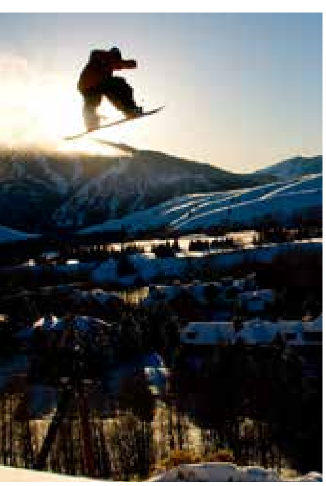
# FY 2026 BUDGET



# FROM THE MAYOR

## FY 2026 BUDGET PROVIDES A BOOST TO INFRASTRUCTURE INVESTMENT

### REVENUE DECLINE FROM FORMATION OF KETCHUM FIRE DISTRICT

With voter approval last fall, the Ketchum Fire District (KFD) was created, which will become its own taxing entity. The KFD will be funded by the city through the end of the calendar year, after which it will directly collect revenue from a property tax levy. The city and the Fire District will coordinate to establish the funding needed prior to receiving district tax revenue in January. A working agreement has been discussed in the public setting, and both entities are committed to a smooth transition.

Our reduction of property taxes ($750,000), the loss of the ambulance contract ($1.7M, which will now be paid directly to KFD), and the reduction in the transfer from LOT ($800,000, which will now be paid directly to the Capital Improvement Fund) make up the decline in revenue. The reductions were partially offset by increases as a result of adjusting projections based on historical trends.

### CORE MUNICIPAL SERVICES FULLY FUNDED

The core municipal functions of streets, water, wastewater, parks and recreation, and police are all fully funded at existing staffing levels. Administration, planning and building, and the housing department are also funded at current personnel levels.

### COMPREHENSIVE PLAN AND ZONING CODE REWRITE

We are making progress with updating our Comprehensive Plan and Code rewrite. We have committed $165,000 to support the significant tasks of completing the rewrite of our zoning code. This is a significant project and will better align our code with our community's vision for the future of our town.

### DISCRETIONARY FUNDS DIRECTED TOWARDS HOUSING AND INFRASTRUCTURE

In addition to funding core municipal services, this year's budget takes significant steps to address two priorities: workforce housing and city infrastructure.

1. **Housing for year-round residents**
   Housing will receive dedicated LOT funds totaling $1.4M. We will look to supplement these funds with in-lieu housing funds and potentially some unutilized General Funds from 2025.

2. **Investing in our city's infrastructure**
   The 5-year Capital Improvement Plan (CIP) continues to prioritize the growing demand on city infrastructure, although financial constraints continue to persist. This year's budget allocates $4.3M towards infrastructure projects. In addition to capital investment within the tax funds, the enterprise funds (water and wastewater) plan to invest over $5.9M towards capital infrastructure. The continued partnership with Ketchum Urban Renewal Agency (KURA) will support projects ranging from sidewalk improvements to Community Housing.

### OUR PEOPLE ARE VALUED

Employees are the city's most important asset. They make it happen and get it done. The FY 2026 budget proposal covers the cost of healthcare expenses and a 3% increase in staff compensation.

### SPENDING ALIGNS WITH OUR VISION

The budget is aligned with our vision for Ketchum. Namely, ***"a city that is vibrant, connected, sustainable, and safe."***

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**Neil Bradshaw**
Mayor

**Spencer Cordovano**
City Council President

**Amanda Breen**
City Council

**Courtney Hamilton**
City Council

**Tripp Hutchinson**
City Council

**Jade Riley**
City Administrator

**Brent Davis**
Director of Finance

**Aly Swindley**
Assistant to the City Administrator

**Daniel Hansen**
Director of Community Engagement

# FY 2026 BUDGET WORKSHOP

The city's annual Budget Workshop was held on June 24, 2025. Following a positive discussion between the Mayor and City Council regarding their priorities, the proposed FY 2026 budget was moved forward in the approval process. As part of the process, staff returned with items that were mentioned during the budget workshop but needed additional time and attention. The budget workshop follow-up discussion occurred on July 21 during a regular council meeting.

The following topics were discussed along with a short summary of City Council direction given to staff.

## HOUSING PROGRAM PRIORITIES: OWNERSHIP AND PRESERVATION PROGRAM AND IN-LIEU FEES

City Council approved the use of fund balance in order to maintain the momentum of the Ownership and Preservation Program. This approval provides funding for the remainder of FY 2025, as funding is already allocated in FY 2026 and will likely receive additional funding as part of the end of year process.

## FUNDING FOR ART

Staff worked with the Ketchum Arts Commission and after multiple discussions, including prior discussions with City Council, a final recommendation was made to the Mayor and City Council. It was determined that the city's funding for art would move to a set amount of $35,000 per year, instead of funding art mostly through a percentage of dollars spent from the General Fund on capital improvement projects. This allows the Arts Commission to better plan for future programming, knowing resources are allotted annually. This change does not limit the ability of the commission to request additional funds, or the ability for the City Council to allocate additional funds, as needed based on planned projects.

## ANIMAL-RESISTANT CARTS (TRASH CANS)

Financial impacts were presented and a full roll-out of the cans was approved.

## 491 SUN VALLEY ROAD LEASES

Staff had been negotiating with the current tenant and presented mutually agreeable lease terms. Council was supportive of the pro-forma presented and directed staff to finalize the details of a new lease.

## POLICING SERVICES CONTRACT

City Council considered the policing contract and the option to bring the policing in-house. Council was split with regard to furthering the conversation. Given the absence of a council member, this topic will be discussed further at a future council meeting.

## ELECTED PAY

Council had a robust discussion on the topic of elected pay, and the end result was direction to draft an ordinance to come before council on August 4.


CITY HA
KETCHUM
PARKING

# TABLE OF CONTENTS

# EXECUTIVE SUMMARY

The Fiscal Year 2026 proposed budget assumes $42,774,212 in total planned expenses. The city adheres to guidelines set by the Government Finance Officers Association regarding best practices when developing the budget. The budget focuses on aligning base resources with base expenditures, ensuring long-term financial stability. When one-time revenue is known, it is aligned with one-time expenses, avoiding potential shortfalls in the future.

The base revenue forecast for the General Fund fell by 14.6% when compared to the FY 2025 Adopted budget. The reduction is the result of the approval of the Ketchum Fire District. The EMS contract payment will move with the Fire District. The LOT transfer to the General Fund is also smaller as a result. The budget assumes a three percent increase in property tax revenues as allowed by state law to fund offsetting increases in expenses due to modest employee wage growth, standard contract cost increases, and inflationary market pressures. The maximum allowed property tax amount will be reduced by $750,000 as promised as part of the Ketchum Fire District creation. State shared revenues are up in an effort to make adjustments based on actual receipts.

The proposed FY 2026 budget makes allowances for a modest compensation increase for all employees. The General Fund is balanced as required by state law without the planned use of fund balance. However, the General Fund five-year forecast outlines future deficits based on historical cost increases and revenue performance. Management will work closely with the City Council to develop a work plan to address forecasted future deficits.

The city has two enterprise funds (Water and Wastewater) which are self-supporting via user fees. The issuance of the revenue bond for the Wastewater Fund in November 2022 was significant to addressing needed infrastructure upgrades and replacements. In spring of 2023, the city issued the first $7 million in bonds to fund the next three to five years of capital improvement projects, which is the reason for the planned use of fund balance in FY 2026. The Water Fund remains in a sound financial position and is executing the 10-year capital improvement plan to ensure infrastructure is maintained. The recent transition toward a broader tiered rate structure has been successful in curbing water use to further preservation goals. Each fund has a shared goal to minimize the impact to rate payers through the continued implementation of operational efficiencies and cost controls.

The following pages provide an overview of all funds by revenue and expense category; department details are addressed in the departmental summaries section of the budget book.

# FY 2026 BUDGET PROCESS

The city's fiscal year runs from October 1 through September 30. The annual budgeting process begins in March and culminates with the FY 2026 budget/fee hearings scheduled on July 21. The Mayor and four City Council members work part-time, holding budget and policy-setting authority for the city.

While the budget workshop and budget hearings are held on specific dates, budget discussions occur as part of normal operating procedure throughout the year. These discussions are a result of strategic priorities and the financial decisions/tradeoffs that accompany the execution of those priorities. The budget is monitored throughout the year via financial progress reporting. Monitoring is a critical part of the budget development process as the present is a strong indicator of future resource needs.

## MARCH–APRIL

Development of revenue and expenditure estimates which are based on historical performance, anticipated changes in the economy, and operational factors.

## MAY-JUNE

Refinement of the recommended revenue and expenditure estimates. The basis for refinement comes in various forms, including both internal and external forces. Internally, projections are refined and strategic discussions inform resource and expenditure edits. Externally, the city utilizes projections and market conditions to refine estimates, including but not limited to information provided by the Association of Idaho Cities (AIC).

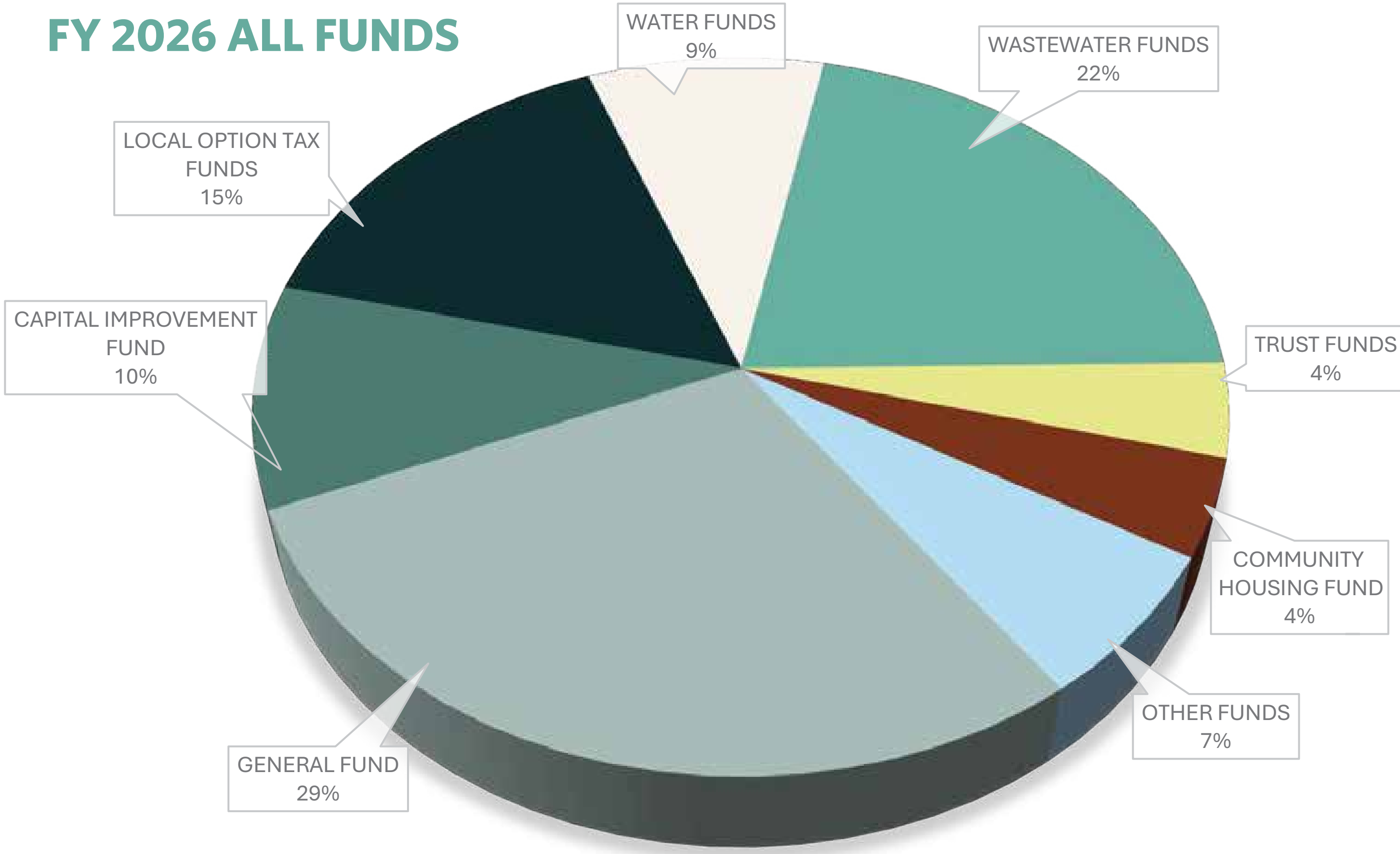
## JUNE

The draft budget document is completed and presented as part of the Budget Workshop at a special City Council meeting.

## JULY-SEPTEMBER

The City Council conducts both a budget hearing and a fee hearing. The fee hearing, per state statute, requires the city to specially note new fees, and existing fees increasing by more than 5%. These hearings are open to the public and are advertised according to state statute. The public is encouraged to participate in the hearings. Following the required hearings, the city will certify the budget with Blaine County per state statute. After which, the city will publish the final adopted budget on the city website prior to the start of the new fiscal year.

## FY 2026 ALL FUNDS




| | FY 2026 ALL FUNDS SUMMARY | TOTAL REVENUE* | PERSONNEL | MATERIALS & SERVICES | CAPITAL/ EQUIPMENT | TRANSFERS | PROPOSED TOTAL EXPENDITURES | CHANGE IN FUND BALANCE |
|---|---|---|---|---|---|---|---|---|
| TAX FUNDS | **TAX FUNDS** | | | | | | | |
| | GENERAL FUND | 12,343,100 | 6,085,120 | 6,033,300 | 23,000 | 355,374 | 12,343,100 | - |
| | CAPITAL IMPROVEMENT FUND | 3,998,600 | | | 4,298,600 | | 4,298,600 | (300,000) |
| | | **16,341,700** | **6,085,120** | **6,033,300** | **4,321,600** | **355,374** | **16,641,700** | **(300,000)** |
| LOCAL OPTION TAX FUNDS | **LOCAL OPTION TAX FUNDS** | | | | | | | |
| | ORIGINAL LOT | 3,670,000 | | 1,396,400 | | 2,273,600 | 3,670,000 | - |
| | ADDITIONAL 1% LOT | 2,900,000 | | 2,842,000 | | 58,000 | 2,900,000 | - |
| | **TOTAL LOCAL OPTION TAX FUNDS** | **6,570,000** | | **4,238,400** | | **2,331,600** | **6,570,000** | **-** |
| ENTERPRISE FUNDS | **ENTERPRISE FUNDS** | | | | | | | |
| | WATER (OPERATING & CAPITAL) | 4,240,500 | 552,708 | 1,847,784 | 700,000 | 700,000 | 3,800,492 | 440,008 |
| | WASTEWATER (OPERATING & CAPITAL) | 7,404,336 | 911,950 | 2,598,895 | 5,242,086 | 500,000 | 9,252,931 | (1,848,595) |
| | **TOTAL ENTERPRISE FUNDS** | **11,644,836** | **1,464,658** | **4,446,679** | **5,942,086** | **1,200,000** | **13,053,423** | **(1,408,587)** |
| TRUST FUNDS | **TRUST FUNDS** | | | | | | | |
| | POLICE TRUST | - | | 7,500 | | | 7,500 | (7,500) |
| | PARKS TRUST | 40,000 | | | 1,137,653 | | 1,137,653 | (1,097,653) |
| | DEVELOPMENTAL TRUST | 650,000 | | 650,000 | | | 650,000 | - |
| | **TOTAL TRUST FUNDS** | **690,000** | | **657,500** | **1,137,653** | | **1,795,153** | **(1,105,153)** |
| OTHER FUNDS | **OTHER FUNDS** | | | | | | | |
| | COMMUNITY HOUSING | 1,876,017 | 666,511 | 428,589 | | 780,917 | 1,876,017 | - |
| | WAGON DAYS | 220,900 | | 220,900 | | | 220,900 | - |
| | GENERAL OBLIGATION FIRE BOND | 617,019 | | 617,019 | | | 617,019 | - |
| | IN-LIEU HOUSING | 800,000 | | | 2,000,000 | | 2,000,000 | (1,200,000) |
| | **TOTAL OTHER FUNDS** | **3,513,936** | **666,511** | **1,266,508** | **2,000,000** | **780,917** | **4,713,936** | **(1,200,000)** |
| | **TOTAL ALL FUNDS** | **38,760,472** | **8,010,776** | **16,694,207** | **13,401,339** | **4,667,891** | **42,774,212** | **(4,013,740)** |

*Total revenue does not include budgeted fund balance use

# STAFFING OVERVIEW BY FUND

| | Position | FY 24/25 Budget | FY 25/26 Budget |
|---|---|---|---|
| Legislative & Executive | Mayor | 1 | 1 |
| | City Council Members | 4 | 4 |
| | | **5** | **5** |
| Administration | City Administrator | 1 | 1 |
| | Assistant to the City Administrator | 1 | 1 |
| | Senior Project Manager | .5 | 1 |
| | | **2.5** | **3** |
| Clerk | City Clerk & Business Manager | 1 | 1 |
| | Administrative Clerk | 1 | 1 |
| | Administrative Assistant | 1 | 1 |
| | | **3** | **3** |
| Community Engagement | Director of Community Engagement | 1 | 1 |
| | Events and Community Engagement Specialist | 1 | 1 |
| | | **2** | **2** |
| Finance | Director of Finance/City Treasurer | 1 | 1 |
| | Business License & Tax Specialist | 1 | 1 |
| | Finance Specialist | 1 | 1 |
| | Payroll Specialist | .5 | .5 |
| | | **3.5** | **3.5** |
| Police | Community Service Officer | **2.5** | **2.5** |
| Recreation | Director of Recreation | 1 | 1 |
| | Recreation Supervisor | 1 | 1 |
| | Community Recreation Supervisor | 1 | 1 |
| | Youth Recreation Supervisor | 1 | 1 |
| | Seasonal and PT Employees | 4 to 20 | 4 to 20 |
| | | **4** | **4** |
| Planning & Building | Director of Planning and Building | 1 | 1 |
| | Senior Planner | 1 | 2 |
| | Associate Planner | 2 | 2 |
| | Planning Technician/Administrative Manager | 1 | 1 |
| | Zoning Technician | 1 | 0 |
| | | **6** | **6** |
| Housing | Director of Housing | 1 | 1 |
| | Operations Manager | 1 | 1 |
| | Program Administrator & Case Manager (BCHA) | 2 | 2 |
| | Administrative Assistant | 1 | 1 |
| | | **5** | **5** |

| | Position | FY 24/25 Budget | FY 25/26 Budget |
|---|---|---|---|
| Streets | Director of Streets & Facility Maintenance | 1 | 1 |
| | Street Supervisor | 1 | 1 |
| | Senior Street Mechanic | 1 | 1 |
| | Street Crew Lead | 1 | 1 |
| | Equipment Operator III | 3 | 3 |
| | Equipment Operator II | 1 | 1 |
| | Equipment Operator I | 1 | 1 |
| | EQI Shared position with Facility Maintenance | 0.5 | 1 |
| | Equipment Operator (winter only) | 3 | 3 |
| | Administrative Assistant | 1 | 1 |
| | Winter seasonal | 1 | 1 |
| | | **14.5** | **15** |
| Facility Maintenance | Maintenance Supervisor/City Arborist | 1 | 1 |
| | Buildings and Facilities Supervisor | 1 | 1 |
| | Grounds Supervisor | 1 | 1 |
| | Maintenance Worker | 1 | 1 |
| | Maintenance Assistant I (shared) | 1.5 | 1.5 |
| | Maintenance Assistant (seasonal) | 1 | 1 |
| | Maintenance Janitors | 2 | 2 |
| | | **8.5** | **8.5** |
| Water/Wastewater | Senior Project Manager | 0.5 | 0 |
| | Water Division Supervisor | 1 | 1 |
| | Water Utilities Supervisor | 1 | 1 |
| | Water Utilities Office Coordinator (shared) | 0.5 | 0.5 |
| | Water Utility Maintenance Worker | 4 | 4 |
| | Wastewater Division Supervisor | 1 | 1 |
| | Wastewater Collection Supervisor | 1 | 1 |
| | Wastewater Plant Lab Technician | 1 | 1 |
| | Wastewater TP Lead Operator | 1 | 1 |
| | Senior Wastewater Utilities Operator | 1 | 1 |
| | Wastewater Utilities Maintenance Operator | 2 | 2 |
| | Wastewater Utilities Office Coordinator (shared) | 0.5 | 0.5 |
| | | **14.5** | **14** |

## STAFFING SUMMARY

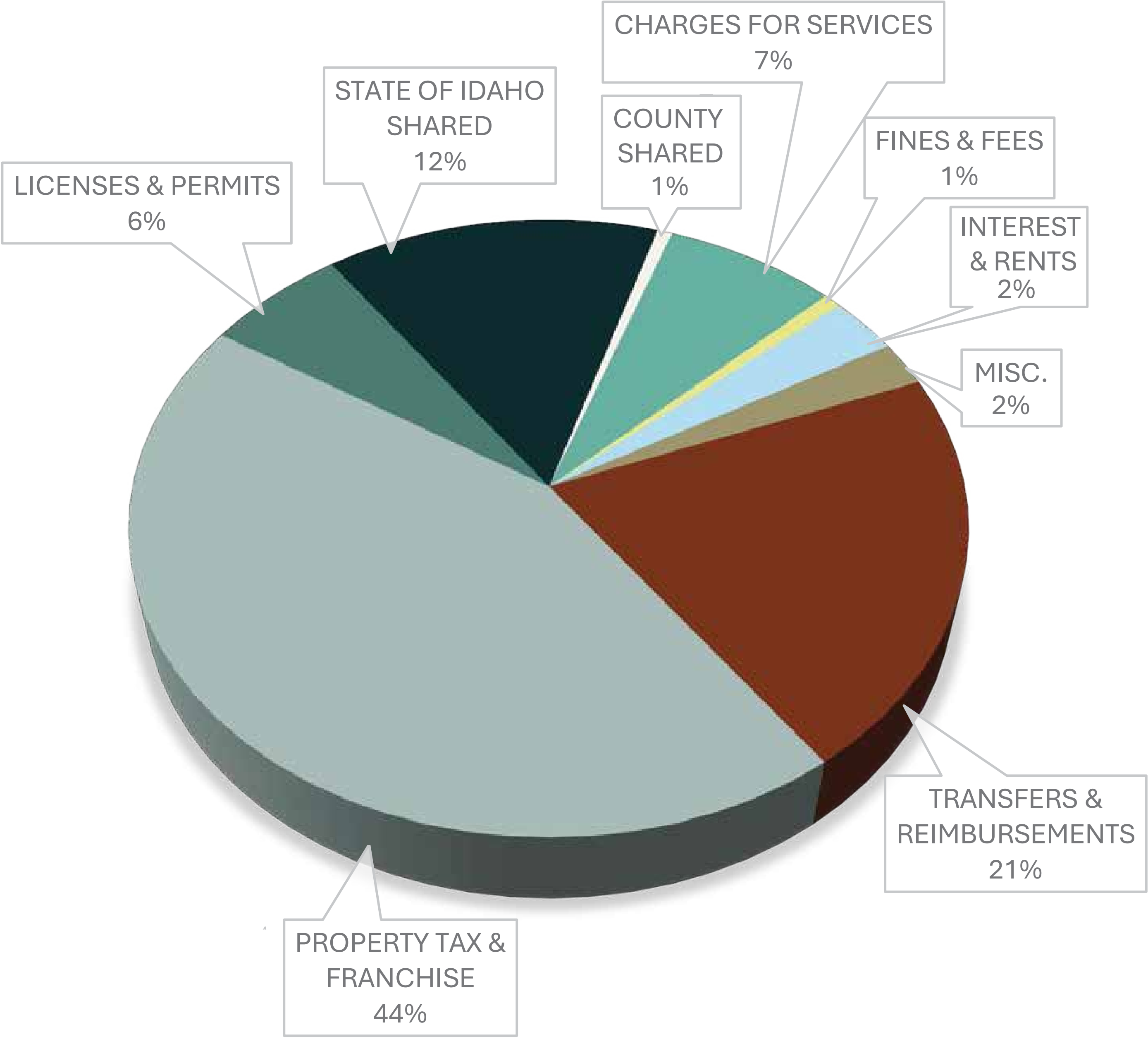
| Position | FY 24/25 Budget | FY 25/26 Budget |
|---|---|---|
| Legislative & Executive | 5 | 5 |
| Administration | 2.5 | 3 |
| Clerk | 3 | 3 |
| Community Engagement | 2 | 2 |
| Finance | 3.5 | 3.5 |
| Fire and Rescue | 17 | 0 |
| Police | 2.5 | 2.5 |
| Recreation | 4 | 4 |
| Planning & Building | 6 | 6 |
| Housing | 5 | 5 |
| Streets | 14.5 | 15 |
| Facility Maintenance | 8.5 | 8.5 |
| Water/Wastewater | 14.5 | 14 |
| | **88** | **71.5** |

# GENERAL FUND

The General Fund is the city's primary source of funding for daily operations, ranging from public safety services to street maintenance to children's recreation programs. The primary revenue sources for the fund include property taxes, state revenue sharing, transfers from the Local Option Tax Fund, planning and building permits, and franchise fees.

# FY 2026 GENERAL FUND REVENUE

Base revenues are forecasted to decrease by $2.3M compared to the adopted FY 2025 budget. The decrease is primarily the result of the newly approved Ketchum Fire District. The Fire District creation results in a loss of the EMS contract with the County ($1.7M) and a reduced transfer into the General Fund from the Original LOT fund ($2.0M to $1.2M). The reductions above were partially offset by increased base budgets for development-related fees, interest revenue, and reimbursements from other funds. Planned expenses are proposed to decrease by $2.3M. This reduction includes all previously held Fire Department expenses moving to the approved Ketchum Fire District. This large reduction is partially offset with contract increases based on development levels, and standard annual increases of other contracts citywide, including the policing contract. The proposed budget allocates a 3% increase in employee wages, ongoing funding for increases in health care, and other general operating increases. The FY 2026 proposed budget is balanced without the planned use of fund balance. This was made possible via strategic discussions and fiscal constraints. It is important to note that the recommended budget adheres to the 17% restricted General Fund balance target set by the City Council.



| | GENERAL FUND REVENUE DETAIL | 2023 Actual | 2024 Actual | 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| PROPERTY TAX & FRANCHISE | 01-3100-1000- GENERAL PROPERTY TAXES | 4,894,483 | 5,110,417 | 5,228,549 | 4,713,368 |
| | 01-3100-1010- PROPERTY TAX CONTINGENCY | - | - | 30,000 | 50,000 |
| | 01-3100-1050- PROPERTY TAX REPLACEMENT | 13,650 | 13,618 | 11,714 | 13,650 |
| | 01-3100-6110- GAS FRANCHISE | 168,994 | 123,262 | 100,000 | 130,000 |
| | 01-3100-6120- T.V. CABLE FRANCHISE | 140,523 | 134,523 | 150,000 | 137,500 |
| | 01-3100-6130- WATER UTILITY ROW FEE (5%) | 121,832 | 129,678 | 136,161 | 150,000 |
| | 01-3100-6140- WASTEWATER UTILITY ROW FEE(5%) | 121,624 | 136,664 | 143,477 | 148,000 |
| | 01-3100-6150- SOLID WASTE FRANCHISE | 95,330 | 98,603 | 95,000 | 100,000 |
| | 01-3100-9000- PENALTY & INTEREST ON TAXES | 18,150 | 18,816 | 15,000 | 18,500 |
| | **TOTAL PROPERTY TAX & FRANCHISE** | **5,574,585** | **5,765,581** | **5,909,901** | **5,461,018** |
| LICENSES & PERMITS | 01-3200-1110- BEER LICENSES | 12,668 | 11,404 | 12,700 | 12,000 |
| | 01-3200-1120- LIQUOR LICENSES | 8,031 | 8,509 | 8,400 | 8,400 |
| | 01-3200-1130- WINE LICENSES | 13,479 | 11,996 | 13,500 | 13,000 |
| | 01-3200-1140- CATERING PERMITS | 1,500 | 1,950 | 1,500 | 1,500 |
| | 01-3200-1150- OFF-SITE BUS./SPECIAL EVENTS P | 29,822 | 16,844 | 20,000 | 20,000 |
| | 01-3200-1400- BUSINESS LICENSES | 33,218 | 30,335 | 3,300 | 33,000 |
| | 01-3200-1410- SHORT TERM RENTAL LICENSES | 113,019 | 93,228 | 204,624 | 200,000 |
| | 01-3200-1520- TAXI-LIMO PERMITS | 2,555 | 1,830 | 2,500 | 2,500 |
| | 01-3200-2100- BUILDING PERMITS | 642,690 | 607,148 | 305,000 | 450,000 |
| | 01-3200-2140- RIGHT-OF-WAY PERMITS | 10,060 | 16,180 | 4,000 | 13,000 |
| | 01-3200-2160- STREET EXCAVATION PERMIT FEE | 1,424 | 1,450 | 1,500 | 1,500 |
| | **TOTAL LICENSES & PERMITS** | **868,465** | **800,874** | **577,024** | **754,900** |
| GRANTS | 01-3300-4100- STATE GRANTS | 14,412 | 4,039 | - | - |
| | 01-3300-4200- OTHER GRANTS | 300 | - | - | - |
| | **TOTAL GRANTS** | **14,712** | **4,039** | **-** | **-** |
| STATE OF IDAHO SHARED | 01-3310-5100- STATE LIQUOR APPORTIONMENT | 396,263 | 362,218 | 395,000 | 395,000 |
| | 01-3310-5200- HIGHWAY USER'S REVENUE - STREET | 246,068 | 339,141 | 195,071 | 250,000 |
| | 01-3310-5600- STATE SHARED REVENUE | 1,106,880 | 1,114,447 | 1,086,365 | 1,150,000 |
| | **TOTAL STATE OF IDAHO SHARED** | **1,749,211** | **1,815,806** | **1,676,436** | **1,795,000** |
| COUNTY SHARED | 01-3320-8400- COUNTY COURT FINES | 66,383 | 92,663 | 50,000 | 80,000 |
| | 01-3320-8600- COUNTY AMBULANCE CONTRACT | 1,513,357 | 1,513,357 | 1,685,076 | - |
| | 01-3320-8610- COUNTY AMBULANCE STORAGE | 36,000 | - | - | - |
| | **TOTAL COUNTY SHARED** | **1,615,740** | **1,606,020** | **1,735,076** | **80,000** |
| CHARGES FOR SERVICES | 01-3400-1100- PLANNING FEES | 190,435 | 193,812 | 90,000 | 150,000 |
| | 01-3400-1102- ANNEXATION FEES | - | 5,688 | - | - |
| | 01-3400-1110- BUILDING PLAN CHECK FEES | 431,712 | 332,515 | 175,500 | 292,500 |
| | 01-3400-1120- PLANNING PLAN CHECK FEES | 283,836 | 221,137 | 122,850 | 204,750 |
| | 01-3400-1130- FIRE PLAN CHECK FEES | 285,891 | 230,436 | 122,850 | 102,375 |
| | 01-3400-1500- REPRODUCTION/FINGERPRINT FEES | 757 | 1,634 | 500 | 500 |
| | 01-3400-2250- SPECIAL FIRE FEES | 17,037 | 169,987 | 50,000 | - |
| | 01-3400-3600- BANNER FEES | 6,417 | 4,575 | - | 5,000 |
| | 01-3400-6100- BC SCH DIST. PARK MAINT. CONTR. | 18,200 | - | 18,200 | 18,928 |
| | 01-3400-6300- PARK YOUTH PROGRAM FEES | 119,839 | 114,341 | 120,000 | 120,000 |
| | 01-3400-6320- PARK USER FEES | 14,245 | 20,358 | 20,000 | 20,000 |
| | 01-3400-6700- PARK CONCESSION SALES | 9,658 | 11,349 | 9,000 | 11,000 |
| | 01-3400-6800- TREE SERVICES | 150 | 100 | - | |
| | **TOTAL CHARGES FOR SERVICES** | **1,378,177** | **1,305,932** | **728,900** | **925,053** |

| GENERAL FUND REVENUE DETAIL *(continued)* | | 2023 Actual | 2024 Actual | 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| FINES & FEES | 01-3500-1100- PARKING FINES | 89,691 | 86,009 | 100,000 | 90,000 |
| | 01-3500-1200- ELECTRIC VEHICLE CHARGING | - | 23 | 25 | - |
| | 01-3500-1300- PAID PARKING | 3,952 | 2,416 | 2,500 | 3,000 |
| | 01-3500-1400- PLANNING & BUILDING FINES | 3,500 | 5,700 | - | 4,000 |
| | **TOTAL FINES & FEES** | **97,143** | **94,148** | **102,525** | **97,000** |
| INTEREST & RENTS | 01-3700-1000- INTEREST EARNINGS | 351,557 | 507,892 | 150,000 | 250,000 |
| | 01-3700-2000- RENT | 3,500 | 2,250 | 6,000 | 6,000 |
| | 01-3700-2010- RENT-PARK RESERVATIONS | 11,120 | 8,475 | 12,000 | 9,000 |
| | 01-3700-2020- RENT-491 SUN VALLEY ROAD | 67,687 | 67,797 | 66,468 | 108,000 |
| | 01-3700-2040- RENT-LIFT TOWER LODGE | 11,500 | - | - | - |
| | **TOTAL INTEREST & RENTS** | **445,364** | **586,415** | **234,468** | **373,000** |
| MISCELLANEOUS | 01-3700-3600- REFUNDS & REIMBURSEMENTS | 550,754 | 89,342 | 253,400 | 50,000 |
| | 01-3700-3610- REIMBURSEMENTS-RESORT CITIES | 14,000 | 28,145 | 22,000 | 22,000 |
| | 01-3700-3650- REIMBURSEMENT-BLAINE CITY TOUR | 8,400 | 7,466 | 8,000 | 8,000 |
| | 01-3700-4000- SALE OF FIXED ASSETS | - | 13,515 | - | - |
| | 01-3700-7000- MISCELLANEOUS | - | 2,675 | - | 209,300 |
| | 01-3700-7030- BUILDING PERMIT REIMBURSEMENT | 43 | - | - | - |
| | **TOTAL MISCELLANEOUS** | **573,197** | **141,143** | **283,400** | **289,300** |
| TRANSFERS & REIMBURSEMENTS | 01-3700-8722- TRANSFER FROM LOT FUND | 1,900,000 | 2,000,000 | 2,000,000 | 1,200,000 |
| | 01-3700-8763- REIMBURSEMENT FROM WATER FUND | 218,048 | 286,444 | 368,138 | 403,634 |
| | 01-3700-8765- REIMBURSEMENT FROM WASTEWATER | 298,280 | 337,728 | 746,241 | 864,195 |
| | 01-3710-8766- HOUSING FUND REIMB.-DEED RESTRICT | - | 200,000 | - | - |
| | 01-3700-8798- URA FND REIM.-SALARIES/BENEFITS | 92,040 | 112,941 | 125,000 | 95,000 |
| | 01-3700-8799- IDL FIRE REIMBURSEMENT | - | - | 200,000 | - |
| | 01-3710-8722- LOT FUND REIMB-ADMIN. EXPENSES | 3,000 | 5,000 | 5,000 | 5,000 |
| | 01-3710-8763- WATER FUND REIMB-ADMIN. EXPENSE | 96,486 | 110,169 | 148,779 | - |
| | 01-3710-8765- WW FUND REIMB-ADMIN. EXPENSES | 131,989 | 129,893 | 140,252 | - |
| | 01-3710-8798- URA FUND REIMB-ADMIN. EXPENSES | 240 | - | 25,000 | - |
| | 01-3800-9000- FUND BALANCE | - | - | 4,078,623 | - |
| | **TOTAL TRANSFERS & REIMBURSEMENTS** | **2,740,083** | **3,182,175** | **7,837,033** | **2,567,829** |
| | **TOTAL REVENUE** | **15,056,677** | **15,302,134** | **19,084,763** | **12,343,100** |

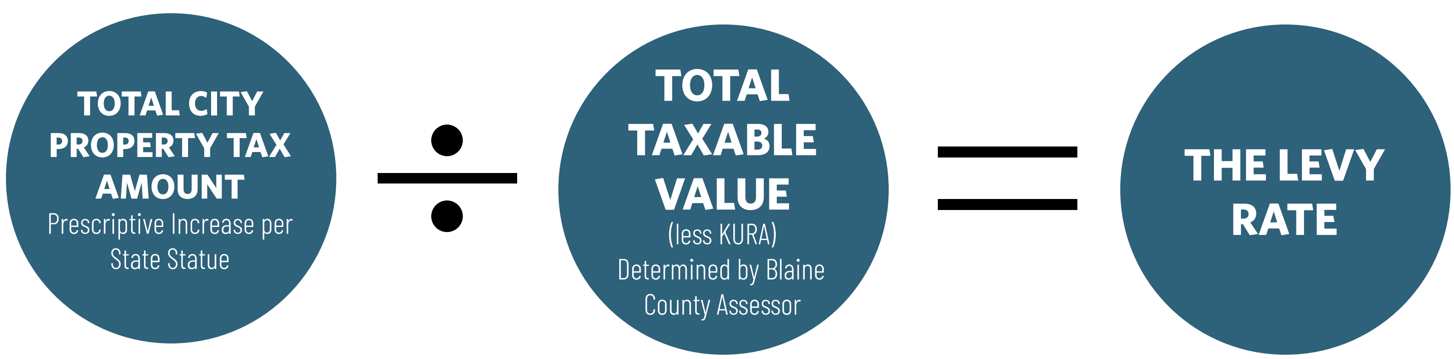
# PROPERTY TAX FAQ

Property tax represents 44% of the total revenue within the General Fund. The General Fund Property Tax budget growth is very prescriptive based on Idaho State Statute 63-802. The city can only increase the base property tax amount by 3%. The city is also allowed to increase the property tax amount based on the value of new construction and 90% of the value of annexation, multiplied by the calculated preliminary levy rate (growth formula). A visual representation of the property tax calculation is below. It is important to point out that the city does not set a levy rate. There are two components that result in a calculated levy rate:

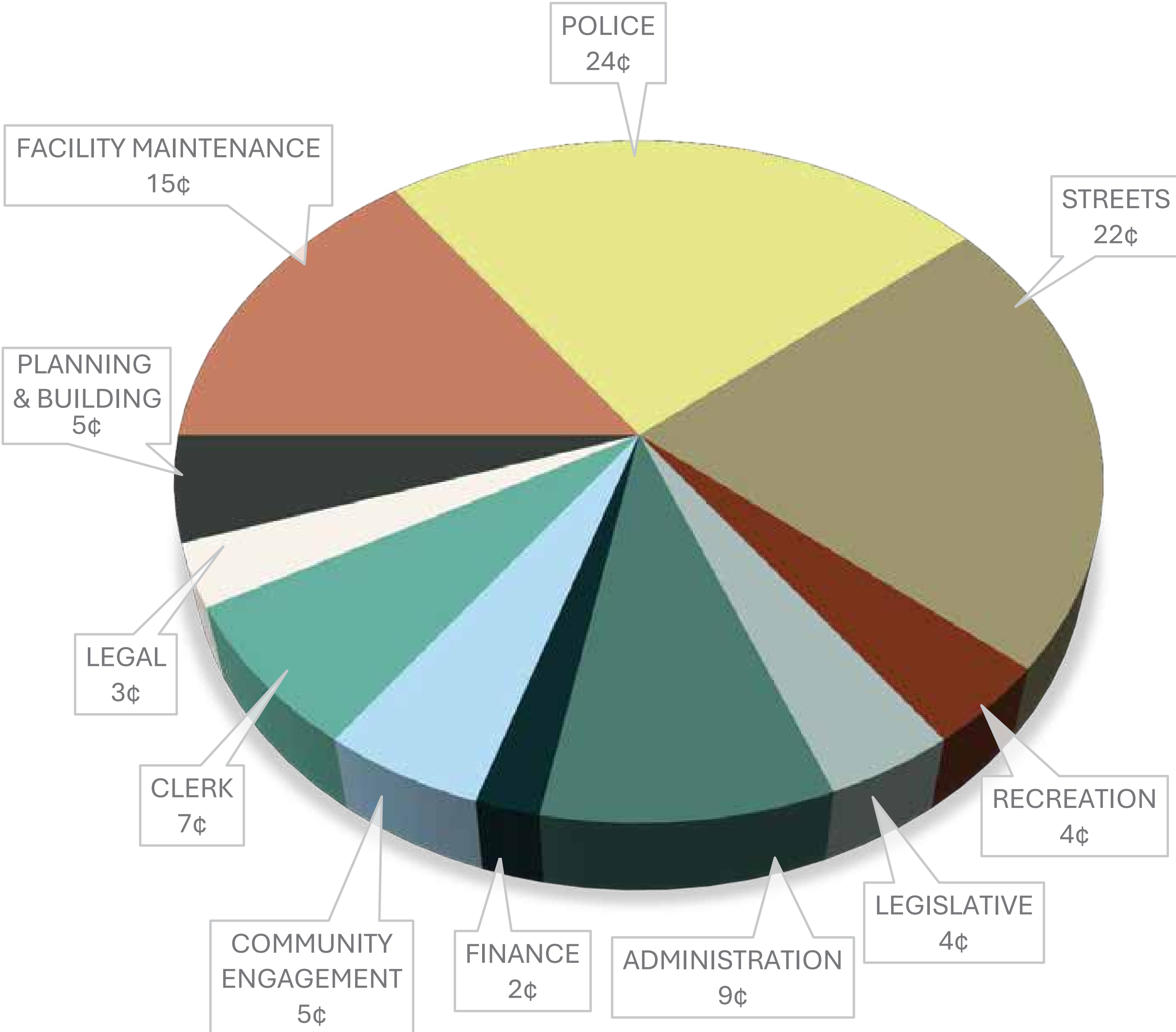
1. the total city property tax budget as stated above and prescribed by state statute; and
2. the total taxable value as determined by the Blaine County Assessor.

As mentioned above, it is important to note that the city's property tax budget is only allowed to grow by 3% annually, plus a small amount related to the growth formula. The city sees this amount in an aggregate number, while the individual taxpayer may see swings in their tax bill based on the assessed value as determined by the Blaine County Assessor. For example, if the average increase in value for a single-family home increased 5%, based on a normal distribution, there will be homes that went up far more and homes that didn't grow in value at all or less than 5%. This results in specific tax increases or decreases for the individual taxpayer.

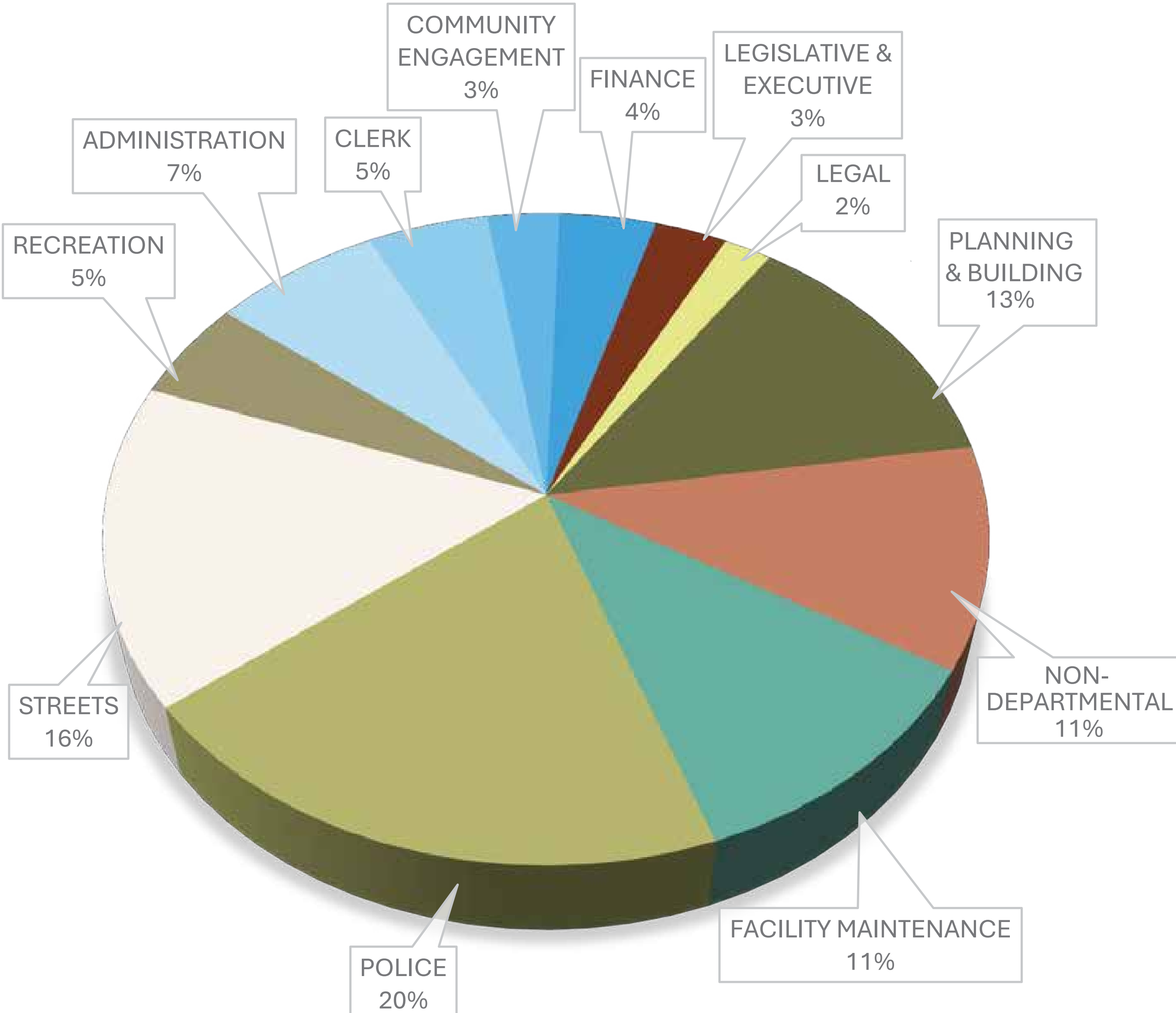
## PRELIMINARY LEVY RATE (GROWTH FORMULA)



# FOR EVERY TAX DOLLAR



# FY 2026 GENERAL FUND EXPENDITURES



| GENERAL FUND EXPENDITURES DETAIL | | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | SALARIES | 3,870,042 | 4,064,721 | 4,610,275 | 3,389,202 |
| | PLANNING & ZONING COMMISSION | 23,600 | 19,200 | 25,200 | 25,200 |
| | PART-TIME/SEASONAL | 108,327 | 88,549 | 249,572 | 156,500 |
| | PAID ON-CALL WAGES | 72,432 | 193,562 | 135,000 | - |
| | WOOC (WORKING OUT OF CLASS) | 10,242 | 20,603 | 8,000 | - |
| | SHIFT COVERAGE ON CALL | 21,293 | 19,167 | 22,500 | 21,500 |
| | OVERTIME | 189,928 | 322,648 | 168,500 | 53,000 |
| | FICA TAXES-CITY | 336,135 | 375,295 | 429,801 | 276,191 |
| | STATE RETIREMENT-CITY | 343,857 | 336,748 | 392,855 | 414,596 |
| | FIREMAN'S RETIREMENT-CITY | 169,315 | 208,130 | 234,125 | - |
| | DEF. COMP-ON-CALL/PT | - | - | 12,000 | - |
| | WORKER'S COMPENSATION-CITY | 100,560 | 91,571 | 91,600 | 43,630 |
| | HEALTH INSURANCE-CITY | 1,698,227 | 1,495,427 | 1,500,938 | 1,054,178 |
| | HEALTH REIMBURSEMENT ACCT(HRA) | 35,953 | 88,489 | 96,500 | 65,000 |
| | DENTAL INSURANCE-CITY | 37,690 | 37,644 | 43,207 | 30,174 |
| | VISION INSURANCE | 15,809 | 8,851 | - | 14,064 |
| | VEBA CONTRIBUTION | 52,800 | 57,600 | 57,600 | - |
| | MERP-MEDICAL EXP REIMBURSEMENT | 6,150 | 6,713 | 7,200 | - |
| | ST & LONG TERM DISABILITY | 16,735 | 25,387 | 26,092 | 19,972 |
| | VACATION/SICK ACCRUAL/COMP PAYOUT | 24,434 | 56,547 | 31,793 | - |
| | OTHER EMPLOYEE BENEFITS | 12,000 | 17,539 | 26,400 | 26,400 |
| | STATE UNEMPLOYMENT INSURANCE | 646 | 1,390 | 18,000 | 6,000 |
| | PERFORMANCE AWARDS | 763 | 1,870 | 4,200 | - |
| | **TOTAL PERSONNEL** | **7,146,938** | **7,537,649** | **8,191,359** | **5,595,607** |
| MATERIALS AND SERVICES | OFFICE SUPPLIES & POSTAGE | 32,718 | 29,410 | 40,467 | 38,550 |
| | OPERATING SUPPLIES | 69,637 | 42,829 | 79,365 | 35,000 |
| | OPERATING SUPPLIES EMS | 54,539 | 54,289 | 63,000 | - |
| | RECREATION SUPPLIES | 11,145 | 8,962 | 11,000 | 11,000 |
| | YOUTH GOLF | 1,070 | 1,090 | 1,000 | 1,100 |
| | RESALE ITEMS-CONCESSION SUPPLY | 4,756 | 6,770 | 7,500 | 7,500 |
| | STATE SALES TAX | 8,424 | 10,456 | 8,750 | 8,500 |
| | MINOR EQUIPMENT | 2,612 | 3,104 | 3,800 | 3,500 |
| | MOTOR FUELS & LUBRICANTS | 177,755 | 92,405 | 143,592 | 105,500 |
| | COMPUTER SOFTWARE | 1,830 | 898 | 8,800 | 8,300 |
| | PARKING OPS PROCESSING FEES | 12,892 | 21,030 | 26,000 | 21,000 |
| | PARKING OPS EQUIPMENT FEES | 5,658 | 1,365 | 11,000 | 6,000 |
| | ELECTIONS | - | - | 2,500 | 1,000 |
| | PROFESSIONAL SERVICES | 1,031,439 | 1,375,427 | 1,035,712 | 1,187,750 |
| | PROFESSIONAL SERVICES - IDBS | 418,139 | 583,451 | 260,000 | 423,525 |
| | RESORT CITIES | 1,085 | 2,364 | 25,000 | 25,000 |
| | PROFESSIONAL SERVICES-CITY TREES | 16,360 | 14,007 | 15,000 | 15,000 |
| | PROFESSIONAL SERVICES EMS | 7,364 | 28,881 | 20,000 | - |
| | PROF SERVICES-FLOOD PLAIN PROG. REM | 8,269 | 17,450 | 10,000 | 10,000 |
| | IT PROFESSIONAL SERVICES | - | - | 178,260 | 165,000 |
| | PROF SERVICES-CITY BEAUTIFICATION | 52,658 | 54,362 | 85,000 | 80,000 |
| | BLAINE CITY TOUR | 5,989 | 10,221 | 8,000 | 8,000 |
| | PROF. SERVICES-BCSO CONTRACT | 1,748,234 | 1,965,953 | 1,918,055 | 1,994,777 |
| | CITY PROSECUTOR | 46,600 | 50,260 | 47,998 | 50,000 |
| | ADVERTISING & LEGAL PUBLICATION | 21,194 | 27,363 | 23,000 | 28,000 |
| | PROPERTY ACQUISITION | - | - | 2,248,346 | - |
| | GEOGRAPHIC INFO SYSTEMS | 6,170 | 8,389 | 10,000 | 15,000 |
| | 1ST/WASHINGTON RENT | 36,000 | 36,000 | 18,000 | - |
| | PROPERTY & LIABILITY INSURANCE | 93,778 | 122,922 | 116,015 | 120,000 |

| | GENERAL FUND EXPENDITURES DETAIL | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| MATERIALS AND SERVICES | DUES, SUBSCRIPTIONS & MEMBERSHIP | 11,448 | 6,235 | 14,140 | 12,640 |
| | PERSONNEL TRAINING/TRAVEL/MTG | 11,903 | 20,910 | 52,515 | 37,500 |
| | TRAINING/TRVL./MTG-CITY ADM/ASST | 1,689 | 3,014 | 12,000 | 8,000 |
| | ASSISTANT FIRE CHIEF TRAINING | 50 | - | - | - |
| | MAYOR/COUNCIL-TRAINING/TRAVEL/MTG | 38 | 3,292 | 3,000 | 15,000 |
| | TRAINING EMS | 13,827 | 12,943 | 12,000 | - |
| | TRAINING-FACILITY | 3,557 | 1,421 | 12,000 | - |
| | IDL FIRE EXPENSES | - | - | 200,000 | - |
| | TRAINING/TRAVEL/MTG-P&Z COMM | 143 | 1,354 | 3,000 | 3,000 |
| | TELEPHONE & COMMUNICATIONS | 85,263 | 67,163 | 77,570 | 58,720 |
| | COMPUTER NETWORK/SERVICES | 95,971 | 123,005 | 80,000 | 140,000 |
| | TELEPHONE & COMMUNICATION EMS | 31,995 | 20,291 | 21,000 | - |
| | REPAIR & MAINT—MACHINERY & EQ | 6,012 | 1,101 | 2,500 | - |
| | COMMUNICATIONS | 97,906 | 59,160 | 105,000 | 50,000 |
| | UTILITIES | 123,183 | 151,657 | 155,182 | 122,000 |
| | CUSTODIAL & CLEANING SERVICES | 47,042 | 60,776 | 80,000 | 65,000 |
| | MOTOR FUELS & LUBRICANTS EMS | 8,325 | 9,048 | 8,000 | - |
| | REPAIR & MAINTENANCE-BUILDINGS | 21,834 | 38,320 | 80,000 | 50,000 |
| | REPAIR & MAINT-491 SV ROAD | 70,179 | 45,595 | 77,000 | 70,000 |
| | REPAIR & MAINT-WARM SPRINGS PR | 32,223 | 48,003 | 48,100 | 48,000 |
| | REPAIR & MAINT—AUTOMOTIVE | 45,950 | 49,085 | 52,700 | 30,500 |
| | REPAIR & MAINT-AUTO EQUIP EMS | 14,864 | 4,196 | 12,000 | - |
| | REPAIR & MAINT—MACHINERY & EQ | 127,475 | 83,144 | 158,650 | 90,000 |
| | REPAIR & MAINT—MACHINERY & EQ | 386 | 1,763 | 2,500 | 3,000 |
| | CONTRACT FOR SERVICE | 164,185 | 97,467 | 156,904 | 257,138 |
| | COMPUTER SERVICES | 29,876 | 38,638 | 45,500 | - |
| | MISCELLANEOUS EXPENSE | - | - | 475,000 | 199,300 |
| | OTHER PURCHASED SERVICES | 23,074 | 21,107 | 28,250 | 19,000 |
| | SIGNS & SIGNALIZATION | 5,609 | 17,233 | 16,000 | 16,000 |
| | IDL FIRE REIMBURSEMENTS | 9,107 | 16,531 | - | - |
| | STREET LIGHTING | 16,896 | 21,280 | 18,500 | 18,500 |
| | MAINTENANCE & IMPROVEMENTS | 235,598 | 281,135 | 374,300 | 336,000 |
| | REPAIR & MAINT—FACILITY | 7,549 | 1,956 | - | - |
| | **TOTAL MATERIALS & SERVICES** | **5,219,472** | **5,876,479** | **8,808,470** | **6,033,299** |
| CAPITAL OUTLAY | OFFICE FURNITURE & EQUIPMENT | 6,813 | 8,255 | 3,000 | 18,000 |
| | AUTOMOTIVE EQUIPMENT | 5,000 | - | 5,000 | 5,000 |
| | LEASE-AERIAL TOWER | 58,430 | 58,430 | 58,430 | - |
| | LEASE-ENFORCER PUC PUMPER | - | 140,802 | 141,000 | - |
| | **TOTAL CAPITAL OUTLAY** | **70,243** | **207,486** | **207,430** | **23,000** |

| | GENERAL FUND EXPENDITURES DETAIL | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| TRANSFERS | TRANSFER TO GF UTILITY | 2,228 | 60,000 | - | - |
| | TRANSFER TO GENERAL CIP FUND | 253,802 | - | 847,677 | - |
| | TRANSFER TO CITY/CO HOUSING | 266,481 | 430,517 | 500,000 | - |
| | TRANSFER TO IN-LIEU HOUSING | 201,061 | - | - | - |
| | TRANSFER TO PARK TRUST-KAC | 10,000 | 10,000 | 10,000 | 10,000 |
| | MERIT/COMPENSATION ADJUSTMENTS | 163,488 | 161,811 | 140,000 | 204,000 |
| | HEALTH INSURANCE CONTINGENCY | - | - | - | 80,000 |
| | PROPERTY TAX CONTINGENCY | - | - | - | 50,000 |
| | GENERAL FUND OP. CONTINGENCY | 207,210 | 363,969 | 379,826 | 347,194 |
| | **TOTAL TRANSFERS** | **1,104,270** | **1,026,297** | **1,877,503** | **639,374** |
| | **TOTAL GENERAL FUND EXPENDITURES** | **13,540,922** | **14,647,911** | **19,084,762** | **12,343,100** |

# GENERAL FUND DEPARTMENTAL SUMMARIES

## ADMINISTRATION

This budget contains the operating accounts for Administration. The City Administrator supports the Mayor and City Council and provides oversight of all departments on day-to-day city operations.

### FY 2025 HIGHLIGHTS

- Adjusted professional contracts for service
    - Reduced Services (e.g., engineering)
    - IT services were transferred to Non-Departmental to represent city-wide impact
- General Fund portion of the Senior Project Manager's workload was adjusted to 50% General Fund and 50% Enterprise Funds

### FY 2026 BUDGET HIGHLIGHTS

- Finance, Community Engagement, and Clerk budgets are now separated out from Administration.
- General Fund portion of the Senior Project Manager is now a full position within the General Fund and will be charged out through the indirect cost allocation plan.

# FY 2026 ADMINISTRATION BREAKOUT

| | ADMINISTRATION EXPENDITURES | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 01-4150-1000 SALARIES | 726,893 | 809,951 | 965,737 | 364,738 |
| | 01-4150-1500 PART TIME SALARIES | 6,228 | 15,616 | 10,000 | 10,000 |
| | 01-4150-1900 OVERTIME | 81 | 1,458 | - | 1,500 |
| | 01-4150-2100 FICA TAXES-CITY | 55,580 | 68,113 | 73,879 | 27,902 |
| | 01-4150-2200 STATE RETIREMENT-CITY | 95,693 | 108,993 | 114,270 | 43,623 |
| | 01-4150-2400 WORKMEN'S COMPENSATION-CITY | 1,094 | 1,110 | 1,200 | 394 |
| | 01-4150-2500 HEALTH INSURANCE-CITY | 250,881 | 265,645 | 294,644 | 120,809 |
| | 01-4150-2505 HEALTH REIMBURSEMENT ACCT(HRA) | 8,879 | 21,884 | 19,000 | 6,000 |
| | 01-4150-2510 DENTAL INSURANCE-CITY | 5,915 | 6,857 | 8,209 | 2,532 |
| | 01-4150-2515 VISION | 3,833 | 1,935 | - | 1,584 |
| | 01-4150-2600 ST & LONG TERM DISABILITY | 3,098 | 5,723 | 5,187 | 1,973 |
| | 01-4150-2700 VACATION/SICK ACCRUAL PAYOUT | - | 9,029 | - | - |
| | 01-4150-2760 OTHER EMPLOYEE BENEFITS | 12,000 | 17,539 | 26,400 | 26,400 |
| | **TOTAL PERSONNEL** | **1,170,174** | **1,333,852** | **1,518,526** | **607,455** |
| MATERIALS AND SERVICES | 01-4150-3100 OFFICE SUPPLIES & POSTAGE | 26,798 | 21,285 | 25,000 | 25,000 |
| | 01-4150-3310 STATE SALES TAX-GEN. GOV. & PAR | 42 | 858 | 250 | - |
| | 01-4150-4200 PROFESSIONAL SERVICES | 138,751 | 252,608 | - | 137,138 |
| | 01-4150-4400 ADVERTISING & LEGAL PUBLICATION | 10,215 | 8,084 | 12,000 | - |
| | 01-4150-4600 PROPERTY & LIABILITY INSURANCE | 93,778 | 122,922 | 116,015 | - |
| | 01-4150-4800 DUES, SUBSCRIPTIONS & MEMBERSHIPS | 7,262 | 4,510 | 7,500 | 6,000 |
| | 01-4150-4900 PERSONNEL TRAINING/TRAVEL/MTG | 4,102 | 10,791 | 20,000 | - |
| | 01-4150-4902 TRAINING/TRVL/MTG-CITY ADM/ASST | 1,689 | 3,014 | 12,000 | 8,000 |
| | 01-4150-5100 TELEPHONE & COMMUNICATIONS | 45,260 | 43,693 | 43,000 | - |
| | 01-4150-5110 COMPUTER NETWORK | 95,971 | 123,005 | 80,000 | - |
| | 01-4150-5150 COMMUNICATIONS | 97,906 | 59,160 | 105,000 | - |
| | 01-4150-5200 UTILITIES | 30,392 | 29,087 | 42,682 | 32,000 |
| | 01-4150-5900 REPAIR & MAINTENANCE-BUILDINGS | - | 125 | - | - |
| | 01-4150-6500 CONTRACTS FOR SERVICES | 53,183 | 8,666 | 25,000 | 55,000 |
| | 01-4150-6510 COMPUTER SERVICES | 29,876 | 38,638 | 45,500 | - |
| | 01-4150-7400 OFFICE FURNITURE & EQUIPMENT | 6,388 | 7,780 | 1,000 | 5,000 |
| | **TOTAL OPERATING** | **641,615** | **734,224** | **534,947** | **268,138** |
| | **TOTAL ADMINISTRATIVE** | **1,811,789** | **2,068,076** | **2,053,473** | **875,593** |

# CLERK

The City Clerk is responsible for a range of services such as procurement, maintaining ordinances/resolutions, public record requests, retention of official city records, and information technology.

## FY 2025 HIGHLIGHTS

- Increase in ICRMP annual premiums due to reevaluation of city-owned assets and substantial rises in the reinsurance markets.
- Two vacant positions to be filled before the fiscal year end

## FY 2026 BUDGET HIGHLIGHTS

- The Clerk department budget is now separated from the overall Administration budget.
- Due to the separation of the Ketchum Fire District, ICRMP insurance premiums will decrease substantially (~29%), resulting in a year-over-year overall reduction of 21% in premiums.

| | CLERK EXPENDITURES | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 01-4152-1000 SALARIES | - | - | - | 244,231 |
| | 01-4152-1500 PART TIME SALARIES | - | - | - | 1,500 |
| | 01-4152-2100 FICA TAXES-CITY | - | - | - | 18,684 |
| | 01-4152-2200 STATE RETIREMENT-CITY | - | - | - | 29,210 |
| | 01-4152-2400 WORKMEN'S COMPENSATION-CITY | - | - | - | 264 |
| | 01-4152-2500 HEALTH INSURANCE-CITY | - | - | - | 49,048 |
| | 01-4152-2505 HEALTH REIMBURSEMENT ACCT(HRA) | - | - | - | 4,000 |
| | 01-4152-2510 DENTAL INSURANCE-CITY | - | - | - | 1,776 |
| | 01-4152-2515 VISION | - | - | - | 720 |
| | 01-4152-2600 ST & LONG TERM DISABILITY | - | - | - | 1,321 |
| | **TOTAL PERSONNEL** | **-** | **-** | **-** | **350,754** |
| OPERATING | 01-4152-4400 ADVERTISING & LEGAL PUBLICATIONS | - | - | - | 12,000 |
| | 01-4152-4600 PROPERTY & LIABILITY INSURANCE | - | - | - | 120,000 |
| | 01-4152-4900 PERSONNEL TRAINING/TRAVEL/MTG | - | - | - | 5,000 |
| | 01-4152-5100 TELEPHONE & COMMUNICATIONS | - | - | - | 43,000 |
| | 01-4152-5110 COMPUTER NETWORK | - | - | - | 80,000 |
| | 01-4152-7400 OFFICE FURNITURE & EQUIPMENT | - | - | - | 3,000 |
| | **TOTAL OPERATING** | **-** | **-** | **-** | **263,000** |
| | **TOTAL CLERK** | **-** | **-** | **-** | **613,754** |

# COMMUNITY ENGAGEMENT

The Community Engagement team oversees city-wide public communications, presentations, and outreach. They provide campaign, media, and promotional support to all city departments. The department produces all city events, cultivates event partnerships with other organizations, and permits all private events taking place in public spaces. The Community Engagement team also provides staffing support to the Arts Commission.

## FY 2025 HIGHLIGHTS

- Led the city partnership to produce FIS World Cup Finals events
- Evaluated and renegotiated all department contracts for services to increase operational efficiency and save funds to hire an additional staff member
- Hired an additional full-time, contracted position to expand department services

## FY 2026 BUDGET HIGHLIGHTS

- Community Engagement department budget is now separated from the overall Administration budget
- Redevelopment of city-wide websites is underway, with funds accounted for and plans to launch the new platforms in FY 2026
- Identifying new public/private event partnership opportunities to conduct new cultural events in Ketchum without increasing budget funds

| | COMMUNITY ENGAGEMENT EXPENDITURES | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 01-4154-1000 SALARIES | - | - | - | 184,953 |
| | 01-4154-2100 FICA TAXES-CITY | - | - | - | 14,149 |
| | 01-4154-2200 STATE RETIREMENT-CITY | - | - | - | 22,121 |
| | 01-4154-2400 WORKMEN'S COMPENSATION-CITY | - | - | - | 200 |
| | 01-4154-2500 HEALTH INSURANCE-CITY | - | - | - | 42,807 |
| | 01-4154-2505 HEALTH REIMBURSEMENT ACCT(HRA) | - | - | - | 3,000 |
| | 01-4154-2510 DENTAL INSURANCE-CITY | - | - | - | 1,236 |
| | 01-4154-2515 VISION | - | - | - | 576 |
| | 01-4154-2600 ST & LONG TERM DISABILITY | - | - | - | 1,000 |
| | **TOTAL PERSONNEL** | **-** | **-** | **-** | **270,042** |
| MATERIAL AND SERVICES | 01-4154-4200 PROFESSIONAL SERVICES | - | - | - | 80,000 |
| | 01-4154-4900 PERSONNEL TRAINING/TRAVEL/MTG | - | - | - | 5,000 |
| | 01-4154-5150 COMMUNICATIONS | - | - | - | 50,000 |
| | 01-4154-7400 OFFICE FURNITURE & EQUIPMENT | - | - | - | 1,000 |
| | **TOTAL OPERATING** | **-** | **-** | **-** | **136,000** |
| | **TOTAL COMMUNITY ENGAGEMENT** | **-** | **-** | **-** | **406,042** |

# FINANCE

The Finance team manages the budget, accounts payable, accounts receivable, treasury/investments, payroll, benefits management, business licensing, business tax, short-term rentals, and financial analysis and reporting.

## FY 2025 HIGHLIGHTS

- Complete revamp of Accounts Payable process and workflow (Ramp); estimated monthly efficiency gain of 80+ labor hours city-wide
- Implementation of new short-term rental management system
- Identified over $350K in annualized health care savings

## FY 2026 BUDGET HIGHLIGHTS

- Finance department budget now separated from overall Administration budget
- Planned move to the cloud for Enterprise Resource Planning system
- Finalize full documentation of Finance processes
- Official start of Ketchum Fire District

| FINANCE EXPENDITURES | | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 01-4156-1000 SALARIES | - | - | - | 276,853 |
| | 01-4156-1900 OVERTIME | - | - | - | 3,000 |
| | 01-4156-2100 FICA TAXES-CITY | - | - | - | 21,410 |
| | 01-4156-2200 STATE RETIREMENT-CITY | - | - | - | 33,471 |
| | 01-4156-2400 WORKMEN'S COMPENSATION-CITY | - | - | - | 299 |
| | 01-4156-2500 HEALTH INSURANCE-CITY | - | - | - | 69,310 |
| | 01-4156-2505 HEALTH REIMBURSEMENT ACCT(HRA) | - | - | - | 4,000 |
| | 01-4156-2510 DENTAL INSURANCE-CITY | - | - | - | 2,250 |
| | 01-4156-2515 VISION | - | - | - | 912 |
| | 01-4156-2600 ST & LONG TERM DISABILITY | - | - | - | 1,497 |
| | **TOTAL PERSONNEL** | **-** | **-** | **-** | **413,001** |
| MATERIALS AND SERVICES | 01-4156-3100 OFFICE SUPPLIES & POSTAGE | - | - | - | 2,500 |
| | 01-4156-4200 PROFESSIONAL SERVICES | - | - | - | 18,000 |
| | 01-4156-4900 PERSONNEL TRAINING/TRAVEL/MTG | - | - | - | 12,000 |
| | 01-4156-6510 COMPUTER SERVICES | - | - | - | 60,000 |
| | 01-4156-7400 OFFICE FURNITURE & EQUIPMENT | - | - | - | 5,000 |
| | **TOTAL OPERATING** | **-** | **-** | **-** | **97,500** |
| | **TOTAL FINANCE** | **-** | **-** | **-** | **510,501** |

# FACILITIES

The Facilities Department is responsible for maintaining the city's infrastructure. This budget includes funding for maintaining parks and public facilities, including street trees, public restrooms, and city beautification.

## FY 2025 HIGHLIGHTS

- CIP focus on Rotary Park upgrades
- Continued maintenance on Warm Springs Preserve
- Project Main Street beautification

## FY 2026 BUDGET HIGHLIGHTS

- Construction to begin at Warm Springs Preserve
- Project Main Street beautification (phase II)
- Ore Wagon Museum enhancements (new doors)
- 491 Sun Valley Road (Visitor Center) upgrades
- Upgrades to street trees throughout town

| FACILITIES EXPENDITURES | | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 01-4194-1000 SALARIES | 253,993 | 285,855 | 362,894 | 457,254 |
| | 01-4194-1500 PART-TIME/SEASONAL | 26,984 | 276 | 60,921 | 35,000 |
| | 01-4194-1800 SHIFT COVERAGE ON CALL | 3,892 | 2,380 | 5,000 | 4,000 |
| | 01-4194-1900 OVERTIME | 7,499 | 8,623 | 8,500 | 8,500 |
| | 01-4194-2100 FICA TAXES - CITY | 25,128 | 25,376 | 32,422 | 38,524 |
| | 01-4194-2200 STATE RETIREMENT - CITY | 32,584 | 30,745 | 48,822 | 56,183 |
| | 01-4194-2400 WORKER'S COMPENSATION-CITY | 5,827 | 4,779 | 3,983 | 6,743 |
| | 01-4194-2500 HEALTH INSURANCE - CITY | 147,630 | 120,970 | 162,596 | 157,873 |
| | 01-4194-2505 HEALTH REIMBURSEMENT ACCT(HRA) | 4,051 | 10,348 | 10,000 | 10,000 |
| | 01-4194-2510 DENTAL INSURANCE-CITY | 2,871 | 2,737 | 4,566 | 4,536 |
| | 01-4194-2515 VISION | 799 | 845 | - | 2,160 |
| | 01-4194-2600 LONG TERM DISABILITY | 1,222 | 1,586 | 2,115 | 2,565 |
| | 01-4194-2700 VACATION/SICK ACCRUAL PAYOUT | - | 1,984 | - | - |
| | 01-4194-2800 STATE UNEMPLOYMENT INSURANCE | 64 | 1,390 | 8,000 | 5,000 |
| | **TOTAL PERSONNEL** | **512,543** | **497,895** | **709,819** | **788,338** |
| MATERIALS AND SERVICES | 01-4194-3100 OFFICE SUPPLIES & POSTAGE | (78) | 98 | 300 | 300 |
| | 01-4194-3200 OPERATING SUPPLIES | 6,398 | 5,479 | 10,000 | 7,500 |
| | 01-4194-3500 MOTOR FUELS & LUBRICANTS | 15,013 | 8,227 | 16,000 | 2,500 |
| | 01-4194-4200 PROFESSIONAL SERVICES | 102,582 | 85,009 | 62,718 | 75,000 |
| | 01-4194-4210 PROFESSIONAL SERVC.-CITY TREES | 16,360 | 14,007 | 15,000 | 15,000 |
| | 01-4194-4220 PROF SERV.-CITY BEAUTIFICATION | 52,658 | 54,362 | 85,000 | 80,000 |
| | 01-4194-4800 DUES, SUBSCRIPTIONS & MEMBERSHIPS | 329 | 305 | 440 | 440 |
| | 01-4194-4900 PERSONNEL TRAINING/TRAVEL/MTG | 50 | 872 | 1,000 | 1,500 |
| | 01-4194-5100 TELEPHONE & COMMUNICATIONS | 360 | 481 | 720 | 500 |
| | 01-4194-5200 UTILITIES | 31,792 | 63,398 | 36,000 | 60,000 |
| | 01-4194-5300 CUSTODIAL & CLEANING SERVICES | 47,042 | 60,776 | 80,000 | 65,000 |
| | 01-4194-5900 REPAIR & MAINTENANCE-BUILDINGS | 21,834 | 24,985 | 56,000 | 50,000 |
| | 01-4194-5910 REPAIR & MAINT-491 SV ROAD | 70,179 | 45,595 | 77,000 | 70,000 |
| | 01-4194-5950 REPAIR & MAINT-WARM SPRINGS PR | 32,223 | 48,003 | 48,100 | 48,000 |
| | 01-4194-6000 REPAIR & MAINT-AUTOMOTIVE EQUI | 13,025 | 3,875 | 3,500 | 5,000 |
| | 01-4194-6100 REPAIR & MAINT—MACHINERY & EQ | 7,268 | 4,405 | 6,000 | 5,000 |
| | 01-4194-6950 MAINTENANCE | 38,233 | 30,744 | 36,000 | 36,000 |
| | **TOTAL OPERATING** | **455,267** | **450,621** | **533,778** | **521,740** |
| | **TOTAL FACILITY MAINTENANCE** | **967,810** | **948,516** | **1,243,597** | **1,310,078** |

# LEGAL SERVICES

The Legal Services Department includes funding for the City Attorney and City Prosecutor. A contracted City Attorney provides legal counsel for the city. The City Attorney performs legal research; negotiates, reviews, and drafts contracts, resolutions, and ordinances; monitors federal, state, and local laws and regulations; and defends city litigation.

## FY 2025 HIGHLIGHTS

- Assumed a 3% increase in contracts for legal services

## FY 2026 BUDGET HIGHLIGHTS

- Services remain status quo

| LEGAL SERVICES EXPENDITURES | | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| MATERIALS & SERVICES | 01-4160-4200 PROFESSIONAL SERVICES | 156,859 | 215,128 | 209,804 | 200,000 |
| | 01-4160-4270 CITY PROSECUTOR | 46,600 | 50,260 | 47,998 | 50,000 |
| | **TOTAL LEGAL** | **203,458** | **265,388** | **257,802** | **250,000** |

# LEGISLATIVE AND EXECUTIVE

The Legislative and Executive Department budget contains operating accounts for the Mayor and City Council. The Mayor serves as chief executive of the city, and the City Council holds the legislative powers, including the approval of ordinances, the annual budget, and contracts. The Mayor recommends policy matters to the City Council, with the City Administrator handling the implementation.

## FY 2025 HIGHLIGHTS

- Reduced healthcare budget based on employee selections

## FY 2026 BUDGET HIGHLIGHTS

- Training/travel/meeting allotment increased for expanded conference offerings

| LEGISLATIVE AND EXECUTIVE EXPENDITURES | | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 01-4110-1000 SALARIES | 120,686 | 120,686 | 120,686 | 167,108 |
| | 01-4110-2100 FICA TAXES-CITY | 8,519 | 8,726 | 9,232 | 12,784 |
| | 01-4110-2200 STATE RETIREMENT-CITY | 14,257 | 13,650 | 14,434 | 19,986 |
| | 01-4110-2400 WORKER'S COMPENSATION-CITY | 123 | 95 | 157 | 117 |
| | 01-4110-2500 HEALTH INSURANCE-CITY | 217,189 | 162,315 | 137,867 | 137,866 |
| | 01-4110-2505 HEALTH REIMBURSEMENT ACCT(HRA) | 3,601 | 1,334 | 8,000 | 8,000 |
| | 01-4110-2510 DENTAL INSURANCE-CITY | 3,609 | 3,346 | 3,768 | 3,768 |
| | 01-4110-2515 VISION | 817 | 983 | - | 1,824 |
| | 01-4110-2600 ST & LONG TERM DISABILITY | 571 | 731 | 806 | 1,116 |
| | **TOTAL PERSONNEL** | **369,372** | **311,863** | **294,950** | **352,569** |
| MATERIALS AND SERVICES | 01-4110-3100 OFFICE SUPPLIES & POSTAGE | 708 | - | 3,167 | 1,000 |
| | 01-4110-3200 OPERATING SUPPLIES | 76 | - | 2,125 | - |
| | 01-4110-4000 ELECTIONS | - | - | 2,500 | 1,000 |
| | 01-4110-4200 PROFESSIONAL SERVICES | 8,600 | 9,460 | 9,460 | 8,000 |
| | 01-4110-4800 DUES, SUBSCRIPTIONS & MEMBERSHIPS | - | 223 | 1,700 | 1,700 |
| | 01-4110-4910 MAYOR/COUNCIL-TRAINING/TRAVEL/MTG | 38 | 3,292 | 3,000 | 15,000 |
| | 01-4110-7400 OFFICE FURNITURE & EQUIPMENT | - | - | 1,000 | 1,000 |
| | **TOTAL OPERATING** | **9,423** | **12,975** | **22,952** | **27,700** |
| | **TOTAL LEGISLATIVE & EXECUTIVE** | **378,794** | **324,838** | **317,902** | **380,269** |

# PLANNING AND BUILDING

The Planning and Building Department is responsible for long-range (comprehensive) planning, current planning functions, and management of all developments, both past and present. The Planning and Building Department administers the Zoning Code, Subdivision Code, various Building Codes, and coordinates reviews from other city departments. The Planning and Building Department provides staff support to the Planning and Zoning Commission, City Council, and the Historic Preservation Commission.

## FY 2025 HIGHLIGHTS

- Nearing completion of comprehensive plan update
- Nearing completion of consolidation and update of land use regulations
- Launched the next phase of updates to the land use regulations
- Received a grant from the Idaho State Historic Preservation Office for historic resource surveys
- Increased team capacity by upgrading Associate Planner position to Senior Planner and filled the position

## FY 2026 BUDGET HIGHLIGHTS

- Increased the professional services budget to reflect the next phase of code updates
- Building Services contract expense increased as a result of increased base building fee revenues
- Increased professional services to outsource Floodplain Development Manager position

| PLANNING AND BUILDING EXPENDITURES | | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 01-4170-1000 SALARIES | 411,163 | 441,300 | 509,601 | 547,157 |
| | 01-4170-1200 PLANNING & ZONING COMMISSION | 23,600 | 19,200 | 25,200 | 25,200 |
| | 01-4170-1900 OVERTIME | - | 107 | - | - |
| | 01-4170-2100 FICA TAXES-CITY | 36,373 | 38,785 | 76,755 | 41,857 |
| | 01-4170-2200 STATE RETIREMENT-CITY | 56,123 | 58,063 | 59,154 | 65,440 |
| | 01-4170-2400 WORKER'S COMPENSATION-CITY | 3,666 | 3,977 | 6,220 | 4,518 |
| | 01-4170-2500 HEALTH INSURANCE-CITY | 126,135 | 121,253 | 140,406 | 128,421 |
| | 01-4170-2505 HEALTH REIMBURSEMENT ACCT(HRA) | 3,738 | 9,945 | 9,000 | 9,000 |
| | 01-4170-2510 DENTAL INSURANCE-CITY | 3,213 | 3,458 | 3,990 | 3,708 |
| | 01-4170-2515 VISION | 876 | 818 | - | 1,728 |
| | 01-4170-2600 ST & LONG TERM DISABILITY | 1,597 | 3,035 | 3,058 | 3,362 |
| | 01-4170-2700 VACATION/SICK ACCRUAL PAYOUT | - | 29,999 | 6,793 | - |
| | 01-4170-2710 VACATION/COMPENSATION PAYOUT | 23,330 | - | - | - |
| | **TOTAL PERSONNEL** | **689,815** | **729,941** | **840,177** | **830,391** |
| MATERIALS AND SERVICES | 01-4170-3100 OFFICE SUPPLIES & POSTAGE | 3,421 | 3,188 | 6,000 | 4,000 |
| | 01-4170-3200 OPERATING SUPPLIES | 4,992 | 6,060 | 1,200 | 5,000 |
| | 01-4170-4200 PROFESSIONAL SERVICES | 128,330 | 310,388 | 245,842 | 260,000 |
| | 01-4170-4210 PROFESSIONAL SERVICES - PERMITTING | 418,139 | 583,451 | 260,000 | 423,525 |
| | 01-4170-4220 PROF SVCS-FLOOD PLAIN PROG REM | 8,269 | 17,450 | 10,000 | 10,000 |
| | 01-4170-4400 ADVERTISING & LEGAL PUBLICATIONS | 10,008 | 18,027 | 10,000 | 15,000 |
| | 01-4170-4500 GEOGRAPHIC INFO SYSTEMS | 6,170 | 8,389 | 10,000 | 15,000 |
| | 01-4170-4800 DUES, SUBSCRIPTIONS & MEMBERSHIPS | 3,687 | 1,137 | 4,000 | 4,000 |
| | 01-4170-4900 PERSONNEL TRAINING/TRAVEL/MTG | 1,358 | 6,398 | 10,000 | 10,000 |
| | 01-4170-4970 TRAINING/TRAVEL/MTG-P&Z COMM | 143 | 1,354 | 3,000 | 3,000 |
| | 01-4170-5100 TELEPHONE & COMMUNICATIONS | 270 | 360 | - | 720 |
| | 01-4170-6910 OTHER PURCHASED SERVICES | 254 | 4,714 | 2,000 | 3,000 |
| | 01-4170-7400 OFFICE FURNITURE & EQUIPMENT | 425 | 475 | 1,000 | 3,000 |
| | **TOTAL OPERATING** | **585,466** | **961,389** | **563,042** | **756,245** |
| | **TOTAL PLANNING & BUILDING** | **1,275,281** | **1,691,331** | **1,403,219** | **1,586,636** |

# POLICE

The Ketchum Police Department, contracted through the Blaine County Sheriff's Office, is responsible for enforcing all local and state laws to protect the residents and visitors of Ketchum. The department consists of patrol/traffic enforcement functions, investigations, and administration. Funding for the Community Service Officers (CSO) is also contained in the department budget. The officers focus on parking enforcement and compliance with the city code.

## FY 2025 HIGHLIGHTS

- Implemented a 3% salary and contract increase
- Purchased one patrol vehicle and related upfitting

## FY 2026 BUDGET HIGHLIGHTS

- The 20th annual Hemingway Police Field Day will take place.
- Bike/e-bike safety and education will increase, including the return of the Bike Rodeo for kids and families, and increased participation in the valley-wide e-bike and multiuse path safety campaign.
- Continued DUI reduction efforts, which reduced arrests by 16% in FY 2025, will continue. These efforts include foot patrols in the downtown business area during the evenings or at events, allowing officers to build relationships with community members and share information about public transportation options.

| POLICE EXPENDITURES | | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 01-4210-1000 SALARIES | 102,542 | 125,188 | 115,690 | 143,541 |
| | 01-4210-1500 PART-TIME | 19,092 | - | 27,851 | 20,000 |
| | 01-4210-1900 OVERTIME | 5,224 | 3,011 | 5,000 | 5,000 |
| | 01-4210-2100 FICA TAXES-CITY | 10,048 | 10,084 | 10,981 | 13,223 |
| | 01-4210-2200 STATE RETIREMENT-CITY | 13,303 | 13,017 | 17,167 | 18,281 |
| | 01-4210-2400 WORKMEN'S COMPENSATION-CITY | 3,693 | 3,214 | 4,637 | 2,895 |
| | 01-4210-2500 HEALTH INSURANCE-CITY | 84,624 | 86,401 | 80,539 | 80,539 |
| | 01-4210-2505 HEALTH REIMBURSEMENT ACCT(HRA) | 1,211 | 7,774 | 4,000 | 4,000 |
| | 01-4210-2510 DENTAL INSURANCE-CITY | 1,579 | 1,663 | 2,028 | 2,028 |
| | 01-4210-2515 VISION | 585 | 392 | - | 1,056 |
| | 01-4210-2600 ST & LONG TERM DISABILITY | 399 | 681 | 681 | 716 |
| | **TOTAL PERSONNEL** | **242,299** | **251,422** | **268,574** | **291,279** |
| MATERIALS AND SERVICES | 01-4210-3100 OFFICE SUPPLIES & POSTAGE | 1,319 | 4,293 | 5,000 | 5,000 |
| | 01-4210-3200 OPERATING SUPPLIES | 633 | 830 | 300 | 1,000 |
| | 01-4210-3500 MOTOR FUELS & LUBRICANTS | 6,050 | 7,079 | 7,000 | 1,500 |
| | 01-4210-3600 COMPUTER SOFTWARE | 1,031 | 99 | 2,000 | 1,500 |
| | 01-4210-3610 PARKING OPS PROCESSING FEES | 12,892 | 21,030 | 26,000 | 21,000 |
| | 01-4210-3620 PARKING OPS EQUIPMENT FEES | 5,658 | 1,365 | 11,000 | 6,000 |
| | 01-4210-4200 PROFESSIONAL SERVICES | 17,297 | 8,830 | 59,750 | 59,750 |
| | 01-4210-4250 PROF. SERVICES-BCSO CONTRACT | 1,748,234 | 1,965,953 | 1,918,055 | 1,994,777 |
| | 01-4210-5100 TELEPHONE & COMMUNICATIONS | 3,441 | 4,808 | 4,350 | 5,000 |
| | 01-4210-6000 REPAIR & MAINT—AUTOMOTIVE EQU. | 5,176 | 17,977 | 13,000 | 10,000 |
| | 01-4210-7500 AUTOMOTIVE EQUIPMENT | - | - | 5,000 | 5,000 |
| | **TOTAL OPERATING** | **1,801,732** | **2,032,263** | **2,051,455** | **2,110,527** |
| | **TOTAL ADMINISTRATION** | **2,044,031** | **2,283,685** | **2,320,028** | **2,401,805** |

# RECREATION

The Recreation Department is responsible for providing safe and healthy recreation opportunities for the citizens of Ketchum and visitors to the community. The department operates structured recreation programs throughout the year at the Terry Tracy Recreation Center at Atkinson Park.

## FY 2025 HIGHLIGHTS

- Facilitation of WRPA (Wood River Pickleball Alliance) and WRT (Wood River Tennis) play at Atkinson Park's free and upgraded courts
- Enhancement to existing Ketchum Bike Park
- Continued to offer the most affordable year-round youth recreation programs in the valley, supplying nearly $7,000 in need-based scholarships to participants
- Worked with BCRD (Recreation District) & BCSD (School District) on their master plan for Hemingway Elementary and the valley's recreation infrastructure feasibility assessment (ongoing)

## FY 2026 BUDGET HIGHLIGHTS

- Expansion of recreational offerings, including Garden Club in the spring, winter composting, fall skateboard classes, and USTA-driven beginner tennis classes for youth
- Installation of pavers at Atkinson Park courts for improved waiting area and viewing
- Year-round assistance (partnership) with the ERC for youth programming
- Exploration of Terry Tracy Recreation Center upgrades (footprint expansion)

| RECREATION EXPENDITURES | | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 01-4510-1000 SALARIES | 261,424 | 246,244 | 275,420 | 283,682 |
| | 01-4510-1500 PART-TIME/SEASONAL | 43,692 | 55,845 | 85,000 | 65,000 |
| | 01-4510-2100 FICA TAXES - CITY | 23,979 | 23,798 | 27,540 | 26,675 |
| | 01-4510-2200 STATE RETIREMENT - CITY | 30,307 | 29,104 | 43,056 | 33,928 |
| | 01-4510-2400 WORKER'S COMPENSATION - CITY | 7,704 | 5,529 | 7,700 | 4,709 |
| | 01-4510-2500 HEALTH INSURANCE - CITY | 105,184 | 88,363 | 83,829 | 83,829 |
| | 01-4510-2505 HEALTH REIMBURSEMENT ACCT(HRA) | 1,246 | 4,459 | 5,000 | 5,000 |
| | 01-4510-2510 DENTAL INSURANCE-CITY | 2,567 | 2,350 | 2,526 | 2,526 |
| | 01-4510-2515 VISION | 976 | 716 | - | 1,104 |
| | 01-4510-2600 ST & LONG TERM DISABILITY | 1,159 | 1,545 | 1,613 | 1,828 |
| | 01-4510-2700 VACATION/SICK ACCRUAL PAYOUT | - | 1,248 | - | - |
| | 01-4510-2800 STATE UNEMPLOYMENT INSURANCE | - | - | 1,000 | 1,000 |
| | **TOTAL PERSONNEL** | **478,238** | **459,200** | **532,684** | **509,281** |
| MATERIALS AND SERVICES | 01-4510-3100 OFFICE SUPPLIES & POSTAGE | 550 | 547 | 1,000 | 750 |
| | 01-4510-3200 OPERATING SUPPLIES | 3,904 | 4,294 | 4,500 | 4,500 |
| | 01-4510-3250 RECREATION SUPPLIES | 11,145 | 8,962 | 11,000 | 11,000 |
| | 01-4510-3280 YOUTH GOLF | 1,070 | 1,090 | 1,000 | 1,100 |
| | 01-4510-3300 RESALE ITEMS-CONCESSION SUPPLY | 4,756 | 6,770 | 7,500 | 7,500 |
| | 01-4510-3310 STATE SALES TAX-PARK | 8,382 | 9,599 | 8,500 | 8,500 |
| | 01-4510-3500 MOTOR FUELS & LUBRICANTS | 2,523 | 1,735 | 3,500 | 1,500 |
| | 01-4510-4200 PROFESSIONAL SERVICE | 6,000 | 9,867 | 3,842 | 7,000 |
| | 01-4510-4410 ADVERTISING & PUBLICATIONS | 970 | 1,252 | 1,000 | 1,000 |
| | 01-4510-4800 DUES, SUBSCRIPTIONS & MEMBERSHIPS | 60 | 60 | 500 | 500 |
| | 01-4510-4900 PERSONNEL TRAINING/TRAVEL/MTG | 940 | 600 | 1,000 | 1,000 |
| | 01-4510-5100 TELEPHONE & COMMUNICATIONS | 4,550 | 650 | 1,500 | 1,500 |
| | 01-4510-5200 UTILITIES | 3,575 | 10,307 | 11,400 | 10,500 |
| | 01-4510-6000 REPAIR & MAINT—AUTOMOTIVE EQU. | 2,817 | 667 | 3,500 | 3,000 |
| | 01-4510-6100 REPAIR & MAINT—MACHINERY & EQ | 386 | 1,763 | 2,500 | 3,000 |
| | 01-4510-7500 AUTOMOTIVE EQUIPMENT | 5,000 | - | - | - |
| | **TOTAL OPERATING** | **56,627** | **58,162** | **62,242** | **62,350** |
| | **TOTAL RECREATION** | **534,865** | **517,362** | **594,926** | **571,631** |

# STREETS

The Streets Department is responsible for maintaining the City of Ketchum's infrastructure. This budget includes funding for snow removal, resurfacing streets, improving drainage, street sweeping, street lighting, repairing potholes, and installing and maintaining street signs and traffic markings.

## FY 2025 HIGHLIGHTS

- Increased maintenance and improvements budget by $20,000 (paint striping costs keep increasing)
- Increased telephone and communications budget by $5,000
- Department was fully staffed for the majority of FY 2025

## FY 2026 BUDGET HIGHLIGHTS

- Request to increase Professional Service budget by $41,000 (snow hauling budget was underfunded in FY 2025; increase needed to meet yearly average/account for increase in hourly hauling rates)
- The Streets Department budget overall has decreased based on adjustments due to historical spending.
- Proposed acquisition of new snow blower to replace the 1985 Idaho Norland snow blower

| STREETS EXPENDITURES | | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 01-4310-1000 SALARIES | 646,292 | 660,155 | 719,144 | 719,685 |
| | 01-4310-1500 PART-TIME | 12,331 | 16,812 | 65,800 | 25,000 |
| | 01-4310-1800 SHIFT COVERAGE ON CALL | 17,401 | 16,787 | 17,500 | 17,500 |
| | 01-4310-1900 OVERTIME | 44,192 | 21,496 | 35,000 | 35,000 |
| | 01-4310-2100 FICA TAXES-CITY | 58,509 | 56,396 | 60,978 | 60,985 |
| | 01-4310-2200 STATE RETIREMENT-CITY | 91,119 | 74,672 | 87,463 | 92,353 |
| | 01-4310-2400 WORKER'S COMPENSATION-CITY | 31,698 | 23,493 | 27,628 | 23,491 |
| | 01-4310-2500 HEALTH INSURANCE-CITY | 264,927 | 217,402 | 216,685 | 183,676 |
| | 01-4310-2505 HEALTH REIMBURSEMENT ACCT(HRA) | 5,036 | 14,782 | 15,500 | 12,000 |
| | 01-4310-2510 DENTAL INSURANCE-CITY | 6,733 | 5,811 | 6,576 | 5,814 |
| | 01-4310-2515 VISION | 3,792 | 1,362 | - | 2,400 |
| | 01-4310-2600 ST & LONG TERM DISABILITY | 3,171 | 3,760 | 4,323 | 4,594 |
| | 01-4310-2700 VACATION/SICK ACCRUAL PAYOUT | - | 7,411 | - | - |
| | 01-4310-2800 STATE UNEMPLOYMENT INSURANCE | - | - | 6,000 | - |
| | **TOTAL PERSONNEL** | **1,185,201** | **1,120,341** | **1,262,597** | **1,182,498** |
| MATERIALS AND SERVICES | 01-4310-3200 OPERATING SUPPLIES | 11,970 | 19,403 | 16,240 | 17,000 |
| | 01-4310-3400 MINOR EQUIPMENT | 2,612 | 3,104 | 3,800 | 3,500 |
| | 01-4310-3500 MOTOR FUELS & LUBRICANTS | 144,533 | 64,823 | 109,092 | 100,000 |
| | 01-4310-3600 COMPUTER SOFTWARE | 799 | 799 | 6,800 | 6,800 |
| | 01-4310-4200 PROFESSIONAL SERVICES | 326,175 | 165,948 | 204,000 | 220,000 |
| | 01-4310-4900 PERSONNEL TRAINING/TRAVEL/MTG | 390 | 1,190 | 4,515 | 3,000 |
| | 01-4310-5100 TELEPHONE & COMMUNICATIONS | 7,524 | 7,867 | 7,000 | 8,000 |
| | 01-4310-5200 UTILITIES | 20,338 | 17,773 | 19,500 | 19,500 |
| | 01-4310-6000 REPAIR & MAINT—AUTOMOTIVE EQU. | 2,008 | 4,499 | 8,700 | 7,500 |
| | 01-4310-6100 REPAIR & MAINT—MACHINERY & EQ | 126,039 | 82,495 | 98,650 | 90,000 |
| | 01-4310-6910 OTHER PURCHASED SERVICES | 17,200 | 15,939 | 16,000 | 16,000 |
| | 01-4310-6920 SIGNS & SIGNALIZATION | 5,609 | 17,233 | 16,000 | 16,000 |
| | 01-4310-6930 STREET LIGHTING | 16,896 | 21,280 | 18,500 | 18,500 |
| | 01-4310-6950 MAINTENANCE & IMPROVEMENTS | 197,366 | 250,391 | 338,300 | 300,000 |
| | **TOTAL OPERATING** | **879,459** | **672,743** | **867,097** | **825,800** |
| | **TOTAL STREETS** | **2,064,661** | **1,793,084** | **2,129,694** | **2,008,298** |

# NON-DEPARTMENTAL

The Non-Departmental budget book section contains expenses associated with city-wide activities and initiatives that benefit all departments and transfers out of the General Fund to support other funds (including Capital Improvement and Trust Funds).

## FY 2025 HIGHLIGHTS

- City-wide contingency budget was reduced by $60,000

## FY 2026 BUDGET HIGHLIGHTS

- Budget now includes contract with IT provider (Ketchum Computers) with applicable contract increases

| | NON-DEPARTMENTAL EXPENDITURES | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| PERSONNEL SERVICES | 01-4193-1000 SALARIES | 52,878 | 66,335 | 70,980 | - |
| | 01-4193-2100 FICA TAXES-CITY | 4,045 | 5,743 | 5,430 | - |
| | 01-4193-2200 STATE RETIREMENT-CITY | 6,205 | 8,504 | 8,489 | - |
| | 01-4193-2400 WORKMEN'S COMPENSATION-CITY | 75 | 79 | 75 | - |
| | 01-4193-2500 HEALTH INSURANCE-CITY | 13,698 | 15,493 | 14,520 | - |
| | 01-4193-2510 DENTAL INSURANCE-CITY | 284 | 375 | 504 | - |
| | 01-4193-2600 ST & LONG TERM DISABILITY | 170 | - | - | - |
| | **TOTAL PERSONNEL** | **77,356** | **96,530** | **99,998** | **-** |
| MATERIALS AND SERVICES | 01-4193-4200 PROFESSIONAL SERVICE | 121,574 | 282,155 | 213,296 | 200,000 |
| | 01-4193-4210 RESORT CITIES | 1,085 | 2,364 | 25,000 | 25,000 |
| | 01-4193-4220 IT PROFESSIONAL SERVICES | - | - | 178,260 | 165,000 |
| | 01-4193-4250 BLAINE CITY TOUR | 5,989 | 10,221 | 8,000 | 8,000 |
| | 01-4193-4400 PROPERTY ACQUISITION | - | - | 2,248,346 | - |
| | 01-4193-4500 1ST/WASHINGTON RENT | 36,000 | 36,000 | 18,000 | - |
| | 01-4193-6500 CONTRACT FOR SERVICE | 111,002 | 88,802 | 131,904 | 125,000 |
| | 01-4193-6900 MISCELLANEOUS EXPENSE | - | - | 475,000 | 199,300 |
| | 01-4193-8802 TRANSFER TO GF UTILITY DIREC | 2,228 | 60,000 | - | - |
| | 01-4193-8803 TRANSFER TO GENERAL CIP FUND | 253,802 | - | 847,677 | - |
| | 01-4193-8804 TRANSFER TO CITY/CO HOUSING | 266,481 | 430,517 | 500,000 | - |
| | 01-4193-8810 TRANSFER TO IN-LIEU HOUSING | 201,061 | - | - | - |
| | 01-4193-8893 TRANSFER TO PARK TRUST-KAC | 10,000 | 10,000 | 10,000 | 10,000 |
| | 01-4193-8895 TRANSFER TO OTHER FUNDS | - | 7,817 | - | - |
| | 01-4193-9910 MERIT/COMPENSATION ADJUSTMENTS | 163,488 | 153,994 | 140,000 | 204,000 |
| | 01-4193-9920 HEALTH INSURANCE CONTINGENCY | - | - | - | 80,000 |
| | 01-4193-9925 PROPERTY TAX CONTINGENCY | - | - | - | 50,000 |
| | 01-4193-9930 GENERAL FUND OP. CONTINGENCY | 207,210 | 363,969 | 379,826 | 362,193 |
| | **TOTAL OPERATING** | **1,379,920** | **1,445,838** | **5,175,309** | **1,428,493** |
| | **TOTAL NON-DEPARTMENTAL** | **1,457,275** | **1,542,368** | **5,275,307** | **1,428,493** |

# LOCAL OPTION TAX FUNDS

## FY 2026 BUDGET HIGHLIGHTS

- Continue to fund the services that have been funded historically, with an emphasis on emergency services, public transportation, CIP, and events
- Able to meet all contractual funding requests
- Consolidated Dispatch decreased as a result of the approved Ketchum Fire District
- Mountain Rides contribution increased 2.9% ($824k to $848k)

# ORIGINAL LOT

The original Local Option Tax (LOT) became effective on December 15, 1978. Since the original adoption of the LOT, voters have approved or modified the tax in 1979, 1983, 1984, 1988, 1997, and 2011. In 2011, voters approved a new fifteen-year term.

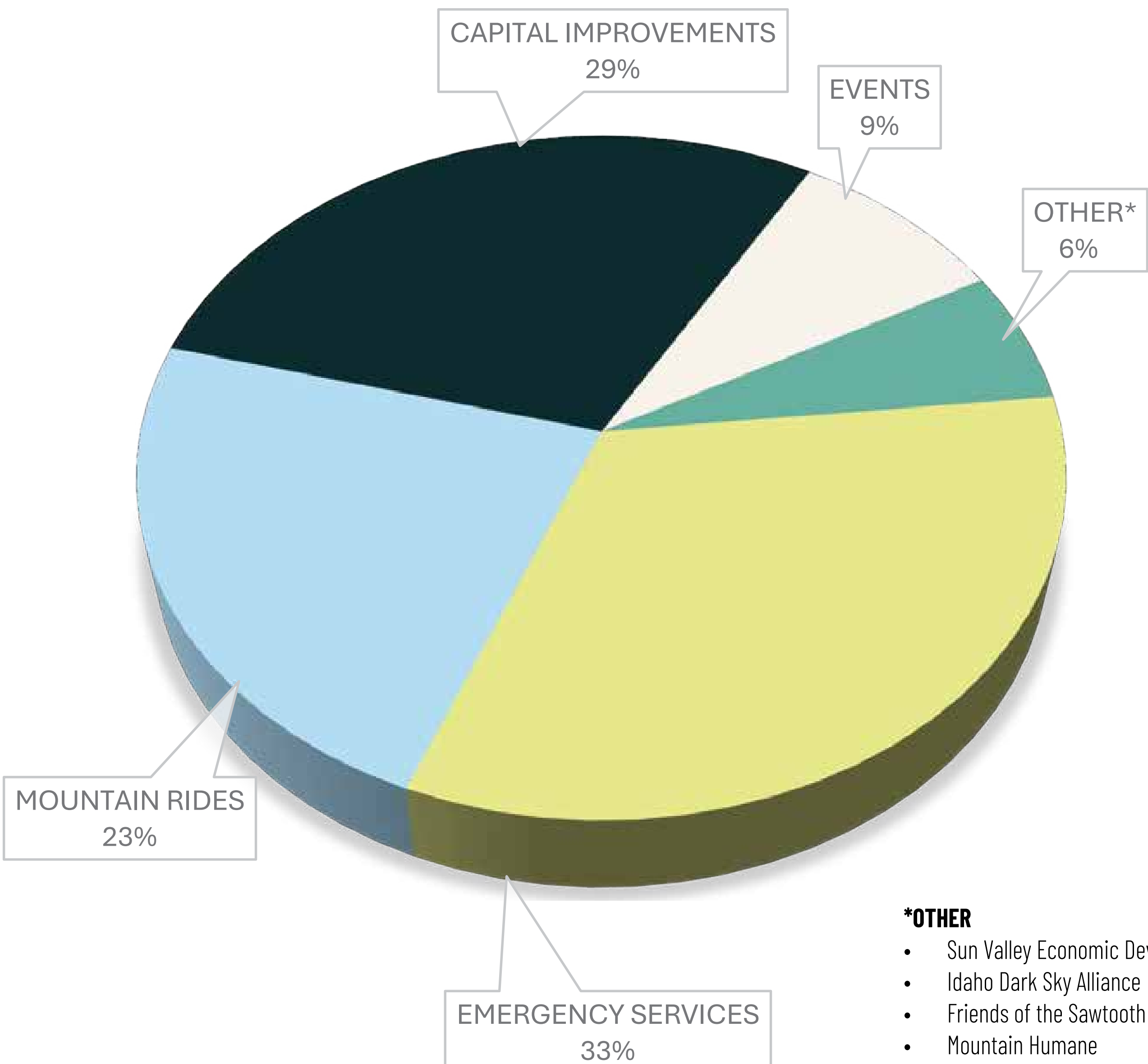
The LOT is to be used for:

- Municipal transportation
- Open space acquisition and recreation
- Capital improvements
- Emergency services (police, fire, and ambulance)
- City promotion, visitor information, and special events
- Property tax relief
- Direct costs to collect and enforce the tax, including administrative and legal fees

The tax imposes 1% on retail, 1% on building materials, 2% on liquor by the drink, and 2% on short-term lodging and rentals.

| | LOCAL OPTION TAX ORIGINAL FUND REVENUE | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| REVENUE | 22-3100-3000 ORIGINAL LOT TAX | 3,877,851 | 3,705,749 | 3,195,890 | 3,600,000 |
| | 22-3700-1000 INTEREST EARNINGS | 16,977 | 20,248 | - | 10,000 |
| | 22-3700-8725 TRANSFER FROM ADDITIONAL 1%-LOT | 66,270 | 66,247 | 48,945 | 60,000 |
| | 22-3800-9000 FUND BALANCE | - | - | 1,358,391 | |
| | **TOTAL LOT REVENUE** | **3,961,098** | **3,792,244** | **4,603,226** | **3,670,000** |

| LOCAL OPTION TAX ORIGINAL FUND EXPENDITURES | | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| EXPENDITURES | 22-4910-3610 PROCESSING FEE XBP | 1,766 | 2,578 | 1,000 | 2,000 |
| | 22-4910-4200 PROFESSIONAL SERVICES | 21,591 | 21,591 | 21,591 | 32,714 |
| | 22-4910-5000 ADMINISTRATIVE EXPENSE-GEN FND | 3,000 | 5,000 | 5,000 | 5,000 |
| | 22-4910-6040 SUN VALLEY MARKETING ALLIANCE | 20,833 | - | - | - |
| | 22-4910-6060 EVENTS/PROMOTIONS | 88,037 | 51,281 | 115,195 | 120,000 |
| | 22-4910-6070 SVED | 15,000 | 17,250 | 15,000 | 15,000 |
| | 22-4910-6075 IDAHO DARK SKY ALLIANCE | 2,500 | 2,500 | 2,500 | 3,000 |
| | 22-4910-6080 MOUNTAIN RIDES | 769,000 | 796,000 | 824,000 | 848,000 |
| | 22-4910-6085 FRIENDS OF THE SAWTOOTH NF | 4,000 | 5,000 | 5,000 | 10,000 |
| | 22-4910-6090 CONSOLIDATED DISPATCH | 166,403 | 171,395 | 180,512 | 160,291 |
| | 22-4910-6095 MOUNTAIN HUMANE | 4,500 | 4,078 | 4,078 | 2,995 |
| | 22-4910-8801 REIMBURSE GF POLICE/FIRE/AMB | 1,900,000 | 2,000,000 | 2,000,000 | 1,200,000 |
| | 22-4910-8802 TRANSFER TO WAGON DAYS FUND | 132,250 | 171,250 | 166,850 | 197,400 |
| | 22-4910-8803 TRANSFER TO GENERAL CIP | 531,691 | 213,963 | 1,262,500 | 1,073,600 |
| | **TOTAL LOT EXPENDITURES** | **3,660,571** | **3,461,887** | **4,603,226** | **3,670,000** |




***OTHER**

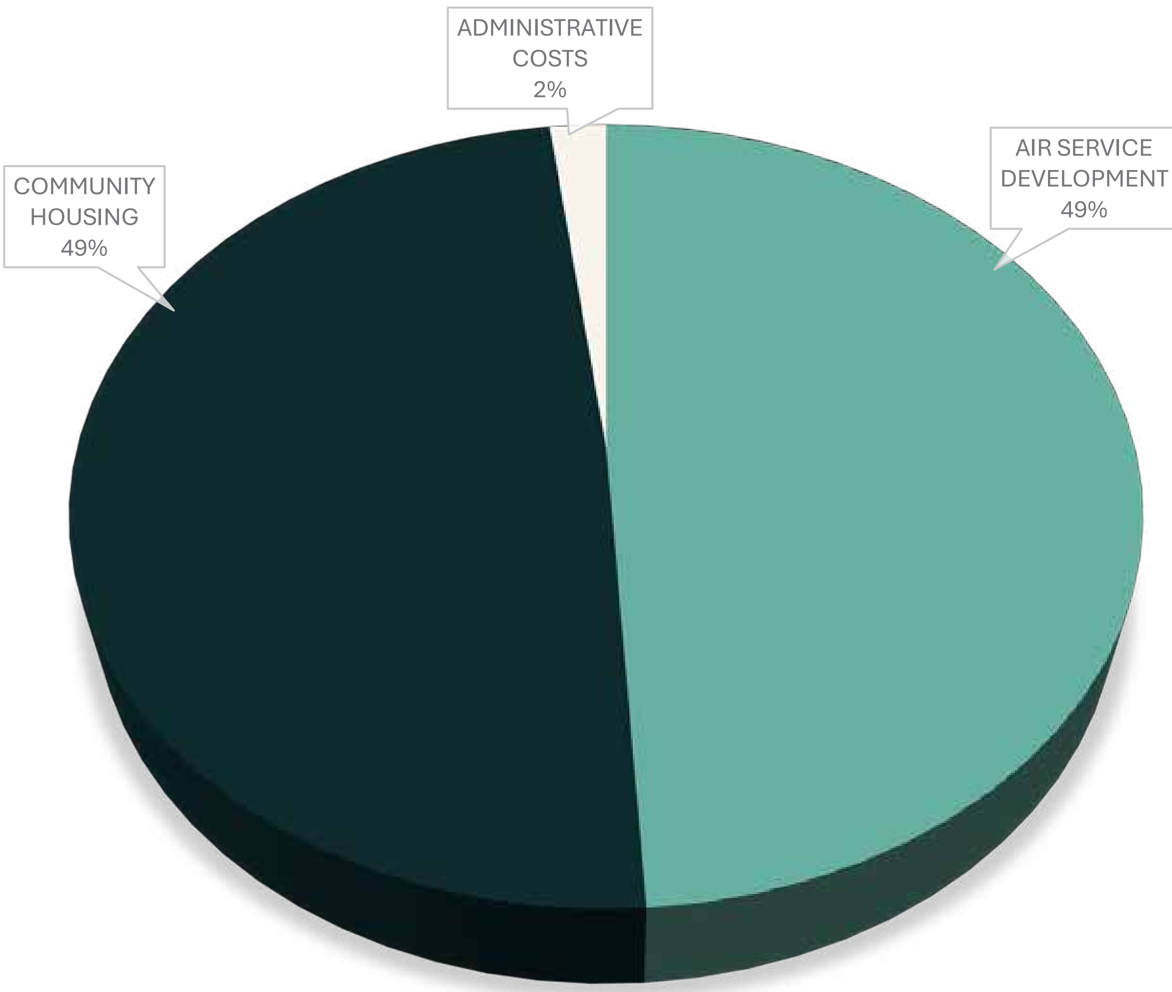
- Sun Valley Economic Development
- Idaho Dark Sky Alliance
- Friends of the Sawtooth Avalanche Center
- Mountain Humane
- Deckard (short-term rental program)

# ADDITIONAL 1% LOT EXPENDITURES

In November 2013, an additional 1% was added to the LOT with authority to collect for five years and was subsequently renewed by voters in 2018 for the following public purposes:

- maintain and increase commercial air service to Friedman Memorial Airport through the use of minimum revenue guarantees or other inducements to air providers;
- promote and market the existing service and any future service to increase passengers;
- all ancillary costs associated with the ongoing effort to maintain and increase commercial air service, including management costs and bussing due to flight diversions; and
- direct costs to collect and enforce the tax, including administrative and legal fees.

On May 16, 2023, voters approved the renewal of the Additional 1% LOT, but with a new allocation of 0.5% for Air Service preservation and 0.5% for implementation of the Housing Action Plan.




| | ADDITIONAL 1% LOT FUND EXPENDITURES | FY 20223 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| REVENUE | 25-3100-3010 ADDITIONAL 1% | 3,315,442 | 3,010,151 | 2,447,253 | 2,900,000 |
| | 25-3800-9000 FUND BALANCE USE | - | - | 299,125 | - |
| | **TOTAL ADDITIONAL LOT REVENUE** | **3,315,442** | **3,010,151** | **2,746,378** | **2,900,000** |
| EXPENDITURES | 25-4910-4220 SUN VALLEY AIR SERVICE BOARD | 2,362,495 | 1,488,047 | 1,199,154 | 1,421,000 |
| | 25-4910-4240 SVASB RELEASE FUND BALANCE | 1,192,190 | - | 299,125 | - |
| | 25-4910-8822 TRANSFER TO ORIG LOT-DIR COST | 66,270 | 66,247 | 48,945 | 58,000 |
| | 25-4910-8824 TRANSFER TO HOUSING | 317,639 | 1,505,075 | 1,199,154 | 1,421,000 |
| | **TOTAL LOT EXPENDITURES** | **3,938,594** | **3,059,370** | **2,746,378** | **2,900,000** |

# CONTRACT SERVICES

The table on the next page represents the budgeted amounts, at the time this document was published, for services rendered by other agencies. The list includes several contracts/commitments that influence city strategic initiatives, including public safety, public transportation, sustainability, and economic development.

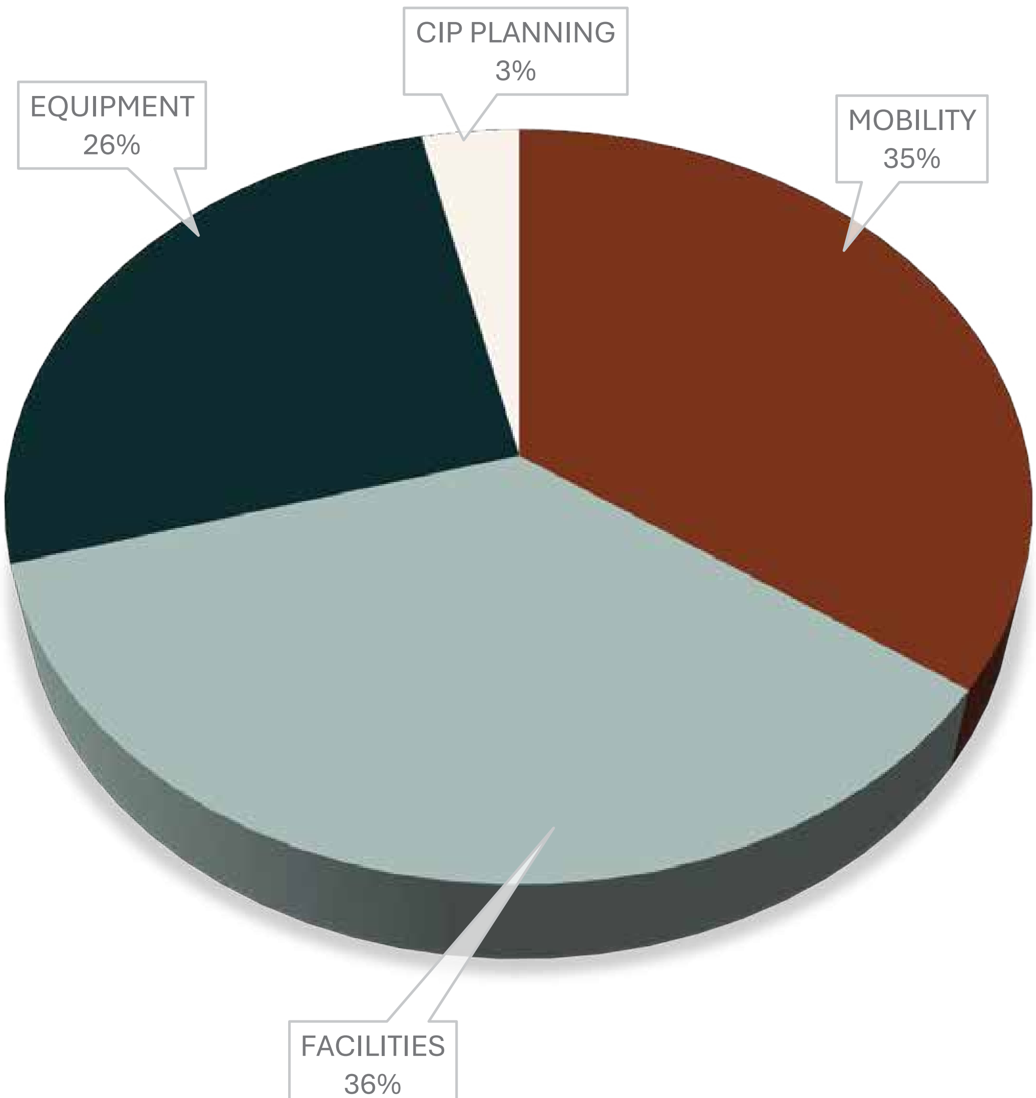
| CONTRACT SERVICES EXPENDITURES | | FY 2026 Proposed Budget |
|---|---|---|
| CONTRACT SERVICES | BLAINE COUNTY SHERIFF (GENERAL FUND/LOT) | 1,994,777 |
| | MOUNTAIN RIDES (LOT) | 848,000 |
| | CONSOLIDATED DISPATCH (LOT) | 160,291 |
| | SUSTAINABILITY POSITION (GENERAL FUND) | 125,000 |
| | DECKARD (STRS - LOT) | 32,714 |
| | SUN VALLEY ECONOMIC DEVELOPMENT (LOT) | 15,000 |
| | FRIENDS OF THE SAWTOOTH AVALANCHE CENTER (LOT) | 10,000 |
| | MOUNTAIN HUMANE (LOT) | 2,995 |
| | IDAHO DARK SKY ALLIANCE (LOT) | 3,000 |
| | **TOTAL CONTRACT SERVICES EXPENDITURES** | **3,191,777** |

# CAPITAL IMPROVEMENT PLAN
## (GENERAL FUND DEPARTMENTS)

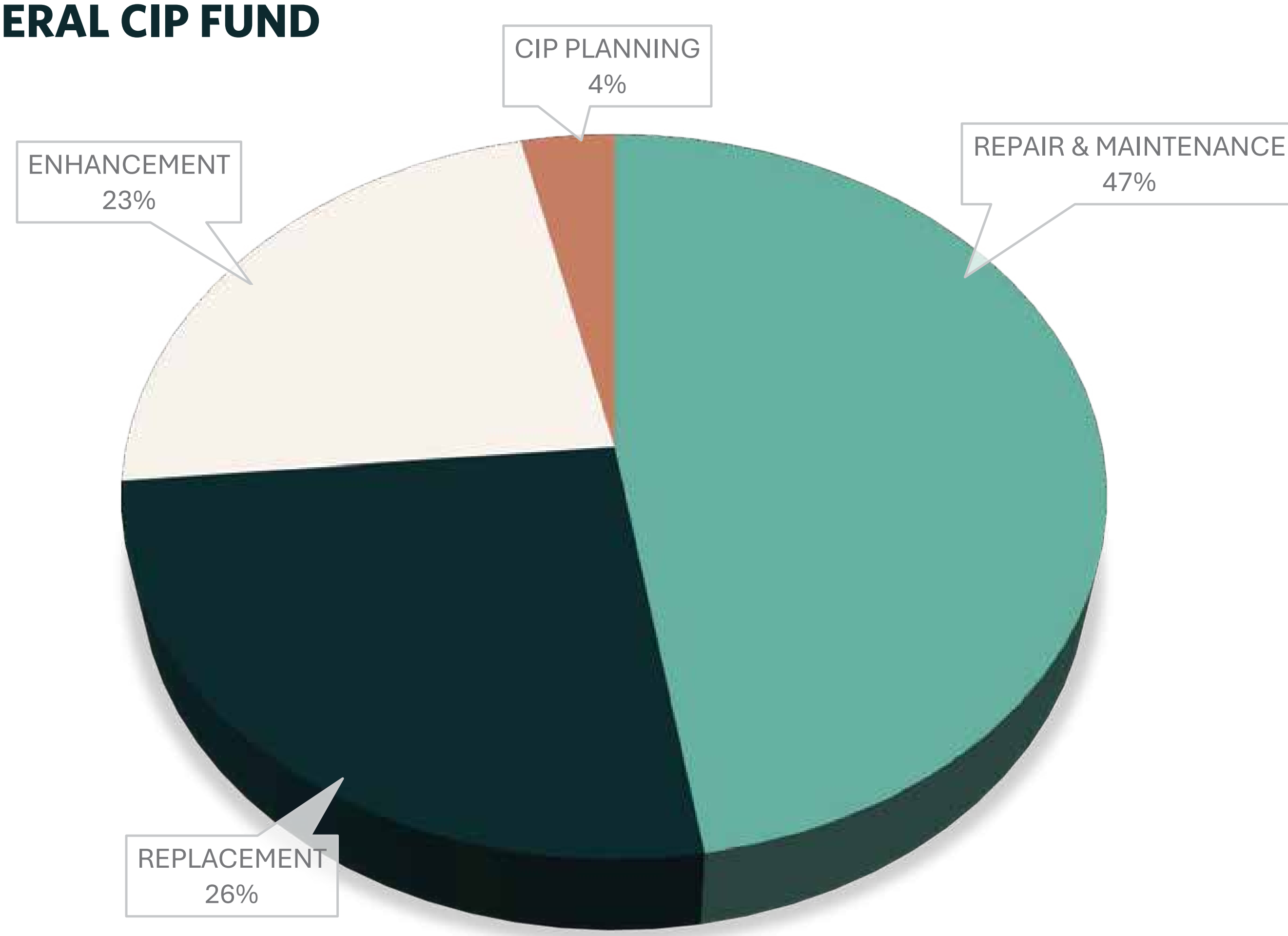
Planned expense appropriation for FY 2026 totals $4,298,600. As part of the continual capital planning process, the 5-year CIP is updated and intended to be a planning document that informs the budget build each year.

# FY 2026 CAPITAL IMPROVEMENT PLAN

The following pages contain expense details for FY 2026 and a 5-Year summary document for FY 2027-2031. Over 70% of the FY 2026 CIP is driven by facilities and mobility. When considering expenditure type, repair and maintenance make up 47% of planned expenditures, followed by replacement (26%) and enhancement (23%). The highest priority of the FY 2026 CIP is to maintain current assets with the goal of avoiding additional deferred infrastructure maintenance. The 5-year CIP shown identifies a significant funding gap when considering capital needs. Strategic discussions are ongoing with the goal of finding a stable base funding source for the capital improvement plan. Currently, the base resources tied to the capital improvement plan have improved compared to FY 2025. However, they are still insufficient. The capital improvement plan is a standing strategic topic and is reviewed frequently.



# GENERAL CIP FUND




| | GENERAL CIP FUND | FY 2026 Proposed Budget |
|---|---|---|
| REVENUE | 03-3100-6100- IDAHO POWER FRANCHISE | 300,000 |
| | 03-3700-1000- INTEREST EARNINGS | 25,000 |
| | 03-3700-8722- TRANSFER FROM LOT FUND | 1,073,600 |
| | 03-3700-8798- URA FUNDING | 2,600,000 |
| | 03-3800-9000- FUND BALANCE | 300,000 |
| | **TOTAL REVENUE** | **4,298,600** |
| EXPENDITURES | 03-4193-7110- DOWNTOWN CORE SIDEWALK INFILL (P) | 900,000 |
| | 03-4194-7162- TOWN SQUARE REMODEL PHASE I | 250,000 |
| | 03-4193-7501- PUBLIC PARKING MANAGEMENT/IMPROVEMENTS (P) | 100,000 |
| | 03-4193-7502- INFRASTRUCTURE FOR HOUSING | 1,350,000 |
| | 03-4193-7611- PAVEMENT MANAGEMENT PROGRAM (P) | 600,000 |
| | 03-4193-7199- LONG-TERM PLANNING & DESIGN (P) | 150,000 |
| | 03-4193-7180- POWER LINE UNDERGROUNDING (P) | 88,600 |
| | 03-4194-7120- ATKINSON PARK IRRIG. UPGRADES | 150,000 |
| | 03-4193-7614- BOOM TRUCK | 100,000 |
| | 03-4193-7200- TECHNOLOGY UPGRADES | 65,000 |
| | 03-4210-7100- POLICE VEHICLE (NEW) | 60,000 |
| | 03-4193-7160- TOWN SQUARE ALLEY-ASPHALT | 50,000 |
| | 03-4193-7210- SUSTAINABILITY | 50,000 |
| | 03-4193-7615- STREETS READER BOARDS | 45,000 |
| | 03-4194-7156- ORE WAGON R&M | 25,000 |
| | 03-4194-7176- CITY HALL ELECTRICAL REPLACEMENT | 15,000 |
| | 03-4194-7161- VISITOR CENTER BUILDING R&M | 300,000 |
| | **TOTAL EXPENDITURES** | **4,298,600** |

*(P) Denotes parent project*

*Denotes KURA contribution*

| GENERAL CIP FUND 5-YEAR CIP FY 2027-2031 | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
|---|---|---|---|---|---|---|
| REVENUE | IDAHO POWER FRANCHISE | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| | INTEREST EARNINGS | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| | TRANSFER FROM GENERAL FUND | TBD | TBD | TBD | TBD | TBD |
| | TRANSFER FROM LOT FUND | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| | URA FUNDING | 2,300,000 | 3,650,000 | 2,800,000 | 2,300,000 | |
| | **TOTAL REVENUE** | **3,625,000** | **4,975,000** | **4,125,000** | **3,625,000** | **1,325,000** |
| EXPENDITURES | DOWNTOWN CORE SIDEWALK (P) | 900,000 | 900,000 | 900,000 | 900,000 | 900,000 |
| | PAVEMENT MANAGEMENT PROG (P) | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| | POWER LINE UNDERGROUNDING (P) | 150,000 | 180,000 | 180,000 | 180,000 | 180,000 |
| | TECHNOLOGY UPGRADES/REPLACEMENT | 65,000 | 65,000 | 65,000 | 65,000 | 65,000 |
| | SUSTAINABILITY INFRASTRUCTURE | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | REPLACE CITY TRASH CANS | 10,000 | - | 10,000 | - | 10,000 |
| | TASERS | 7,000 | - | 7,000 | - | 7,000 |
| | 2000 ELGIN GEO VAC TRUCK SWEEPER REPLACEMENT | 450,000 | - | - | - | - |
| | SH-75 PATHWAY CONSTRUCTION | 257,000 | - | - | - | - |
| | ZAMBONI | 60,000 | - | - | - | - |
| | POLICE VEHICLE REPLACEMENT | 60,000 | - | - | - | - |
| | RIFLE REPLACEMENT | 18,000 | - | - | - | - |
| | TOOL CAT/BOBCAT REPLACEMENT (STREETS) | 83,900 | - | - | - | - |
| | CRACK SEALER REPLACEMENT | 90,000 | - | - | - | - |
| | YMCA PARKING PHASE 2 | 800,000 | - | - | - | - |
| | MINI SWEEPER (FACILITIES) | - | 150,000 | - | - | - |
| | SH-75 CORRIDOR SIGNAL UPGRADES | - | 140,000 | - | - | - |
| | TOOL CAT/BOBCAT (RECREATION) | - | 60,000 | - | - | - |
| | KENWORTH REPLACEMENT DUMP TRUCK (STREETS) | - | 300,000 | - | - | - |
| | 00' FLAT BED REPLACEMENT (STREETS) | - | 70,000 | - | - | - |
| | HOT PATCHER REPLACEMENT | - | 100,000 | - | - | - |
| | HOUSING PROJECTS (LIFT TOWER) | - | 2,200,000 | - | - | - |
| | EAST AVENUE IMPROVEMENTS 2ND & 5TH | - | - | 1,650,000 | - | - |
| | CAT 962 LOADER REPLACEMENT (STREETS) | - | - | 550,000 | - | - |
| | WARM SPRINGS/LEWIS ROUNDABOUT | - | - | 250,000 | 1,220,000 | - |
| | VEHICLE REPLACEMENT (STREETS) | - | - | 60,000 | 60,000 | - |
| | PLOW REPLACEMENT (STREETS) | - | - | - | - | 600,000 |
| | **TOTAL EXPENDITURES** | **5,000,900** | **6,215,000** | **5,722,000** | **4,475,000** | **3,812,000** |
| | **ANNUAL NET POSITION** | **(1,375,900)** | **(1,240,000)** | **(1,597,000)** | **(850,000)** | **(2,487,000)** |

*(P) Denotes parent project* *Denotes KURA contribution*

# COMMUNITY HOUSING FUND

The FY 2026 budget continues to implement the Ketchum Housing Action Plan and fulfills the Ketchum/BCHA contract for services by the Blaine County Housing Authority. The BCHA staffing/programming is expected to be co-funded with Blaine County, similar to the countywide sustainability approach.

## FY 2025 HIGHLIGHTS

- Continued Ownership and Preservation Program
- Purchased condominiums and land to build
- Selected developer for the South YMCA site
- Fully staffed (reduced from 8.5 full time staff to 6.5, plus contractors)

## FY 2026 BUDGET HIGHLIGHTS

- Continue Ownership and Preservation Program
- No identified funding for long-term Rental Preservation Program
- Continue current staffing and service levels

| | HOUSING | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| REVENUE | 54-3700-2000 LIFT TOWER LODGE RENTS | 55,888 | 73,317 | 94,836 | 70,000 |
| | 54-3700-2020 DEED RESTRICTION RENTS | - | 12,527 | - | - |
| | 54-3700-3600 REFUNDS & REIMBURSEMENTS(BCHA) | 3,020 | 202,266 | 252,055 | - |
| | 54-3700-3610 REFUNDS & REIM BLAINE COUNTY | 127,926 | 184,687 | 150,000 | 154,500 |
| | 54-3700-4000 DEED RESTRICTED PROP SALE | - | - | 378,000 | 230,517 |
| | 54-3700-8701 TRANSFER FROM GENERAL FUND | 266,481 | 430,517 | 500,000 | - |
| | 54-3700-8705 TRANSFER FROM ADDITIONAL .50% | 317,639 | 1,505,075 | 1,199,154 | 1,421,000 |
| | 54-3700-8730 TRANSFER FROM IN-LIEU FUND | - | - | 500,000 | |
| | **TOTAL REVENUE** | **770,954** | **2,408,390** | **3,074,045** | **1,876,017** |
| PERSONNEL SERVICES | 54-4410-1000 SALARIES | 143,398 | 279,224 | 692,968 | 440,057 |
| | 54-4410-2100 FICA TAXES-CITY | 12,528 | 23,145 | - | 33,664 |
| | 54-4410-2200 STATE RETIREMENT-CITY | 17,670 | 31,152 | - | 52,631 |
| | 54-4410-2400 WORKMEN'S COMPENSATION-CITY | 564 | 529 | - | 1,248 |
| | 54-4410-2500 HEALTH INSURANCE-CITY | 32,673 | 72,234 | - | 124,099 |
| | 54-4410-2505 HEALTH REIMBURSEMENT ACCT(HRA) | - | 5,541 | - | 7,000 |
| | 54-4410-2510 DENTAL INSURANCE-CITY | 925 | 2,199 | - | 3,540 |
| | 54-4410-2515 VISION REIMBURSEMENT ACCT(HRA) | 43 | 667 | - | 1,632 |
| | 54-4410-2600 LONG TERM DISABILITY | 608 | 1,319 | - | 2,640 |
| | **TOTAL PERSONNEL** | **225,733** | **437,541** | **692,968** | **666,511** |
| MATERIAL AND SERVICES | 54-4410-3100 GENERAL OFFICE | 971 | 14,093 | 11,500 | 11,489 |
| | 54-4410-4200 PROFESSIONAL SERVICES | 323,317 | 194,267 | 75,000 | 100,000 |
| | 54-4410-4225 DEED RESTRICTIONS | - | 859,469 | 1,035,635 | 208,100 |
| | 54-4410-4250 LIFT TOWER LODGE PROFF. SVCS | 49,432 | 34,329 | - | 40,000 |
| | 54-4410-5110 COMPUTER NETWORK | 3,730 | 3,662 | - | 4,000 |
| | 54-4410-5200 LIFT TOWER LODGE UTILITIES | 7,661 | 19,907 | - | 25,000 |
| | 54-4410-5900 LIFT TOWER LDG REPAIR & MAINT | 72,409 | 38,122 | - | 40,000 |
| | **TOTAL OPERATING** | **687,195** | **1,393,280** | **1,511,335** | **428,589** |
| CAPITAL | 54-4410-7100 PROPERTY ACQUISITION | - | - | 50,000 | - |
| | **TOTAL CAPITAL** | **-** | **-** | **50,000** | **-** |
| OTHER | 54-4410-8000 REIMBURSEMENT BCHA OP & PROG | - | 319,359 | 357,495 | 395,900 |
| | 54-4410-8010 REIMBURSE BCHA BLAINE CO CONTR. | 104,667 | 150,000 | 150,000 | 154,500 |
| | 54-4410-8030 REIMBURSE GENERAL FUND | - | 200,000 | 230,517 | 230,517 |
| | **TOTAL OTHER** | **104,667** | **753,377** | **738,012** | **780,917** |
| | **TOTAL EXPENDITURES** | **1,017,595** | **2,584,199** | **2,992,315** | **1,876,017** |

# ENTERPRISE FUNDS

## WATER FUND

The Water Division is responsible for providing potable water to Ketchum's residents and businesses. The division operates several well sites and reservoirs throughout the city. The division also reads meters, repairs meters, supervises the installation of water taps, and processes utility billing.

### FY 2025 HIGHLIGHTS

- Started construction of new water mains to loop system through Reinheimer Ranch and Weyyakin subdivision, allowing for abandonment of the water line currently located on South Highway 75
- Fast-tracked the replacement of older water meters and radios due to technological advancements and fading software technical support
- Continued planning, development, and implementation of CIP projects
- Rate increased 5% to offset personnel and CIP implementation

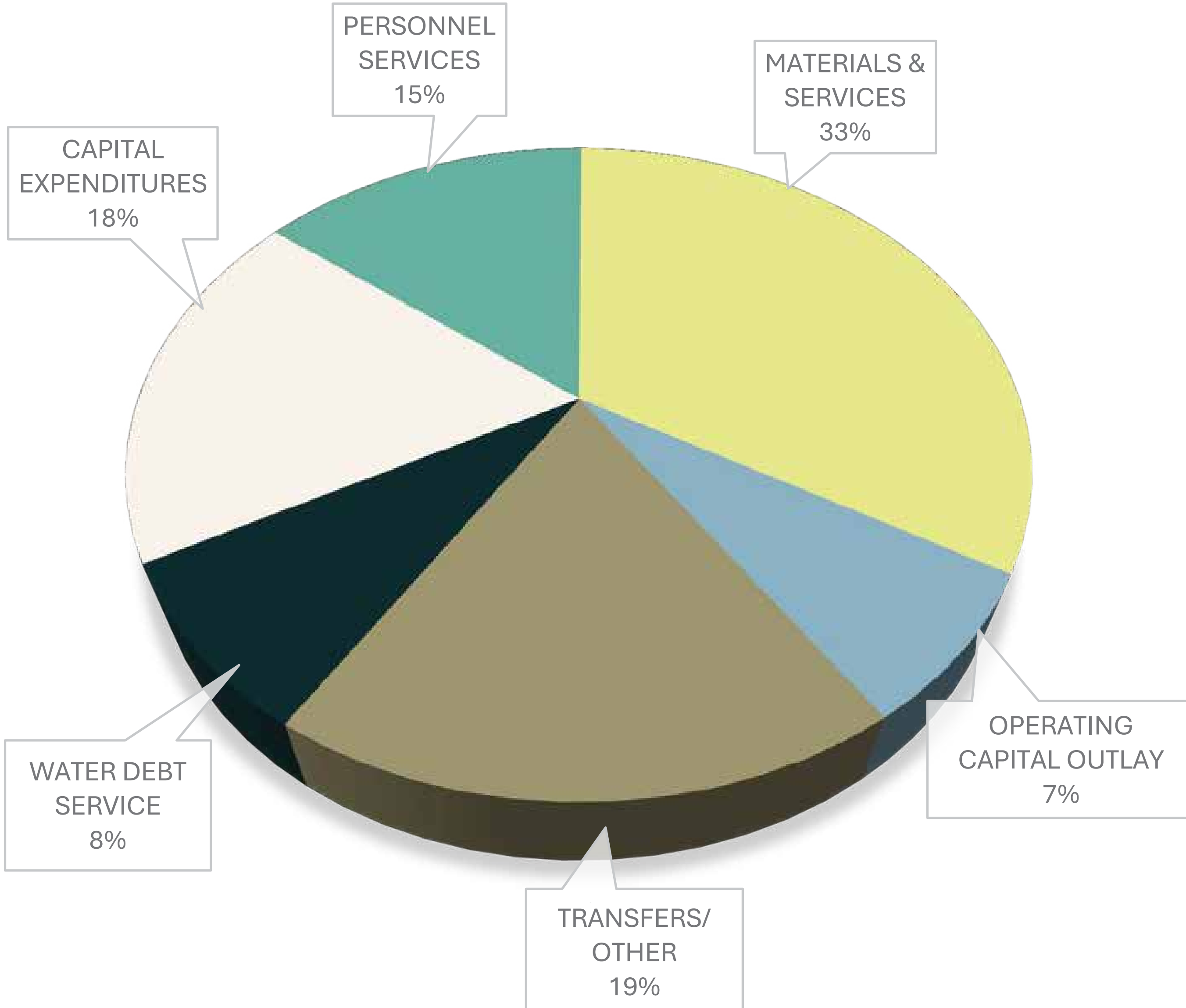
### FY 2026 BUDGET HIGHLIGHTS

- Design and engineering of Water OPS building addition
- Northwood well generator roof replacement
- Trail Creek Bridge/HWY 75 main line relocation
- No proposed rate increase

## FY 2026 WATER REVENUE

| | WATER REVENUE | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| OPERATING REVENUE | 63-3400-6100- WATER CHARGES | 2,599,850 | 3,143,298 | 2,723,222 | 3,298,000 |
| | 63-3400-6600- WA CONNECT FEE/FIRELINE/METER | 11,710 | 1,100 | 23,000 | 10,000 |
| | 63-3700-1000- INTEREST EARNINGS | 105,823 | 169,624 | 10,000 | 100,000 |
| | 63-3700-3600- REFUNDS & REIMBURSEMENTS | (23,216) | 26,409 | - | - |
| | 63-3700-4000- SALE OF FIXED ASSETS | 5,000 | - | - | - |
| | 63-3700-5000- AMORTIZED BOND PREMIUM | 2,119 | 2,119 | - | - |
| | 63-3700-7000- MISCELLANEOUS REVENUE | 3,741 | 2,643 | 2,500 | 2,500 |
| | 63-3700-8000- GAIN(LOSS) ON PENSION ACTIVITY | (58,510) | (17,261) | - | - |
| | 63-3800-9000- FUND BALANCE | - | - | 56,186 | - |
| | **TOTAL OPERATING REVENUE (FUND 63)** | **2,646,518** | **3,327,932** | **2,814,908** | **3,410,500** |
| CAPITAL REVENUE | 64-3400-7300- WATER CONNECTION FEES | 166,253 | 130,317 | 25,000 | 100,000 |
| | 64-3700-1000- INTEREST EARNINGS | 21,647 | 34,858 | - | 30,000 |
| | 64-3700-3600- REFUNDS & REIMBURSEMENTS | 100 | - | - | - |
| | 64-3700-8763- TRANSFER FROM WATER FUND | 534,000 | 760,000 | 240,000 | 700,000 |
| | 64-3800-9000- FUND BALANCE | - | - | 823,000 | - |
| | **TOTAL CAPITAL REVENUE (FUND 64)** | **722,000** | **925,175** | **1,088,000** | **830,000** |
| | **TOTAL REVENUE (FUNDS 63 & 64)** | **3,368,518** | **4,253,107** | **3,902,908** | **4,240,500** |

# FY 2026 WATER EXPENDITURES



# WATER EXPENDITURES

| | | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| OPERATING EXPENDITURES | 63-4340-1000- SALARIES-WATER | 281,631 | 344,783 | 426,134 | 326,609 |
| | 63-4340-1800- SHIFT COVERAGE ON CALL | 22,405 | 20,895 | 20,000 | 22,000 |
| | 63-4340-1900- OVERTIME | 11,862 | 20,289 | 11,000 | 20,000 |
| | 63-4340-2100- FICA TAXES-CITY | 25,086 | 29,020 | 34,129 | 28,199 |
| | 63-4340-2200- STATE RETIREMENT-CITY | 38,624 | 43,478 | 54,673 | 44,086 |
| | 63-4340-2400- WORKMEN'S COMPENSATION-CITY | 8,468 | 6,980 | 11,513 | 5,863 |
| | 63-4340-2500- HEALTH INSURANCE-CITY | 85,895 | 87,309 | 194,163 | 93,833 |
| | 63-4340-2505- HEALTH REIMBURSEMENT ACCT(HRA) | 448 | 7,931 | 12,429 | 6,000 |
| | 63-4340-2510- DENTAL INSURANCE-CITY | 2,549 | 2,754 | 4,871 | 2,910 |
| | 63-4340-2515- VISION | 893 | 894 | - | 1,272 |
| | 63-4340-2600- LONG TERM DISABILITY | 1,148 | 2,004 | 2,701 | 1,937 |
| | 63-4340-3100- OFFICE SUPPLIES & POSTAGE | 572 | 771 | 1,000 | 1,000 |
| | 63-4340-3120- DATA PROCESSING | 6,993 | 7,785 | 6,000 | 7,500 |
| | 63-4340-3200- OPERATING SUPPLIES | 18,113 | 19,361 | 16,500 | 20,000 |
| | 63-4340-3250- LABORATORY/ANALYSIS | 917 | 6,721 | 6,500 | 3,000 |
| | 63-4340-3400- MINOR EQUIPMENT | 2,494 | 2,031 | 2,500 | 3,000 |
| | 63-4340-3500- MOTOR FUELS & LUBRICANTS | 9,838 | 13,573 | 10,000 | 10,000 |
| | 63-4340-3600- COMPUTER SOFTWARE | 6,241 | 5,966 | 10,000 | 10,000 |
| | 63-4340-3800- CHEMICALS | 6,980 | 9,568 | 10,000 | 10,000 |
| | 63-4340-4200- PROFESSIONAL SERVICES | 28,462 | 101,979 | 170,000 | 150,000 |
| | 63-4340-4300- STATE & WA DISTRICT FEES | 55,671 | 78,324 | 65,000 | 65,000 |
| | 63-4340-4600- INSURANCE | 14,000 | 18,000 | 19,000 | 16,000 |
| | 63-4340-4800- DUES, SUBSCRIPTIONS, & MEMBERS | 1,139 | 740 | 1,000 | 1,000 |
| | 63-4340-4900- PERSONNEL TRAINING/TRAVEL/MTG | 1,080 | 3,420 | 5,000 | 5,000 |
| | 63-4340-5000- ADMINISTRATIVE EXPENSE-GEN FND | 97,619 | 110,169 | 148,779 | - |
| | 63-4340-5100- TELEPHONE & COMMUNICATIONS | 14,738 | 8,785 | 12,000 | 12,000 |
| | 63-4340-5200- UTILITIES | 107,505 | 143,057 | 120,000 | 120,000 |
| | 63-4340-5500- RIGHT-OF-WAY FEE | 121,832 | 129,678 | 136,161 | 150,000 |
| | 63-4340-6000- REPAIR & MAINT-AUTO EQUIP | 10,827 | 3,183 | 5,500 | 6,000 |
| | 63-4340-6100- REPAIR & MAINT-MACH & EQUIP | 30,883 | 61,517 | 60,000 | 60,000 |
| | 63-4340-6910- OTHER PURCHASED SERVICES | 9,882 | 2,967 | 10,000 | 10,000 |
| | 63-4340-7900- DEPRECIATION EXPENSE | 236,770 | 259,561 | 275,000 | 275,000 |
| | 63-4340-8801- REIMBURSE CITY GENERAL FUND | 218,048 | 286,444 | 368,138 | 403,634 |
| | 63-4340-8864- TRANSFER TO WA CAPITAL IMP FND | 534,000 | 760,000 | 240,000 | 700,000 |
| | 63-4340-9910- MERIT/COMPENSATION ADJUSTMENTS | - | - | 35,000 | - |
| | 63-4340-9930- WATER FUND OP. CONTINGENCY | 13,900 | - | - | 200,000 |
| | 63-4800-4200- PROF. SERVICES-PAYING AGENT | 450 | 450 | 500 | 500 |
| | 63-4800-8300- DEBT SRVC ACCT PRINCIPAL-2015B | - | - | 35,000 | 86,125 |
| | 63-4800-8400- DEBT SRVC ACCT INTEREST-2015B | 106,008 | 104,825 | 104,000 | 51,125 |
| | 63-4800-8600- DEBT SRVC ACCT PRINCIPAL-2016 | - | - | 162,000 | 168,950 |
| | 63-4800-8700- DEBT SRVC ACCT INTEREST-2016 | 17,815 | 15,045 | 8,717 | 2,950 |
| | **TOTAL OPERATING EXPENDITURES (FUND 63)** | **2,151,786** | **2,720,258** | **2,814,908** | **3,100,492** |

| WATER EXPENDITURES *(cont.)* | | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| CAPITAL EXPENDITURES | 64-4340-7135- MAIN STREET | - | 316,490 | 23,000 | - |
| | 64-4340-7500- AUTOMOTIVE EQUIPMENT | 91,445 | - | - | - |
| | 64-4340-7501- WORK TRUCK | - | 53,972 | - | - |
| | 64-4340-7600- MACHINERY AND EQUIPMENT | 136,461 | - | - | - |
| | 64-4340-7601- VAC TAILER SYSTEM | - | 37,088 | - | - |
| | 64-4340-7650- WATER METERS | 50,214 | 34,103 | 100,000 | 200,000 |
| | 64-4340-7653- WATER METER REPLACEMENT | 5,130 | - | - | - |
| | 64-4340-7800- CONSTRUCTION | 334,730 | 23,768 | 110,000 | 150,000 |
| | 64-4340-7804- REINHEIMER WEST MAILINE EXT | - | 4,428 | - | - |
| | 64-4340-7805- REINHEIMER EAST MAILINE EXT | - | 18,306 | - | - |
| | 64-4340-7806- NEW STAND-BY GENERATOR WA/ADM. | 5,270 | 270,917 | - | - |
| | 64-4340-7807- WEYYAKIN MAINLINE EXT | - | 569 | - | - |
| | 64-4340-7809- S. KETCHUM WATER LINE PROJ. A | - | - | 480,000 | - |
| | 64-4340-7810- S. KETCHUM WATER LINE PROJ. B | - | - | 375,000 | - |
| | 64-4340-7811- TRAIL CREEK HWY 75 MAINLINE | - | - | - | 200,000 |
| | 64-4340-7812- OPS BUILDING ADDITION DESIGN | - | - | - | 100,000 |
| | 64-4340-7813- NORTHWOOD WELL ROOF ADDITION | - | - | - | 50,000 |
| | **TOTAL CAPITAL EXPENDITURES (FUND 64)** | **623,250** | **759,640** | **1,088,000** | **700,000** |
| | **TOTAL EXPENDITURES (FUNDS 63 & 64)** | **2,775,036** | **3,479,898** | **3,902,908** | **3,800,492** |

| WATER CIP FUND<br>5-YEAR CIP (FY 2027-2031) | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
|---|---|---|---|---|---|---|
| EXPENDITURES | OPS BUILDING ADDITION CONSTRUCTION | 1,000,000 | - | - | - | - |
| | TRAIL CREEK  MAINLINE REPLACEMENT | 150,000 | 150,000 | - | - | - |
| | WATER METERS | 100,000 | 100,000 | 100,000 | - | - |
| | GENERAL CONSTRUCTION/CONTINGENCY | 100,000 | 100,000 | 100,000 | - | - |
| | SPUR LN. LOOP TIE IN | - | 100,000 | - | - | - |
| | SADDLE/HWY 75 TO 10TH MAINLINE EXTENSION | - | 400,000 | 312,500 | - | - |
| | TRAIL CREEK WELL REBUILD | - | - | 600,000 | - | - |
| | ESTIMATE | - | - | - | 1,000,000 | 1,000,000 |
| | **TOTAL EXPENDITURES** | **1,350,000** | **850,000** | **1,112,500** | **1,000,000** | **1,000,000** |

# WASTEWATER FUNDS

The Wastewater Division is responsible for collecting and treating domestic wastewater. The Sun Valley Water and Sewer District and the City of Ketchum own the wastewater treatment facility. The division operates the wastewater treatment plant and maintains the collection system in the City of Ketchum.

## FY 2025 HIGHLIGHTS

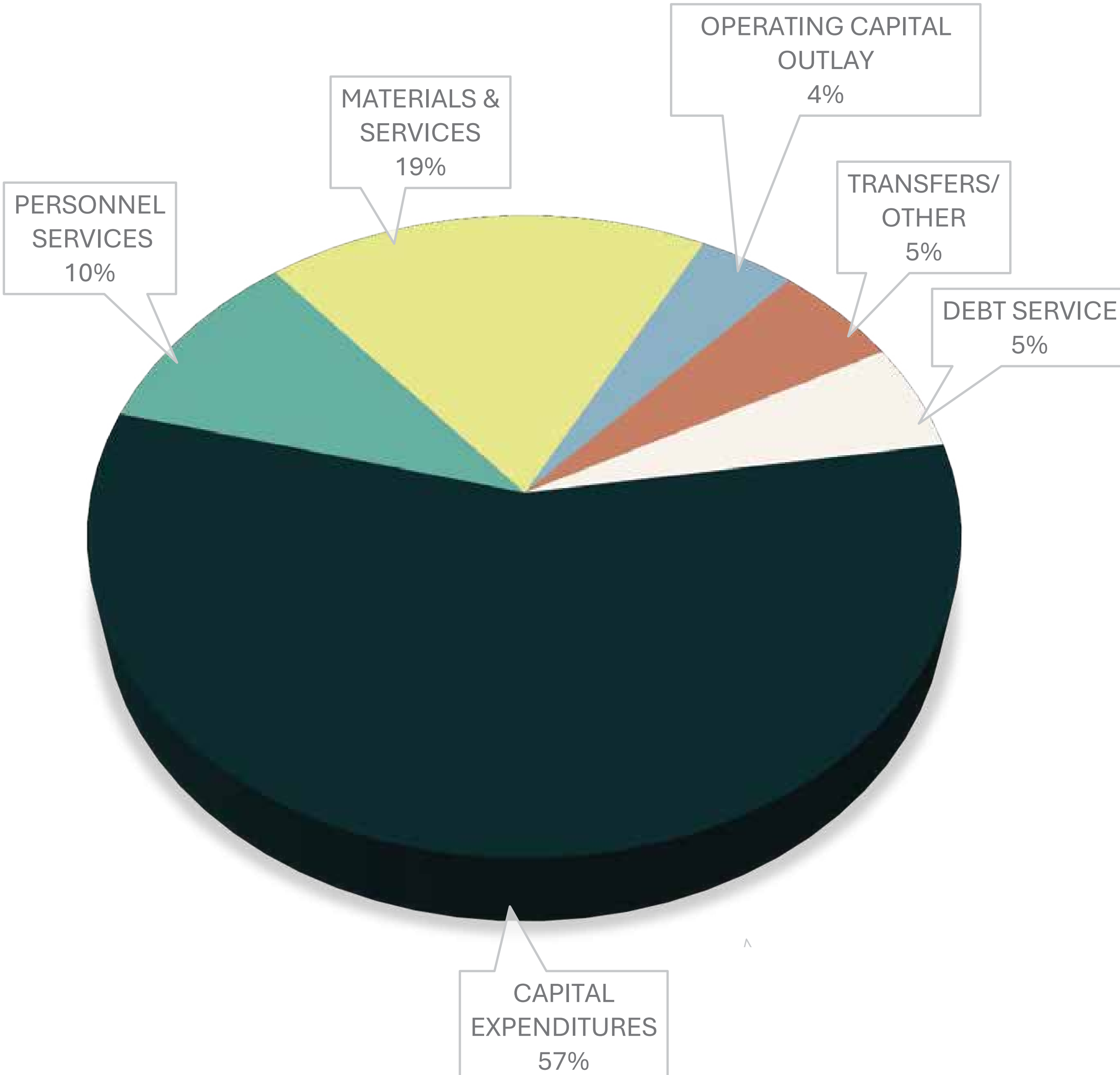
- Completion of the Collection System Facility Plan to identify maintenance and growth needs of the sewer infrastructure (expected August 2025)
- Completion of aeration basin modifications and blower building upgrades to transition to a treatment process for Nitrogen removal
- Sewer line relocated across Highway 75 to accommodate the Trail Creek Bridge replacement
- Rate increase of 5%

## FY 2026 BUDGET HIGHLIGHTS

- Capital improvement projects
    - Construction of solids dewatering infrastructure (expected completion date of August 2027)
    - Sewer main repairs
    - Replace wastewater operations vehicle
    - Aeration basins 1 and 2 upgrade design
- Proposed rate increase of 4%

| WASTEWATER REVENUE | | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| OPERATING REVENUE | 65-3300-1200 GRANTS STATE | - | 8,696 | - | - |
| | 65-3400-7100 WASTEWATER CHARGES | 2,584,103 | 2,781,134 | 2,869,542 | 2,960,000 |
| | 65-3400-7300 WASTEWATER INSPECTION FEES | 640 | 440 | - | - |
| | 65-3400-7800 SUN VALLEY WA & SW DISTRICT CH | 808,441 | 556,519 | 737,067 | 1,138,293 |
| | 65-3700-1000 INTEREST EARNINGS | 46,054 | 107,607 | 15,000 | 60,000 |
| | 65-3700-3600 REFUNDS & REIMBURSEMENTS | 42,994 | (200,980) | - | - |
| | 65-3700-5000 AMORTIZED BOND PREMIUM | 66,411 | - | - | - |
| | 65-3700-7000 MISCELLANEOUS REVENUE | - | - | - | - |
| | 65-3700-8000 GAIN(LOSS) ON PENSION ACTIVITY | (46,798) | (23,015) | - | - |
| | **TOTAL OPERATING REVENUE (FUND 65)** | **3,501,846** | **3,230,401** | **3,621,609** | **4,158,293** |
| CAPITAL REVENUE | 67-3400-7300 WASTEWATER CONNECTION FEES | 78,786 | 82,518 | 40,000 | 75,000 |
| | 67-3400-7800 SUN VALLEY WA & SW DISTRICT CH | - | 968,840 | 2,277,068 | 2,571,043 |
| | 67-3400-9200 DEBT PROCEEDS | - | - | - | - |
| | 67-3700-1000 INTEREST EARNINGS | 183,649 | 455,209 | 100,000 | 100,000 |
| | 67-3700-8765 TRANSFER FROM WASTEWATER FUND | - | 579,927 | - | 500,000 |
| | 67-3800-9000 FUND BALANCE | - | - | 2,965,783 | - |
| | **TOTAL CAPITAL REVENUE (FUND 67)** | **262,435** | **2,086,494** | **5,382,851** | **3,246,043** |
| | **TOTAL REVENUE (FUNDS 65 & 67)** | **3,764,280** | **5,316,895** | **9,004,459** | **7,404,336** |

# FY 2026 WASTEWATER EXPENDITURES



| WASTEWATER FUND EXPENDITURES | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|
| 65-4350-1000- SALARIES-WASTEWATER | 444,991 | 516,119 | 525,300 | 530,195 |
| 65-4350-1800- SHIFT COVERAGE ON CALL | 16,593 | 19,877 | 22,968 | 20,000 |
| 65-4350-1900- OVERTIME | 14,320 | 15,360 | 15,000 | 15,000 |
| 65-4350-2100- FICA TAXES-CITY | 37,300 | 40,571 | 43,090 | 43,237 |
| 65-4350-2200- STATE RETIREMENT-CITY | 58,869 | 62,008 | 67,367 | 67,597 |
| 65-4350-2400- WORKMEN'S COMPENSATION-CITY | 9,253 | 7,600 | 10,545 | 7,815 |
| 65-4350-2500- HEALTH INSURANCE-CITY | 234,662 | 228,167 | 275,520 | 203,403 |
| 65-4350-2505- HEALTH REIMBURSEMENT ACCT(HRA) | 6,540 | 7,853 | 16,604 | 13,000 |
| 65-4350-2510- DENTAL INSURANCE-CITY | 5,338 | 5,467 | 6,215 | 5,652 |
| 65-4350-2515- VISION | 1,553 | 826 | - | 2,712 |
| 65-4350-2600- LONG TERM DISABILITY | 2,039 | 3,112 | 3,146 | 3,338 |
| 65-4350-3100- OFFICE SUPPLIES & POSTAGE | 566 | (172) | 700 | 500 |
| 65-4350-3120- DATA PROCESSING | 7,221 | 7,785 | 7,500 | 8,000 |
| 65-4350-3200- OPERATING SUPPLIES | 14,551 | 11,376 | 14,800 | 14,000 |
| 65-4350-3400- MINOR EQUIPMENT | 1,846 | 1,035 | 1,500 | 2,000 |
| 65-4350-3500- MOTOR FUELS & LUBRICANTS | 18,445 | 11,995 | 20,000 | 20,000 |
| 65-4350-3600- COMPUTER SOFTWARE | 1,555 | 2,798 | 5,000 | 5,000 |
| 65-4350-3800- CHEMICALS | 123,250 | 103,583 | 104,500 | 105,000 |
| 65-4350-4200- PROFESSIONAL SERVICES | 39,864 | 64,261 | 60,000 | 80,000 |
| 65-4350-4201- IPDES PERMIT FEE | 3,452 | 3,642 | 3,711 | 3,800 |
| 65-4350-4600- INSURANCE | 32,000 | 32,000 | 40,000 | 90,000 |
| 65-4350-4900- PERSONNEL TRAINING/TRAVEL/MTG | 3,111 | 2,128 | 2,500 | 3,000 |
| 65-4350-5000- ADMINISTRATIVE EXPENSE-GEN FND | 131,989 | 129,893 | 140,252 | - |
| 65-4350-5100- TELEPHONE & COMMUNICATIONS | 5,922 | 7,589 | 7,000 | 7,000 |
| 65-4350-5200- UTILITIES | 180,488 | 157,393 | 175,000 | 175,000 |
| 65-4350-5500- RIGHT-OF-WAY FEE (STREET DEPT) | 121,624 | 136,664 | 143,477 | 148,000 |
| 65-4350-6000- REPAIR & MAINT-AUTO EQUIP | 7,403 | 20,489 | 12,000 | 12,000 |
| 65-4350-6100- REPAIR & MAINT-MACH & EQUIP | 45,990 | 57,805 | 70,000 | 70,000 |
| 65-4350-6150- OHIO GULCH REPAIR & REPLACE | - | 82 | 500 | - |
| 65-4350-6900- COLLECTION SYSTEM SERVICES/CHA | 30,895 | 51,558 | 65,000 | 65,000 |
| 65-4350-7900- DEPRECIATION EXPENSE | 358,055 | 403,362 | 330,000 | 375,000 |
| 65-4350-8801- REIMBURSE CITY GENERAL FUND | 298,280 | 337,728 | 746,241 | 864,195 |
| 65-4350-8867- TRANSFER TO WW CAP IMP FUND | - | 579,927 | - | 500,000 |
| 65-4350-9910- MERIT/COMPENSATION ADJUSTMENTS | - | - | 35,000 | - |
| 65-4350-9930- WASTEWATER FUND OP. CONTINGENCY | 22,900 | - | - | 50,000 |
| 65-4800-4200- PROF. SERVICES-PAYING AGENT | 3,250 | 1,000 | - | 1,000 |
| 65-4800-8300- DEBT SRVC ACCT PRNCPL.-2014C | 58,787 | - | - | - |
| 65-4800-8400- DEBT SRVC ACCT INTEREST-2014C | - | - | - | - |
| 65-4800-8500- DEBT SRVC ACCT PRNCPL-S2023 | - | (2) | 200,000 | 210,000 |
| 65-4800-8600- DEBT SRVC ACCT INTEREST-S2023 | 119,916 | 292,439 | 300,400 | 290,400 |
| **TOTAL OPERATING EXPENDITURES (FUND 65)** | **2,462,819** | **3,323,320** | **3,470,836** | **4,010,845** |

OPERATING EXPENDITURES

| **WASTEWATER FUND EXPENDITURES** *(cont.)* | | **FY 2023 Actuals** | **FY 2024 Actuals** | **FY 2025 Revised Budget** | **FY 2026 Proposed Budget** |
|---|---|---|---|---|---|
| CAPITAL EXPENDITURES | 67-4350-7600- BOB CAT UW56 TOOLCAT | 69,593 | - | - | - |
| | 67-4350-7800- CONSTRUCTION (P) | - | - | - | 100,000 |
| | 67-4350-7809- ENERGY EFFICIENCY PROJECTS | 1,213 | 11,252 | 50,000 | 50,000 |
| | 67-4350-7812- MICROSCOPE | 5,734 | - | - | - |
| | 67-4350-7813- CAPITAL IMP PLAN(NO SHARING) | 170,415 | 141,962 | 225,000 | 100,000 |
| | 67-4350-7814- AERATION BASINS - ANOXIC AND M | - | 940,375 | - | - |
| | 67-4350-7815- AERATION BASINS BLOWERS & ELEC. | 262,819 | 1,629,715 | 2,100,090 | - |
| | 67-4350-7816- UPGRADE FILTER PLC | - | - | 50,000 | - |
| | 67-4350-7817- REMOVE DIGESTER NO 1 BLDG & FL | 77,011 | 19,219 | - | - |
| | 67-4350-7818- ROTARY DRUM THICK & DEWATERING | - | 154,757 | 2,924,760 | 4,678,586 |
| | 67-4350-7819- REPLACE PUMPS | - | - | 33,000 | - |
| | 67-4350-7820- VEHICLE REPLACEMENT | - | - | - | 70,000 |
| | 67-4350-7821- AERATION BASIN UPGRADE (BASINS 1 & 2) | - | - | - | 160,000 |
| | 67-4350-7822- OUTFALL CLEARING | - | - | - | 83,500 |
| | **TOTAL CAPITAL EXPENDITURES (FUND 67)** | **586,786** | **2,897,281** | **5,382,850** | **5,242,086** |
| | **TOTAL EXPENDITURES (FUNDS 65 & 67)** | **3,049,605** | **6,220,601** | **8,853,686** | **9,252,931** |

| WASTEWATER CIP FUND 5-YEAR CIP (FY 2027-2031) | | FY 2027 | FY 2028 | FY 2029 | FY 2030 | FY 2031 |
|---|---|---|---|---|---|---|
| EXPENDITURES | SOLIDS DEWATERING IMPROVEMENTS | 3,997,073 | - | - | - | - |
| | PUMP REPLACEMENTS | 353,250 | - | - | - | - |
| | HEADWORKS REPAIR | 50,000 | - | - | - | - |
| | AERATION UPGRADES | 2,680,500 | 1,855,500 | - | - | - |
| | ENERGY EFFICIENCY PROJECTS | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | REPLACE VFD'S | - | 782,000 | - | - | - |
| | UV EQUIPMENT | - | - | 580,000 | 1,216,000 | - |
| | DIGESTER BLOWERS | - | - | 952,000 | - | 877,000 |
| | DIGESTER 3 & 4 | - | - | - | 924,000 | 700,000 |
| | REPLACE GENERATORS | - | - | - | 820,000 | 885,000 |
| | PARKING LOT REPAVING | - | - | - | - | 75,000 |
| | **TOTAL EXPENDITURES** | **7,130,823** | **2,687,500** | **1,582,000** | **3,010,000** | **2,587,000** |

# TRUST FUNDS

**Development Services:** The Development Services Trust Fund is an account established for bonds or other monies deposited as required by city ordinances for development projects. If projects do not fulfill their obligations, the funds may be withdrawn and used to mitigate any issues connected to the development. In the vast majority of cases, the funds are returned to the applicant in full.

**Parks and Recreation:** The Parks and Recreation Trust Fund provides budget authority to receive and expend money obtained through grants, donations, and General Fund contributions. A sub-account houses donations made toward the Warm Springs Preserve. A new sub-account was created to house Pump Park donations and expenditures. Federal law typically requires that money received through grants be segregated into separate funds and that the receipt and expenditure of such money be accounted for separately from other city functions. The fund also provides an avenue to segregate donations to ensure that such funds are spent in accordance with the instructions of donors.

**Police:** The Police Trust Fund provides budget authority to receive and expend money obtained through forfeitures and seized assets. Federal law requires that money received through such forfeitures be segregated into separate funds and that the receipt and expenditure of such money be accounted for separately from other city functions. Federal law also limits the expenditure of such funds to specific uses, such as drug enforcement, education activities, and capital equipment or improvements.

| | **TRUST FUNDS** | **FY 2023 Actuals** | **FY 2024 Actuals** | **FY 2025 Revised Budget** | **FY 2026 Proposed Budget** |
|---|---|---|---|---|---|
| POLICE TRUST | **POLICE TRUST (FUND 90)** | | | | |
| | REVENUE | 263 | 374 | 7,500 | 7,500 |
| | EXPENDITURE | - | - | 7,500 | 7,500 |
| PARKS TRUST | **PARKS TRUST (FUND 93)** | | | | |
| | REVENUE | 195,866 | 165,540 | 1,130,650 | 40,000 |
| | EXPENDITURE | 223,680 | 72,166 | 1,130,650 | 1,137,653 |
| DEV. TRUST | **DEVELOPMENTAL TRUST (FUND 94)** | | | | |
| | REVENUE | 1,078,252 | - | 650,000 | 650,000 |
| | EXPENDITURE | 749,355 | - | 650,000 | 650,000 |

# OTHER FUNDS

**General Obligation Fire Bond:** The 2020 General Obligation Bonds were authorized by the requisite two-thirds of the voters at the election held on November 5, 2019, in the amount of $11,500,000. Ordinance 1201 provides for the repayment of the bonds over a 25-year term. The final payment is scheduled for September 2044. Interest rates on the bonds vary from 2% to 5% with a true interest cost of 1.92% over the life of the bonds.

**Community Housing In-Lieu Fund:** The purpose of the Community Housing In-Lieu Fund is to provide budget authority to administer the city's Community Housing In-Lieu Program. In-lieu funds are restricted for uses that advance community housing efforts.

**Wagon Days Fund:** The Wagon Days Fund provides budget authority to support the annual Wagon Days Celebration that takes place over Labor Day weekend. The Wagon Days Celebration is funded through a mix of donations and ticket and souvenir sales, coupled with the Local Option Tax Fund.

| | OTHER FUNDS | FY 2023 Actuals | FY 2024 Actuals | FY 2025 Revised Budget | FY 2026 Proposed Budget |
|---|---|---|---|---|---|
| WAGON DAYS | **WAGON DAYS (FUND 02)** | | | | |
| | REVENUE | 158,935 | 182,874 | 188,000 | 220,900 |
| | EXPENDITURE | 163,817 | 190,582 | 188,000 | 220,900 |
| G.O. FIRE BOND | **GENERAL OBLIGATION FIRE BOND (FUND 41)** | | | | |
| | REVENUE | 611,880 | 630,078 | 617,019 | 617,019 |
| | EXPENDITURE | 611,769 | 630,078 | 617,019 | 617,019 |
| IN-LIEU HOUSING | **IN-LIEU HOUSING (FUND 52)** | | | | |
| | REVENUE | 694,050 | 939,788 | 2,394,874 | 2,000,000 |
| | EXPENDITURE | 768,449 | 1,451,982 | 2,394,874 | 2,000,000 |

# PROPOSED FEE SCHEDULE CHANGES

The following is a list of fees, including the fee description, the current adopted fee, and the proposed fee for FY 2026, along with the percentage change. This is included as part of the requirement per state statute Title 63, Chapter 13. The proposed list of fees will be included in the final budget book for adoption and will be part of a public fee hearing on July 21. All fee changes are subject to Title 63, Chapter 13.

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Administrative | Copy Fees | Black & White 8.5"x 11" Single-sided (per page) | $0.06 | $0.06 | 0.00% |
| Administrative | Copy Fees | Black & White 8.5"x 14" Single-sided (per page) | $0.06 | $0.06 | 0.00% |
| Administrative | Copy Fees | Black & White 8.5"x 11" Double-sided (per page) | $0.11 | $0.11 | 0.00% |
| Administrative | Copy Fees | Black & White 8.5"x 14" Double-sided (per page) | $0.11 | $0.11 | 0.00% |
| Administrative | Copy Fees | Black & White 11"x 17" Single-sided (per page) | $0.15 | $0.15 | 0.00% |
| Administrative | Copy Fees | Black & White 11"x 17" Double-sided (per page) | $0.29 | $0.29 | 0.00% |
| Administrative | Copy Fees | Color 8.5"x 11" Single-sided (per page) | $0.65 | $0.65 | 0.00% |
| Administrative | Copy Fees | Color 8.5"x 14" Single-sided (per page) | $0.65 | $0.65 | 0.00% |
| Administrative | Copy Fees | Color 8.5"x 11" Double-sided (per page) | $0.65 | $0.65 | 0.00% |
| Administrative | Copy Fees | Color 8.5"x 14" Double-sided (per page) | $0.65 | $0.65 | 0.00% |
| Administrative | Copy Fees | Color 11"x 17" Single-sided (per page) | $0.85 | $0.85 | 0.00% |
| Administrative | Copy Fees | Color 11"x 17" Double-sided (per page) | $0.85 | $0.85 | 0.00% |
| Administrative | Copy Fees | 24" x 36" (outsourced) (per page) | $3.30 | $3.30 | 0.00% |
| Administrative | Copy Fees | 22" x 34" (outsourced) (per page) | $3.00 | $3.00 | 0.00% |
| Administrative | Film Permits | Motion: City Property including rights-of-way (per day) | $400.00 | $400.00 | 0.00% |
| Administrative | Film Permits | Still: City Property including rights-of-way (per day) | $200.00 | $200.00 | 0.00% |
| Administrative | Labor Rates Hourly | City Administrator, Department Head, Assistant or Associate, City Clerk, City Treasurer- Idaho Code 74-102(10) | Current salary divided by 2,080 hours per year | Current salary divided by 2,080 hours per year | 0.00% |
| Administrative | Labor Rates Hourly | Network Consultant | Current hourly rate | Current hourly rate | 0.00% |
| Administrative | License & Tax Fees | Business License Application Fee | $125.00 | $125.00 | 0.00% |
| Administrative | License & Tax Fees | Business License Renewal Fee | $50.00 | $50.00 | 0.00% |
| Administrative | License & Tax Fees | Business License Late Fee | $10.00 | $10.00 | 0.00% |
| Administrative | License & Tax Fees | City Local Option Tax Application Fee - Tax collected per Municipal Code Title 3, Chapter 12. | | | 0.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Administrative | License & Tax Fees | City Local Option Tax Late Fee | After Due Date: Penalty - The greater of 5% of Tax Due or $10.00 Plus 1% Interest Per Month on Tax Due | After Due Date: Penalty - The greater of 5% of Tax Due or $10.00 Plus 1% Interest Per Month on Tax Due | 0.00% |
| Administrative | License & Tax Fees | Short-Term Rental Application Permit Fee- City Resolution #1230 | $504.00 | $504.00 | 0.00% |
| Administrative | License & Tax Fees | Short-Term Rental Renewal Permit Fee | $504.00 | $504.00 | 0.00% |
| Administrative | License & Tax Fees | Short-Term Rental Late Fee (per day) | $100.00 | $100.00 | 0.00% |
| Administrative | License & Tax Fees | Catering Permit Application Fee- Idaho Code 23-934A | $20.00 | $20.00 | 0.00% |
| Administrative | License & Tax Fees | Right of Way Business Permit (non-construction) | $50.00 | $50.00 | 0.00% |
| Administrative | License Fees | Retail sale of draft beer, or bottled or canned beer to be consumed on premises | $200.00 | $200.00 | 0.00% |
| Administrative | License Fees | Retail sale of bottled or canned beer to not be consumed on premises | $50.00 | $50.00 | 0.00% |
| Administrative | License Fees | Retail sale of wine by the bottle or glass to be consumed on premises | $200.00 | $200.00 | 0.00% |
| Administrative | License Fees | Retail sale of wine by the bottle not to be consumed on premises | $200.00 | $200.00 | 0.00% |
| Administrative | License Fees | Retail sale of liquor by the drink | $560.00 | $560.00 | 0.00% |
| Administrative | License Fees | Taxicab Business License | $260.00 | $260.00 | 0.00% |
| Administrative | License Fees | Taxicab Vehicle License (per vehicle) | $30.00 | $30.00 | 0.00% |
| Administrative | Memorials and Donations | Benches, trees, tables, property, etc. | All memorials are cost-specific and determined by Department Director or designee | All memorials are cost-specific and determined by Department Director or designee | 0.00% |
| Administrative | Other | Local Option Tax Late Payment Penalty | Greater of 5% or a minimum of $10.00, plus 1% interest per month | Greater of 5% or a minimum of $10.00, plus 1% interest per month | 0.00% |
| Administrative | Other | Main Street Lamp Post Banner Reservation | | $175.00 | NEW |
| Administrative | Other | Over-the-Road Banner Reservation | $175.00 | $250.00 | 42.86% |
| Administrative | Special Events | Street Party Application Fee | $100.00 | $100.00 | 0.00% |
| Administrative | Special Events | Block Party Application Fee | $50.00 | $50.00 | 0.00% |
| Administrative | Special Events | Category A – application fee | $100.00 | $100.00 | 0.00% |
| Administrative | Special Events | Category B – application fee | $400.00 | $400.00 | 0.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Administrative | Special Events | Category C – application fee | $800.00 | $800.00 | 0.00% |
| Administrative | Special Events | Facility Fee (per day) | $150.00 | $150.00 | 0.00% |
| Administrative | Special Events | Visitor Center Window Advertising Permit | $75.00 | $75.00 | 0.00% |
| Administrative | Special Events | Music License Fee (per day) | $10.00 | $10.00 | 0.00% |
| Administrative | Special Events | Street Closure for Designated Event Location | $100.00 | $100.00 | 0.00% |
| Administrative | Special Events | Street Closure for Non-Designated Event Location | $500.00 | $500.00 | 0.00% |
| Administrative | Special Events | Event Street Closure Traffic Control Sign Package Rental | | $250.00 | NEW |
| Administrative | Special Events | Refundable Security Deposit (Street Party & Small Events) | $250.00 | $250.00 | 0.00% |
| Administrative | Special Events | Refundable Security Deposit (Medium & Large Events) | $500.00 | $500.00 | 0.00% |
| Administrative | Special Events | On-Street Event Parking Rental Permit (up to 2 spaces) | $50.00 | $50.00 | 0.00% |
| Administrative | Special Events | On-Street Event Parking Rental Permit (up to 10 spaces) | | $75.00 | NEW |
| Administrative | Tree Services | Tree Removal Permit (allows contractor to remove a public tree upon outside request with permission (per occurrence) | $50.00 | $50.00 | 0.00% |
| Administrative | Tree Services | Tree Permit (allows contractor to perform work on public trees with permission (per fiscal year) | $50.00 | $50.00 | 0.00% |
| Fire & Rescue | Alternative Fire-Extinguishing System Permits | Clean Agent System Plan Check | $500.00 | $500.00 | 0.00% |
| Fire & Rescue | Alternative Fire-Extinguishing System Permits | Clean Agent System Modification | $200.00 | $200.00 | 0.00% |
| Fire & Rescue | Alternative Fire-Extinguishing System Permits | New Installation: Commercial Kitchen Fire Suppression (per system) | $200.00 | $200.00 | 0.00% |
| Fire & Rescue | Alternative Fire-Extinguishing System Permits | Modification to a Commercial Kitchen Fire Suppression System | $100.00 | $100.00 | 0.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Fire & Rescue | Alternative Fire-Extinguishing System Permits | Inspections (per hour) | $75.00 | $75.00 | 0.00% |
| Fire & Rescue | Alternative Fire-Extinguishing System Permits | Modification to any Alternative Fire-Extinguishing System | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Automatic Fire Alarm Systems | Single Family Residential Installations under 4,000 sq. ft. | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Automatic Fire Alarm Systems | Single Family Residential Installations over 4,000 sq. ft. | $200.00 | $200.00 | 0.00% |
| Fire & Rescue | Automatic Fire Alarm Systems | Multi Family and Commercial Installations up to 6,000 sq. ft. | $200.00 | $200.00 | 0.00% |
| Fire & Rescue | Automatic Fire Alarm Systems | Multi Family and Commercial Installations 5,000 - 20,000 sq. ft. | $350.00 | $350.00 | 0.00% |
| Fire & Rescue | Automatic Fire Alarm Systems | Multi Family and Commercial Installations over 20,000 sq. ft. | $500.00 | $500.00 | 0.00% |
| Fire & Rescue | Automatic Fire Alarm Systems | Modification (including TI), 1-24 devices | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Automatic Fire Alarm Systems | Modification (including TI), 25 or more devices | $250.00 | $250.00 | 0.00% |
| Fire & Rescue | Automatic Fire Alarm Systems | Existing Component Modification | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Automatic Fire Alarm Systems | Component Addition to Existing System | $200.00 | $200.00 | 0.00% |
| Fire & Rescue | Automatic Fire Alarm Systems | Fire Alarm Inspections (all) per hour | $75.00 | $75.00 | 0.00% |
| Fire & Rescue | Automatic Suppression Systems | Single Family Residential Installations under 6,000 sq. ft. | $150.00 | $150.00 | 0.00% |
| Fire & Rescue | Automatic Suppression Systems | Single Family Residential Installations over 6,000 sq. ft. | $250.00 | $250.00 | 0.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Fire & Rescue | Automatic Suppression Systems | Multi Family and Commercial Installations up to 6,000 sq. ft. | $150.00 | $150.00 | 0.00% |
| Fire & Rescue | Automatic Suppression Systems | Multi Family and Commercial Installation 6,000 - 20,000 sq. ft. | $250.00 | $250.00 | 0.00% |
| Fire & Rescue | Automatic Suppression Systems | Multi Family and Commercial Installation 20,001 - 40,000 sq. ft. | $500.00 | $500.00 | 0.00% |
| Fire & Rescue | Automatic Suppression Systems | Multi Family and Commercial Installation over 40,000 sq. ft. | $800.00 | $800.00 | 0.00% |
| Fire & Rescue | Automatic Suppression Systems | Modification, 1-10 Heads | $150.00 | $150.00 | 0.00% |
| Fire & Rescue | Automatic Suppression Systems | Modification, 10 or more Heads | $300.00 | $300.00 | 0.00% |
| Fire & Rescue | Automatic Suppression Systems | Per Head fee for all Plan Checks | $1.00 | $1.00 | 0.00% |
| Fire & Rescue | Automatic Suppression Systems | Fire Suppression System Inspections (all) per hour | $75.00 | $75.00 | 0.00% |
| Fire & Rescue | Automatic Suppression Systems | Fire Flow Tests (beyond one included in plan review or other) | $150.00 | $150.00 | 0.00% |
| Fire & Rescue | Burn Response Fees | Responses caused by burning without a permit. Use current IDL ICMA cost per firefighter/paramedic and fire truck/ ambulance | ICMA RATES | ICMA RATES | 0.00% |
| Fire & Rescue | Burn Response Fees | | | | 0.00% |

New fees or increases greater than 5%

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Fire & Rescue | Burn Response Fees | Responses to wildland or structure fire caused by an illegal burn. Use current IDL ICMA cost per firefighter/paramedic and fire truck/ambulance | ICMA RATES | ICMA RATES | 0.00% |
| Fire & Rescue | Burn Response Fees | | | | 0.00% |
| Fire & Rescue | Compressed Gases Systems Permit | New Installation | $300.00 | $300.00 | 0.00% |
| Fire & Rescue | Compressed Gases Systems Permit | Modification | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Emergency Fire Alarm Response Fees | First 3 alarms per year | | | 0.00% |
| Fire & Rescue | Emergency Fire Alarm Response Fees | 4th alarm per calendar year | $200.00 | $200.00 | 0.00% |
| Fire & Rescue | Emergency Fire Alarm Response Fees | Each additional alarm per calendar year progressively increases at $200.00 increments for each additional fire alarm, by alarm number | $200.00 | $200.00 | 0.00% |
| Fire & Rescue | Fire Code Violations | Violation of the Fire Code ($250.00 per violation, per day) Each day in which a violation occurs, after due notice has been served, shall constitute a separate offense | $250.00 | $250.00 | 0.00% |
| Fire & Rescue | Fire Pump Permits | New Installation | $300.00 | $300.00 | 0.00% |
| Fire & Rescue | Fire Pump Permits | Modification | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Fire Pump Permits | Inspections (per hour) | $75.00 | $75.00 | 0.00% |
| Fire & Rescue | Flammable & Combustible Liquid Tank Permits | New Installation - Each Tank | $300.00 | $300.00 | 0.00% |
| Fire & Rescue | Flammable & Combustible Liquid Tank Permits | Modification – Each Tank | $100.00 | $100.00 | 0.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Fire & Rescue | Flammable & Combustible Liquid Tank Permits | Removal – Each Tank | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Hazardous Materials Permit | Annual Fee to Store, Transport On-Site, Dispense, Use or Handle Hazardous Materials | $150.00 | $150.00 | 0.00% |
| Fire & Rescue | Hazardous Materials Permit | HMIS Assessment (minimum one hour) (per hour) | $75.00 | $75.00 | 0.00% |
| Fire & Rescue | Hazardous Materials Permit | HMMP Assessment (minimum one hour) (per hour) | $75.00 | $75.00 | 0.00% |
| Fire & Rescue | Hazardous Materials Permit | New Installation - HazMat Container, Tank or Process | $200.00 | $200.00 | 0.00% |
| Fire & Rescue | Hazardous Materials Permit | Modification - HazMat Container, Tank or Process | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Inspection & Standby Fees | Re-inspection fees (minimum one hour) (per hour) | $75.00 | $75.00 | 0.00% |
| Fire & Rescue | Inspection & Standby Fees | Additional inspections required by changes, additions, or revisions (minimum one hour) (per hour) | $75.00 | $75.00 | 0.00% |
| Fire & Rescue | Inspection & Standby Fees | After Hours Inspections (based on staff availability, minimum two hours) (per hour) | $150.00 | $150.00 | 0.00% |
| Fire & Rescue | Inspection & Standby Fees | Investigation inspection fee (work commencing before permit issuance - IFC 106.3) | $300.00 | $300.00 | 0.00% |
| Fire & Rescue | Inspection & Standby Fees | Investigation inspection fee (removal of Stop Work Order - IFC 112) | $300.00 | $300.00 | 0.00% |
| Fire & Rescue | Inspection & Standby Fees | Firewatch, standby firefighters and/ or emergency medical personnel and apparatus as required by the fire marshal. Use current IDL ICMA cost per firefighter/ paramedic and fire truck/ambulance. | ICMA RATES | ICMA RATES | 0.00% |
| Fire & Rescue | Inspection & Standby Fees | | | | 0.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Fire & Rescue | L-P Gas System Permits | New Installation – Storage and/or dispensing | $300.00 | $300.00 | 0.00% |
| Fire & Rescue | L-P Gas System Permits | Modification – Storage and/or dispensing | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | L-P Gas System Permits | New Installation - Prefilled Portable Cylinders for Consumer Exchange | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Medical Gas Systems Permit | New Installation | $300.00 | $300.00 | 0.00% |
| Fire & Rescue | Medical Gas Systems Permit | Modification | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Other Fire Code Permits | Carbon Dioxide Systems | $200.00 | $200.00 | 0.00% |
| Fire & Rescue | Other Fire Code Permits | Firefighter Air System (FAS) | $500.00 | $500.00 | 0.00% |
| Fire & Rescue | Other Fire Code Permits | Public Safety Radio Amplification System | $500.00 | $500.00 | 0.00% |
| Fire & Rescue | Other Fire Code Permits | Smoke Control/Management System | $300.00 | $300.00 | 0.00% |
| Fire & Rescue | Other Fire Code Permits | Battery System (UPS) | $300.00 | $300.00 | 0.00% |
| Fire & Rescue | Other Fire Code Permits | High-Piled Storage Plan (minimum one hour) (per hour) | $75.00 | $75.00 | 0.00% |
| Fire & Rescue | Other Fire Code Permits | Other fire code related permits as set forth in IFC Section 105.7 (minimum one hour) (per hour) | $75.00 | $75.00 | 0.00% |
| Fire & Rescue | Other Fire Code Permits | Annual operational permits as set forth in IFC Section 105.6 | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Sandpipe System Permits | New Installation | $250.00 | $250.00 | 0.00% |
| Fire & Rescue | Sandpipe System Permits | Modification | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Sandpipe System Permits | Per Hose Connection for New and Existing Systems | $10.00 | $10.00 | 0.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Fire & Rescue | Sandpipe System Permits | Standpipe System Inspections | $75.00 | $75.00 | 0.00% |
| Fire & Rescue | Solar Photovoltaic System Permits | New Installation and Plan Review | $200.00 | $200.00 | 0.00% |
| Fire & Rescue | Solar Photovoltaic System Permits | Modification to Existing System | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Solar Photovoltaic System Permits | Inspections (per hour) | $75.00 | $75.00 | 0.00% |
| Fire & Rescue | Spring, Dipping or Powder Coating Permits | New Installation - Spray Area, Spray Room, Spray Booth, Dip Tank or Mixing Room | $300.00 | $300.00 | 0.00% |
| Fire & Rescue | Spring, Dipping or Powder Coating Permits | Modification - Spray Area, Spray Room, Spray Booth, Dip Tank or Mixing Room | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Temporary Use Permit Fees | Temporary Use - Carnival, Fair, Circus, Haunt or Other Public Special Event - 30 Days | $200.00 | $200.00 | 0.00% |
| Fire & Rescue | Temporary Use Permit Fees | Temporary Use - Amusement Building - 30 Days (must have sprinkler system 3103.3.1) | $500.00 | $500.00 | 0.00% |
| Fire & Rescue | Temporary Use Permit Fees | Temporary Use - Fuel Tank & Dispensing | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Temporary Use Permit Fees | Temporary Use - LP Gas - Construction Site Use of Containers Over 100 lbs. | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Temporary Use Permit Fees | Temporary Use - Tent or Membrane Structure >400 sq. ft. -Additional Tents(s) per event $50 ea. | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Temporary Use Permit Fees | Temporary Use - Special Event Structure >400 sq. ft. | $100.00 | $100.00 | 0.00% |
| Fire & Rescue | Temporary Use Permit Fees | Temporary Use - Outdoor Assembly Event where planned attendance exceeds 1000 persons | $200.00 | $200.00 | 0.00% |
| Fire & Rescue | Temporary Use Permit Fees | Temporary Use - Pyrotechnics Display | $200.00 | $200.00 | 0.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Fire & Rescue | Temporary Use Permit Fees | Other fire code related temporary use permits not listed (minimum one hour) (per hour) | $75.00 | $75.00 | 0.00% |
| Planning & Building | Amendments | Comprehensive Plan Amendment | $9,400.00 | $9,400.00 | 0.00% |
| Planning & Building | Amendments | Zoning/Subdivision Text Amendment | $12,600.00 | $12,600.00 | 0.00% |
| Planning & Building | Amendments | Zone Change Request | $7,900.00 | $7,900.00 | 0.00% |
| Planning & Building | Building | $1.00 to $500.00= (1) Building permit valuation shall include the total value of the work for which a permit is being issued, including materials and labor. The building official may require documentation of the building permit valuation as necessary to ensure correct valuation of project. | $24.75 | $24.75 | 0.00% |
| Planning & Building | Building | $501.00 to $2,000.00= (1) | $24.75 for the first $500.00 plus $3.20 for each additional $100.00, or fraction thereof, to and including $2,000.00 | $24.75 for the first $500.00 plus $3.20 for each additional $100.00, or fraction thereof, to and including $2,000.00 | 0.00% |
| Planning & Building | Building | $2001.00 to $25,000.00= (1) | $72.75 for the first $2,000.00 plus $14.70 for each additional $1,000.00, or fraction thereof, to and including $25,000.00 | $72.75 for the first $2,000.00 plus $14.70 for each additional $1,000.00, or fraction thereof, to and including $25,000.00 | 0.00% |
| Planning & Building | Building | $25,001.00 to $50,000.00= (1) | $410.75 for the first $25,000.00 plus $10.60 for each additional $1,000.00, or fraction thereof, to and including $50,000.00 | $410.75 for the first $25,000.00 plus $10.60 for each additional $1,000.00, or fraction thereof, to and including $50,000.00 | 0.00% |
| Planning & Building | Building | $50,001.00 to $100,000.00= (1) | $676.00 for the first $50,000.00 plus $7.35 for each additional $1,000.00, or fraction thereof, to and including $100,000.00 | $676.00 for the first $50,000.00 plus $7.35 for each additional $1,000.00, or fraction thereof, to and including $100,000.00 | 0.00% |
| Planning & Building | Building | $100,001.00 to $500,000.00= (1) | $1043.50 for the first $100,000.00 plus $5.90 for each additional $1,000.00, or fraction thereof, to and including $500,000.00 | $1043.50 for the first $100,000.00 plus $5.90 for each additional $1,000.00, or fraction thereof, to and including $500,000.00 | 0.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Planning & Building | Building | $500,001.00 to $1,000,000.00= (1) | $3,395.50 for the first $500,000.00 plus $5.00 for each additional $1,000.00, or fraction thereof, to and including $1,000,000.00 | $3,395.50 for the first $500,000.00 plus $5.00 for each additional $1,000.00, or fraction thereof, to and including $1,000,000.00 | 0.00% |
| Planning & Building | Building | $1,000,000.00 and up= (1) | $5,889.25 for the first $1,000,000.00 plus $3.85 for each additional $1,000.00, or fraction thereof | $5,889.25 for the first $1,000,000.00 plus $3.85 for each additional $1,000.00, or fraction thereof | 0.00% |
| Planning & Building | Building | Plan Check Fee - Building | 65% of permit fee | 65% of permit fee | 0.00% |
| Planning & Building | Building | Plan Check Fee - Planning | 70% of building plan check fee | 70% of building plan check fee | 0.00% |
| Planning & Building | Building | Plan Check Fee - Fire | 70% of building plan check fee | 70% of building plan check fee | 0.00% |
| Planning & Building | Building | Building Permit Modification - Minor (as determined by the Administrator) | $500.00 | $500.00 | 0.00% |
| Planning & Building | Building | Building Permit Modification - Major (as determined by the Administrator, full plan check fees may be assessed based on size of modification) | $1,500.00 | $1,500.00 | 0.00% |
| Planning & Building | Building | For use of outside consultants for plan check and inspections, or both (Actual costs include administrative and overhead costs.) | Actual Costs | Actual Costs | 0.00% |
| Planning & Building | Building | Penalty for commencement of work without a building or land use permit | $1,000.00 | $1,000.00 | 0.00% |
| Planning & Building | Building | Penalty for illegal occupancy of a building (per day) | $1,000.00 | $1,000.00 | 0.00% |
| Planning & Building | Building | Building Permit - Change of Occupancy | $140.00 | $140.00 | 0.00% |
| Planning & Building | Building | Temporary Certificate of Occupancy (non-refundable) (per week) | $1,000.00 | $1,000.00 | 0.00% |
| Planning & Building | Building | Alternative Energy System Installation- Fee covers one inspection. Additional inspections shall be charged at the rate identified in Other Inspection and Fees. | $100.00 | $100.00 | 0.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Planning & Building | Building | Demolition Fee (A security agreement equaling 150% of the estimated demolition cost is required for all demolition permits.) | $1,100.00 | $1,100.00 | 0.00% |
| Planning & Building | Design Review | Pre-Application Design Review | $4,300.00 | $4,300.00 | 0.00% |
| Planning & Building | Design Review | Mountain Overlay Design Review | $6,400.00 | $6,400.00 | 0.00% |
| Planning & Building | Design Review | Final Design Review | $5,200.00 | $5,200.00 | 0.00% |
| Planning & Building | Design Review | Administrative Design Review | $700.00 | $700.00 | 0.00% |
| Planning & Building | Design Review | Administrative Design Review - in Mountain Overlay and/or Avalanche Overlay | $2,000.00 | $2,000.00 | 0.00% |
| Planning & Building | Design Review | Hotel Pre-Application Design Review | $12,100.00 | $12,100.00 | 0.00% |
| Planning & Building | Design Review | Hotel Design Review | $9,500.00 | $9,500.00 | 0.00% |
| Planning & Building | Design Review | Request to Alter or Demolish a Historic Structure | $2,300.00 | $2,300.00 | 0.00% |
| Planning & Building | Floodplain Development Permits | Streambank Alteration | $7,600.00 | $7,600.00 | 0.00% |
| Planning & Building | Floodplain Development Permits | Emergency Streambank Alteration Permit | $2,000.00 | $2,000.00 | 0.00% |
| Planning & Building | Floodplain Development Permits | Emergency Flood Protection Permit | | | |
| Planning & Building | Floodplain Development Permits | Floodplain Development Permit - Residential | $3,600.00 | $3,600.00 | 0.00% |
| Planning & Building | Floodplain Development Permits | Floodplain Development Permit - Subdivision | $8,300.00 | $8,300.00 | 0.00% |
| Planning & Building | Floodplain Development Permits | Floodplain Development Permit - Non-residential and Mixed Use | $6,300.00 | $6,300.00 | 0.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Planning & Building | Floodplain Development Permits | Floodplain Development Permit - interior remodel, new structures/additions entirely outside of floodplain | $2,400.00 | $2,400.00 | 0.00% |
| Planning & Building | Floodplain Development Permits | Minor Riparian Alteration – removal of hazard trees (up to four trees), minor maintenance of riparian trees and vegetation | $500.00 | $500.00 | 0.00% |
| Planning & Building | Floodplain Development Permits | Major Riparian Alteration – Application applies to vegetation within 25 feet of mean high water mark. This application covers the removal of more than four (4) trees or major maintenance of riparian trees and vegetation. | $950.00 | $950.00 | 0.00% |
| Planning & Building | Floodplain Development Permits | General Irrigation Floodplain Development Permit | | $500.00 | NEW |
| Planning & Building | Impact Fees | Fire Development Impact Fees Single Family | $2,092.00 | $2,092.00 | 0.00% |
| Planning & Building | Impact Fees | Fire Development Impact Fees Multi Family per unit | $1,616.00 | $1,616.00 | 0.00% |
| Planning & Building | Impact Fees | Fire Development Impact Fees Commercial per square foot | $0.45 | $0.45 | 0.00% |
| Planning & Building | Impact Fees | Parks Development Impact Fees Single Family | $1,047.00 | $1,047.00 | 0.00% |
| Planning & Building | Impact Fees | Parks Development Impact Fees Multi Family per unit | $809.00 | $809.00 | 0.00% |
| Planning & Building | Impact Fees | Parks Development Impact Fees Commercial per square foot | | | 0.00% |
| Planning & Building | Impact Fees | Police Development Impact Fees Single Family | $104.00 | $104.00 | 0.00% |
| Planning & Building | Impact Fees | Police Development Impact Fees Multi Family per unit | $80.00 | $80.00 | 0.00% |
| Planning & Building | Impact Fees | Police Development Impact Fees Commercial per square foot | $0.22 | $0.22 | 0.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Planning & Building | Impact Fees | Streets Development Impact Fees Single Family | $4,492.00 | $4,492.00 | 0.00% |
| Planning & Building | Impact Fees | Streets Development Impact Fees Multi Family per unit | $3,471.00 | $3,471.00 | 0.00% |
| Planning & Building | Impact Fees | Streets Development Impact Fees Commercial per square foot | $0.97 | $0.97 | 0.00% |
| Planning & Building | Miscellaneous | Consultant Review Fee | 100% of actual costs incurred | 100% of actual costs incurred | 0.00% |
| Planning & Building | Miscellaneous | Community Housing In-lieu Fee (per square foot) | $600.00 | $762.00 | 27.00% |
| Planning & Building | Other | Inspections outside of normal business hours (minimum charge —two hours) *or the total hourly cost to the jurisdiction, whichever is the greatest. This cost shall include supervision, overhead, equipment, hourly wages. | $140.00 | $140.00 | 0.00% |
| Planning & Building | Other | Re-inspection fees (after two inspections) | $140.00 | $140.00 | 0.00% |
| Planning & Building | Other | Inspections for which no fee is specifically indicated (minimum charge — one-half hour) | $140.00 | $140.00 | 0.00% |
| Planning & Building | Other | Additional and partial inspections requested by the applicant above the minimum required by the building codes (minimum charge—one hour) | $140.00 | $140.00 | 0.00% |
| Planning & Building | Other | Hourly Rate for Review of Changes, Additions or Revisions to Plans | $100.00 | $100.00 | 0.00% |
| Planning & Building | Other | Administrative Processing Fee for security agreements and other similar processes (minimum charge) | $100.00 | $100.00 | 0.00% |
| Planning & Building | Other | Penalty for work within the City Right-of-Way without required permit | $300.00 | $300.00 | 0.00% |
| Planning & Building | Other | Deferred submittals, per each submittal | 25% of Plan review fee | 25% of Plan review fee | 0.00% |
| Planning & Building | Other Permits | Administrative Use Permit | $500.00 | $500.00 | 0.00% |
| Planning & Building | Other Permits | Sign Permit | $325.00 | $325.00 | 0.00% |
| Planning & Building | Other Permits | Fence Permit | $200.00 | $200.00 | 0.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Planning & Building | Other Permits | Conditional Use Permit | $4,300.00 | $4,300.00 | 0.00% |
| Planning & Building | Other Permits | Conditional Use Permit - Daycare Businesses | $400.00 | $400.00 | 0.00% |
| Planning & Building | Other Permits | Conditional Use Permit Amendment | $3,100.00 | $3,100.00 | 0.00% |
| Planning & Building | Other Permits | Variance | $3,200.00 | $3,200.00 | 0.00% |
| Planning & Building | Other Permits | Appeals | $6,700.00 | $6,700.00 | 0.00% |
| Planning & Building | Other Permits | Off-Site Vendor - New | $1,500.00 | $1,500.00 | 0.00% |
| Planning & Building | Other Permits | Off-Site Vendor - Renewal | $1,000.00 | $1,000.00 | 0.00% |
| Planning & Building | Other Permits | Grading | $1,100.00 | $1,100.00 | 0.00% |
| Planning & Building | Other Permits | Wireless Communications Facility Master Plan | $2,300.00 | $2,300.00 | 0.00% |
| Planning & Building | Other Permits | Wireless Communications Facility Permit | $1,000.00 | $1,000.00 | 0.00% |
| Planning & Building | Other Permits | Off-site Commercial/Neighborhood Snow Storage Permit - Administrative | $600.00 | $600.00 | 0.00% |
| Planning & Building | Other Permits | Listing a Historic Structure/Site | $3,000.00 | $3,000.00 | 0.00% |
| Planning & Building | Other Permits | Development Agreement-Rezone | $13,300.00 | $13,300.00 | 0.00% |
| Planning & Building | Other Permits | Development Agreement - Non-Rezone | $6,600.00 | $6,600.00 | 0.00% |
| Planning & Building | Other Permits | Development Agreement Amendment - Minor | $4,000.00 | $4,000.00 | 0.00% |
| Planning & Building | Other Permits | Development Agreement Amendment - Major | $6,600.00 | $6,600.00 | 0.00% |
| Planning & Building | Other Permits | Residential Annexation | $7,600.00 | $7,600.00 | 0.00% |
| Planning & Building | Other Permits | Commercial Annexation | $16,900.00 | $16,900.00 | 0.00% |
| Planning & Building | Other Permits | Mixed-Use Annexation (residential & commercial) | $16,900.00 | $16,900.00 | 0.00% |
| Planning & Building | Subdivision | Land Subdivision: Preliminary Plat | $3,900.00 | $3,900.00 | 0.00% |
| Planning & Building | Subdivision | Condo/Townhome Subdivision: Preliminary Plat | $4,300.00 | $4,300.00 | 0.00% |
| Planning & Building | Subdivision | Land Subdivision: Final Plat | $2,800.00 | $2,800.00 | 0.00% |
| Planning & Building | Subdivision | Condo/Townhome Subdivision: Final Plat | $2,900.00 | $2,900.00 | 0.00% |
| Planning & Building | Subdivision | Planned Unit Development (PUD) | $16,700.00 | $16,700.00 | 0.00% |
| Planning & Building | Subdivision | Planned Unit Development (PUD)- Minor Amendment | $6,000.00 | $6,000.00 | 0.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Planning & Building | Subdivision | Planned Unit Development (PUD)- Major Amendment | $12,000.00 | $12,000.00 | 0.00% |
| Planning & Building | Subdivision | Hotel Planned Unit Development (PUD) | $16,700.00 | $16,700.00 | 0.00% |
| Planning & Building | Subdivision | Readjustment of Lot Lines (Lot Line Shift) | $2,200.00 | $2,200.00 | 0.00% |
| Planning & Building | Subdivision | Vacation | $7,200.00 | $7,200.00 | 0.00% |
| Recreation | Park Reservations | 0-49 people, 1/2 day rate up to 4 hours | $80.00 | $80.00 | 0.00% |
| Recreation | Park Reservations | 50-99 people, 1/2 day rate up to 4 hours | | $160.00 | NEW |
| Recreation | Park Reservations | 100+ people, 1/2 day rate up to 4 hours | $160.00 | $320.00 | 100.00% |
| Recreation | Park Reservations | 0-49 people, full day rate up to 8 hours | $160.00 | $160.00 | 0.00% |
| Recreation | Park Reservations | 50-99 people, full day rate up to 8 hours | | $320.00 | NEW |
| Recreation | Park Reservations | 100+ people, full day rate up to 8 hours | $320.00 | $500.00 | 56.25% |
| Recreation | Park Reservations | Refundable Security Deposit (over 100 people) | $250.00 | $250.00 | 0.00% |
| Recreation | User Fees | Athletic fields and facilities (per two hours) | $80.00 | $80.00 | 0.00% |
| Recreation | User Fees | Recreation Center (per two hours) | $60.00 | $60.00 | 0.00% |
| Recreation | User Fees | Recreation Center Security Deposit | $150.00 | $150.00 | 0.00% |
| Recreation | User Fees | Public Park Areas | Fees are determined by staff according to current Park Reservations, athletic field and Recreation Center Fee Schedules | Fees are determined by staff according to current Park Reservations, athletic field and Recreation Center Fee Schedules | 0.00% |
| Recreation | Youth Fees After School | Full season (school year) | $755.00 | $755.00 | 0.00% |
| Recreation | Youth Fees After School | Per month | $105.00 | $105.00 | 0.00% |
| Recreation | Youth Fees After School | Per day | $15.00 | $15.00 | 0.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Recreation | Youth Fees After School | Out-of-school and extra activities, cost is activity dependent | $40.00-$65.00 | $40.00-$65.00 | 0.00% |
| Recreation | Youth Fees After School | Swimming (6 weeks session) | $90.00 | $90.00 | 0.00% |
| Recreation | Youth Fees After School | Additional after school activities | $80.00 | $80.00 | 0.00% |
| Recreation | Youth Fees Summer | Full summer (10 weeks M-Th) | $1,100.00 | $1,100.00 | 0.00% |
| Recreation | Youth Fees Summer | Per week (M-TH) | $155.00 | $155.00 | 0.00% |
| Recreation | Youth Fees Summer | Per day (drop-in) | $40.00 | $40.00 | 0.00% |
| Recreation | Youth Fees Summer | Swimming (10 weeks session) | $150.00 | $150.00 | 0.00% |
| Recreation | Youth Fees Summer | Friday Adventures (requires individual registration) cost depends on activity | $40.00-$65.00 | $40.00-$65.00 | 0.00% |
| Streets | Permits | Banner Install/Remove | $175.00 | $175.00 | 0.00% |
| Streets | Permits | Right of Way Encroachment Agreement | $600.00 | $600.00 | 0.00% |
| Streets | Permits | Temporary Use of the Right of Way Permit (TURP) | $100.00 | $100.00 | 0.00% |
| Streets | Permits | Dig Permit | $50.00 | $50.00 | 0.00% |
| Streets | Permits | Barricade Rental | $20.00 | $20.00 | 0.00% |
| Streets | Permits | Security Agreement/Performance Bond Processing Fee | $100.00 | $100.00 | 0.00% |
| Wastewater | Connection Fees | Meter 1" scale factor 1.00 | $2,921.00 | $3,824.00 | 30.91% |
| Wastewater | Connection Fees | Meter 1.5" scale factor 2.25 | $6,572.25 | $8,604.00 | 30.91% |
| Wastewater | Connection Fees | Meter 2" scale factor 4.00 | $11,684.00 | $15,296.00 | 30.91% |
| Wastewater | Connection Fees | Meter 3" scale factor 9.00 | $26,289.00 | $34,416.00 | 30.91% |
| Wastewater | Connection Fees | Meter 4" scale factor 16.00 | $46,736.00 | $61,184.00 | 30.91% |
| Wastewater | Connection Fees | Meter 6" scale factor 36.00 | $105,156.00 | $137,664.00 | 30.91% |
| Wastewater | Fees | Service Inspection Fee | $40.00 | $40.00 | 0.00% |
| Wastewater | Sewer User Fees | 11-Single family home | $48.45 | $50.39 | 4.00% |
| Wastewater | Sewer User Fees | 12-Multiple living unit | $46.14 | $47.99 | 4.00% |
| Wastewater | Sewer User Fees | 13-Motel / hotel (first unit) | $46.14 | $47.99 | 4.00% |
| Wastewater | Sewer User Fees | 15-Office building / 1,500 square feet | $46.14 | $47.99 | 4.00% |
| Wastewater | Sewer User Fees | 16-Retail sales / 3,000 square feet | $46.14 | $47.99 | 4.00% |
| Wastewater | Sewer User Fees | 17-Restaurant / cafe per seat with or without a trap | $4.55 | $4.73 | 4.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Wastewater | Sewer User Fees | 20-Retail food / 1,500 square feet | $46.14 | $47.99 | 4.00% |
| Wastewater | Sewer User Fees | 21-Barber shop / per chair | $23.04 | $23.96 | 4.00% |
| Wastewater | Sewer User Fees | 22-Beauty salon / per operator | $46.14 | $47.99 | 4.00% |
| Wastewater | Sewer User Fees | 26-Dry cleaners | $92.25 | $95.94 | 4.00% |
| Wastewater | Sewer User Fees | 27-Garage / mechanical per 1,500 square feet | $92.25 | $95.94 | 4.00% |
| Wastewater | Sewer User Fees | 28-Laundries | $184.55 | $191.93 | 4.00% |
| Wastewater | Sewer User Fees | 29-Bank | $92.25 | $95.94 | 4.00% |
| Wastewater | Sewer User Fees | 30-School / per 50 students | $46.14 | $47.99 | 4.00% |
| Wastewater | Sewer User Fees | 31-Swimming pool / private / 500 square feet | $11.47 | $11.93 | 4.00% |
| Wastewater | Sewer User Fees | 32-Beer, wine, liquor | $92.25 | $95.94 | 4.00% |
| Wastewater | Sewer User Fees | 33-Theater / per screen | $92.25 | $95.94 | 4.00% |
| Wastewater | Sewer User Fees | 35-Nursery school | $92.25 | $95.94 | 4.00% |
| Wastewater | Sewer User Fees | 36-Church | $92.25 | $95.94 | 4.00% |
| Wastewater | Sewer User Fees | 37-Lodge / private / 3,000 square feet | $92.25 | $95.94 | 4.00% |
| Wastewater | Sewer User Fees | 39-Dentist / doctor/ per medical doctor | $49.66 | $51.65 | 4.00% |
| Wastewater | Sewer User Fees | 40-Car wash with recycle | $49.66 | $51.65 | 4.00% |
| Wastewater | Sewer User Fees | 41-Hospital / per bed | $9.19 | $9.56 | 4.00% |
| Wastewater | Sewer User Fees | 42-Bowling alley / per lane | $18.43 | $19.17 | 4.00% |
| Wastewater | Sewer User Fees | 43-Car wash without recycle / per bay | $92.25 | $95.94 | 4.00% |
| Wastewater | Sewer User Fees | 44-Commercial / 3,000 square feet | $46.14 | $47.99 | 4.00% |
| Wastewater | Sewer User Fees | 45-Photo development lab | $92.25 | $95.94 | 4.00% |
| Wastewater | Sewer User Fees | 46-Gas station with public restrooms | $92.25 | $95.94 | 4.00% |
| Wastewater | Sewer User Fees | 47-Warehouse / 6,000 square feet | $46.14 | $47.99 | 4.00% |
| Wastewater | Sewer User Fees | 48-Swimming pool / public / 500 square feet | $35.27 | $36.68 | 4.00% |
| Wastewater | Sewer User Fees | 54-Motel / hotel unit without cooking | $11.47 | $11.93 | 4.00% |
| Wastewater | Sewer User Fees | 55-Motel hotel, with cooking | $23.04 | $23.96 | 4.00% |
| Wastewater | Sewer User Fees | 56-Senior family living home | $23.04 | $23.96 | 4.00% |
| Water | Connection Fees | Meter 1" scale factor 1.00 | $3,816.00 | $4,416.00 | 15.72% |
| Water | Connection Fees | Meter 1.5" scale factor 2.25 | $8,586.00 | $9,936.00 | 15.72% |
| Water | Connection Fees | Meter 2" scale factor 4.00 | $15,264.00 | $17,664.00 | 15.72% |
| Water | Connection Fees | Meter 3" scale factor 9.00 | $34,344.00 | $39,744.00 | 15.72% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Water | Connection Fees | Meter 4" scale factor 16.00 | $61,056.00 | $70,656.00 | 15.72% |
| Water | Connection Fees | Meter 6" scale factor 36.00 | $137,376.00 | $158,976.00 | 15.72% |
| Water | Fees | City water tap and corporation stop installation | In addition to connection fees in table 4-D | In addition to connection fees in table 4-D | 0.00% |
| Water | Fees | 1" tap | $203.00 | $203.00 | 0.00% |
| Water | Fees | 1½" tap | $220.00 | $220.00 | 0.00% |
| Water | Fees | 2" tap | $247.00 | $247.00 | 0.00% |
| Water | Fees | Non-Standard Connection Fee | Time and material cost to city | Time and material cost to city | 0.00% |
| Water | Fees | Water Meter Fee – 1" Water Meter | Meter cost + $40; check with Water Division for current meter costs | Meter cost + $40; check with Water Division for current meter costs | 0.00% |
| Water | Fees | Water Meter Fee – 1.5" R2 Water Meter | Meter cost + $40; check with Water Division for current meter costs | Meter cost + $40; check with Water Division for current meter costs | 0.00% |
| Water | Fees | Water Meter Fee – 1.5" C2 Water Meter | Meter cost + $40; check with Water Division for current meter costs | Meter cost + $40; check with Water Division for current meter costs | 0.00% |
| Water | Fees | Water Meter Fee – 2" R2 Water Meter | Meter cost + $40; check with Water Division for current meter costs | Meter cost + $40; check with Water Division for current meter costs | 0.00% |
| Water | Fees | Water Meter Fee – 2" C2 Water Meter | Meter cost + $40; check with Water Division for current meter costs | Meter cost + $40; check with Water Division for current meter costs | 0.00% |
| Water | Fees | Water Meter Fee – 3" Water Meter + up | Meter cost + $40; check with Water Division for current meter costs | Meter cost + $40; check with Water Division for current meter costs | 0.00% |
| Water | Fees | Water Meter Vaults | $1,100.00 | $1,100.00 | 0.00% |
| Water | Fees | Fire Line Permit Fee | $253.00 | $253.00 | 0.00% |
| Water | Fees | Turn-On Fee | $25.00 | $25.00 | 0.00% |
| Water | Fees | Turn-Off Fee | $25.00 | $25.00 | 0.00% |
| Water | Fees | Water User Charges – Metered Users Base charge (residential or commercial) | $16.04 | $16.04 | 0.00% |
| Water | Fees | 1,000 – 8,000 Additional Gallons per 1,000 gallons | $1.38 | $1.38 | 0.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Water | Fees | 8,001 – 20,000 Additional Gallons per 1,000 gallons | $2.70 | $2.70 | 0.00% |
| Water | Fees | 20,001 – 32,000 Additional Gallons per 1,000 gallons | $3.19 | $3.19 | 0.00% |
| Water | Fees | 32,001 – 44,000 Additional Gallons per 1,000 gallons | $3.67 | $3.67 | 0.00% |
| Water | Fees | 44,001 – 56,000 Additional Gallons per 1,000 gallons | $4.16 | $4.16 | 0.00% |
| Water | Fees | 56,001 – 68,000 Additional Gallons per 1,000 gallons | $4.64 | $4.64 | 0.00% |
| Water | Fees | 68,001 – 80,000 Additional Gallons per 1,000 gallons | $5.13 | $5.13 | 0.00% |
| Water | Fees | 80,001 – 92,000 Additional Gallons per 1,000 gallons | $5.77 | $5.77 | 0.00% |
| Water | Fees | 92,000 – 104,000 Additional Gallons per 1,000 gallons | $6.41 | $6.41 | 0.00% |
| Water | Fees | 104,001 – 116,000 Additional Gallons per 1,000 gallons | $7.04 | $7.04 | 0.00% |
| Water | Fees | 116,001 – 128,000 Additional Gallons per 1,000 gallons | $7.70 | $7.70 | 0.00% |
| Water | Fees | 128,001 – 140,000 Additional Gallons per 1,000 gallons | $8.33 | $8.33 | 0.00% |
| Water | Fees | 140,001 – 152,000 Additional Gallons per 1,000 gallons | $8.97 | $8.97 | 0.00% |
| Water | Fees | >152,000 Additional Gallons per 1,000 gallons | $9.61 | $9.61 | 0.00% |
| Water | User Charges-Flat Rate | Residential-First five (5) cold water taps or less Each additional cold water tap (per month, per unit) | $27.63 | $27.63 | 0.00% |
| Water | User Charges-Flat Rate | Residential-Each additional cold water tap (per month, per unit) | $2.55 | $2.55 | 0.00% |

*New fees or increases greater than 5%*

| Department | Program | Fee Description | FY 2025 Adopted Fee Resolution 25-002 | FY 2026 Proposed Fee | Change % |
|---|---|---|---|---|---|
| Water | User Charges-Flat Rate | Residential-Irrigation and sprinkling per each 1,000 square feet of lot area (per month, per unit) | $0.92 | $0.92 | 0.00% |
| Water | User Charges-Flat Rate | Commercial-First five (5) cold water taps or less Each additional cold water tap (per month, per unit) | $42.40 | $42.40 | 0.00% |
| Water | User Charges-Flat Rate | Commercial-Each additional cold water tap (per month, per unit) | $3.53 | $3.53 | 0.00% |
| Water | User Charges-Flat Rate | Commercial-Irrigation and sprinkling per each 1,000 square feet of lot area (per month, per unit) | $0.93 | $0.93 | 0.00% |
| Water | User Fees | Fire User Charge 2" Connection (per month) | $9.05 | $9.05 | 0.00% |
| Water | User Fees | Fire User Charge 4" Connection (per month) | $18.41 | $18.41 | 0.00% |
| Water | User Fees | Fire User Charge 6" Connection (per month) | $37.00 | $37.00 | 0.00% |
| Water | User Fees | Fire User Charge 8" Connection (per month) | $54.70 | $54.70 | 0.00% |
| Water | User Fees | Fire User Change 10" Connection (per month) | $74.04 | $74.04 | 0.00% |
| Water | User Fees | Fire User Charge 12" Connection (per month) | $91.63 | $91.63 | 0.00% |
| Water | User Fees | Tank Truck Fill Fee | Fee determined by amount | Fee determined by amount | 0.00% |
| Water | User Fees | Use of Fire Hydrant Charge (per day) | $25.00 | $25.00 | 0.00% |

*New fees or increases greater than 5%*