



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 county 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, 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 2025 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."***

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 and City
Treasurer

Aly Swindley
Assistant to the City Administrator

FY 2026 BUDGET WORKSHOP

Text covering discussions during the 2026 Budget Workshop will be included here after the June 24 meeting date.





CITY HALL



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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 2025 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).

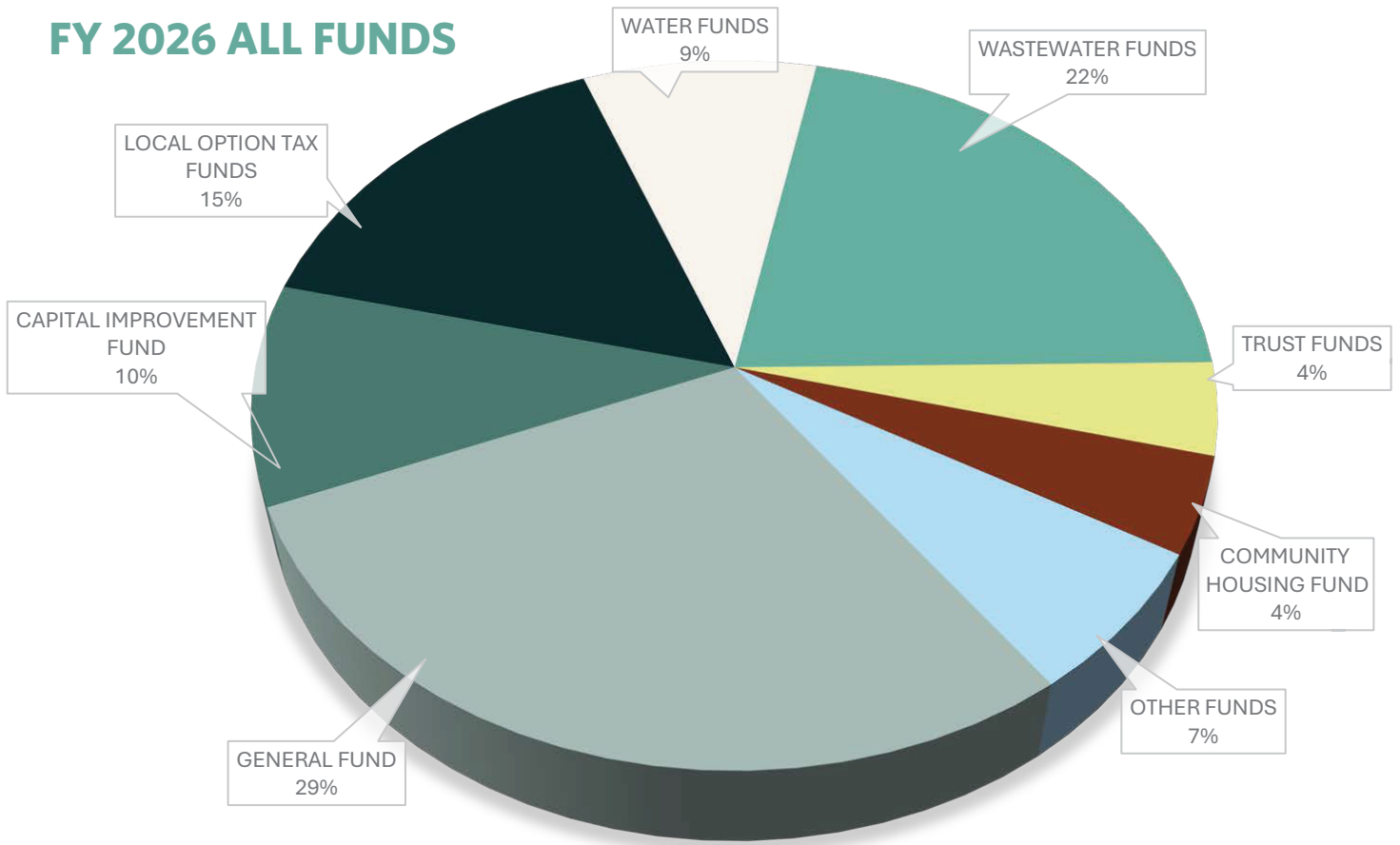
JUNE

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)
	TOTAL TAX FUNDS	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
		3	3
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	Executive Director	1	1
	Operations Manager	1	1
	Program Administrator & Case Manager (BCHA)	1	1
	Administrative Assistant	2	2
		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
	EPI Shared position with Facility Maintenance	.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	.5	0
	Water Division Supervisor	1	1
	Water Utilities Supervisor	1	1
	Water Utilities Office Coordinator (shared)	.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	3
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
	87.5	71

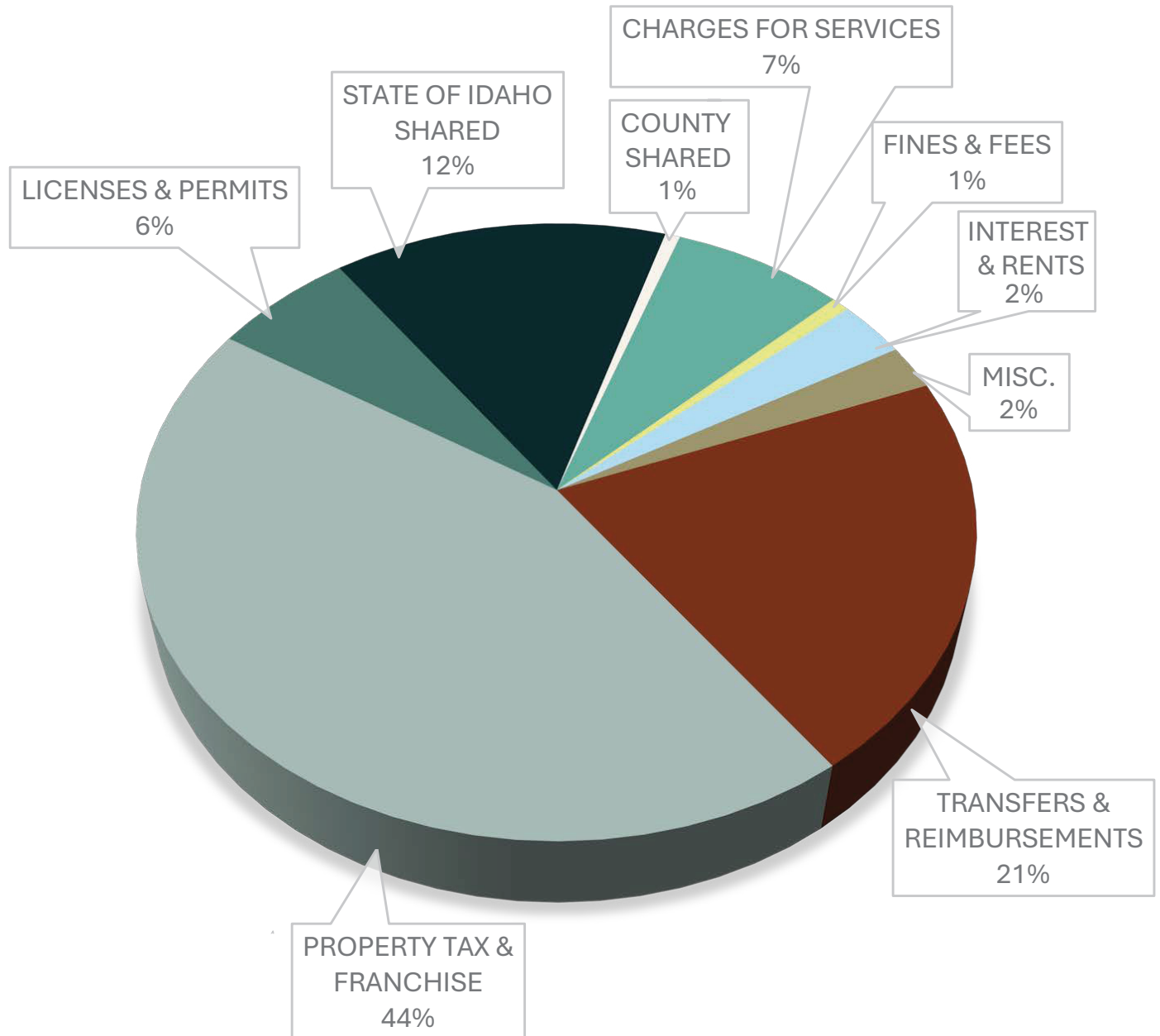
GENERAL FUND

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
	01-3100-1010- 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 90% of the value of new construction and 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:

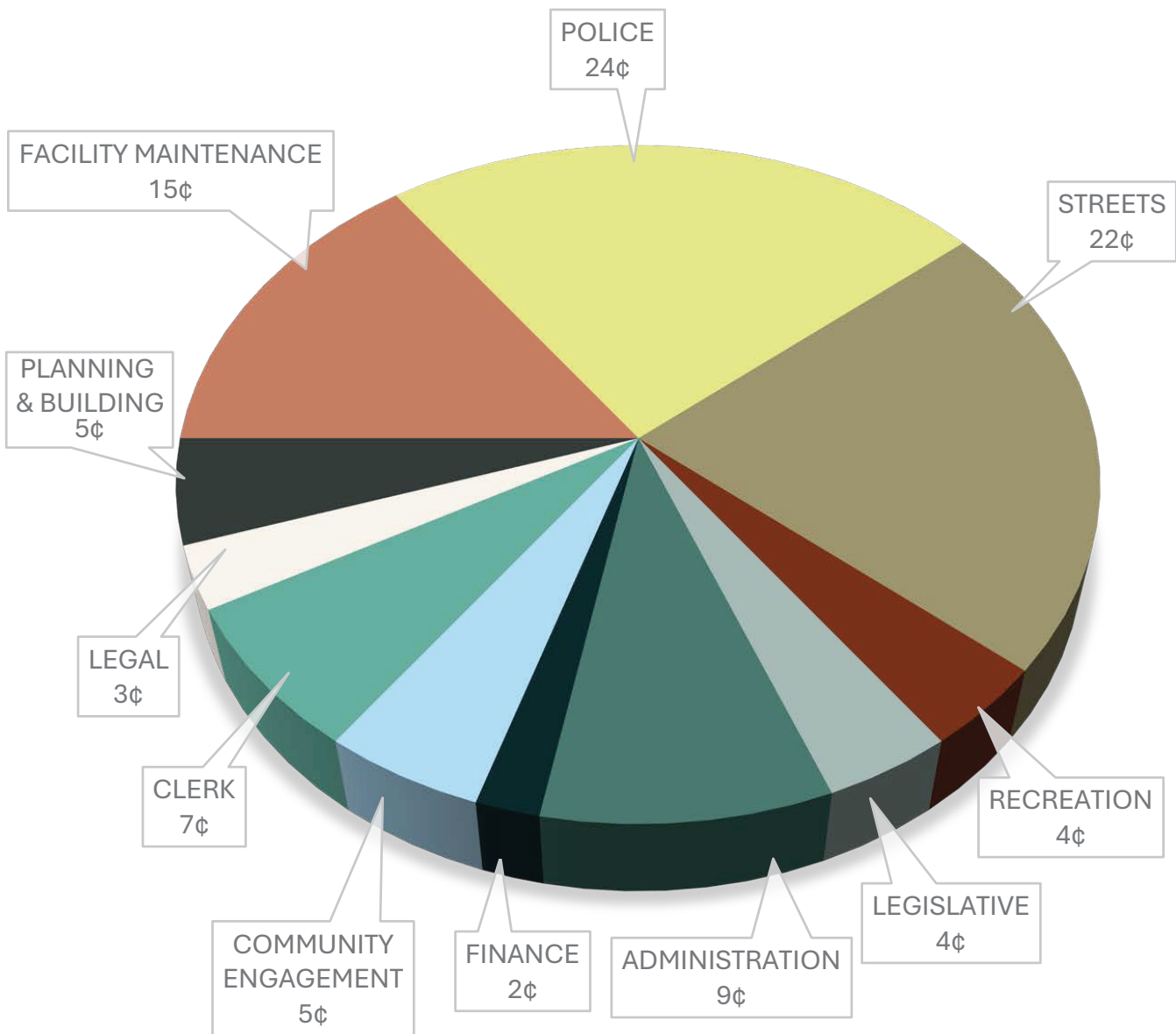
1. the total city property tax budget as stated above and prescribed by state statute; and
2. the total taxable value as determined by the Blaine County Assessor.

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.

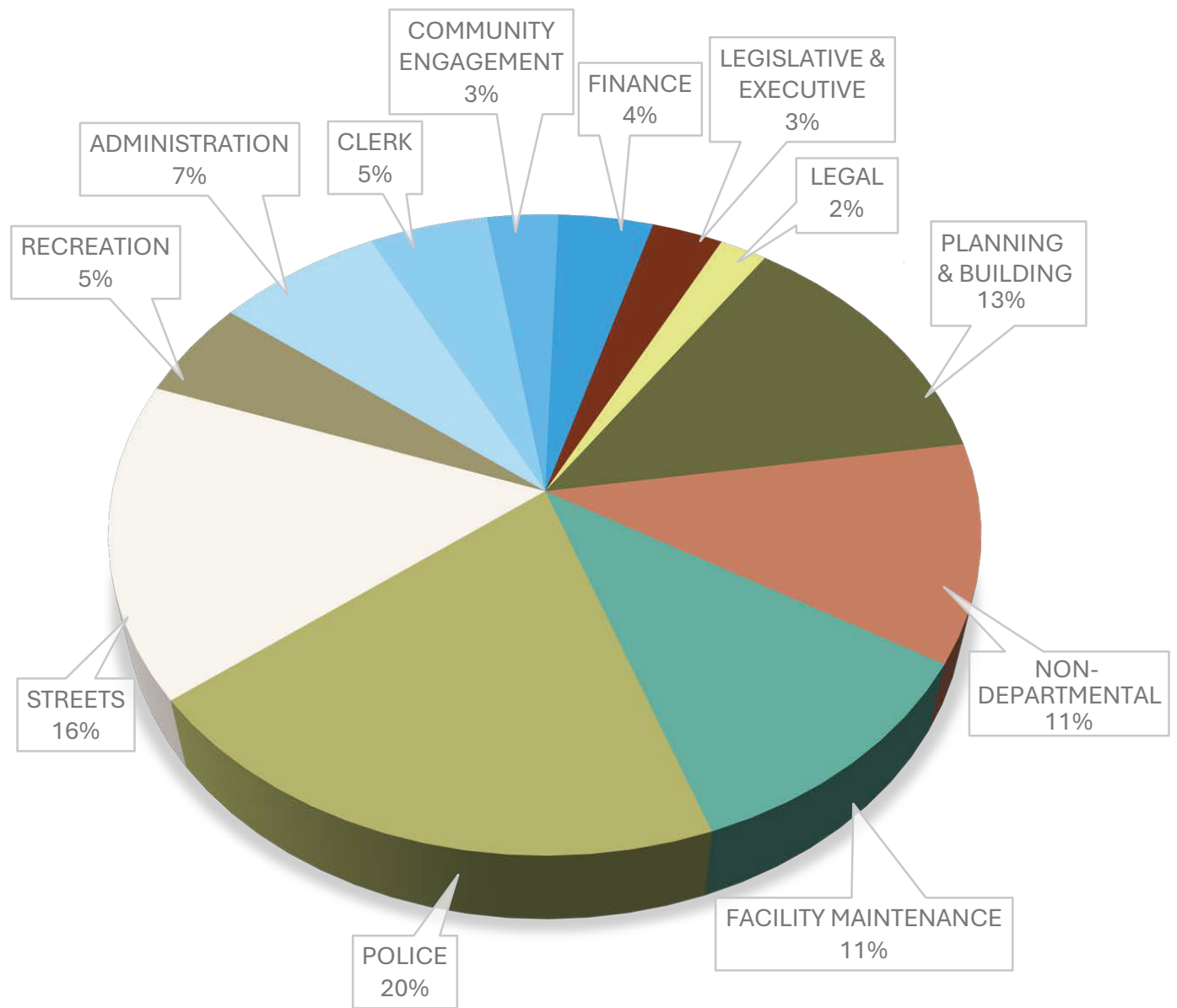
PRELIMINARY LEVY RATE (GROWTH FORMULA)



FOR EVERY TAX DOLLAR



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	4,072,539	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	7,545,467	8,191,359	5,595,607
MATERIAL 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	30,000
	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

TRANSFERS	GENERAL FUND EXPENDITURES DETAIL	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Revised Budget	FY 2026 Proposed Budget
	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	14,655,729	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

- Clerk, Community Engagement, and Clerk budgets are now separated out from Administration.



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	-	60,000
	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	132,138
	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	01-4150-1000 SALARIES	-	-	-	244,231
	01-4150-1500 PART TIME SALARIES	-	-	-	1,500
	01-4150-2100 FICA TAXES-CITY	-	-	-	18,684
	01-4150-2200 STATE RETIREMENT-CITY	-	-	-	29,210
	01-4150-2400 WORKMEN'S COMPENSATION-CITY	-	-	-	264
	01-4150-2500 HEALTH INSURANCE-CITY	-	-	-	49,048
	01-4150-2505 HEALTH REIMBURSEMENT ACCT(HRA)	-	-	-	4,000
	01-4150-2510 DENTAL INSURANCE-CITY	-	-	-	1,776
	01-4150-2515 VISION	-	-	-	720
	01-4150-2600 ST & LONG TERM DISABILITY	-	-	-	1,321
	TOTAL PERSONNEL	-	-	-	350,754
OPERATING	01-4150-4400 ADVERTISING & LEGAL PUBLICATIONS	-	-	-	12,000
	01-4150-4600 PROPERTY & LIABILITY INSURANCE	-	-	-	120,000
	01-4150-4900 PERSONNEL TRAINING/TRAVEL/MTG	-	-	-	5,000
	01-4150-5100 TELEPHONE & COMMUNICATIONS	-	-	-	43,000
	01-4150-5110 COMPUTER NETWORK	-	-	-	80,000
	01-4150-7400 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

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.

- 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

- 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, including the connector trail to Bald Mountain
- 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 20223 Actuals	FY 2024 Actuals	FY 2025 Revised Budget	FY 2025 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

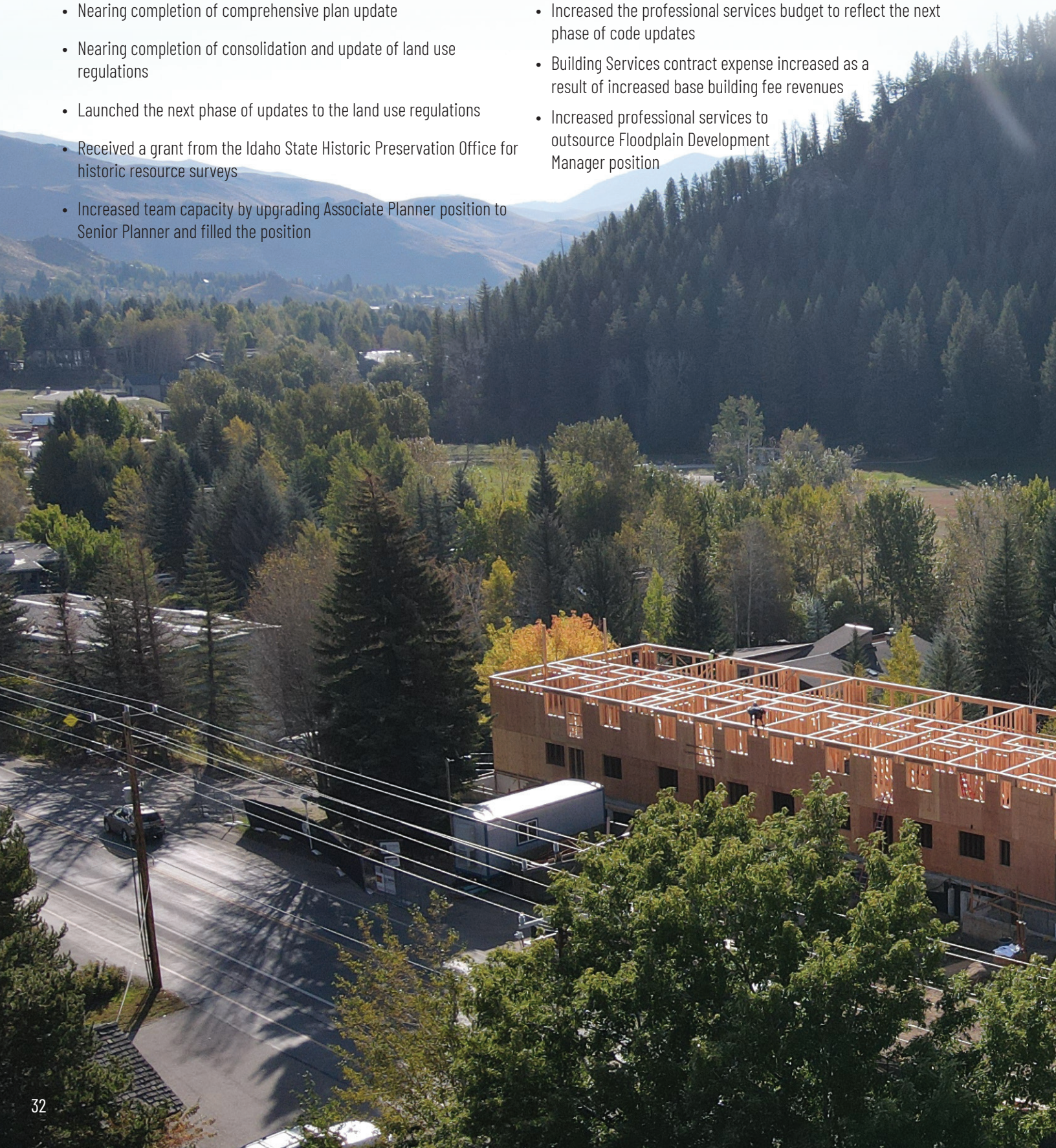
The Planning and Building Department is responsible for long-range (comprehensive) planning, current planning functions, and management of all developments, both past and present. The Planning and Building Department administers the Zoning Code, Subdivision Code, various Building Codes, and coordinates 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 - IDBS	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



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
- Facilitation 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
- Open position: Mechanic/Heavy Equipment Operator



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

- IT services were transferred to Non-Departmental to represent city-wide impact
- 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

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



ORIGINAL LOT

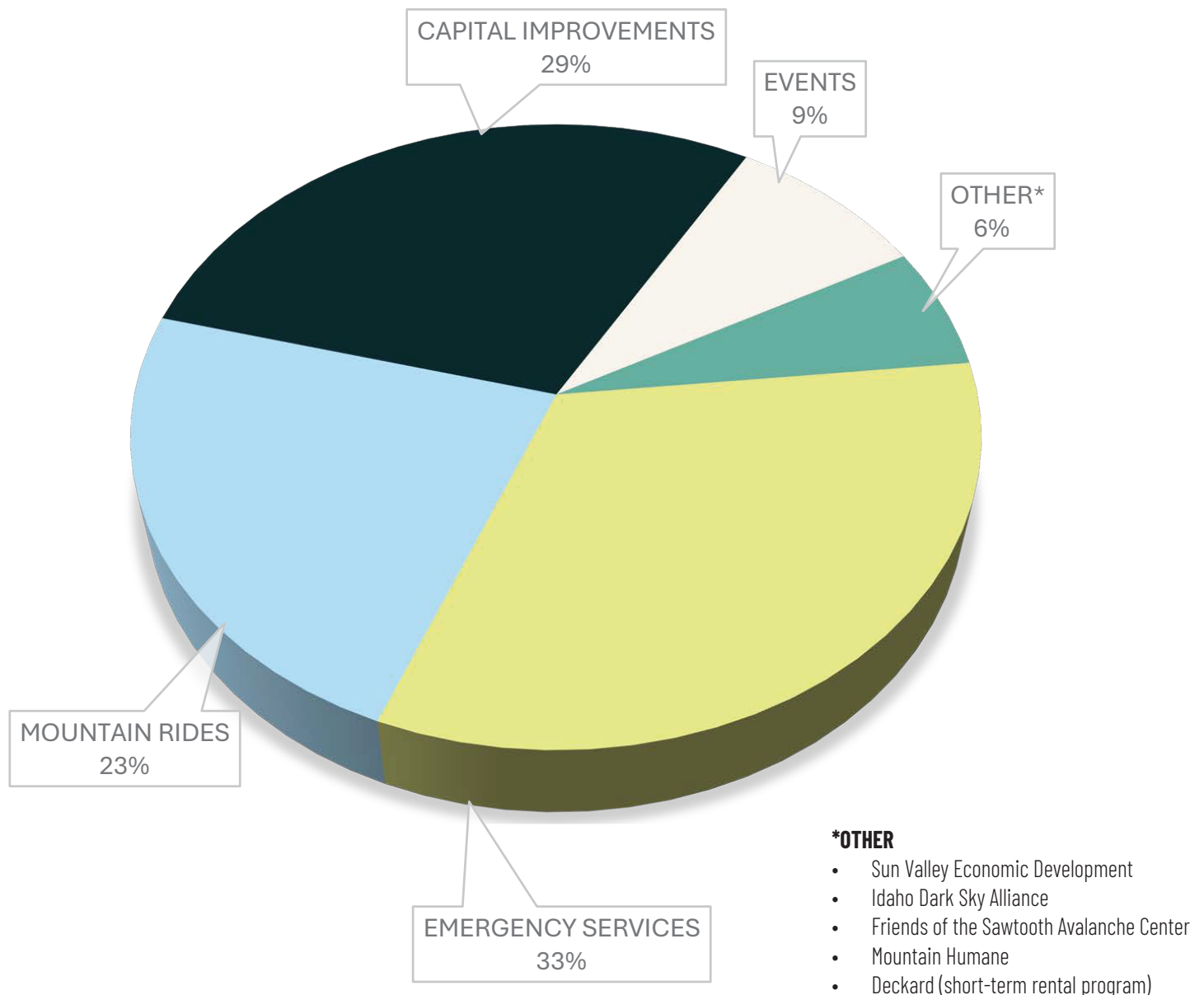
The original Local Option Tax (LOT) became effective on December 15, 1978. Since the original adoption of the LOT, voters have approved or modified the tax in 1979, 1983, 1984, 1988, 1997, and 2011. In 2011, voters approved a new fifteen-year term.

The LOT is to be used for:

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

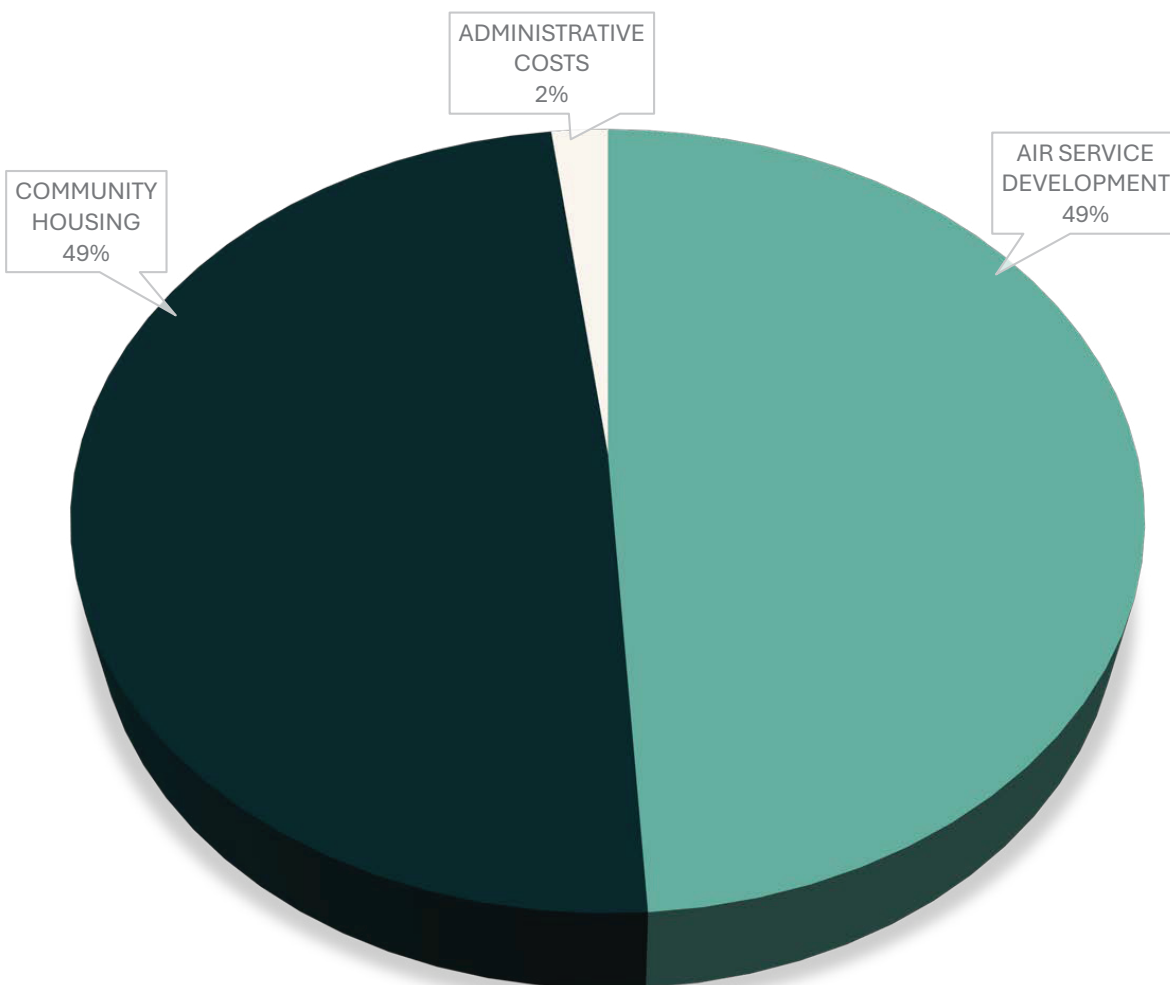


ADDITIONAL 1% LOT EXPENDITURES

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 busing 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 2023 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)

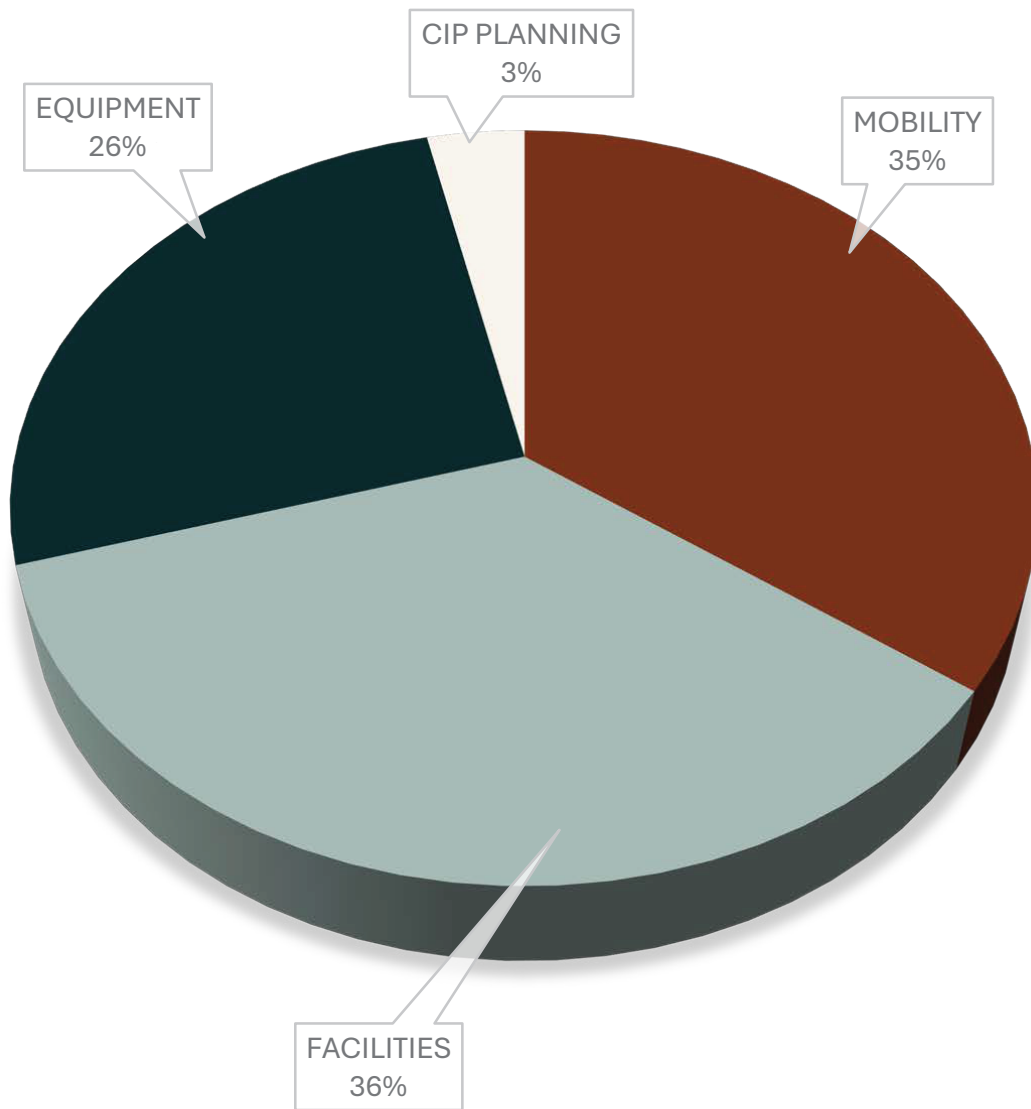
Planned expense appropriation for FY 2026 totals \$4,298,600. As part of the continual capital planning process, the 5-year CIP is updated and intended to be a planning document that informs the budget build each year.



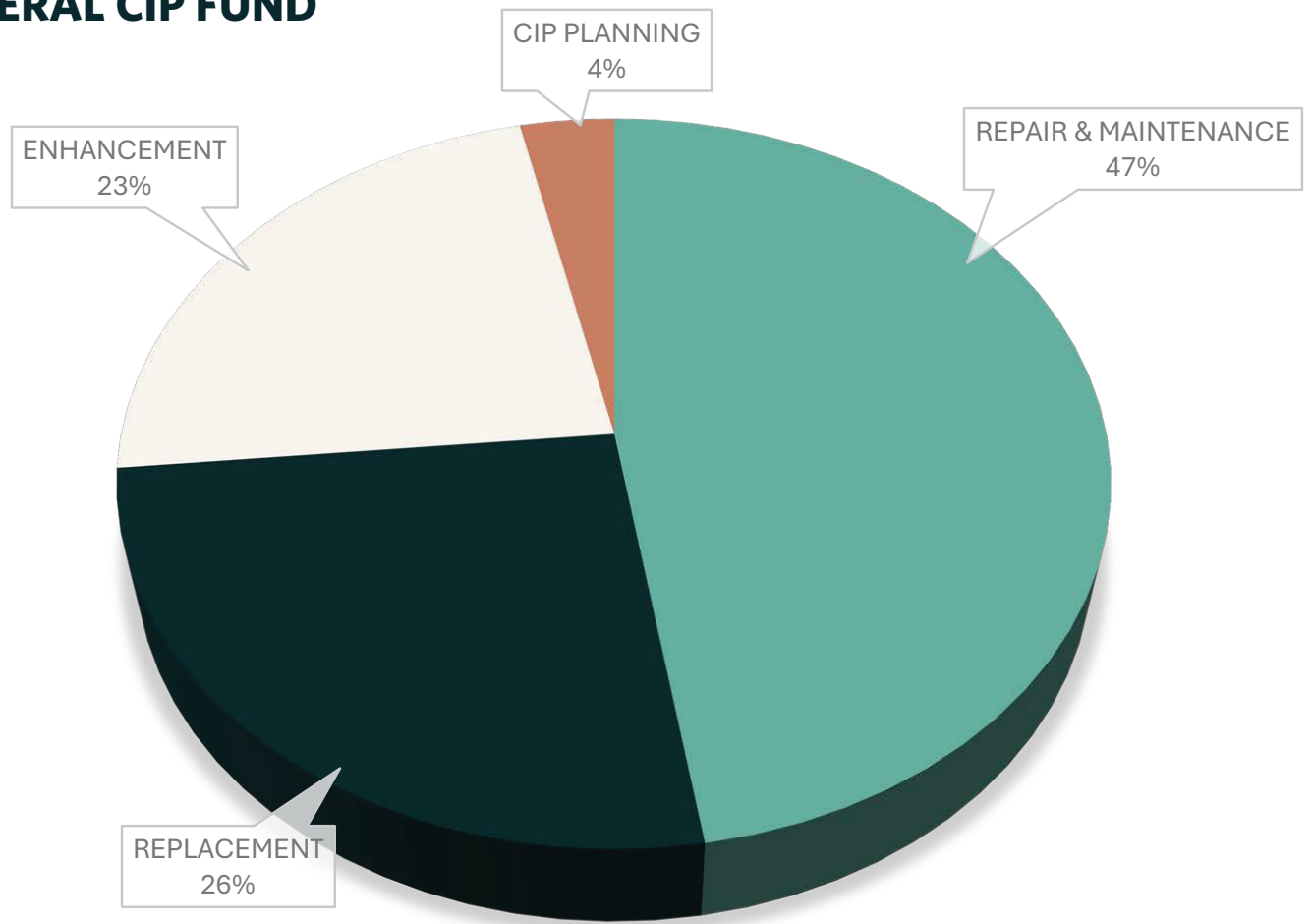
FY 2026 CAPITAL IMPROVEMENT PLAN

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 49% of planned expenditures, followed by replacement (27%) and enhancement (24%). The highest priority of the FY 2026 CIP is to maintain current assets with the goal of avoiding additional deferred infrastructure maintenance. Resources are limited. Thus, it is anticipated that the projects will be strategically released throughout the year, with priority given to repair and maintenance projects and replacement projects.

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

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

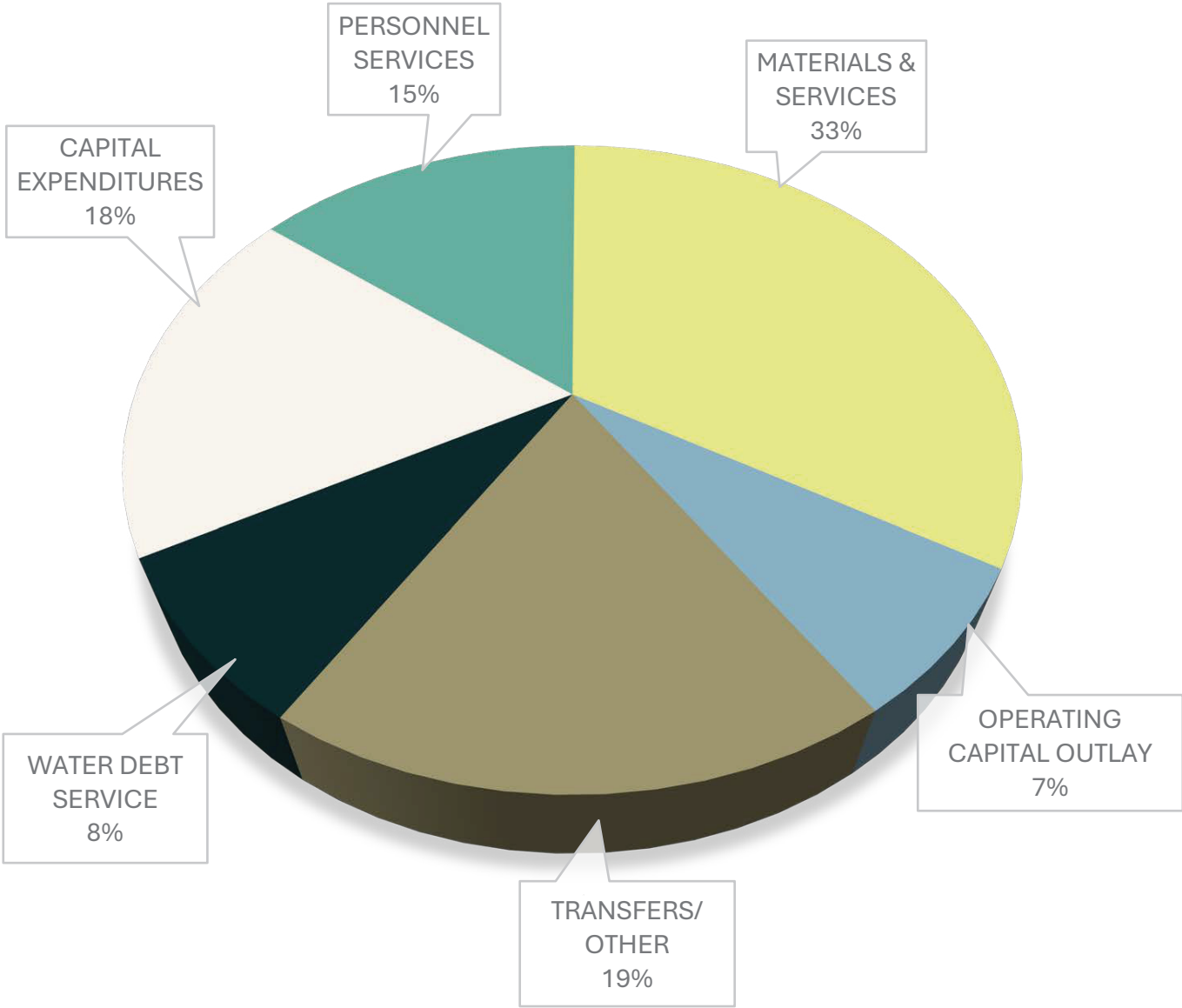
FY 2026 BUDGET HIGHLIGHTS

- 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 <i>(cont.)</i>		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- WEYAKIN 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 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%

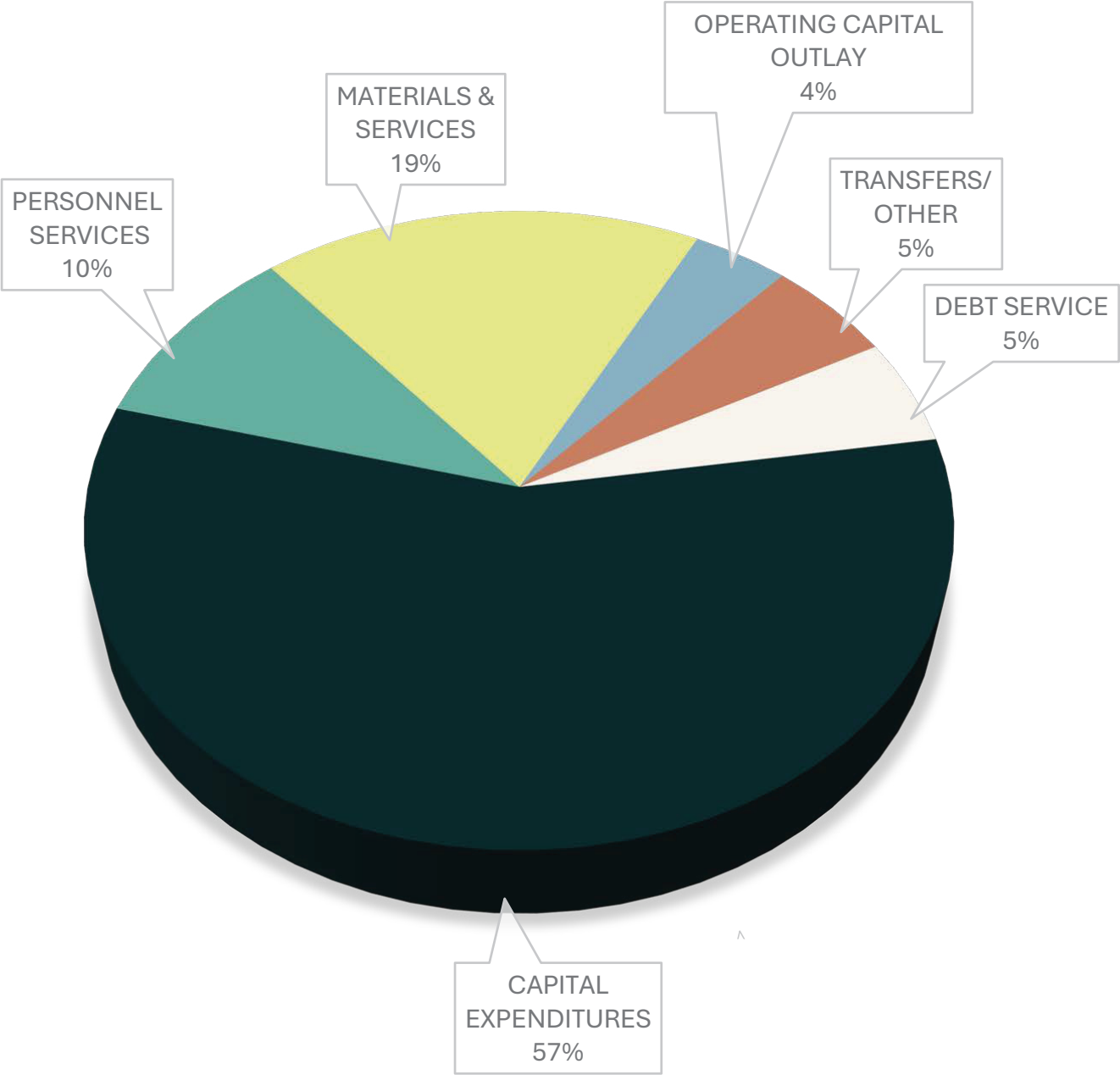
FY 2026 BUDGET HIGHLIGHTS

- 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
OPERATING EXPENDITURES	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

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
PROJECTS	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



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.



Charts outlining the FY 2026 fees and changes will be included here at a later date.

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