COUNCIL COMMUNICATION

AGENDA TITLE: Fiscal Year 25-26 Proposed Budget

MEETING DATE: August 13, 2025

PREPARED BY: Treasurer

RECOMMENDED ACTION: Review and approve the proposed budget.

BACKGROUND INFORMATION: Attached is proposed budget for Fiscal Year 25-26. The budgets are provided for the following accounts: General Operating, Community Hall, Streets, Water and the Museum.

REVENUES	FY2025 Budgeted Revenues	FY2026 Budgeted Revenues
General Fund	$403,249.00	$525,034.00
Street Fund	$31,615.00	$50,050.00
Hall Fund	$6,500.00	$6,500.00
Museum Fund	$10,247.29	$9,606.00
City Water Fund	$66,595.00	$20,060.00
TOTAL REVENUES	**$518,206.29**	**$611,250.00**

EXPENDITURES	FY2025 Budget Expenditures	FY2026 Budget Expenditures
General Fund	$403,249.00	$525,034.00
Street Fund	$31,615.00	$50,050.00
Hall Fund	$6,500.00	$6,500.00
Museum Fund	$10,247.29	$9,606.00
City Water Fund	$66,595.00	$20,060.00
TOTAL EXPENSES	**$518,206.29**	**$611,250.00**

GENERAL OPERATING ACCOUNT

Overview

The goal is to keep expenses to a level at or below the anticipated revenues for the fiscal year.

Revenue:

Administrative Services charges for the Street, Water and Local Option Tax budgets were increased from $1500.00 to $1750.00

Local Option Tax revenue was increased from $35,000.00 to $40,000.00.

Expenses:

Salaries
Salaries have been budgeted at $22.50 per hour for both the City Clerk and Treasurer positions. There was an approximate cost of living increase of 3%; equivalent to 0.60 cents. Both positions are currently compensated at $20.00 per hour. Any increase in salaries would be by separate council approval.

Web Hosting
Increased from $275.00 to $400.00

Insurance
Insurance premiums continue to rise. A review of previous budgets separated a percentage to the street and water fund, although there was no evidence of a money transfer. The burden on the general fund can be reduced by allocating a percentage of the insurance costs to the street and water fund.

Legal Services
City Attorney Special Services has been reduced from $13,000.00 to $6,000.00.

Membership and Dues
Membership with the Idaho Resort Cities Coalition is unfunded. This is due to the increase in membership dues and the limited benefit received.

Shipping and Postage
Postage was increased by $500.00 to $600.00

Software Subscription Services
QuickBooks Software was increased by $1,800.00 to $2,100.00. This will hopefully provide for budget tracking and reporting without the need to utilize external Excel spreadsheets. Minor increases to Microsoft 360 and Norton.

Not included in this budget is an annual subscription to SplashTop that allows for Remote Access that will be absorbed into the FY25-26 budget.

Telephone and Internet
Telephone and Internet increased $2,250.00 to $2,500.00. Efforts to obtain a reduced rate as discussed in a previous meeting was unsuccessful due to the process encountered. Being a government agency with one line resulted in the placement into a black hole.

LOCAL OPTION TAX (Included in General Operating Account)

The Law Enforcement funds are not funded as in previous years. The primary reason for this was to maintain consistency in not funding taxing agencies.

A single Event category was established and funded at $4,500.00.

The clerical expense has been increased to $1,750.00.

STREETS

The expenditures for snow removal, streetlights and the roadside portable toilet will continue to be funded from this account.

An administrative fee of $1,750.00 was charged to this account.

The category of Road Maintenance has not been funded. This was done mainly for public perception and to maintain consistency that the City of Crouch is not responsible for maintaining the prescribed easement known as Old Crouch Road.

Legal Services is not funded. There are no legal concerns currently. If it becomes necessary, a budget amendment will be done.

Street Lighting was increased by $1,550.00 to $1,800.00

COMMUNITY HALL

The General Fund will continue to subsidize this account through fund transfers. An amount of $4,000.00 has been allocated. Funds will not be transferred until the end of the fiscal year to bring the Community Hall fund balance to ZERO.

The following indicates the previous amounts transferred and the projected amount for the current fiscal year.

FY 21-22	$ 83.31	
FY 22-23	$ 1.109.10	
FY 23-24	$ 1,093.68	
FY 24-25	$ 1500.00	Projected

WATER

The financial liability of maintaining the water system has been drastically reduced through the recent increase in water rates and inclusion of all EDU's

There is still a liability to the General Fund in the amount of $14,000.00. An amount of $5,000.00 has been budgeted to reduce this debt as well as $1,000.00 each for the Contingency Fund and Capital Equipment Fund.

An administrative fee of $1,750.00 was charged to this account.

MUSEUM

The budget was prepared by the museum board and included here to streamline the budget adoption process.

CITY OF CROUCH - GENERAL OPERATING ACCOUNT

PROPOSED FY 25-26 BUDGET

NOTE: Ordinary General Expenses will exceed anticipated revenues

REVENUES	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budgeted	FY 25-26 Proposed	
Cash Carry Over					
General Account					
ID 01 Primary Savings			1.00	1.00	
ID 05 Idaho Rebounds (Restricted Savings Account)	39,375.91	39,395.67		58.00	
ID 20 12 Month Certificate			51,400.00	53,750.00	
ID 21 6 month Certificate			51,400.00	53,750.00	
ID 22 18 Months Certificate	11,334.85	11,666.54	12,150.00	12,725.00	
ID 25-12 Month Certificate	5,829.35	5,998.67			
ID 27 Old Street Certificate		3.15			
ID 50-BSDX	130,549.02	137,651.99	70,000.00	120,000.00	
Total General Account	**187,089.13**	**194,716.02**	**184,951.00**	**240,284.00**	
Local Option Tax					
ID LOT 03 Savings	30,876.87	61,172.14			
ID 07 LOT Money Market			56,500.00	62,000.00	
ID 23 LOT 6 Month Certificate			51,400.00	53,800.00	
ID 24 LOT 6 Month Certificate				51,000.00	
Total Local Option Tax	**30,876.87**	**61,172.14**	**107,900.00**	**166,800.00**	
Total Carry-Over	**217,966.00**	**255,888.16**	**292,851.00**	**407,084.00**	
General Account					
State					
Revenue Sharing - State	19,947.97	20,003.02 *	18,948.00	20,750.00	
State Liquor Fund Revenue Sharing	47,123.00	45,962.00	45,000.00	45,000.00	
State Sales Tax Distribution	208.55				
Local					
Administrative Fee - LOT Fund	1,500.00	1,500.00	1,500.00	1,750.00	Adjusted
Administrative Fee - Street Fund	1,500.00	1,500.00	1,500.00	1,750.00	Adjusted
Administrative Fee - Water Fund	1,500.00	1,500.00	1,500.00	1,750.00	Adjusted
Alcohol Sales Permit	525.00	1,325.00	750.00	750.00	No Change
Building Permit	700.00	1,900.00			
Local Business License	1,030.00	1,140.00	1,100.00	1,100.00	No Change
Local Vendor Permit	1,220.00	1,480.00	1,100.00	1,100.00	No Change
Planning & Zoning	350.00	400.00			Not Considered
Franchise					
Idaho Power	3,325.00	3,330.83	3,000.00	3,000.00	No Change
Other					
Mayor Walk-A-Thon	1,000.00	1,000.00	1,000.00	1,000.00	No Change
ICRMP Insurance Settlement		74,933.98			
Refunds	275.06	149.57			
Donations	2,500.00				
ID 01 Primary Savings		1.00			
Interest On Deposits					
ID 05 Idaho Rebounds	19.76	19.81			
ID 20 Contingency - 12 Month Certificate		1442.48			
ID 21 Contingency - 6 Month Certificate		1442.72			
ID 22 Contingency -18 Month Certificate	331.69	509.33			
ID 25 Contingency -12 Month Certificate	169.32	87.37			
ID 27 Old Street Certificate		0.06			
Total General Account	**83,225.35**	**159,627.17**	**75,398.00**	**77,950.00**	
Local Option Tax		.			
ID 03 LOT Savings	43,857.15	19,105.47			
ID 07 LOT Money Market		30,342.78	35,000.00	40,000.00	
Interest On Deposits					
ID 03 LOT Savings	20.82	16.43			
Interest Earned - Money Market		523.55			
ID-23 Certificate of Deposit		1,442.72			
Total Local Option Tax	**43,877.97**	**51,430.95**	**35,000.00**	**40,000.00**	
Fund Transfers In					
Transfer From Local Option Tax	1,200.20				
TOTAL FUNDS AVAILABLE	**346,269.52**	**466,946.28**	**403,249.00**	**525,034.00**	

CITY OF CROUCH - GENERAL OPERATING ACCOUNT

PROPOSED FY 25-26 BUDGET

NOTE: Ordinary General Expenses will exceed anticipated revenues

EXPENDITURES	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budgeted	FY 25-26 Proposed	
Cost Center - Administraton					
Personnel Services	23,554.56	22,972.09	45,250.00	51,000.00	Adjusted
Proposed budget is at $22.50 per hour per position 20 hours per week. Council budget approval does not mean approval of salary increases.					
Advertising & Marketing					
Mayor's Walk-A-Thon	851.24	1,000.00	1,000.00	1,000.00	No Change
HostGator - Web Hosting RENEWS 01/01/2027		359.64	275.00	400.00	Adjusted
HostGator - Domain Registration - cityofcrouch.org Expires 3/11/2023	19.99	19.99	25.00	25.00	No Change
HostGator - Domain Registration - cityofcrouch.net Expires 01/05/2023	19.99	19.99	25.00	25.00	No Change
HostGator - Domain Registration - cityofcrouch.com Expires 01/05/2023	19.99	20.99	25.00	25.00	No Change
Western Trophy - Departing Council Members			300.00	300.00	No Change
Accounting Audit					
Plan for this in the year following expenditures in excess of $200,000.00					Not Funded
Bank Charges					
Square UP			50.00	-	Not Funded
Close Out CD		0.04			
Community Development					Not Funded
Insurance					
Worker's Comp Idaho State Insurance Fund	258.00	153.00	300.00	300.00	No Change
General Liability - ICRMP	2,823.00	3,003.00	3,604.00	5,250.00	Adjusted
General Liability - ICRMP Increasre Building Values			1,500.00		
General Liability - ICRMP - CHARGE % TO WATER FUND					Could split
General Liability - ICRMP - CHARGE % TO STREET FUND					between accounts
Legal Notices	752.52	621.24	2,000.00	2,000.00	No Change
Legal Services					
City Attorney Monthly Services	6,000.00	6,000.00	6,000.00	6,000.00	No Change
City Attorney Special Services	972.00	864.00	13,000.00	6,000.00	Adjusted
License and Permits					
DEQ - Water Asessment Fee	25.00		25.00	25.00	No Change
Memberships and Dues					
Association of Idaho Cities (400.00)	800.00		400.00	400.00	No Change
ICCTFOA - City Clerk			50.00	50.00	No Change
ICCTFOA - Treasurer	45.00		50.00	50.00	No Change
Idaho Resort Cities Coalition (250.00)	250.00	275.00	500.00		Not Funded
Office Equipment	1,359.97	210.71	1,500.00	1,500.00	No Change
Office Supplies	318.11	393.28	2,000.00	2,000.00	No Change
Printing and Photocopying			2,750.00	2,750.00	No Change
Equipment Lease - Copy Machine Great American Finnancial	1,016.00				
Valley Office Systems/DEX	1,074.64	1,942.46			
Outside Printing Services	50.87	37.23			
Professional Services					
Analytical Laboratories - City Hall	39.00		75.00		Not funded
Property Taxes					
Boise County Tax Collector	212.76	227.66	250.00	250.00	No Change
Refunds		200.00			
Repairs and Maintenance					Not Funded
Shipping and Postage					
U.S. Postal Services	372.00	404.00	500.00	600.00	Adjusted
Software Subscription Services					
Adobe Acrobat		239.88	300.00	300.00	No Change
QuickBooks Online	954.50	1,424.00	1,800.00	2,100.00	Adjusted
Microsoft 365	99.99	99.99	100.00	150.00	Adjusted
Norton	34.99	129.99	115.00	150.00	Adjusted
QB Tech Info Watch for Charges in 2 years					
Small Tools and Equipment		56.26	500.00	500.00	No Change
Special Events					Not Funded
Travel - Conferences (Education and Conference)			1,500.00	1,500.00	No Change
Association of Idaho Cities		50.00			
Idaho City Clerk Treasurer Financial Officer Association (ICCTFOA)	275.00				
Hotel/Motel	64.00				
Training and Education (Separate from Travel and Conferences)			1,000.00	1,000.00	No Change
Utilities					
Telephone & Internet Ziply Fiber	2,192.96	2,193.28	2,250.00	2,500.00	Adjusted
Total Administration Expense	**44,456.08**	**42,917.72**	**89,019.00**	**88,150.00**	

CITY OF CROUCH - GENERAL OPERATING ACCOUNT

PROPOSED FY 25-26 BUDGET

NOTE: Ordinary General Expenses will exceed anticipated revenues

	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budgeted	FY 25-26 Proposed	
Cost Center - City Hall					
Professional Services					
Analytical Laboratories - City Hall Water Test		79.00		120.00	Adjusted
Refuse Collection					
Miller Enterprise's	174.52	175.18	200.00	200.00	No Change
Repairs and Maintenance			2,000.00	2,000.00	No Change
Payette River Landscape	255.00	510.00			
Idaho Pest Control	110.00				
Fire Extinguisher Service	50.00				
NXT Level Roofing		13,685.00			
Security					
Ring Yearly Subscription	200.00	100.00	125.00	125.00	No Change
Utilities					
Electrical	1,243.76	1,413.18	1,750.00	1,750.00	No Change
Total City Hall Expenses	**2,033.28**	**15,962.36**	**4,075.00**	**4,195.00**	
Cost Center - Local Option Tax					
Lot Projects					
Administrative Fee	1,500.00	1,500.00	1,500.00	1,750.00	Adjusted
Events				4,500.00	Consolidated
Economic Development					
Visit Crouch Sign	180.20				
Public Safety Sanitation					
Law Enforcement $75.00hr 12 hr shift 5 days			4,500.00		Not Funded
4th of July Porta-Potties	420.00	420.00	600.00		Included Above
4h of July Dumpsters	600.00	300.00	1,500.00		Included Above
Total Local Option Tax Expenses	**2,700.20**	**2,220.00**	**8,100.00**	**6,250.00**	
TOTAL EXPENSES	**49,189.56**	**61,100.08**	**101,194.00**	**98,595.00**	
Fund Transfers Out					
Transfer to Hall Fund - BUDGET BUT DELAY	1,109.10	1,093.68	4,000.00	4,000.00	No Change
Transfer to Hall Fund - Roof Replacement		26,343.00			
Transfer to Water Fund From BSDX	28,000.00				
Transfer to Water Fund From Idaho Rebounds (Held in Account)		39,362.59			
Transfer to Streets from LOT	10,882.50				
Total Fund Transfers Out	**29,109.10**	**66,799.27**	**4,000.00**	**4,000.00**	
Total Operating Expenses and Fund Transfers	**78,298.66**	**127,899.35**	**97,094.00**	**96,345.00**	
Unassigned Funds					
General Funds		228,663.84	171,355.00	228,139.00	
LocaL Option Tax		110,383.09	134,800.00	200,550.00	
TOTAL BUDGET EXPENDITURES		**466,946.28**	**403,249.00**	**525,034.00**	

CITY OF CROUCH - COMMUNITY HALL

PROPOSED FY 25-26 BUDGET

NOTE: Ordinary expenses will exceed anticipated fiscal year revenues - Transfer Required

REVENUE	**FY 22-23 Actual**	**FY 23-24 Actual**	**FY 24-25 Budgeted**	**FY 25-26 Proposed**	
Cash Carry Over	ZERO	ZERO	ZERO	ZERO	
Hall Rental	2,225.00	1,615.00	2,500.00	2,500.00	No Change
ICRMP Insurance		26,343.00			
Art Sales		137.50			
Sale of Surplus Property		1,000.00			
Transfer From General Fund	1,109.10	1,093.68	4,000.00	4,000.00	No Change
TOTAL REVENUE	**3,334.10**	**30,189.18**	**6,500.00**	**6,500.00**	
EXPENDITURES					
Advertising and Marketing					
Cleaning	315.00	30.00	400.00	400.00	No Change
Clerical					Not Funded
Professional Services	19.00	39.00			
Refunds		155.00			
Repairs and Maintenance			2,250.00	2,250.00	No Change
Fire Extinguisher Service	158.00	65.00			
Roof Replacement		26,343.00			
Supplies	50.62	177.65	600.00	600.00	No Change
Utilities					
Electrical	745.04	957.29	750.00	750.00	No Change
Propane	2,046.44	2,422.24	2,500.00	2,500.00	No Change
TOTAL EXPENDITURES	**3,334.10**	**30,189.18**	**6,500.00**	**6,500.00**	

Prepared by: Steven Raddigan

CITY OF CROUCH - STREETS

PROPOSED FY 25-26 BUDGET

REVENUE	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budgeted	FY 25-26 Proposed	
Cash Carry Over - BSDX	5,640.49	14,328.24	8,175.00	9,500.00	
Cash Carry Over - Savings	5,427.60		14,330.00	26,000.00	
Interest Earned	63.52	3.94			
State Highways and Bridges HB362 (GF 40-701)	1,097.63	7,790.11	685.00	4,100.00	
State Highways and Bridges Regular (Old)	5,846.68	6,419.30	6,540.00	6,750.00	
State Highways and Bridges HB312 (New)	1,767.63	1,894.04	1,885.00	2,000.00	
State Highways and Bridges HB362ST		1,260.55		1,700.00	
State Highways and Bridges HO354 (IC-63-3638)	1,006.89				
Fund Transfer from LOT Fund	10,882.50				
TOTAL REVENUE	**31,732.94**	**31,696.18**	**31,615.00**	**50,050.00**	
EXPENDITURES					
Clerical	1,500.00	1,500.00	1,500.00	1,750.00	Adjusted
Land Survey/Easement Acquisitions	-				Not Funded
Legal Notices	136.08	316.68	1,000.00	500.00	Adjusted
Legal Services			1,000.00		Not Funded
LOT Projects					
Radar Signs	10,320.00				
Labor to install radar signs	562.50				
Road Maintenance	187.70		1,500.00		Not Funded
Roadside Portable Toilets	1,200.00	1,200.00	1,200.00	1,200.00	No Change
Signs	200.00		400.00	400.00	No Change
Snow Removal	1,760.00	1,080.00	2,250.00	2,250.00	No Change
Street Lighting	1,538.42	1,570.00	1,550.00	1,800.00	Adjusted
TOTAL EXPENDITURES	**17,404.70**	**5,666.68**	**10,400.00**	**7,900.00**	
Unassignred	14,328.24	26,029.50	21,215.00	42,150.00	
TOTAL BUDGET EXPENDITURES	**31,732.94**	**31,696.18**	**31,615.00**	**50,050.00**	

CITY OF CROUCH -WATER

PROPOSED FY 25-26 BUDGET

REVENUE	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Budgeted	FY 25-26 Proposed	
Cash Carry Over	20,614.18	21,389.18	20,000.00	3,500.00	
Idaho Rebounds (Restricted Savings Account)			39,395.00		
Grants/Loans					
New Water Connections			-		
Water Service	7,780.00	6,100.00	7,200.00	16,560.00	Adjusted
Transfers In					
General Fund (BSDX)	28,000.00				
Idaho Rebounds (Restricted Savings Account)					
TOTAL REVENUE	**56,394.18**	**27,489.18**	**66,595.00**	**20,060.00**	
EXPENDITURES					
Administrative Services Fee	1,500.00	1,500.00	1,500.00	1,750.00	Adjusted
Association Memberships					
Idaho Rural Water Association	130.00	135.00	115.00	150.00	Adjusted
Boise County Tax Collector					
RPC00000161802 - Packer John Well Site	18.24	18.24	25.00	25.00	No Change
RPC00049134361 - Village Circle Well Site	9.90	10.40	15.00	15.00	No Change
Grants/Loans					
Water Distribution Improvements					Not Considered
Idaho Rebounds (Restricted)					
Future Projects as determined by council			39,395.00		Not Funded
Licenses and Permits					
State of Idaho - Water Fee Assessment	25.00		25.00	25.00	No Change
State of Idaho - DEQ	25.00		25.00	25.00	No Change
Printing					
Check Printing		24.55			
Professional Services					
Analytical Laboratories	77.00	97.00	160.00	160.00	No Change
Legal Services	580.50		2,500.00		Adjusted
Water Master	2,750.00	3,000.00	3,000.00	3,000.00	No Change
Water Master - Special Services 5hr@ $60 X 12		162.50	3,600.00	3,600.00	No Change
Merick & Company (Rate Study)		2,000.00			
Well Inspection		290.00			
Refund of Water Conncection Fees	28,000.00				
Utilities					
Electrical - 372 - Packer John Well Site	117.90	270.60	300.00	400.00	Adjusted
Electrical - 070 - Village Circle Well Site -	1,177.15	1,064.39	1,400.00	1,400.00	No Change
Maintenance and Repairs	137.79		3,000.00	1,500.00	Adjusted
Not Specified		57.19			
Power Pole		872.31			
TOTAL EXPENDITURES	**34,548.48**	**9,502.18**	**55,060.00**	**12,050.00**	
TRANSFERS					
Debt Repayment Balance ($14,000.00)				5,000.00	
Contingency Fund				1,000.00	
Capital Equipment Fund				1,000.00	
TOTAL TRANSFERS				**7,000.00**	
Unassigned Funds			11,535.00	1,010.00	
TOTAL		**9,502.18**	**66,595.00**	**20,060.00**	

CITY OF CROUCH - MUSEUM

PROPOSED FY 25-26 BUDGET

OCUMENT ONLY

REVENUES	FY 23-24 Budgeted	FY 24-25 Budgeted	FY 25-26 Proposed
Cash Carry Over	11,938.00		
Savings		1.00	1.00
Checking		3,939.00	3,110.00
Money Market		6,307.29	6,395.00
Donations			100.00
TOTAL REVENUE	**11,938.00**	**10,247.29**	**9,606.00**
TYPO			
EXPENDITURES			
Maintenance & Operations	11,938.00		
Signs		200.00	400.00
Cameras		300.00	
ADA Ramp		1,000.00	1,000.00
Unassigned Funds		8,747.29	8,206.00
TOTAL EXPENDITURES	**11,938.00**	**10,247.29**	**9,606.00**