Section 1: Adopts the budget as set forth in the table below.

REVENUES	FY2026 Budgeted Revenues	FY2027 Budgeted Revenues
General Fund	$525,034.00	$613,823.00
Street Fund	$50,050.00	$54,638.00
Hall Fund	$6,500.00	$7,250.00
Water Fund	$20,060.00	$23,560.00
Museum Fund	$9,606.00	$9,450.00
TOTAL REVENUES	**$611,250.00**	**$708,721.00**

EXPENDITURES	FY2026 Budgeted Expenditures	FY2027 Budgeted Expenditures
General Fund	$525,034.00	$613,823.00
Street Fund	$50,050.00	$54,638.00
Hall Fund	$6,500.00	$7,250.00
Water Fund	$9,606.00	$23,560.00
Museum Fund	$20,060.00	$9,450.00
TOTAL EXPENSES	**$611,250.00**	**$708,721.00**

COUNCIL COMMUNICATION

AGENDA TITLE: Preliminary Budget Discussion

MEETING DATE: July 8, 2026

PREPARED BY: Treasurer

RECOMMENDED ACTION: Receive and discuss the Proposed FY 26-27 budget . The date for a Public Hearing has been set for August 12, 2026, in addition to a Public Hearing for amending the FY25-26 budget.

BACKGROUND INFORMATION: Attached is the proposed FY 26-27 budget for review and discussion.

The budgets are provided for the following accounts: General Operating, Community Hall, Streets, Water and Muesum.

The Museum budget is under the control of the Museum board. The Museum budget is included here to facilitate public notice requirements.

Relative information is provided below:

General Fund (BSDX)

The passage of HB967 redirects $2 million from the Liquor Distribution Account, that would have been distributed to cities and counties, to ISP. There will be a reduction in the funds received from the Liquor Distribution Account that is estimated to be approximately $1,900.00. This budget reflects a reduction of $2,500.00

Salaries

Salaries were budgeted at an hourly rate of $25.00. There was a cost of living increase of 2.8%; equivalent to 0.63 cents. The current rate is $22.50 per hour. Adoption of the budget does not approve any increases in salaries.

The following are the total hours worked: FY23 1,261 hours, FY24 1,117.5 hours, FY25 1,188.5 hours and FY26 696 hours year to date.

The previous budgeted salaries were computed at 20 hours per week. This proposed budget has the budgeted number of hours worked reduced to 16 hours per week.

The City Clerk maintains a steady schedule of 12 hours per week. The Treasurer hours are not fixed and varies depending on the needs.

Community Hall
A transfer amount of $ 4,750.00 from the General Fund to Community Hall Fund is budgeted. This an increase of $750.00 due to increased electrical expenses.

This transfer amount is to serve as the safety net to cover any expenses over revenues. Funds would not be transferred until the end of the fiscal year to bring the Community Hall fund balance to ZERO should there be a negative fund balance. For background, FY22 resulted in a fund transfer of $83.31, FY23 resulted in a fund transfer of $1,109.10, FY24 resulted in a fund transfer of $1,093.68 and FY25 resulted in a fund transfer of $1,486.57.

City Hall
No significant issues to address.

Local Option Tax:
There is an anticipated use of LOT funds for building repair and maintenance of Community Hall. The amounts have not been included in the budget and a budget amendment will be required.

Street Fund

No significant issues to address. The funds in the Street Fund are being accumulated for the potential future need of Right-of-Way acquisition.

Community Hall

There is an increase in the General Fund transfer amount from $4,000.00 to $4,750.00 This increase is due to the increase in the electrical expense. The FY25_26 budgeted amount for electrical was $750.00 and the year to date is $767.76 with the year end expected to be approximately $1,250.00 to $1,500.00

Currently, there is a fund balance of approximately $1,000.00 with a projected negative balance of $2,250.00 due to the office floor and stage doors. The use of LOT funds has not been considered as the funding source for the office floor or the stage doors.

NOTE:
If council so directs, any fund transfer to the Community Hall from the current budget can be returned to the General Fund from the anticipated FY26-27 hall revenues as these improvements are for the benefit of the tenants.

Any anticipated revenues from the office space rental and rental of the hall by VLINK have not been considered because the details have not been finalized

As a result of the potential rental income, the General Fund may not need to subsidize; but the budgeted fund transfer has been considered.

A budget amendment will be required for any maintenance completed on the building. These expenses are expected to be funded by the LOT Funds It is not possible to determine the projected expenses for repair at this time.

Water Fund

The water system outlook was significantly improved over prior years with the increase in water rates and inclusion of all EDU's. Although any unforeseen occurrence could be problematic and would require the use of the Local Option Tax funds to cover any expenses.

There is a remaining liability to the General Fund in the amount of $14,000.00. This amount will be reduced to $7,000.00 by the end of FY25-26. An amount of $7,000.00 has been budgeted for FY 26-27 to reduce this liability to zero. Future budgets will allocate $7,000.00 for both contingency and capital equipment.

CITY OF CROUCH - GENERAL OPERATING ACCOUNT

PROPOSED FY 26-27 BUDGET

NOTE: Ordinary General Expenses will exceed anticipated revenues

REVENUES	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budgeted	FY 26-27 Proposed	
Cash Carry Over					
General Account					
ID 01 Primary Savings		1.00	1.00	1.00	
ID 05 Idaho Rebounds (Restricted Savings Account)	39,395.67	52.89	58.00	58.00	
ID 20 12 Month Certificate		51,442.48	53,750.00	56,000.00	
ID 21 6 month Certificate		51,442.72	53,750.00	56,000.00	
ID 22 18 Months Certificate	11,666.54	12,175.87	12,725.00	13,250.00	
ID 28 6 Months Certificate	5,998.67			103,250.00	
ID 27 Old Street Certificate	3.15				
ID 50-BSDX	137,651.99	113,548.88	120,000.00	35,000.00	
Total General Account	**194,716.02**	**228,663.84**	**240,284.00**	**263,559.00**	
Local Option Tax					
ID LOT 03 Savings					
ID 07 LOT Money Market	61,172.14	58,940.37	62,000.00	48,000.00	
ID 23 LOT 6 Month Certificate		51,442.72	53,800.00	56,000.00	
ID 26 LOT 6 Month Certificate			51,000.00	52,800.00	
ID 29 LOT 6 Month Certificate				77,500.00	
Total Local Option Tax	**61,172.14**	**110,383.09**	**166,800.00**	**234,300.00**	
Total Carry-Over	**255,888.16**	**339,046.93**	**407,084.00**	**497,859.00**	
General Account					
State					
Revenue Sharing - State	20,003.02	20,221.03 *	20,750.00	21,264.00	
State Liquor Fund Revenue Sharing	45,962.00	44,639.00	45,000.00	42,500.00	Adjusted
State Sales Tax Distribution					
Local					
Administrative Fee - LOT Fund	1,500.00	1,500.00	1,750.00	1,750.00	No Change
Administrative Fee - Street Fund	1,500.00	1,500.00	1,750.00	1,750.00	No Change
Administrative Fee - Water Fund	1,500.00	1,500.00	1,750.00	1,750.00	No Change
Alcohol Sales Permit	1,325.00	1,050.00	750.00	750.00	No Change
Building Permit	1,900.00	2,500.00			
Local Business License	1,140.00	760.00	1,100.00	1,100.00	No Change
Local Vendor Permit	1,480.00	2,860.00	1,100.00	1,100.00	No Change
Planning & Zoning	400.00	1,500.00			Not Considered
Franchise					
Idaho Power	3,330.83	3,777.42	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	28,479.45			
US Treasury		113.63			
Refunds	149.57				
Donations		10.00			
ID 01 Primary Savings	1.00				
Interest On Deposits					
ID 05 Idaho Rebounds	19.81	6.07			
ID 20 Contingency - 12 Month Certificate	1442.48	2453.56			
ID 21 Contingency - 6 Month Certificate	1442.72	2515.13			
ID 22 Contingency -18 Month Certificate	509.33	555.76			
ID 25 Contingency -12 Month Certificate	87.37				
ID 27 Old Street Certificate	0.06				
Total General Account	**159,627.17**	**116,941.05**	**77,950.00**	**75,964.00**	
Local Option Tax	.	.			
ID 03 LOT Savings	19,105.47				
ID 07 LOT Money Market	30,342.78	67870.78	40,000.00	40,000.00	
Interest On Deposits					
ID 03 LOT Savings	16.43				
ID 07 Money Market	523.55	1,213.84			
ID-23 Certificate of Deposit	1,442.72	2,515.13			
ID-24 Certificate of Deposit		1,089.14			
Total Local Option Tax	**51,430.95**	**72,688.89**	**40,000.00**	**40,000.00**	
TOTAL FUNDS AVAILABLE	**466,946.28**	**528,676.87**	**525,034.00**	**613,823.00**	

CITY OF CROUCH - GENERAL OPERATING ACCOUNT

PROPOSED FY 26-27 BUDGET

NOTE: Ordinary General Expenses will exceed anticipated revenues

EXPENDITURES	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budgeted	FY 26-27 Proposed	
Cost Center - Administraton					
Personnel Services	22,972.09	25,569.23	51,000.00	45,250.00	Adjusted
Proposed budget is at $25.00 per hour per position 16 hours per week. Council budget approval does not mean approval of salary increases.					
Advertising & Marketing					
Mayor's Walk-A-Thon	1,000.00	1,000.00	1,000.00	1,000.00	No Change
HostGator - Web Hosting RENEWS 01/01/2027	359.64		400.00	400.00	No Change
HostGator - Domain Registration - cityofcrouch.org Expires 3/11/20	19.99	47.34	25.00	25.00	No Change
HostGator - Domain Registration - cityofcrouch.net Expires 01/05/2023	19.99	21.17	25.00	25.00	No Change
HostGator - Domain Registration - cityofcrouch.com Expires 01/05/2023	20.99		25.00	25.00	No Change
Western Trophy - Departing Council Members		38.64	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				-	Not Funded
Close Out CD	0.04				
Community Development					Not Funded
Insurance					
Worker's Comp Idaho State Insurance Fund	153.00	148.00	300.00	300.00	No Change
General Liability - ICRMP	3,003.00	3,604.00	5,250.00	5,000.00	Adjusted
General Liability - ICRMP - CHARGE % TO WATER FUND					Could split
General Liability - ICRMP - CHARGE % TO STREET FUND					between accounts
Legal Notices	621.24	654.96	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	864.00	243.00	5,500.00	5,500.00	No Change
License and Permits					
DEQ - Water Asessment Fee			25.00	25.00	No Change
Memberships and Dues					
Association of Idaho Cities (400.00)		400.00	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)	275.00				
Office Equipment	210.71	31.79	1,000.00	1,000.00	No Change
Office Supplies	393.28	196.07	1,500.00	1,500.00	No Change
Printing and Photocopying			2,750.00	2,750.00	No Change
DEX	1,942.46	1,946.67			
Outside Printing Services	37.23				
Professional Services					
Analytical Laboratories - City Hall				250.00	New
Property Taxes					
Boise County Tax Collector	227.66	227.66	250.00	250.00	No Change
Refunds	200.00	2,500.00			
Repairs and Maintenance					Not Funded
Shipping and Postage					
U.S. Postal Services	404.00	448.00	600.00	600.00	No Change
Software Subscription Services					
Adobe Acrobat	239.88	239.88	300.00	300.00	No Change
QuickBooks Online	1,424.00	1,557.00	2,100.00	2,250.00	Adjusted
Microsoft 365	99.99	129.99	150.00	150.00	No Change
Norton	129.99	129.99	150.00	150.00	No Change
SplashTop Remote Access		60.00		60.00	New
Small Tools and Equipment	56.26	90.07	500.00	500.00	No Change
Special Events			2,500.00	2,500.00	No Change
Travel - Conferences (Education and Conference)			1,000.00	1,000.00	No Change
Association of Idaho Cities	50.00				
Idaho City Clerk Treasurer Financial Officer Association (ICCTFOA)					
Hotel/Motel					
Training and Education (Separate from Travel and Conferences)			500.00	500.00	No Change
Utilities					
Telephone & Internet Ziply Fiber	2,193.28	2,451.41	2,500.00	2,750.00	Adjusted
Total Administration Expense	**42,917.72**	**47,779.87**	**88,150.00**	**82,860.00**	

CITY OF CROUCH - GENERAL OPERATING ACCOUNT

PROPOSED FY 26-27 BUDGET

NOTE: Ordinary General Expenses will exceed anticipated revenues

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budgeted	FY 26-27 Proposed	
Cost Center - City Hall					
Professional Services					
Analytical Laboratories - City Hall Water Test	79.00	100.00	120.00	120.00	No Change
Refuse Collection					
Miller Enterprise's	175.18	173.60	200.00	200.00	No Change
Repairs and Maintenance			2,000.00	2,000.00	No Change
Marshall Coley - Landscape		175.00			
Payette River Landscape	510.00				
Sawtooth Pest Control		597.00			
Fire Extinguisher Service		45.00			
NXT Level Roofing	13,685.00	16,056.86			
Security					
Ring Yearly Subscription	100.00	99.99	125.00	125.00	No Change
Supplies		15.25			
Utilities					
Electrical	1,413.18	1,465.67	1,750.00	1,750.00	No Change
Total City Hall Expenses	**15,962.36**	**18,728.37**	**4,195.00**	**4,195.00**	
Cost Center - Local Option Tax					
Lot Projects					
Administrative Fee	1,500.00	1,500.00	1,750.00	1,750.00	No Change
City Buildings					
Painting of Community Hall					
Events			4,500.00	4,500.00	Consolidated
Jennifer Schmitt - Fall Festival		700.00			
Economic Development					
Public Safety Sanitation					
4th of July Porta-Potties	420.00	314.15			Included Above
4h of July Dumpsters	300.00	275.00			Included Above
Total Local Option Tax Expenses	**2,220.00**	**2,789.15**	**6,250.00**	**6,250.00**	
TOTAL EXPENSES	**61,100.08**	**69,297.39**	**98,595.00**	**93,305.00**	
Fund Transfers Out					
BSDX					
Transfer to Hall Fund - BUDGET BUT DELAY	1,093.68	1,486.57	4,000.00	4,750.00	Adjusted
Transfer to Hall Fund - Roof Replacement	26,343.00	38,507.45			
Transfer to Water Fund From Idaho Rebounds (Held in Account)	39,362.59				
LOT					
Transfer to Hall Fund - Painting		$ 6,000.00			
Total Fund Transfers Out	**66,799.27**	**45,994.02**	**4,000.00**	**4,750.00**	
Total Operating Expenses and Fund Transfers	**127,899.35**	**115,291.41**	**102,595.00**	**98,055.00**	
Unassigned Funds					
General Funds			221,889.00	247,718.00	
LocaL Option Tax			200,550.00	268,050.00	
TOTAL BUDGET EXPENDITURES			**525,034.00**	**613,823.00**	

CITY OF CROUCH - STREETS

PROPOSED FY 26-27 BUDGET

REVENUE	**FY 23-24 Actual**	**FY 24-25 Actual**	**FY 25-26 Budgeted**	**FY 26-27 Proposed**	
Cash Carry Over					
ID 04 Highway Funds		14,332.18	26,000.00	34,425.00	
ID 50-BSDX	14,328.24	11,697.32	9,500.00	9,500.00	
Total Cash Carry Over	**14,328.24**	**26,029.50**	**35,500.00**	**43,925.00**	
REVENUE					
State Highway Users					
State Highways and Bridges Sales Tax	1,260.55	1,424.36	1,700.00	1,362.00	
State Highways and Bridges HB362 (GF 40-701)	7,790.11		4,100.00	492.00	
State Highways and Bridges Regular (Old)	6,419.30	6,619.54	6,750.00	6,818.00	
State Highways and Bridges HB312 (New)	1,894.04	2,002.89	2,000.00	2,041.00	
State Highways and Bridges HO354 (IC-63-3638)					
HB362STQ3FY24		4,166.26			
Interest Earned	3.94	12.49			
Total Revenue	**17,367.94**	**14,225.54**	**14,550.00**	**10,713.00**	
Transfers In					
Transfer in					
Total Funds Available	**31,696.18**	**40,255.04**	**50,050.00**	**54,638.00**	
EXPENDITURES					
Clerical	1,500.00	1,500.00	1,750.00	1,750.00	No Change
Electrical - Street Lighting	1,570.00	1,629.64	1,800.00	1,800.00	No Change
Land Survey/Easement Acquisitions					Not Funded
Legal Notices	316.68	129.60	500.00	500.00	No Change
Legal Services					Not Funded
LOT Projects					
Road Maintenance					Not Funded
Roadside Portable Toilets	1,200.00	1,200.00	1,200.00	1,200.00	No Change
Signs			400.00	400.00	No Change
Snow Removal	1,080.00	1,380.00	2,250.00	2,250.00	No Change
TOTAL EXPENDITURES	**5,666.68**	**5,839.24**	**7,900.00**	**7,900.00**	
Unassigned			42,150.00	46,738.00	
TOTAL BUDGET EXPENDITURES	**5,666.68**	**5,839.24**	**50,050.00**	**54,638.00**	**-**
FUND BALANCE	26,029.50	34,415.80			

Prepared by: Steven Raddigan

CITY OF CROUCH - COMMUNITY HALL

PROPOSED FY 26-27 BUDGET

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

REVENUE	**FY 23-24 Actual**	**FY 24-25 Actual**	**FY 25-26 Budgeted**	**FY 26-27 Proposed**	
Cash Carry Over	ZERO	ZERO	ZERO	ZERO	
Hall Rental	1,615.00	1,090.00	2,500.00	2,500.00	No Change
Office Space Rental					
ICRMP Insurance	26,343.00	38,507.45			
Art Sales	137.50	100.00			
Sale of Surplus Property	1,000.00				
Transfer From General Fund	1,093.68	1,486.57	4,000.00	4,750.00	Adjusted
TOTAL REVENUE	**30,189.18**	**41,184.02**	**6,500.00**	**7,250.00**	
EXPENDITURES					
Advertising and Marketing					
Cleaning	30.00	60.00	400.00	400.00	No Change
Clerical					Not Funded
Professional Services	39.00				
Piano Tuning		150.00			
Refunds	155.00				
Repairs and Maintenance			2,250.00	2,250.00	No Change
Fire Extinguisher Service	65.00				
Roof Replacement	26,343.00	38,507.45			
Supplies	177.65	27.32	600.00	600.00	No Change
Utilities					
Electrical	957.29	704.87	750.00	1,500.00	Adjusted
Propane	2,422.24	1,734.38	2,500.00	2,500.00	No Change
TOTAL EXPENDITURES	**30,189.18**	**41,184.02**	**6,500.00**	**7,250.00**	
Unassigned				-	
TOTAL BUDGET EXPENDITURES				**7,250.00**	

Prepared by: Steven Raddigan

CITY OF CROUCH -WATER

PROPOSED FY 26-27 BUDGET

REVENUE	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budgeted	FY 26-27 Proposed	
Cash Carry Over	21,389.18	18,885.52	3,500.00	7,000.00	
Idaho Rebounds (Restricted Savings Account)		39,362.59			
Grants/Loans					
New Water Connections					
Water Service	6,100.00	9,640.00	16,560.00	16,560.00	No Change
Refund		848.73			
Transfers In					
General Fund (BSDX)					
TOTAL REVENUE	**27,489.18**	**68,736.84**	**20,060.00**	**23,560.00**	
EXPENDITURES					
Administrative Services Fee	1,500.00	1,500.00	1,750.00	1,750.00	No Change
Association Memberships					
Idaho Rural Water Association	135.00	140.00	150.00	150.00	No Change
Boise County Tax Collector					
RPC00000161802 - Packer John Well Site	18.24	18.24	25.00	25.00	No Change
RPC00049134361 - Village Circle Well Site	10.40	10.40	15.00	15.00	No Change
Grants/Loans					
Water Distribution Improvements					Not Funded
Idaho Rebounds (Restricted) - ($2,306.34)					
Spare Pump		7,045.00			
Fence Material		5,616.64			
Water Tank Mixer		23,539.70			
Fence Installation		5,500.00			
Other Projects- $2360.00					
Power Pole Installation		1,500.00			
Concrete blocks to protect wellhead		360.00			
Haul and set blocks		500.00			
Licenses and Permits					
State of Idaho - Water Fee Assessment			25.00	25.00	No Change
State of Idaho - DEQ		25.00	25.00	25.00	No Change
Printing					
Check Printing	24.55	24.55			
Professional Services					
Analytical Laboratories	97.00	81.00	160.00	160.00	No Change
Legal Services		800.00			Adjusted
Water Master	3,000.00	2,910.00	3,000.00	3,960.00	Adjusted
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					
Utilities					
Electrical - 372 - Packer John Well Site	270.60	563.57	1,200.00	1,200.00	No Change
Electrical - 070 - Village Circle Well Site -	1,064.39	970.76	1,400.00	1,400.00	No Change
Maintenance and Repairs			1,500.00	1,500.00	No Change
Middle Fork Trading		71.94			
Not Specified	57.19				
Power Pole	872.31				
TOTAL EXPENDITURES	**9,502.18**	**51,176.80**	**12,850.00**	**13,810.00**	
TRANSFERS OUT					
Contingency Fund			1,000.00		Adjusted
Capital Equipment Fund			1,000.00		Adjusted
BSDX Fund Repayment ($28,000.00)		14,000.00	5,000.00	7,000.00	Adjusted
TOTAL TRANSFERS		**14,000.00**	**7,000.00**	**7,000.00**	
Unassigned Funds			210.00	2,750.00	
TOTAL	**9,502.18**	**65,176.80**	**20,060.00**	**23,560.00**	

Prepared by: Steven Raddigan

CITY OF CROUCH - MUSEUM

PROPOSED FY 26-27 BUDGET

DOCUMENT ONLY

REVENUES	**FY 23-24 Actual**	**FY 24-25 Actual**	**FY 25-26 Budgeted**	**FY 26-27 Proposed**
Cash Carry Over				
Savings		1.00	1.00	100.00
Checking	10,152.79	3,939.01	3,110.00	3,100.00
Money Market		6,230.65	6,395.00	6,250.00
Deposits/Donations			100.00	
Checking	113.34	180.30		
Money Market		115.00		
Interets Earned	77.86	65.23		
TOTAL REVENUE	**10,343.99**	**10,531.19**	**9,606.00**	**9,450.00**
TYPO				
EXPENDITURES				
Maintenance & Operations				
Signs			400.00	400.00
Cameras				
ADA Ramp			1,000.00	1,000.00
Unsoecified	174.33	939.90		
Unassigned Funds			8,206.00	8,050.00
TOTAL EXPENDITURES	**174.33**	**939.90**	**9,606.00**	**9,450.00**

Prepared by: Steven Raddigan