



Memo

To: Mayor and Hayden City Council

From: Jennifer Gahringer, Finance Director

Date: December 9, 2025

Agenda Item: Approval and Authorization to publish the Fiscal Year 2024 Q4 Financial Report

Agenda Item Location

Consent

Background and Recommended Action or Motion

Staff recommends approval of and authorization to publish FY2024 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 the FY2024 Quarter 4 financial records.

QUARTERLY FINANCIAL REPORT FOR CITY OF HAYDEN

Balance As of 09/30/2024
(Required by Idaho Code 50-1011)

GL Number	Description	23-24 Amended Budget	YTD Balance 09/30/2024	% Bdg't Used
Fund: 110 GENERAL FUND				
Account Category: Revenues				
FBCO	FUND BALANCE CARRYOVER	634,312.00		0.00
TAX	REAL PROPERTY TAXES	2,496,523.00	2,517,829.51	100.85
SALESUSE	GENERAL SALES/USE TAX	1,917,184.00	1,808,555.21	94.33
FRANCH	FRANCHISE FEES	230,500.00	352,012.98	152.72
CD	COMMUNITY DEVELOPMENT FEES	679,000.00	1,407,408.74	207.28
L&P	LICENSES & PERMITS	70,620.00	176,092.50	249.35
INERGOV	INTERGOVERNMENTAL REVENUE	2,068,321.00	2,282,901.34	110.37
STGRNTS	STATE GOVERNMENT GRANTS	300.00	350.00	116.67
CHGS	CHARGES FOR SERVICES	66,296.00	63,925.57	96.42
TRFINES	TRAFFIC FINES	30,000.00	52,326.09	174.42
INT	INTEREST REVENUES	1,000.00	172,049.11	17,204.91
PSD	PRIVATE SOURCE DONATIONS	0.00	11,860.86	100.00
OTHER	OTHER FINANCING SOURCES	0.00	61,967.76	100.00
PAD	PROCEEDS FROM CAPITAL ASSET DISPOSIT	9,000.00	14,790.32	164.34
RPROG	RECREATION PROGRAMS	136,475.00	190,703.84	139.74
EVENTREV	COMMUNITY EVENT REVENUE	20,425.00	28,774.00	140.88
TAXNOT	TAXES NOT ON VALUE	0.00	5,933.80	100.00
REFUND/REIMB	REFUND/REIMBURSEMENT	0.00	2,350.60	100.00
Revenues		8,359,956.00	9,149,832.23	109.45
Account Category: Expenditures				
EVENTEXP	COMMUNITY EVENT EXPENSES	32,350.00	31,887.19	98.57
SAL	SALARIES & BENEFITS	3,307,426.00	3,158,504.87	95.50
OP	OPERATING EXPENSES	2,112,358.00	1,854,311.87	87.78
IT	INFORMATION TECHNOLOGY	119,480.00	123,864.65	103.67
VEH	EQUIPMENT/VEHICLE MAINTENANCE & FUEL	201,050.00	147,802.16	73.52
ROAD	ROAD MAINTENANCE	1,615,666.00	1,287,467.00	79.69
CAP	CAPITAL PURCHASES & PROJECTS	30,000.00		0.00
CLP	CAPITAL LEASE PRINCIPAL	30,461.00	29,404.43	96.53
CLI	CAPITAL LEASE INTEREST	5,943.00	6,890.77	115.95
OUT	TRANSFERS OUT	902,222.00	902,222.00	100.00
EMERGENCY	EMERGENCY PREPAREDNESS	3,000.00	4,420.67	147.36
Expenditures		8,359,956.00	7,546,775.61	90.27
Fund 110 - GENERAL FUND:				
TOTAL REVENUES		8,359,956.00	9,149,832.23	109.45
TOTAL EXPENDITURES		8,359,956.00	7,546,775.61	90.27
NET OF REVENUES & EXPENDITURES:		0.00	1,603,056.62	
Fund: 112 HONEYSUCKLE BOAT LAUNCH FUND				
Account Category: Revenues				
FBCO	FUND BALANCE CARRYOVER	71,807.00		0.00
L&P	LICENSES & PERMITS	36,000.00	52,054.00	144.59
INT	INTEREST REVENUES	2,500.00	5,852.69	234.11
Revenues		110,307.00	57,906.69	52.50
Account Category: Expenditures				
FBCO	FUND BALANCE CARRYOVER	70,307.00		0.00
OP	OPERATING EXPENSES	25,000.00	25,713.49	102.85
CAP	CAPITAL PURCHASES & PROJECTS	15,000.00		0.00
Expenditures		110,307.00	25,713.49	23.31
Fund 112 - HONEYSUCKLE BOAT LAUNCH FUND:				
TOTAL REVENUES		110,307.00	57,906.69	52.50
TOTAL EXPENDITURES		110,307.00	25,713.49	23.31
NET OF REVENUES & EXPENDITURES:		0.00	32,193.20	

QUARTERLY FINANCIAL REPORT FOR CITY OF HAYDEN
Balance As of 09/30/2024

GL Number	Description	23-24 Amended Budget	YTD Balance 09/30/2024	% Bdgt Used
Fund: 113 VETERANS MEMORIAL FUND				
Account Category: Revenues				
FBCO	FUND BALANCE CARRYOVER	13,828.00		0.00
INT	INTEREST REVENUES	400.00	911.43	227.86
PSD	PRIVATE SOURCE DONATIONS	1,500.00	1,550.00	103.33
Revenues		15,728.00	2,461.43	15.65
Account Category: Expenditures				
FBCO	FUND BALANCE CARRYOVER	13,728.00		0.00
OP	OPERATING EXPENSES	2,000.00	2,335.92	116.80
Expenditures		15,728.00	2,335.92	14.85
Fund 113 - VETERANS MEMORIAL FUND:				
TOTAL REVENUES		15,728.00	2,461.43	15.65
TOTAL EXPENDITURES		15,728.00	2,335.92	14.85
NET OF REVENUES & EXPENDITURES:		0.00	125.51	
Fund: 114 COUNCIL MEDIA CENTER FUND				
Account Category: Revenues				
FBCO	FUND BALANCE CARRYOVER	12,996.00		0.00
INT	INTEREST REVENUES	400.00	746.31	186.58
Revenues		13,396.00	746.31	5.57
Account Category: Expenditures				
FBCO	FUND BALANCE CARRYOVER	10,396.00		0.00
CAP	CAPITAL PURCHASES & PROJECTS	3,000.00	2,329.08	77.64
Expenditures		13,396.00	2,329.08	17.39
Fund 114 - COUNCIL MEDIA CENTER FUND:				
TOTAL REVENUES		13,396.00	746.31	5.57
TOTAL EXPENDITURES		13,396.00	2,329.08	17.39
NET OF REVENUES & EXPENDITURES:		0.00	(1,582.77)	
Fund: 120 IMPACT FEE CIRCULATION FUND				
Account Category: Revenues				
FBCO	FUND BALANCE CARRYOVER	1,924,172.00		0.00
CD	COMMUNITY DEVELOPMENT FEES	0.00	4,634.68	100.00
STGRNTS	STATE GOVERNMENT GRANTS	679,000.00	198,826.45	29.28
INT	INTEREST REVENUES	35,357.00	96,556.17	273.09
DIMP	DEVELOPMENT IMPACT FEES	397,814.00	1,017,470.49	255.77
Revenues		3,036,343.00	1,317,487.79	43.39
Account Category: Expenditures				
FBCO	FUND BALANCE CARRYOVER	375,943.00		0.00
PPC	PLANNED PROJECTS	2,660,400.00	1,983,734.59	74.57
Expenditures		3,036,343.00	1,983,734.59	65.33
Fund 120 - IMPACT FEE CIRCULATION FUND:				
TOTAL REVENUES		3,036,343.00	1,317,487.79	43.39
TOTAL EXPENDITURES		3,036,343.00	1,983,734.59	65.33
NET OF REVENUES & EXPENDITURES:		0.00	(666,246.80)	
Fund: 121 IMPACT FEE PARKS FUND				
Account Category: Revenues				
FBCO	FUND BALANCE CARRYOVER	1,544,391.00		0.00
INERGOV	INTERGOVERNMENTAL REVENUE	500,000.00	792,238.56	158.45
STGRNTS	STATE GOVERNMENT GRANTS	540,000.00		0.00
INT	INTEREST REVENUES	0.00	80,783.55	100.00
DIMP	DEVELOPMENT IMPACT FEES	250,000.00	742,510.00	297.00
Revenues		2,834,391.00	1,615,532.11	57.00
Account Category: Expenditures				
FBCO	FUND BALANCE CARRYOVER	947,391.00		0.00
OP	OPERATING EXPENSES	0.00	44,528.00	100.00
PPC	PLANNED PROJECTS	1,887,000.00	815,900.98	43.24
Expenditures		2,834,391.00	860,428.98	30.36
Fund 121 - IMPACT FEE PARKS FUND:				
TOTAL REVENUES		2,834,391.00	1,615,532.11	57.00
TOTAL EXPENDITURES		2,834,391.00	860,428.98	30.36
NET OF REVENUES & EXPENDITURES:		0.00	755,103.13	

QUARTERLY FINANCIAL REPORT FOR CITY OF HAYDEN
Balance As of 09/30/2024

GL Number	Description	23-24 Amended Budget	YTD Balance 09/30/2024	% Bdgt Used
Fund: 122 IMPACT FEE LAW ENFORCEMENT FUND				
Account Category: Revenues				
FBCO	FUND BALANCE CARRYOVER	5,000.00		0.00
INT	INTEREST REVENUES	0.00	3,300.65	100.00
Revenues		5,000.00	3,300.65	66.01
Account Category: Expenditures				
PPC	PLANNED PROJECTS	5,000.00		0.00
Expenditures		5,000.00	0.00	0.00
Fund 122 - IMPACT FEE LAW ENFORCEMENT FUND:				
TOTAL REVENUES		5,000.00	3,300.65	66.01
TOTAL EXPENDITURES		5,000.00	0.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	3,300.65	
Fund: 123 2004-1 ENHANCEMENT LID FUND				
Account Category: Revenues				
FBCO	FUND BALANCE CARRYOVER	261,385.00		0.00
SPAS	SPECIAL ASSESSMENTS	37,161.00	42,965.17	115.62
INT	INTEREST REVENUES	6,000.00	15,906.18	265.10
Revenues		304,546.00	58,871.35	19.33
Account Category: Expenditures				
FBCO	FUND BALANCE CARRYOVER	259,198.00		0.00
SAL	SALARIES & BENEFITS	4,018.00	4,396.30	109.42
OP	OPERATING EXPENSES	40.00		0.00
DBT	DEBT SERVICE	41,290.00	41,290.00	100.00
Expenditures		304,546.00	45,686.30	15.00
Fund 123 - 2004-1 ENHANCEMENT LID FUND:				
TOTAL REVENUES		304,546.00	58,871.35	19.33
TOTAL EXPENDITURES		304,546.00	45,686.30	15.00
NET OF REVENUES & EXPENDITURES:		0.00	13,185.05	
Fund: 130 MAJOR CAPITAL PROJECTS FUND				
Account Category: Revenues				
FBCO	FUND BALANCE CARRYOVER	1,370,127.00		0.00
IN	TRANSFERS IN	902,222.00	902,222.00	100.00
Revenues		2,272,349.00	902,222.00	39.70
Account Category: Expenditures				
FBCO	FUND BALANCE CARRYOVER	115,529.00		0.00
CAP	CAPITAL PURCHASES & PROJECTS	2,033,833.00	3,695,085.32	181.68
PPC	PLANNED PROJECTS	122,987.00	2,821.12	2.29
Expenditures		2,272,349.00	3,697,906.44	162.73
Fund 130 - MAJOR CAPITAL PROJECTS FUND:				
TOTAL REVENUES		2,272,349.00	902,222.00	39.70
TOTAL EXPENDITURES		2,272,349.00	3,697,906.44	162.73
NET OF REVENUES & EXPENDITURES:		0.00	(2,795,684.44)	
Fund: 131 PAYMENT IN-LIEU OF IMPROVEMENTS				
Account Category: Revenues				
FBCO	FUND BALANCE CARRYOVER	356,544.00		0.00
INT	INTEREST REVENUES	8,000.00	20,095.58	251.19
Revenues		364,544.00	20,095.58	5.51
Account Category: Expenditures				
FBCO	FUND BALANCE CARRYOVER	354,544.00		0.00
PIL	PAYMENT IN LIEU OF PROJECT EXPENSE	10,000.00		0.00
Expenditures		364,544.00	0.00	0.00
Fund 131 - PAYMENT IN-LIEU OF IMPROVEMENTS:				
TOTAL REVENUES		364,544.00	20,095.58	5.51
TOTAL EXPENDITURES		364,544.00	0.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	20,095.58	

QUARTERLY FINANCIAL REPORT FOR CITY OF HAYDEN
Balance As of 09/30/2024

GL Number	Description	23-24 Amended Budget	YTD Balance 09/30/2024	% Bdgt Used
Fund: 180 CITY MUSEUM FIDUCIARY FUND				
Account Category: Revenues				
FBCO	FUND BALANCE CARRYOVER	1,117.00		0.00
INT	INTEREST REVENUES	45.00	62.81	139.58
Revenues		1,162.00	62.81	5.41
Account Category: Expenditures				
FBCO	FUND BALANCE CARRYOVER	1,162.00		0.00
Expenditures		1,162.00	0.00	0.00
Fund 180 - CITY MUSEUM FIDUCIARY FUND:				
TOTAL REVENUES		1,162.00	62.81	5.41
TOTAL EXPENDITURES		1,162.00	0.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	62.81	
Fund: 185 SEWER CONNECTION ASSISTANCE FUND				
Account Category: Revenues				
FBCO	FUND BALANCE CARRYOVER	12,376.00		0.00
INT	INTEREST REVENUES	495.00	698.46	141.10
Revenues		12,871.00	698.46	5.43
Account Category: Expenditures				
FBCO	FUND BALANCE CARRYOVER	9,871.00		0.00
CAP	CAPITAL PURCHASES & PROJECTS	3,000.00		0.00
Expenditures		12,871.00	0.00	0.00
Fund 185 - SEWER CONNECTION ASSISTANCE FUND:				
TOTAL REVENUES		12,871.00	698.46	5.43
TOTAL EXPENDITURES		12,871.00	0.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	698.46	
Fund: 210 SEWER OPER. & MAINT. FUND				
Account Category: Revenues				
FBCO	FUND BALANCE CARRYOVER	3,134,355.00		0.00
SEW	SEWERAGE CHARGES	5,040,816.00	5,315,118.38	105.44
INT	INTEREST REVENUES	5,000.00	6,838.37	136.77
OTHER	OTHER FINANCING SOURCES	0.00	227,425.35	100.00
Revenues		8,180,171.00	5,549,382.10	67.84
Account Category: Expenditures				
FBCO	FUND BALANCE CARRYOVER	2,472,335.00		0.00
SAL	SALARIES & BENEFITS	356,670.00	268,621.88	75.31
OP	OPERATING EXPENSES	3,409,267.00	3,449,085.01	101.17
VEH	EQUIPMENT/VEHICLE MAINTENANCE & FUEL	2,200.00	1,380.89	62.77
CAP	CAPITAL PURCHASES & PROJECTS	327,300.00		0.00
OUT	TRANSFERS OUT	1,425,070.00	726,242.00	50.96
LPRM	LIFT PUMP STATION R&M	119,329.00	99,092.77	83.04
LPUT	LIFT PUMP STATION UTILITIES	68,000.00	58,323.35	85.77
PENS	PENSION EXPENSE	0.00	4,103.00	100.00
Expenditures		8,180,171.00	4,606,848.90	56.32
Fund 210 - SEWER OPER. & MAINT. FUND:				
TOTAL REVENUES		8,180,171.00	5,549,382.10	67.84
TOTAL EXPENDITURES		8,180,171.00	4,606,848.90	56.32
NET OF REVENUES & EXPENDITURES:		0.00	942,533.20	

QUARTERLY FINANCIAL REPORT FOR CITY OF HAYDEN

Balance As of 09/30/2024

GL Number	Description	23-24 Amended Budget	YTD Balance 09/30/2024	% Bdgt Used
Fund: 211 SEWER CAPITALIZATION FUND				
Account Category: Revenues				
FBCO	FUND BALANCE CARRYOVER	4,000,000.00		0.00
SEW	SEWERAGE CHARGES	1,841,508.00	4,441,439.40	241.18
INT	INTEREST REVENUES	14,000.00	36,184.81	258.46
OTHER	OTHER FINANCING SOURCES	4,909,454.00		0.00
PPC	PLANNED PROJECTS	0.00	7,067,354.00	100.00
FDGRNTS	FEDERAL GOVERNMENT GRANTS	0.00	2,000,000.00	100.00
AGTIF	AGENCY FINANCING	0.00	3,029,384.28	100.00
Revenues		10,764,962.00	16,574,362.49	153.97
Account Category: Expenditures				
FBCO	FUND BALANCE CARRYOVER	2,328,642.00		0.00
OP	OPERATING EXPENSES	913,320.00	2,316,322.03	253.62
CAP	CAPITAL PURCHASES & PROJECTS	7,523,000.00	494,077.98	6.57
Expenditures		10,764,962.00	2,810,400.01	26.11
Fund 211 - SEWER CAPITALIZATION FUND:				
TOTAL REVENUES		10,764,962.00	16,574,362.49	153.97
TOTAL EXPENDITURES		10,764,962.00	2,810,400.01	26.11
NET OF REVENUES & EXPENDITURES:		0.00	13,763,962.48	
Fund: 212 WASTEWATER REVENUE BOND FUND				
Account Category: Revenues				
FBCO	FUND BALANCE CARRYOVER	425,843.00		0.00
IN	TRANSFERS IN	1,225,070.00	526,242.00	42.96
INT	INTEREST REVENUES	0.00	86,788.92	100.00
Revenues		1,650,913.00	613,030.92	37.13
Account Category: Expenditures				
FBCO	FUND BALANCE CARRYOVER	553,232.00		0.00
DBT	DEBT SERVICE	1,097,681.00	107,498.18	9.79
Expenditures		1,650,913.00	107,498.18	6.51
Fund 212 - WASTEWATER REVENUE BOND FUND:				
TOTAL REVENUES		1,650,913.00	613,030.92	37.13
TOTAL EXPENDITURES		1,650,913.00	107,498.18	6.51
NET OF REVENUES & EXPENDITURES:		0.00	505,532.74	
Fund: 213 SEWER ASSET REPLACEMENT FUND				
Account Category: Revenues				
FBCO	FUND BALANCE CARRYOVER	934,200.00		0.00
IN	TRANSFERS IN	200,000.00	200,000.00	100.00
INT	INTEREST REVENUES	37,368.00		0.00
Revenues		1,171,568.00	200,000.00	17.07
Account Category: Expenditures				
FBCO	FUND BALANCE CARRYOVER	1,171,568.00		0.00
Expenditures		1,171,568.00	0.00	0.00
Fund 213 - SEWER ASSET REPLACEMENT FUND:				
TOTAL REVENUES		1,171,568.00	200,000.00	17.07
TOTAL EXPENDITURES		1,171,568.00	0.00	0.00
NET OF REVENUES & EXPENDITURES:		0.00	200,000.00	
Report Totals:				
TOTAL REVENUES - ALL FUNDS		39,098,207.00	36,065,992.92	92.24
TOTAL EXPENDITURES - ALL FUNDS		39,098,207.00	21,689,657.50	55.47
NET OF REVENUES & EXPENDITURES:		0.00	14,376,335.42	