCHASES & PROJECTS	30,000.00	48,854.76	162.85
	CAPITAL LEASE PRINCIPAL	30,461.00	137,941.78	452.85
	CAPITAL LEASE INTEREST	5,943.00	5,073.29	85.37
	TRANSFERS OUT	859,000.00	859,000.00	100.00
	PRIOR PERIOD ADJUSTMENTS	0.00		0.00
	GRANT EXPENDITURES	0.00		0.00
	EMERGENCY PREPAREDNESS	3,000.00	2,073.68	69.12
	Expenditures	8,563,832.70	7,986,178.21	93.25
Fund 110 - GENERAL FUND:				
	TOTAL REVENUES	8,563,832.70	9,296,926.11	108.56
	TOTAL EXPENDITURES	8,563,832.70	7,986,178.21	93.25
	NET OF REVENUES & EXPENDITURES:	0.00	1,310,747.90	
Fund: 111 GENERAL FUND INVESTMENTS				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	0.00		0.00
	TRANSFERS IN	0.00		0.00
	INTEREST REVENUES	0.00	948,389.62	100.00
	Revenues	0.00	948,389.62	100.00
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	0.00		0.00
	TRANSFERS OUT	0.00		0.00
	Expenditures	0.00	0.00	0.00
Fund 111 - GENERAL FUND INVESTMENTS:				
	TOTAL REVENUES	0.00	948,389.62	100.00
	TOTAL EXPENDITURES	0.00	0.00	0.00
	NET OF REVENUES & EXPENDITURES:	0.00	948,389.62	

QUARTERLY FINANCIAL REPORT FOR CITY OF HAYDEN

Balance As of 09/30/2025

(Required by Idaho Code 50-1011)

GL Number	Description	24-25 Amended Budget	YTD Balance 09/30/2025	% Bdgt Used
Fund: 112 HONEYSUCKLE BOAT LAUNCH FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	119,307.00		0.00
	LICENSES & PERMITS	36,000.00	45,729.00	127.03
	STATE GOVERNMENT GRANTS	0.00		0.00
	CHARGES FOR SERVICES	0.00	5.00	100.00
	INTEREST REVENUES	2,500.00	5,026.52	201.06
Revenues		157,807.00	50,760.52	32.17
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	119,307.00		0.00
	OPERATING EXPENSES	38,500.00	32,530.37	84.49
	CAPITAL PURCHASES & PROJECTS	0.00	33,624.82	100.00
Expenditures		157,807.00	66,155.19	41.92
Fund 112 - HONEYSUCKLE BOAT LAUNCH FUND:				
	TOTAL REVENUES	157,807.00	50,760.52	32.17
	TOTAL EXPENDITURES	157,807.00	66,155.19	41.92
	NET OF REVENUES & EXPENDITURES:	0.00	(15,394.67)	
Fund: 113 VETERANS MEMORIAL FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	18,983.59		0.00
	INTEREST REVENUES	400.00	783.06	195.77
	PRIVATE SOURCE DONATIONS	2,600.00	900.00	34.62
Revenues		21,983.59	1,683.06	7.66
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	18,983.59		0.00
	OPERATING EXPENSES	3,000.00	960.31	32.01
Expenditures		21,983.59	960.31	4.37
Fund 113 - VETERANS MEMORIAL FUND:				
	TOTAL REVENUES	21,983.59	1,683.06	7.66
	TOTAL EXPENDITURES	21,983.59	960.31	4.37
	NET OF REVENUES & EXPENDITURES:	0.00	722.75	
Fund: 114 COUNCIL MEDIA CENTER FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	10,376.27		0.00
	INTEREST REVENUES	400.00	641.25	160.31
Revenues		10,776.27	641.25	5.95
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	5,776.27		0.00
	CAPITAL PURCHASES & PROJECTS	5,000.00	73.17	1.46
Expenditures		10,776.27	73.17	0.68
Fund 114 - COUNCIL MEDIA CENTER FUND:				
	TOTAL REVENUES	10,776.27	641.25	5.95
	TOTAL EXPENDITURES	10,776.27	73.17	0.68
	NET OF REVENUES & EXPENDITURES:	0.00	568.08	

QUARTERLY FINANCIAL REPORT FOR CITY OF HAYDEN

Balance As of 09/30/2025

(Required by Idaho Code 50-1011)

GL Number	Description	24-25 Amended Budget	YTD Balance 09/30/2025	% Bdgt Used
Fund: 120 IMPACT FEE CIRCULATION FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	1,711,050.00		0.00
	COMMUNITY DEVELOPMENT FEES	0.00	15,062.71	100.00
	INTERGOVERNMENTAL REVENUE	2,200,000.00		0.00
	STATE GOVERNMENT GRANTS	0.00	35,656.19	100.00
	INTEREST REVENUES	30,000.00	82,940.45	276.47
	PROCEEDS FROM CAPITAL ASSET DISPOSIT	0.00		0.00
	DEVELOPMENT IMPACT FEES	456,394.00	1,024,587.10	224.50
	FEDERAL GOVERNMENT GRANTS	2,200,000.00		0.00
Revenues		<u>6,597,444.00</u>	<u>1,158,246.45</u>	<u>17.56</u>
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	593,544.00		0.00
	OPERATING EXPENSES	0.00		0.00
	CAPITAL PURCHASES & PROJECTS	0.00		0.00
	IMPACT FEE UPDATE	0.00		0.00
	PLANNED PROJECTS	3,803,900.00	1,486,830.01	39.09
	FEDERAL GOVERNMENT GRANTS	2,200,000.00		0.00
Expenditures		<u>6,597,444.00</u>	<u>1,486,830.01</u>	<u>22.54</u>
Fund 120 - IMPACT FEE CIRCULATION FUND:				
	TOTAL REVENUES	6,597,444.00	1,158,246.45	17.56
	TOTAL EXPENDITURES	6,597,444.00	1,486,830.01	22.54
	NET OF REVENUES & EXPENDITURES:	0.00	(328,583.56)	
Fund: 121 IMPACT FEE PARKS FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	1,717,987.00		0.00
	INTERGOVERNMENTAL REVENUE	0.00	36,682.00	100.00
	STATE GOVERNMENT GRANTS	0.00		0.00
	INTEREST REVENUES	5,000.00	69,391.58	1,387.83
	DEVELOPMENT IMPACT FEES	334,108.00	415,999.00	124.51
	FEDERAL GOVERNMENT GRANTS	0.00		0.00
	GRANT CITY MATCH	0.00		0.00
Revenues		<u>2,057,095.00</u>	<u>522,072.58</u>	<u>25.38</u>
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	1,229,095.00		0.00
	OPERATING EXPENSES	0.00	4,882.00	100.00
	CAPITAL PURCHASES & PROJECTS	0.00		0.00
	IMPACT FEE UPDATE	0.00		0.00
	PLANNED PROJECTS	828,000.00	179,192.84	21.64
Expenditures		<u>2,057,095.00</u>	<u>184,074.84</u>	<u>8.95</u>
Fund 121 - IMPACT FEE PARKS FUND:				
	TOTAL REVENUES	2,057,095.00	522,072.58	25.38
	TOTAL EXPENDITURES	2,057,095.00	184,074.84	8.95
	NET OF REVENUES & EXPENDITURES:	0.00	337,997.74	
Fund: 122 IMPACT FEE LAW ENFORCEMENT FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	5,524.39		0.00
	INTEREST REVENUES	0.00	2,835.42	100.00
Revenues		<u>5,524.39</u>	<u>2,835.42</u>	<u>51.33</u>
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	0.00		0.00
	CAPITAL PURCHASES & PROJECTS	5,524.39		0.00
	PLANNED PROJECTS	0.00		0.00
	RESERVES & CONTINGENCIES	0.00		0.00
Expenditures		<u>5,524.39</u>	<u>0.00</u>	<u>0.00</u>
Fund 122 - IMPACT FEE LAW ENFORCEMENT FUND:				
	TOTAL REVENUES	5,524.39	2,835.42	51.33
	TOTAL EXPENDITURES	5,524.39	0.00	0.00
	NET OF REVENUES & EXPENDITURES:	0.00	2,835.42	

QUARTERLY FINANCIAL REPORT FOR CITY OF HAYDEN

Balance As of 09/30/2025

(Required by Idaho Code 50-1011)

GL Number	Description	24-25 Amended Budget	YTD Balance 09/30/2025	% Bdg't Used
Fund: 123 2004-1 ENHANCEMENT LID FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	297,336.17		0.00
	SPECIAL ASSESSMENTS	30,357.35	15,831.46	52.15
	INTEREST REVENUES	4,000.00	13,661.51	341.54
Revenues		331,693.52	29,492.97	8.89
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	285,902.37		0.00
	SALARIES & BENEFITS	4,461.15	3,610.75	80.94
	OPERATING EXPENSES	40.00		0.00
	DEBT SERVICE	41,290.00	41,290.00	100.00
Expenditures		331,693.52	44,900.75	13.54
Fund 123 - 2004-1 ENHANCEMENT LID FUND:				
	TOTAL REVENUES	331,693.52	29,492.97	8.89
	TOTAL EXPENDITURES	331,693.52	44,900.75	13.54
	NET OF REVENUES & EXPENDITURES:	0.00	(15,407.78)	
Fund: 130 MAJOR CAPITAL PROJECTS FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	1,208,020.00		0.00
	TRANSFERS IN	839,000.00	859,000.00	102.38
	INTERGOVERNMENTAL REVENUE	0.00		0.00
	OTHER FINANCING SOURCES	0.00	3,735,095.32	100.00
	FEDERAL GOVERNMENT GRANTS	0.00	1,047,181.37	100.00
	GENERAL LT DEBT ISSUED	0.00		0.00
	LOCAL GOVERNMENT GRANTS	0.00	10,000.00	100.00
Revenues		2,047,020.00	5,651,276.69	276.07
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	317,520.00		0.00
	INTERGOVERNMENTAL REVENUE	0.00	1,760,000.00	100.00
	CAPITAL PURCHASES & PROJECTS	1,614,500.00	3,325,714.22	205.99
	TRANSFERS OUT	0.00		0.00
	PLANNED PROJECTS	115,000.00	66,817.72	58.10
Expenditures		2,047,020.00	5,152,531.94	251.71
Fund 130 - MAJOR CAPITAL PROJECTS FUND:				
	TOTAL REVENUES	2,047,020.00	5,651,276.69	276.07
	TOTAL EXPENDITURES	2,047,020.00	5,152,531.94	251.71
	NET OF REVENUES & EXPENDITURES:	0.00	498,744.75	
Fund: 131 PAYMENT IN-LIEU OF IMPROVEMENTS				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	380,952.19		0.00
	INTEREST REVENUES	6,000.00	17,262.51	287.71
	PAYMENT IN LIEU OF IMPROVEMENTS	0.00	10,207.24	100.00
Revenues		386,952.19	27,469.75	7.10
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	376,952.19		0.00
	TRANSFERS OUT	0.00		0.00
	PAYMENT IN LIEU OF PROJECT EXPENSE	10,000.00		0.00
Expenditures		386,952.19	0.00	0.00
Fund 131 - PAYMENT IN-LIEU OF IMPROVEMENTS:				
	TOTAL REVENUES	386,952.19	27,469.75	7.10
	TOTAL EXPENDITURES	386,952.19	0.00	0.00
	NET OF REVENUES & EXPENDITURES:	0.00	27,469.75	

QUARTERLY FINANCIAL REPORT FOR CITY OF HAYDEN

Balance As of 09/30/2025

(Required by Idaho Code 50-1011)

GL Number	Description	24-25 Amended Budget	YTD Balance 09/30/2025	% Bdgt Used
Fund: 180 CITY MUSEUM FIDUCIARY FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	1,234.50		0.00
	INTEREST REVENUES	45.00	54.22	120.49
	PRIVATE SOURCE DONATIONS	0.00		0.00
Revenues		1,279.50	54.22	4.24
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	1,279.50		0.00
Expenditures		1,279.50	0.00	0.00
Fund 180 - CITY MUSEUM FIDUCIARY FUND:				
TOTAL REVENUES		1,279.50	54.22	4.24
TOTAL EXPENDITURES		1,279.50	0.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	54.22	
Fund: 185 SEWER CONNECTION ASSISTANCE FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	12,549.00		0.00
	INTEREST REVENUES	495.00	598.49	120.91
Revenues		13,044.00	598.49	4.59
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	10,044.00		0.00
	CAPITAL PURCHASES & PROJECTS	3,000.00		0.00
Expenditures		13,044.00	0.00	0.00
Fund 185 - SEWER CONNECTION ASSISTANCE FUND:				
TOTAL REVENUES		13,044.00	598.49	4.59
TOTAL EXPENDITURES		13,044.00	0.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	598.49	
Fund: 210 SEWER OPER. & MAINT. FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	4,706,742.00		0.00
	TRANSFERS IN	0.00		0.00
	SEWERAGE CHARGES	5,351,684.00	5,556,776.20	103.83
	INTEREST REVENUES	5,000.00	2,063.12	41.26
	OTHER FINANCING SOURCES	0.00	112,349.17	100.00
	AGENCY FINANCING	0.00		0.00
Revenues		10,063,426.00	5,671,188.49	56.35
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	2,984,113.18		0.00
	SALARIES & BENEFITS	561,480.25	476,864.47	84.93
	OPERATING EXPENSES	3,963,056.00	3,501,786.30	88.36
	EQUIPMENT/VEHICLE MAINTENANCE & FUEL	2,700.00	1,067.87	39.55
	CAPITAL PURCHASES & PROJECTS	330,000.00		0.00
	TRANSFERS OUT	2,033,776.57	1,007,240.88	49.53
	PRIOR PERIOD ADJUSTMENTS	0.00		0.00
	PLANNED PROJECTS	0.00		0.00
	LIFT PUMP STATION R&M	120,300.00	97,806.25	81.30
	LIFT PUMP STATION UTILITIES	68,000.00	50,193.64	73.81
	PENSION EXPENSE	0.00	21,356.00	100.00
Expenditures		10,063,426.00	5,156,315.41	51.24
Fund 210 - SEWER OPER. & MAINT. FUND:				
TOTAL REVENUES		10,063,426.00	5,671,188.49	56.35
TOTAL EXPENDITURES		10,063,426.00	5,156,315.41	51.24
NET OF REVENUES & EXPENDITURES:		0.00	514,873.08	

QUARTERLY FINANCIAL REPORT FOR CITY OF HAYDEN

Balance As of 09/30/2025

(Required by Idaho Code 50-1011)

GL Number	Description	24-25 Amended Budget	YTD Balance 09/30/2025	% Bdg't Used
Fund: 211 SEWER CAPITALIZATION FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	2,548,959.00		0.00
	TRANSFERS IN	0.00		0.00
	INTERGOVERNMENTAL REVENUE	0.00		0.00
	SEWERAGE CHARGES	1,841,508.00	1,867,235.92	101.40
	INTEREST REVENUES	14,000.00	10,918.14	77.99
	OTHER FINANCING SOURCES	3,690,000.00	5,120.00	0.14
	PLANNED PROJECTS	5,979,433.00	610,965.54	10.22
	FEDERAL GOVERNMENT GRANTS	0.00		0.00
	AGENCY FINANCING	0.00		0.00
Revenues		14,073,900.00	2,494,239.60	17.72
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	2,577,302.00		0.00
	OPERATING EXPENSES	1,041,548.00	1,044,382.02	100.27
	CAPITAL PURCHASES & PROJECTS	10,455,050.00		0.00
	TRANSFERS OUT	0.00		0.00
	PRIOR PERIOD ADJUSTMENTS	0.00		0.00
	PLANNED PROJECTS	0.00		0.00
	DEBT SERVICE	0.00	73,267.00	100.00
Expenditures		14,073,900.00	1,117,649.02	7.94
Fund 211 - SEWER CAPITALIZATION FUND:				
TOTAL REVENUES		14,073,900.00	2,494,239.60	17.72
TOTAL EXPENDITURES		14,073,900.00	1,117,649.02	7.94
NET OF REVENUES & EXPENDITURES:		0.00	1,376,590.58	
Fund: 212 WASTEWATER REVENUE BOND FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	2,333,200.82		0.00
	TRANSFERS IN	1,225,070.00	797,240.88	65.08
	INTEREST REVENUES	0.00	62,938.80	100.00
Revenues		3,558,270.82	860,179.68	24.17
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	2,460,589.25		0.00
	OPERATING EXPENSES	0.00		0.00
	DEBT SERVICE	1,097,681.57	222,375.88	20.26
Expenditures		3,558,270.82	222,375.88	6.25
Fund 212 - WASTEWATER REVENUE BOND FUND:				
TOTAL REVENUES		3,558,270.82	860,179.68	24.17
TOTAL EXPENDITURES		3,558,270.82	222,375.88	6.25
NET OF REVENUES & EXPENDITURES:		0.00	637,803.80	
Fund: 213 SEWER ASSET REPLACEMENT FUND				
Account Category: Revenues				
	FUND BALANCE CARRYOVER	1,000,000.00		0.00
	TRANSFERS IN	210,000.00	210,000.00	100.00
	INTEREST REVENUES	0.00		0.00
Revenues		1,210,000.00	210,000.00	17.36
Account Category: Expenditures				
	FUND BALANCE CARRYOVER	1,210,000.00		0.00
	RESERVES & CONTINGENCIES	0.00		0.00
Expenditures		1,210,000.00	0.00	0.00
Fund 213 - SEWER ASSET REPLACEMENT FUND:				
TOTAL REVENUES		1,210,000.00	210,000.00	17.36
TOTAL EXPENDITURES		1,210,000.00	0.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	210,000.00	
Report Totals:				
TOTAL REVENUES - ALL FUNDS		49,100,048.98	26,926,054.90	54.84
TOTAL EXPENDITURES - ALL FUNDS		49,100,048.98	21,418,044.73	43.62
NET OF REVENUES & EXPENDITURES:		0.00	5,508,010.17	