CITY OF KETCHUM, IDAHO
SPECIAL MEETING CITY COUNCIL/BUDGET WORKSHOP
Tuesday, June 16, 2026, 9:00 AM
191 5th Street West, Ketchum, Idaho 83340

AGENDA

PUBLIC PARTICIPATION INFORMATION

Public information on this meeting is posted outside City Hall.
We welcome you to watch Council Meetings via live stream.
You will find this option on our website at www.ketchumidaho.org/meetings.

If you would like to comment on a public hearing agenda item, please select the best option for your participation:

- Join us via Zoom *(please mute your device until called upon)*
  Join the Webinar: https://ketchumidaho-org.zoom.us/j/84023290751
  Webinar ID:840 2329 0751

- Address the Council in person at City Hall.

- Submit your comments in writing at participate@ketchumidaho.org (**by 4 PM the day before the meeting**)

This agenda is subject to revisions. All revisions will be underlined.

CALL TO ORDER: By Mayor Pete Prekeges

ROLL CALL: Pursuant to Idaho Code Section 74-204(4), all agenda items are action items, and a vote may be taken on these items.

PUBLIC COMMENT:

1. In-Person/Virtual
2. Previously Submitted

COMMUNICATIONS FROM MAYOR AND COUNCILORS:

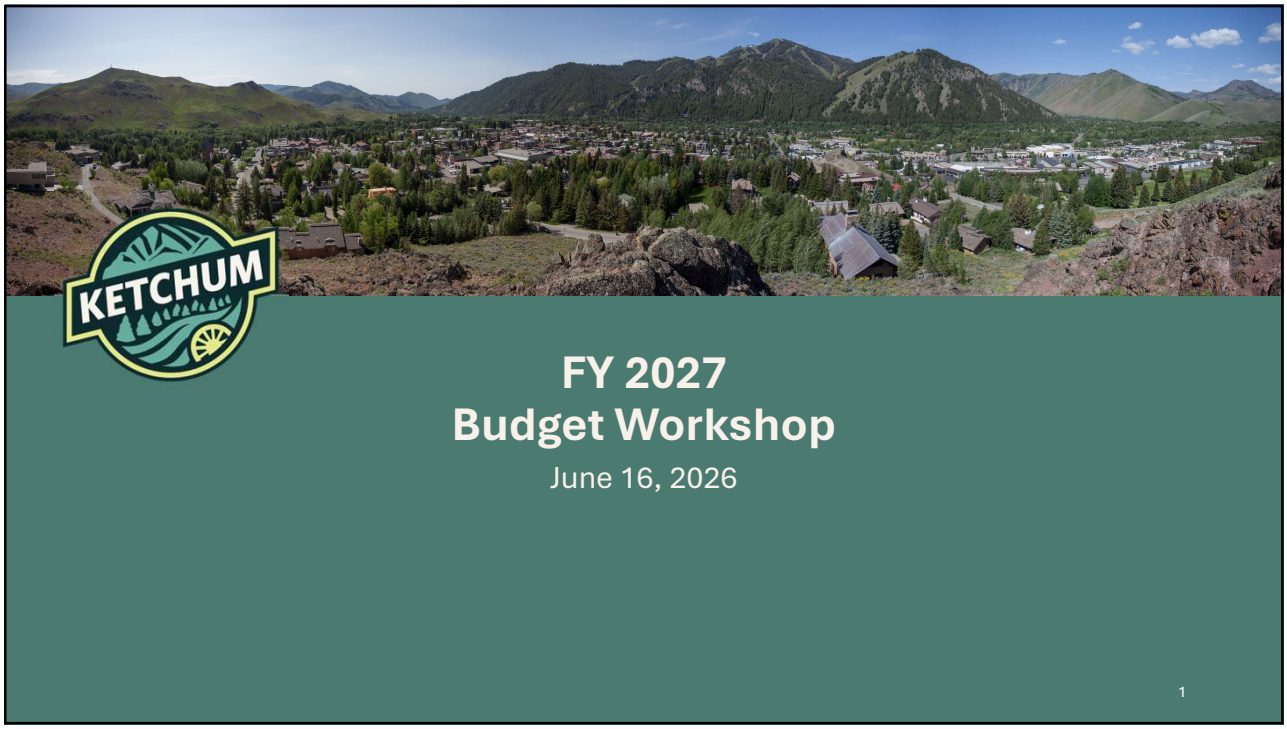
NEW BUSINESS:

3. FY2027 Budget Workshop - City Administrator Jade Riley & Finance Director Brent Davis
4. Continuation of briefing regarding Floor Area Ratio (FAR) Exceedance program from May 28th Council Meeting - Housing Policy & Program Strategist Rian Rooney

EXECUTIVE SESSION:

5. Idaho Code 74-206(1)(a) - To consider hiring a public officer, employee, staff member or individual agent, wherein the respective qualities of individuals are to be evaluated in order to fill a particular vacancy.

ADJOURNMENT:



FY 2027
Budget Workshop

June 16, 2026

1

Agenda

Session 1

All Funds Overview

General Fund

- Overview and Long-term Financial Model
- Department Highlights

Original LOT

- Emergency Services
- Contract Services

Additional 1% LOT

Capital Improvement Plan

- FY 2027 Overview & Detail
- Out Years & Long-Term Funding

Session 2 (Working Lunch)

Housing

Enterprise Funds

- Water
- Wastewater

Other Funds

Council Feedback & Action

2

Housekeeping

Materials:

- Hard Copy Budget Book
- Mayor & Council Priorities Handout
- General Fund 5-Year Financial Forecast
- CIP (see Budget Book pages 48-51)
- Water Fund 5-Year Financial Forecast
- Wastewater Fund 5-Year Financial Forecast

Budget Comments/Pending Edits:

- Small Adjustments to final Contract Amounts

3

Mayor & Council Priorities

	MATTHEW	PETE	RANDY	SPENCER	TRIPP
LAND USE	Comp Plan & Code Rewrite:	Comp Plan (revisit) & Code Rewrite	Comp Plan (revisit) & Code Rewrite	Comp Plan (revisit) & Code Rewrite	
	Mtn overlay district			Mtn overlay district	(6-month) Development Moratorium
	Preservation of the LI			Historical district	Anti-chain-store ordinance
	Lower FAR for Hotels selling Condo			FAR exceedance	
	FAR exceedance (more for housing)				
	Riparian/floodplain development				
	Historic Preservation				
	Net loss of Commercial units				
	Commercial deed restriction				
	Unit size/impact exceedances				
MOBILITY	Increase safety & connectivity:	2nd Avenue multi-use path	Revisit: Serenade signal	Sidewalk prioritization	4th Street east/west pedestrian realm
	Atkinson Park corridor		Revisit: Main Street (parking)	City standards (sidewalks & ROW)	Revisit: Main Street (striping)
	Bike safety on 4th St. and on Saddle Rd.		Capital Improvement Plan		
	Trail connections: parks & base areas				
	Sidewalks 5th St. to 8th St. on Wash Ave.				
	Northwood connection to EH house				
		Grow & expand Mountain Rides			Grow & expand Mountain Rides (2am)
HOUSING	Ownership Preservation Program	Ownership Preservation Program	Identify next project	Ownership Preservation Program	Ownership Preservation Program
	Identify next project (Lift Tower Lodge)	RFP current properties		Revisit: Hyperborean & Bird Dr policies	Revisit: Hyperborean & Bird Dr policies
	Housing mix and higher incomes	Lease to Locals			Identify next project (Lift Tower Lodge)
	Explore restriction by leasehold	New development		Middle-income	New development (misc. City lots)
	Criteria for City-owned properties			Rental Preservation Program	Design-first Housing philosophy
	Criteria for untangling restrictions				Explore land acquisition
					Emergency declaration
					Bring BCHA in-house
					Focus: local deed restriction ownership

Direct budget tie-in (vs. larger policy discussion)

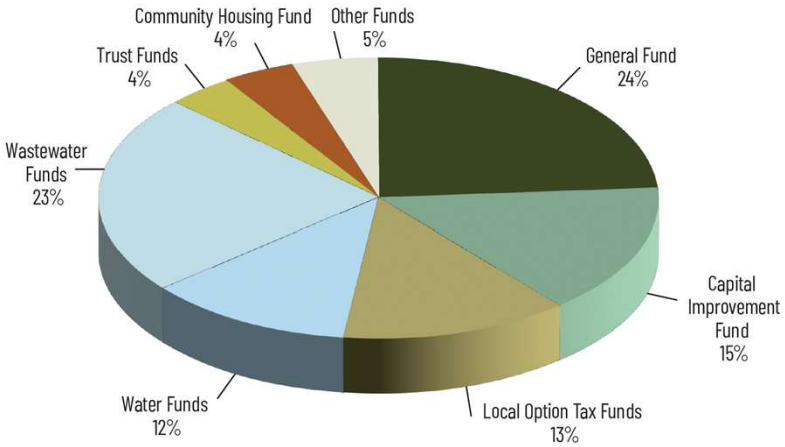
4

Mayor & Council Priorities

	MATTHEW	PETE	RANDY	SPENCER	TRIPP
INFRASTRUCTURE	Hot spring use and run-off mitigation	Sustainability (recycling/compost)	Capital Improvement Plan	Recreation funding increase (ex: Bigwood rope tow)	
				Forest Service Park	Forest Service Park (Big House)
				Study: Grey water/water use	
	Revisit: parking policy (options)	Revisit: parking policy & data collection		Revisit: Parking policy & data collection	
FINANCIALS	LOT focus: May ballot & question added directed to Housing, services & CIP	LOT focus: ballot	LOT focus: ballot	LOT focus: May ballot	LOT focus: modernize
				Study: LOT/credit card users	
				Planning & building fees	
	County health trust/cafeteria plan			County health trust/cafeteria plan	County health trust/cafeteria plan
OPERATIONS		Arts Commission meets HPC	Revisit: KFD contract & land lease	City of Ketchum → "Town"	Internal structure: hiring authority
		E-bike enforcement		Traffic Authority & BCHA board	Redo City Hall lighting
		Consultants (review overall spend)		Consultants (review overall spend)	
		Bring Legal in-house		Bring Legal in-house	Bring Legal in-house
		P&B permits & turnaround times		Titles 1-4 & more (code updating)	
PUBLIC SAFETY				Studies: Wildfire & avalanche	
		Ketchum Police Department		Ketchum Police Department	

5

All Funds Overview (pg. 5)



6



General Fund

(Pages 8-41)

7

General Fund Details (pg. 9-17)

Revenue

Property Tax

- 3% Base Increase ($160k)
- Reducing max amount by the promised $750k (fire district)

State Shared

- Highway, liquor, sales tax
  - Inputs reflect projections
- Development Revenue base levels increased
  - Still a conservative approach to base revenue expectations

Interest

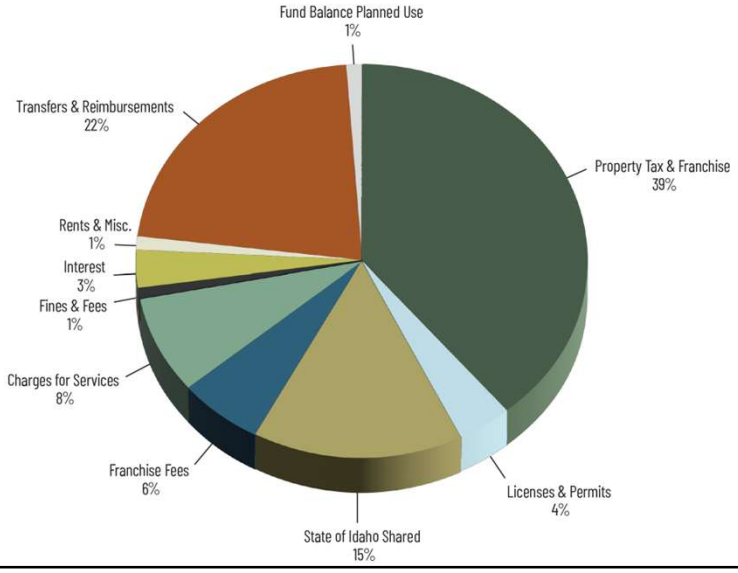
- Increased due to economic conditions
  - Still at an amount lower than FY 2026 projected actuals

Expenditures

- 3% increase in wages
- Line by line operational approach

8

General Fund Revenue (pg. 9)



9

Property Tax – Math & Myths (pg. 12)

Property Tax Levy Rate Formula

TOTAL CITY PROPERTY TAX AMOUNT
Prescriptive Increase per State Statue

÷

TOTAL TAXABLE VALUE
(less KURA)
Determined by Blaine County Assessor

=

THE LEVY RATE

10

Property Tax Myths (pg. 12)

Cities set a levy amount…

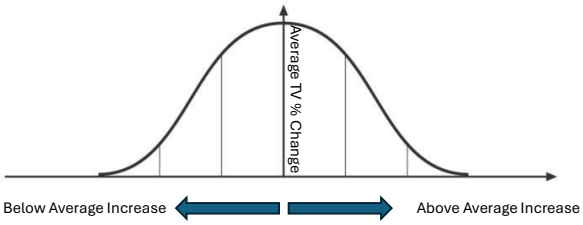
- Not True – districts set a budget amount the levy is the result of math

Cities have complete control over a homeowner's tax bill…

- Not True – districts can choose to take or not take the allowed increase. This amount is a very small fraction of the total taxes.

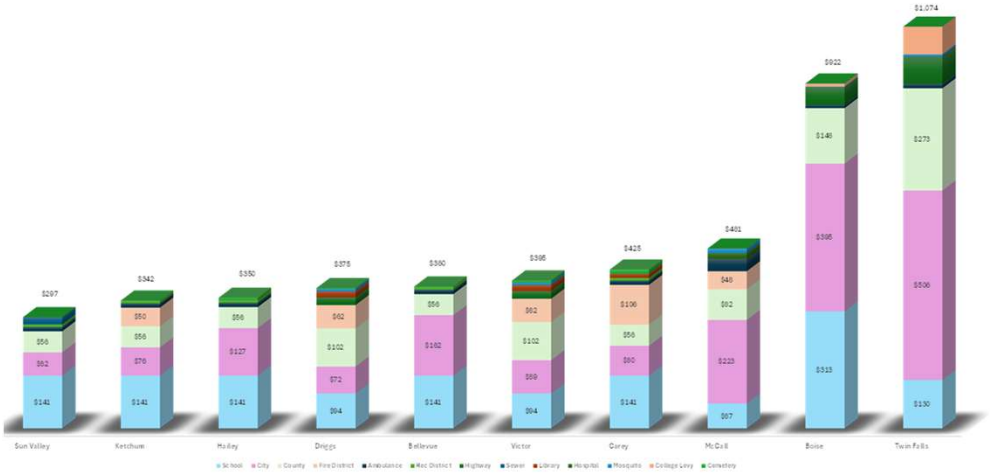
If a City takes the 3% base tax increase, all property owners will see a 3% increase…

- Not True – what a property owner's taxes do is dependent on the value of the property and how the value changed compared to the average change



11

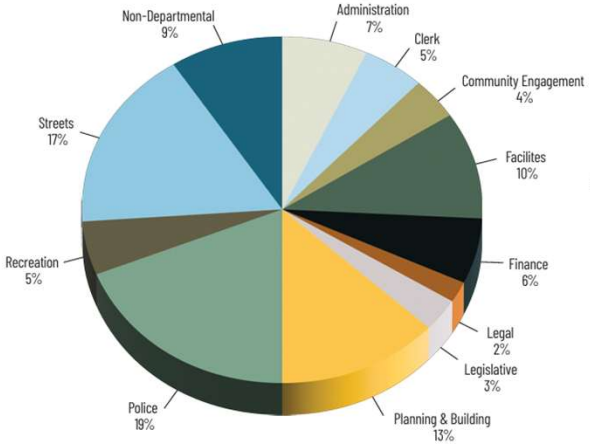
Total Taxation per $100k Taxable (FY 2026)



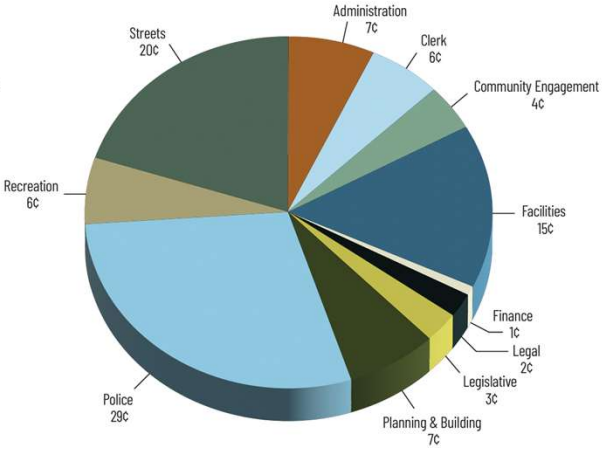
Sun Valley: $297
Ketchum: $342
Hailey: $350
Driggs: $375
Bellevue: $380
Victor: $395
Carey: $425
McCall: $481
Boise: $922
Twin Falls: $1,074

12

Departmental Breakdown (pg. 15)

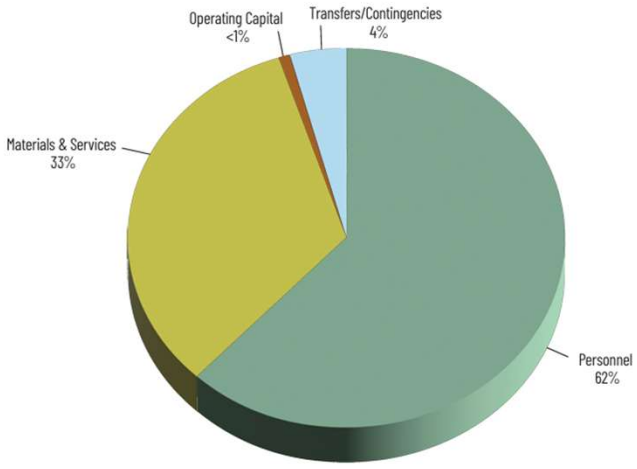


For Every Tax Dollar (pg. 13)



13

General Fund Expenses (pg.15)



14

General Fund 5-Year Forecast

See Handout

	Revenue Source	FY 2025 Actual	FY 2026 Adopted Budget	FY 2027 Proposed Budget	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
1	Undesigned Fund Balance	$8,032,793	$5,206,993	$3,971,393	$3,971,393	$3,656,980	$3,187,674	$2,555,770
2	Property Tax	$5,307,324	$4,795,518	$4,962,875	$5,129,131	$5,300,957	$5,478,539	$5,662,070
3	Franchise Fees	$666,212	$665,500	$704,500	$718,590	$732,962	$747,621	$762,573
4	Licenses & Permits	$858,725	$754,900	$567,500	$578,850	$590,427	$602,236	$614,280
5	Grants	$39,163	$0	$0	$0	$0	$0	$0
6	Highway State Share	$289,963	$250,000	$300,000	$306,000	$312,120	$318,362	$324,730
7	Liquor Tax	$334,489	$395,000	$395,000	$402,900	$410,958	$419,177	$427,561
8	Sales Tax Allocation	$1,122,604	$1,150,000	$1,200,000	$1,212,000	$1,224,120	$1,236,361	$1,248,725
9	County Agreement/Shared	$1,736,861	$80,000	$80,000	$80,000	$80,000	$80,000	$80,000
10	Charges for Services	$1,187,771	$1,026,678	$1,000,428	$1,030,441	$1,061,354	$1,093,195	$1,125,991
11	Miscellaneous Revenue/Reimbursements	$3,053,575	$2,130,629	$1,968,427	$1,968,427	$1,968,427	$1,968,427	$1,968,427
12	LOT Transfer & Reimbursement	$2,005,000	$1,205,000	$1,327,700	$1,354,254	$1,381,339	$1,408,966	$1,437,145
13	Use of Fund Balance			$166,897				
14	**Total**	**$16,601,687**	***$12,453,225***	***$12,673,327***	***$12,780,593***	***$13,062,664***	***$13,352,884***	***$13,651,502***

General Fund Expenditures

	Expenditure Type	FY 2025 Amended Budget	FY 2026 Adopted Budget	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2030 Projected
15	Personnel	$8,392,391	$5,595,607	$7,903,087	$8,219,210	$8,547,979	$8,889,898	$9,245,494
16	Materials & Services	$9,025,156	$6,110,140	$4,222,240	$4,327,796	$4,435,991	$4,546,891	$4,660,563
17	Operating Capital	$213,090	$23,000	$38,000	$38,000	$38,000	$38,000	$38,000
18	Operating Contingency/Transfers	$1,796,850	$724,478	$510,000	$510,000	$510,000	$510,000	$510,000
19	**Total**	**$19,427,486**	***$12,453,225***	***$12,673,327***	***$13,095,006***	***$13,531,970***	***$13,984,789***	***$14,454,057***
20	**Net Surplus/(Assumed Use of Fund Balance)**	**-$2,825,799**	**$0**	**$0**	**-$314,413**	**-$469,306**	**-$631,905**	**-$802,555**
21	**Rebudgets & EOY Commitments**		**$1,235,600**					
22	**Total Fund Balance**	**$5,206,993**	**$3,971,393**	**$3,971,393**	**$3,656,980**	**$3,187,674**	**$2,555,770**	**$1,753,215**
23	**17% Assigned Fund Balance**	[redacted]	**$2,117,048**	**$2,154,466**	**$2,226,151**	**$2,300,435**	**$2,377,414**	**$2,457,190**
24	**Projected Unassigned Fund Balance**		**$1,854,345**	**$1,816,928**	**$1,430,829**	**$887,239**	**$178,356**	**-$703,975**

*Annual growth assumptions (revenues): Property Tax 3.35%; Charges for Services 3%; Franchise Fees, Licenses & Permits, Liquor, Highway & LOT Transfer 2%; Sales Tax 1%

*Annual growth assumptions (expenses): Personnel 4.0%; Materials & Services 2.5%

15



General Fund Department Discussion

16

Departmental Summary – General Fund

- Community Engagement
  - Improve operational efficiency through strategic use of digital tools and public engagement platforms, increasing citywide capacity to meet the public's needs
- Finance
  - Continual research/analysis of operational efficiencies
  - Finance Operations Manual
  - Addition of the Finance Manager role
  - Continued investigation of health insurance options/partnerships
- Facilities
  - Facilities upgrades, including but not limited to the Visitor Center & Ore Wagon Museum
- Planning & Building
  - Budget continues to represent status quo workloads and conservative revenue estimates
  - Continuation of the Code Update project
- Recreation
  - USTA grant for updated equipment, and improved tennis instruction throughout the summer and fall.
  - Continued recreation space optimization and equipment replacement
- Streets
  - North Ketchum Hwy 75 Reconstruction
  - Various high priority streets project including 2nd Ave Bike Path Phase 1

17

Departmental Summary – General Fund

- Police
  - In-house department
  - Focus on Community Policing
  - Budget is sufficient for operations including a $80k operating contingency which will likely be needed to address operational needs given the transition.

18

General Fund Professional Services

- Finance
  - Audit expense $20k
- Legal
  - Total Outside Legal Costs $260k
    - Includes the City Prosecutor Contract ($50k)
- Planning & Building
  - Land Use Code Update $190k
  - Building Contract ~$478k
  - Floodplain Contract $15k
- Citywide (Non-Departmental)
  - Best Day HR (HR Consultant) $85k
  - Gallagher (Benefits Consultant) $25k
  - Bond Council $10k
- Facilities
  - Snow Removal, Landscaping, Electrical Services $75k
- Streets
  - Snow Hauling/Removal, Equipment Rental $220k

19



General Fund Q&A

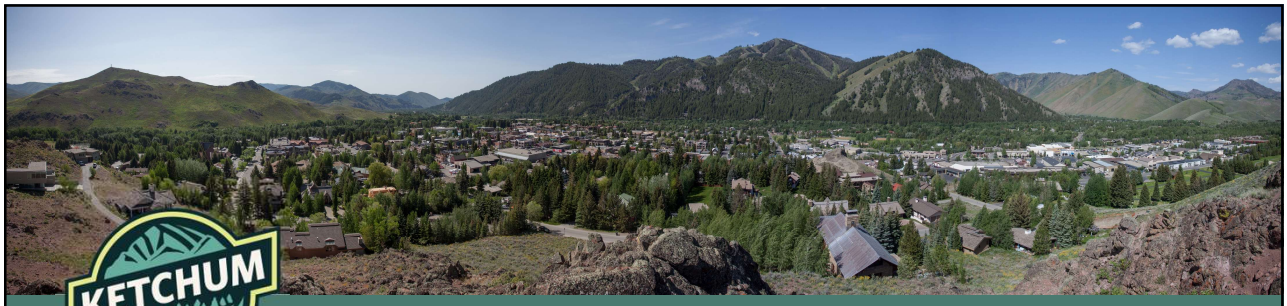
20



Local Option Tax Funds

Original
Additional 1%
(Pages 42 – 45)

21

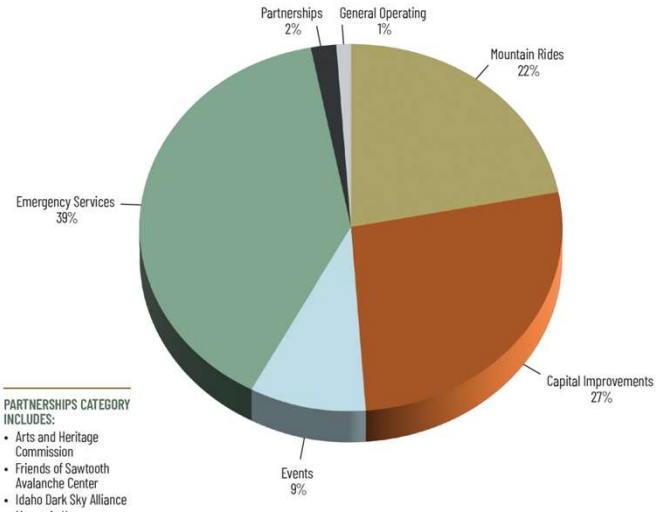


Original LOT

(Pages 42 – 44)

22

Original LOT (pg. 44)



PARTNERSHIPS CATEGORY INCLUDES:

- Arts and Heritage Commission
- Friends of Sawtooth Avalanche Center
- Idaho Dark Sky Alliance
- Mountain Humane
- Sun Valley Economic Development

23

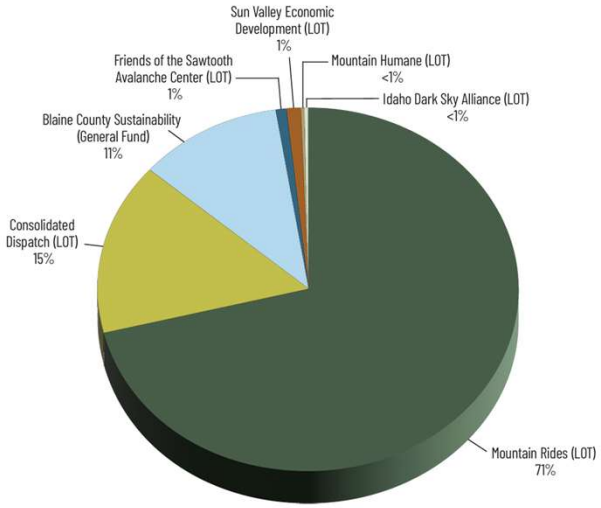


Contract Service Partners

(Pages 46-47)

24

Contract Partners (pg. 47)



25

Other Contract Partners (pg. 47)

CONTRACT SERVICES		FY 2027 Budget
CONTRACT SERVICES	MOUNTAIN RIDES (LOT)	878,000
	CONSOLIDATED DISPATCH (LOT)	185,000
	BLAINE COUNTY SUSTAINABILITY (GENERAL FUND)	135,000
	SUN VALLEY ECONOMIC DEVELOPMENT (LOT)	15,000
	FRIENDS OF THE SAWTOOTH AVALANCHE CENTER (LOT)	10,000
	MOUNTAIN HUMANE (LOT)	3,000
	IDAHO DARK SKY ALLIANCE (LOT)	3,000
	TOTAL CONTRACT SERVICES EXPENDITURES	**1,229,000**

NOTE:
Final Requested amounts may differ from the Budget Book (shown above) due to timing. The adjustments are small and will be made as part of the Revised FY 2027 Budget if approved. Sufficient contingency funding exists to accommodate the changes.

26



City/County Sustainability Program

(Page 47)

27

Sustainability Budget – Blaine County

Base Budget Summary:

- Total Budget Request: $263,790
  - Salaries/Benefits: $101,515
    - 1 FTE
  - Program Implementation: $162,275
    - Contracted Consultant
    - Sustainability Fellow
  - Cost Share: 40/60 Ketchum/Blaine County
    - Ketchum $105,516
    - County $158,274

28

Countywide/Regional Workplan (DRAFT)

Projects

Expanded compost options

Water conservation

EVSE research

MT2030

HMGP

Programs

Certification program

CPACE

Coordination

Task force

City meetings

Internal county departments

Newsletter

Planning

Grants

CAP updates

29

Ketchum Workplan (DRAFT)

Projects	Programs	Coordination	Planning
Community compost Community recycling Water conservation EVSE Research Urban tree canopy Bike/ped improvements	Green building incentives	KSAC	Code updates Grant applications

30

Sustainability Budget

MT 2030 Request

- Need $50k for FY 2027
  - $25k from the County
  - $25k from Ketchum
  - Any funds from last minute fundraising would be reimbursed
- Fundraising Status
  - Currently @ $75K
  - Total Need: $150k
  - Still fundraising and seeking support from other entities through September as needed
  - Committed host partners include: Blaine County, City of Ketchum, City of McCall, City of Boise, Portneuf Regional Council, The Nature Conservancy, Idaho Conservation League, Project Bigwood, Sierra Club, Climate Action Coalition of the Wood River Valley, The Keystone Concept, Crystal Mountain Consulting, Greenlight America, Boise State University's Resilience Institute
  - Bring total Sustainability budget to: $313,790
    - **Ketchum Total Ask: $130,516**

31



Mountain Rides

(Page 47)

32

Mountain Rides – Funding History & Request (pg. 47)

FY 2024
- Capital $125k
- Operations $671k
- **Total $796k**

FY 2025
- Capital $125k
- Operations $699k
- **Total $824k**

FY 2026 Budget
- Capital $125k
- Operations $723k
- **Total $848k**

FY 2027 Proposed
- Capital $125k
- Operations $753.5k
- **Total $878.5k**

Staff Recommendation:
- Continue to identify operating and capital contributions separately.
- Allocating $125k of the request for Capital expenditures/local match funds.

FY 2027 City Goals:
- Point to Point service evaluation vs. all Fixed Transit
- Address base $300k deficit on Mountain Rides funding for FY 2028 and beyond

33



Contract Service Partners Q&A

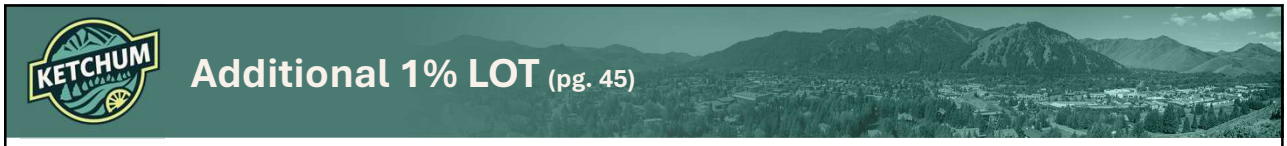
34



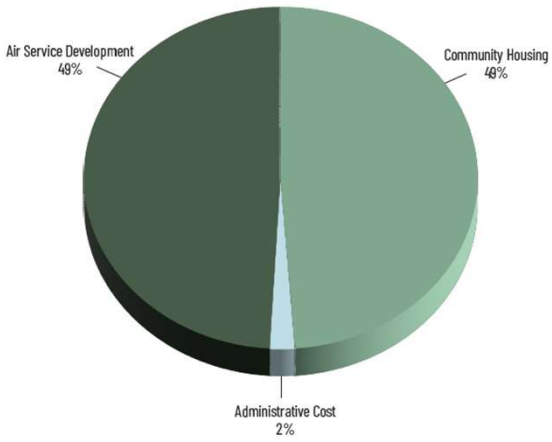
Additional 1% LOT

(Page 45)

35



Additional 1% LOT (pg. 45)

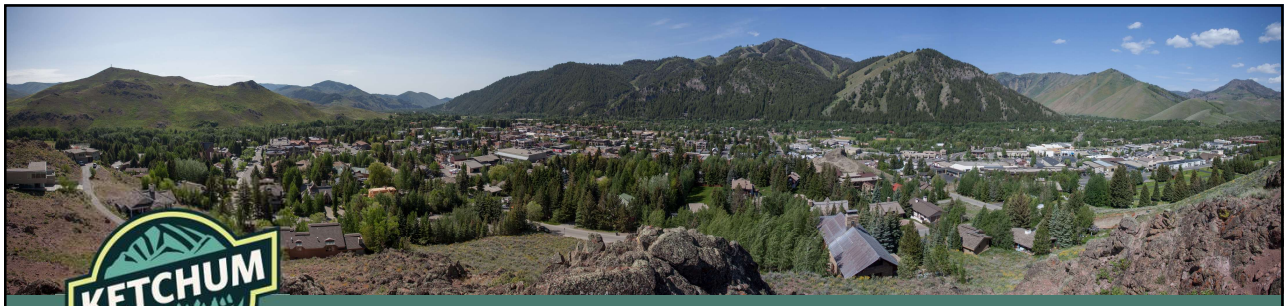


36



Additional 1% LOT Q&A

37



Capital Improvement Plan

(Pages 48-51)

38

FY 2027 CIP Funding Priority/Sources (pg. 50)

FY 2027 Priority

Recommendation: Ensure the preservation of current assets/service levels.

Category Priority Order

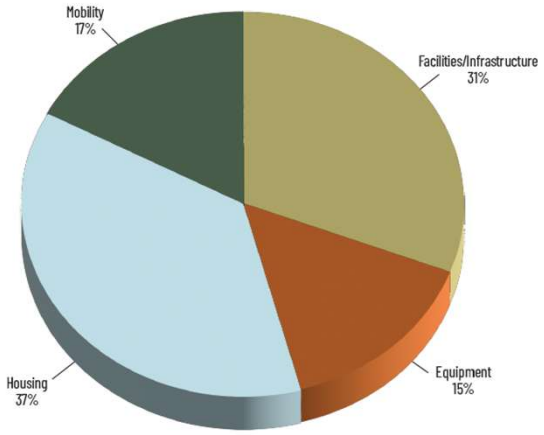
- Repair & Maintenance
- Replacement
- Enhancement

Funding Sources for FY 2026

• Idaho Power Franchise	$300,000
• Interest	$25,000
• *FY 2026 End of Year General Fund Transfer*	*$500,000*
• *FY 2026 End of Year Original LOT Transfer*	*$250,000*
• Transfer from LOT Fund	$1,038,600
• KURA Funding	$5,718,845

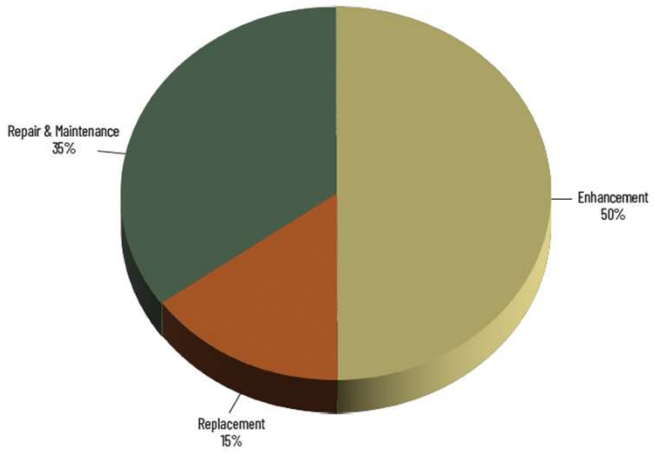
39

FY 2027 Projects by Function (pg. 49)



40

FY 2027 Projects by Type (pg. 50)



41

CIP Details

Pages 50-51

42

FY 2027 CIP (pg. 50)

See Handout

EXPENDITURES	R&M	DOWNTOWN SIDEWALKS/PEDESTRIAN IMPROVEMENTS	900,000
	R&M	PAVEMENT MANAGEMENT PROG (P)	2,000,000
	E	POWER LINE UNDERGROUNDING (P)	150,000
	E	FOREST SERVICE PARK COMMUNITY BUILDING	350,000
	R	TECHNOLOGY UPGRADES/REPLACEMENT	65,000
	E	SUSTAINABILITY INFRASTRUCTURE	50,000
	R	REPLACE CITY TRASH CANS	10,000
	R	TASERS	7,000
	E	SH-75 PATHWAY CONSTRUCTION	500,000
	R	ZAMBONI (USED)	60,000
	R	TOOL CAT/BOBCAT REPLACEMENT	90,000
	R	CRACK SEALER REPLACEMENT	100,000
	R	MOWER REPLACEMENT	70,000
	R	SNOW BLOWER	818,845
	E	HOUSING PROPERTY ACQUISITION	3,000,000
	TOTAL EXPENDITURES		**8,170,845**

Denotes KURA contribution/partial for Pavement Management Program

R&M *Repair & Maintenance* R *Replacement* E *Enhancement*

"Out Years" Summary (pg. 51)

See Handout

GENERAL CIP FUND 5-YEAR CIP FY 2028-2032		FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
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	600,000	600,000
	TRANSFER FROM LOT FUND	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	URA FUNDING	2,130,000	4,080,000	1,080,000	-	-
	TOTAL REVENUE	**3,455,000**	**5,405,00**	**2,405,000**	**1,925,000**	**1,925,000**
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)	180,000	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
	VAC TRUCK SWEEPER	500,000	-	-	-	-
	MINI SWEEPER	150,000	-	-	-	-
	REPLACEMENT DUMP TRUCK	300,000	-	-	350,000	-
	QC FLAT BED REPLACEMENT	70,000	-	-	-	-
	BIKE/PED NETWORK PHASED IMPLEMENTATION**	300,000	300,000	300,000	300,000	300,000
	REPLACE CITY TRASH CANS	-	10,000	-	10,000	-
	TASERS	-	7,000	-	7,000	-
	POLICE VEHICLE REPLACEMENT	-	90,000	-	90,000	-
	HOUSING PROPERTY ACQUISITION	-	3,000,000	-	-	-
	SADDLE & SH-75 UNDERGROUND PATHWAY	-	2,000,000	-	-	-
	LOADER REPLACEMENT	-	550,000	-	-	600,000
	VEHICLE REPLACEMENT	-	75,000	75,000	-	-
	PLOW REPLACEMENT	-	-	-	600,000	-
	RIFLE REPLACEMENT	-	-	-	-	18,000
	TOTAL EXPENDITURES	**4,515,000**	**9,227,000**	**3,570,000**	**4,552,000**	**4,113,000**
	ANNUAL NET POSITION	**(1,060,000)**	**(3,822,000)**	**(1,165,000)**	**(2,627,000)**	**(2,188,000)**

(P) Denotes parent project

Denotes KURA contribution

**-50% funded by KURA*

***Neighborhood (2nd, 6th, Leadville, Warms Springs) / 4th St / North South new connections*

Long-Term Funding

Insufficient, ongoing/base, dedicated revenue source to address long-term Capital Infrastructure needs.

Strategic conversations to identify a stable base resource.

Preferred Option:

- LOT (Expiration/Amendment of LOT)
  - Finalizing LOT Ballot Language

Other Options:

- Trade-offs – General Fund cuts
- Permanent Override Levy
- GO Bond
- Combination of the items above

Base Funding Need

- ~2.0M annually

45



Housing Fund

(Pages 52-53)

46

Housing Financial Revenue Summary (pg. 53)

HOUSING FUND			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
REVENUE	54-3700-2000	LIFT TOWER LODGE RENTS	73,317	91,023	70,000	70,000
	54-3700-2002	SILVERCREEK RENTS	-	-	-	390,403
	54-3700-2012	EVERGREEN RENTS	-	16,850	-	85,000
	54-3700-2020	DEED RESTRICTION RENTS	12,527	27,706	-	-
	54-3700-3600	REFUNDS & REIMBURSEMENTS(BCHA)	202,266	258,663	-	-
	54-3700-3610	REFUNDS & REIM BLAINE COUNTY	184,687	115,875	154,500	-
	54-3700-3620	MISCELLANEOUS REVENUE	-	568,492	-	-
	54-3700-4000	DEED RESTRICTED PROP SALE	-	407,938	230,517	-
	54-3700-8701	TRANSFER FROM GENERAL FUND	430,517	500,000	400,000	-
	54-3700-8705	TRANSFER FROM ADDITIONAL .50%	1,505,075	1,624,851	1,421,000	1,620,000
	54-3700-8730	TRANSFER FROM IN-LIEU FUND	-	500,000	-	-
	TOTAL REVENUE		**2,408,390**	**4,111,398**	**2,276,017**	**2,165,403**

47

Housing Financial Expenditure Summary (pg. 53)

EXPENDITURES	54-4410-1000	SALARIES	279,224	415,602	440,057	359,900
	54-4410-1500	PART-TIME SALARIES	14,728	27,832	-	-
	54-4410-1900	OVERTIME	6,804	-	-	-
	54-4410-2100	FICA TAXES-CITY	23,145	34,270	33,664	27,532
	54-4410-2200	STATE RETIREMENT-CITY	31,152	54,861	52,631	43,044
	54-4410-2400	WORKMEN'S COMPENSATION-CITY	529	858	1,248	1,020
	54-4410-2500	HEALTH INSURANCE-CITY	72,234	119,799	124,099	88,413
	54-4410-2505	HEALTH REIMBURSEMENT ACCT(HRA)	5,541	4,202	7,000	5,000
	54-4410-2510	DENTAL INSURANCE-CITY	2,199	3,552	3,540	2,526
	54-4410-2515	VISION REIMBURSEMENT ACCT(HRA)	667	1,722	1,632	1,104
	54-4410-2600	LONG TERM DISABILITY	1,319	2,270	2,640	2,313
	54-4410-3100	GENERAL OFFICE	14,093	24,882	11,489	35,000
	54-4410-3200	LIFT TOWER LODGE OPERATIONS	24,582	5,238	-	-
	54-4410-3205	SILVERCREEK OPERATIONS	-	-	-	153,000
	54-4410-3300	SILVERCREEK CONTRACT RENT	-	-	-	465,000
	54-4410-4200	PROFESSIONAL SERVICES	194,267	129,884	100,000	-
	54-4410-4202	LEGAL SERVICES	-	-	-	55,000
	54-4410-4210	LEASE TO LOCALS INCENTIVES	119,125	82,000	-	-
	54-4410-4215	LEASE TO LOCALS PROF SERVICES	87,667	67,372	-	-
	54-4410-4220	EMERGENCY HOUSING	(1,120)	-	-	-
	54-4410-4225	DEED RESTRICTIONS	859,489	1,268,400	608,100	-
	54-4410-4250	LIFT TOWER LODGE PROF SVCS	34,329	33,419	40,000	
	54-4410-4300	HOUSING GENERAL PROGRAMMING	-	-	-	150,000
	54-4410-4800	TRAINING/TRAVEL/MTG	-	-	-	8,000
	54-4410-5110	COMPUTER NETWORK	3,662	-	4,000	-
	54-4410-5200	LIFT TOWER LODGE UTILITIES	19,907	23,518	25,000	25,000
	54-4410-5800	LIFT TOWER LDG REPAIR & MAINT	38,122	69,296	100,000	40,000
	54-4410-5810	291 REPAIR & MAINTENANCE	-	-	-	20,000
	54-4410-5815	EVERGREEN REPAIR & MAINTENANCE	-	487	-	80,000
	54-4410-6500	CONTRACT FOR SERVICE	-	-	-	100,000
	54-4410-8000	REIMBURSEMENT BCHA OP & PROG	319,359	357,495	395,900	-
	54-4410-8010	REIMBURSE BCHA BLAINE CO CONTR	150,000	150,000	154,500	-
	54-4410-8020	REIMBURSE BCHA CITY CONTR	84,018	-	-	-
	54-4410-8030	REIMBURSE GENERAL FUND	200,000	230,517	230,517	-
	54-4410-9930	HOUSING OP. CONTINGENCY	-	-	-	503,551
	TOTAL EXPENDITURES		**2,584,199**	**3,107,476**	**2,336,017**	**2,165,403**

Personnel Costs:
- $531k, 24.5% of total costs

Budget assumes:
- Silvercreek Revenue & Expenses
- Lift Tower Revenue & Expenses
- Bird (Evergreen) Revenue & Expenses
- 291 Expenses will be re-allocated

Housing Op. Contingency
- Discretionary Appropriation
- May be needed for small operational adjustments

48

Housing Priorities

Project	Unit Count	Partner	Fiscal Year (goal)
Riverbend	TBD	WRHT	FY26
Hyperborean/291	5	-	FY27
KURA Property Acquisition	13	KURA	FY27
YMCA	25	TBD	FY28
Lift Tower Lodge	60-70	TBD	

49



Housing Discussion

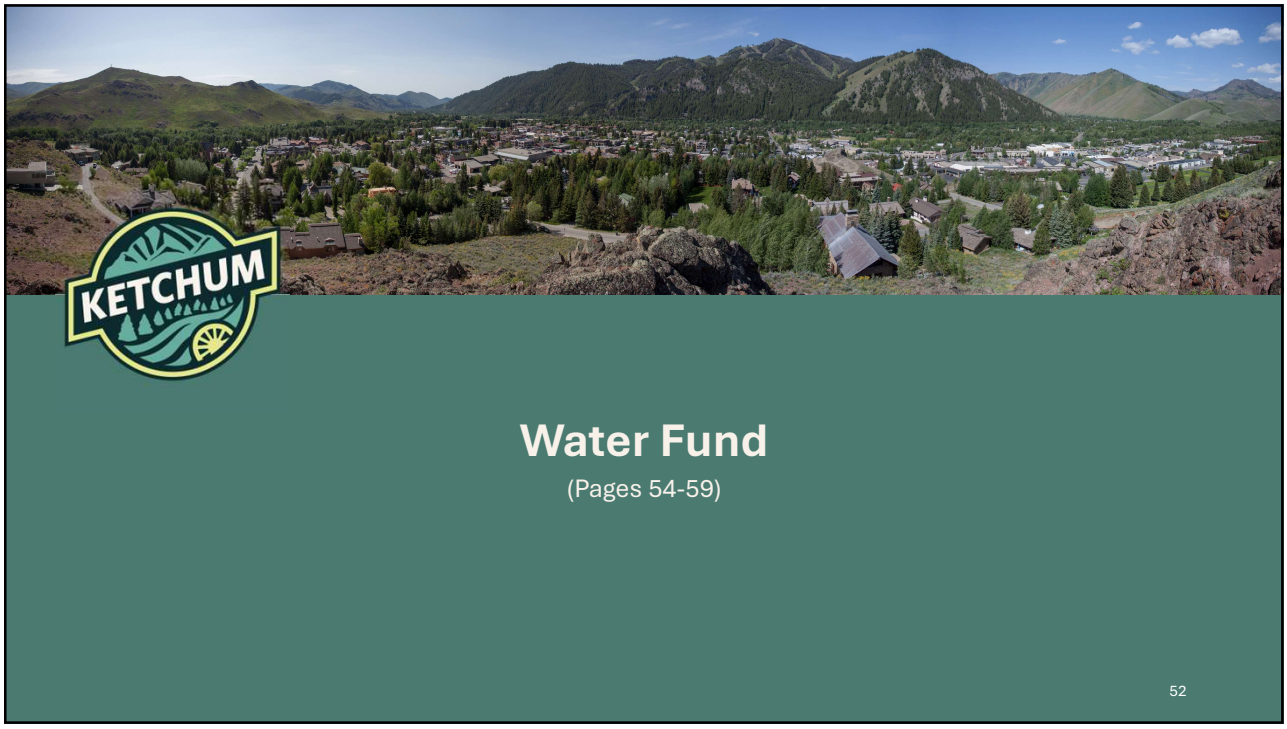
50



Enterprise Funds

(Pages 54-65)

51



Water Fund

(Pages 54-59)

52

Water Fund Highlights

FY 2027

- Water Fund remains in solid financial position
- No proposed increase in Water rates
- Water Ops Building Addition
- Hwy 75 Mainline

Mid to Long Term Priorities

- CIP expenses likely to increase based on more preventive/proactive approach
- Water Rights/Sustainability discussion and financial impact

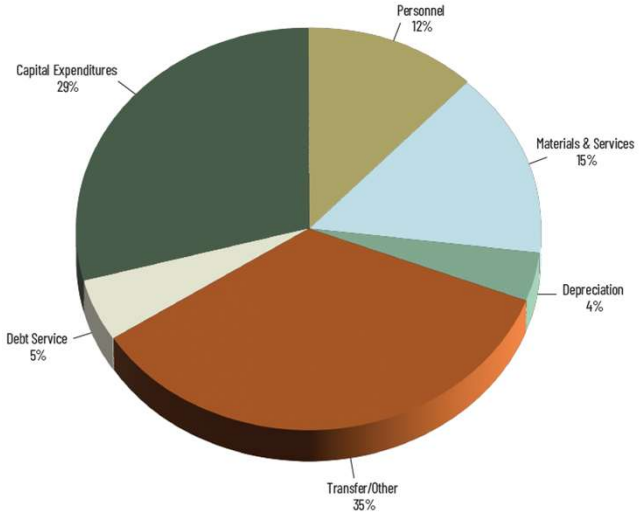
53

Water Fund Revenue (pg. 55)

WATER REVENUE			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
OPERATING REVENUE	63-3400-6100	WATER CHARGES	3,143,298	3,498,758	3,298,000	3,300,000
	63-3400-6600	WA CONNECT FEE/FIRELINE/METER	1,100	-	10,000	10,000
	63-3700-1000	INTEREST EARNINGS	169,624	161,277	100,000	125,000
	63-3700-3600	REFUNDS & REIMBURSEMENTS	26,409	(19,608)	-	-
	63-3700-5000	AMORTIZED BOND PREMIUM	2,119	2,473	-	2,300
	63-3700-7000	MISCELLANEOUS REVENUE	2,643	44,743	2,500	2,500
	63-3700-8000	GAIN(LOSS) ON PENSION ACTIVITY	(17,261)	(66,158)	-	-
	TOTAL REVENUE (FUND 63)		**3,327,932**	**3,621,486**	**3,410,500**	**3,439,800**
CAPITAL REVENUE	64-3400-7300	WATER CONNECTION FEES	130,317	117,705	100,000	100,000
	64-3700-1000	INTEREST EARNINGS	34,858	32,311	30,000	30,000
	64-3700-8763	TRANSFER FROM WATER FUND	760,000	240,000	700,000	1,800,000
	TOTAL REVENUE (FUND 64)		**925,175**	**390,016**	**830,000**	**1,930,000**
	TOTAL REVENUE (FUNDS 63 & 64)		**4,253,107**	**4,011,502**	**4,240,500**	**5,369,800**

54

Water Fund Expenditures (pgs. 56-57)



55



Water Fund
FY 2027 CIP & 5-Year CIP

(Pages 58-59

56

Water Fund FY 2027 CIP (pg. 58)

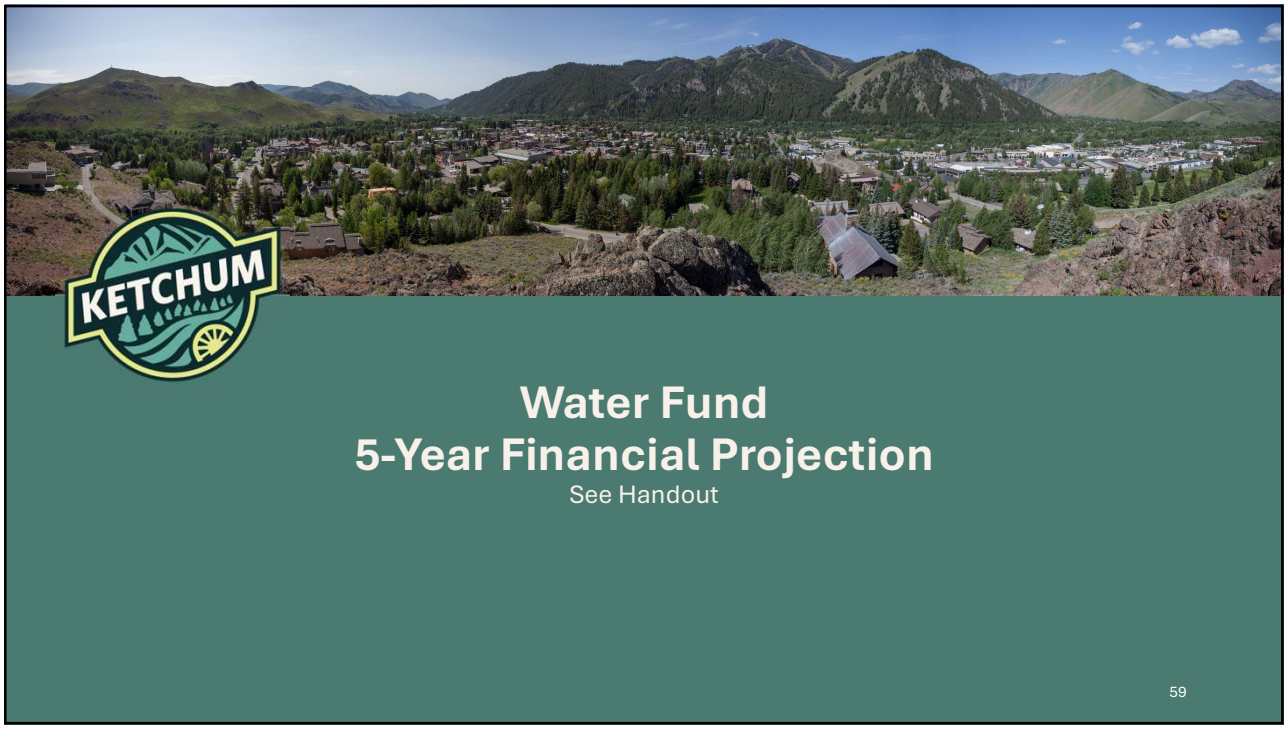
WATER EXPENDITURES			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
CAPITAL EXPENDITURES	64-4340-6900	MISC SERVICES & CHARGES	-	1,580	-	-
	64-4340-7135	MAIN STREET	316,490	8,900	-	-
	64-4340-7501	WORK TRUCK	53,972	-	-	-
	64-4340-7601	VAC TAILER SYSTEM	37,088	-	-	-
	64-4340-7650	WATER METERS	34,103	81,055	200,000	50,000
	64-4340-7800	CONSTRUCTION	23,768	101,660	150,000	100,000
	64-4340-7804	REINHEIMER WEST MAILINE EXT	4,428	989	-	-
	64-4340-7805	REINHEIMER EAST MAILINE EXT	18,306	-	-	-
	64-4340-7806	NEW STAND-BY GENERATOR WA/ADM.	270,917	2,345	-	-
	64-4340-7807	WEYYAKING MAINLINE EXT	569	20,834	-	-
	64-4340-7809	S. KETCHUM WATER LINE PROJ. A	-	345,210	-	-
	64-4340-7810	S. KETCHUM WATER LINE PROJ. B	-	366,820	-	-
	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	-
	64-4340-7814	OPS BUILDING ADDITION	-	-	50,000	1,300,000
	64-4340-7815	SADDLE HWY 75 TO 10TH ML	-	-	-	350,000
	TOTAL EXPENDITURES (FUND 64)		**759,641**	**929,393**	**750,000**	**1,800,000**
	TOTAL EXPENDITURES (FUND 63 & 64)		**3,479,899**	**3,405,106**	**3,850,493**	**6,315,901**

57

Water Fund 5-Year CIP (pg. 59)

WATER FUND 5-YEAR CIP		FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
EXPENDITURES	OPS BUILDING ADDITION	400,000	-	-	-	-
	WATER METERS	100,000	100,000	100,000	-	-
	GENERAL CONSTRUCTION/CONTINGENCY	100,000	100,000	100,000	-	-
	SPUR LN. LOOP TIE IN	100,000	-	-	-	-
	TRAIL CREEK MAINLINE REPLACEMENT	150,000	150,000	-	-	-
	TRIAL CREEK WELL REBUILD	-	600,000	600,000	-	-
	ESTIMATE	-	-	-	1,000,000	1,000,000
	TOTAL EXPENDITURES	**850,000**	**950,000**	**800,000**	**1,000,000**	**1,000,000**

58



Water Fund
5-Year Financial Projection

See Handout

59



Wastewater Fund

(Pages 60-65)

60

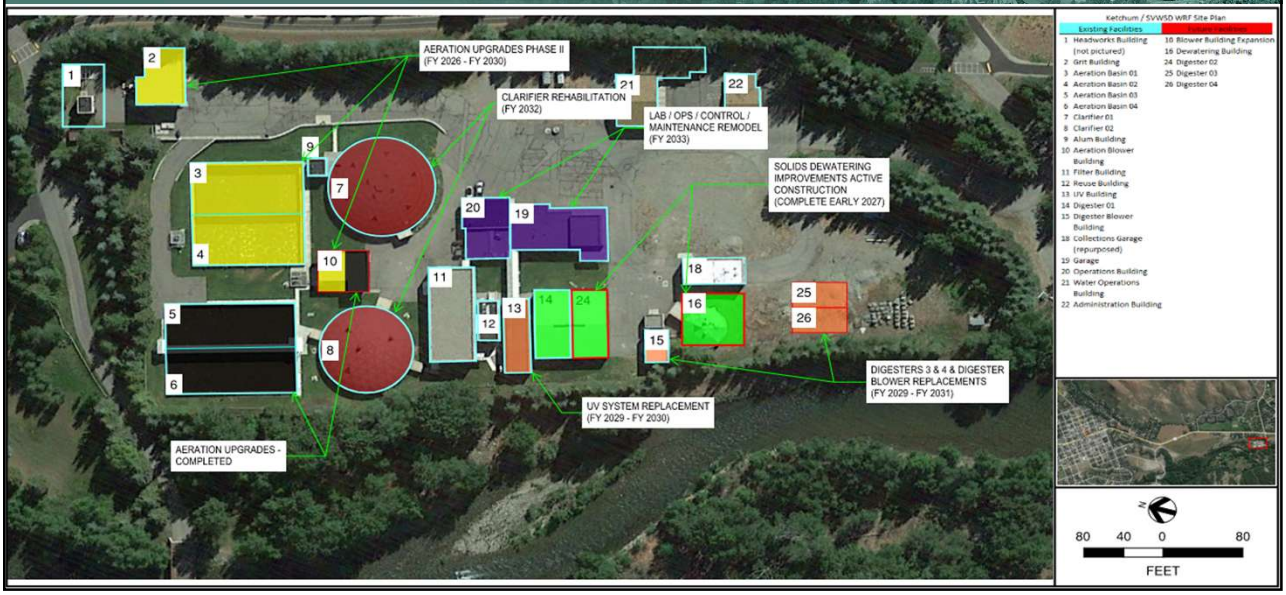
Wastewater Fund Highlights

FY 2027

- Proposed rate increase of 4%
- Capital Improvement Projects
  - Construction of solids dewatering infrastructure
  - Aeration basins 1 and 2 upgrade construction.
  - Standard equipment/vehicle replacement
- Planned Second installment of approved Revenue Bond ($7.0M)

61

Wastewater Fund Facility Map

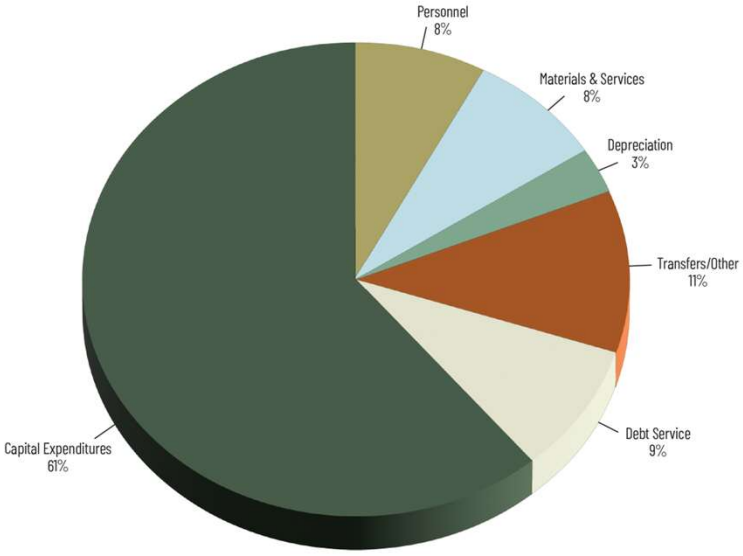


Wastewater Fund Revenue (pg. 61)

WASTEWATER REVENUE			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
OPERATING REVENUE	65-3300-1200	GRANTS STATE	8,696	(4,977)	-	-
	65-3400-7100	WASTEWATER CHARGES	2,781,134	2,864,851	2,960,000	3,150,000
	65-3400-7300	WASTEWATER INSPECTION FEES	440	200	-	-
	65-3400-7800	SUN VALLEY WA & SW DISTRICT CH	556,519	606,975	1,200,793	974,045
	65-3700-1000	INTEREST EARNINGS	107,607	110,291	60,000	50,000
	65-3700-3600	REFUNDS & REIMBURSEMENTS	(200,980)	(2,483)	-	-
	65-3700-5000	AMORTIZED BOND PREMIUM	-	22,576	-	-
	65-3700-7000	MISCELLANEOUS REVENUE	-	452	-	-
	65-3700-8000	GAIN(LOSS) ON PENSION ACTIVITY	(23,015)	(56,833)	-	-
	TOTAL OPERATING REVENUE (FUND 65)		**3,230,401**	**3,541,051**	**4,220,793**	**4,174,045**
CAPITAL REVENUE	67-3400-7300	WASTEWATER CONNECTION FEES	82,518	42,355	75,000	-
	67-3400-7800	SUN VALLEY WA & SW DISTRICT CH	968,840	1,705,600	2,571,043	3,576,287
	67-3400-9200	DEBT PROCEEDS	-	-	-	7,000,000
	67-3700-1000	INTEREST EARNINGS	455,209	338,221	100,000	100,000
	67-3700-8765	TRANSFER FROM WASTEWATER FUND	579,927	-	500,000	500,000
	TOTAL CAPITAL REVENUE (FUND 67)		**2,086,494**	**2,086,175**	**3,246,043**	**11,176,287**
	TOTAL REVENUE (FUND 65 & 67)		**5,316,895**	**5,627,226**	**7,466,836**	**15,350,332**

63

Wastewater Funds Expenditures (pg. 62-63)



64



Wastewater Fund
FY 2027 CIP & 5-Year CIP

(Pages 64-65)

65

Wastewater Fund FY 2026 CIP (pg. 64)

WASTEWATER EXPENDITURES			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
CAPITAL EXPENDITURES	67-4350-7809	ENERGY EFFICIENCY PROJECTS	11,252	-	50,000	-
	67-4350-7813	CAPITAL IMP PLAN(NO SHARING)	141,962	182,498	100,000	300,000
	67-4350-7814	AERATION BASINS - ANOXIC AND M	940,375	-	-	-
	67-4350-7815	AERATION BASINS BLOWERS & ELEC	1,629,715	1,696,442	-	-
	67-4350-7817	REMOVE DIGESTER NO 1 BLDG & FL	19,219	-	-	-
	67-4350-7818	ROTARY DRUM THICK & DEWATERING	154,757	1,451,027	4,678,586	3,997,073
	67-4350-7819	REPLACE PUMPS	-	-	-	55,000
	67-4350-7820	VEHICLE REPLACEMENT	-	-	70,000	60,000
	67-4350-7821	AERATION BASIN UPGRADE	-	-	160,000	2,680,500
	67-4350-7800	CONSTRUCTION	-	-	100,000	150,000
	67-4350-7822	OUTFALL CLEARING	-	-	83,500	-
	67-4350-7824	FORKLIFT	-	-	-	60,000
	67-4350-7825	SNOW BLOWER	-	-	-	80,000
	67-4350-7900	MAJOR EQUIPMENT	-	-	-	70,000
	TOTAL EXPENDITURES (FUND 67)		**2,897,281**	**3,329,967**	**5,242,086**	**7,452,573**
	TOTAL EXPENDITURES (FUND 65 & 67)		**6,220,601**	**6,648,288**	**9,407,930**	**12,216,254**

66

Wastewater Fund 5-Year CIP (pg. 65)

WASTEWATER CIP FUND 5-YEAR CIP FY 2028-2032		FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
EXPENDITURES	COLLECTIONS CIP	150,000	150,000	150,000	150,000	150,000
	CONSTRUCTION	100,000	100,000	100,000	100,000	100,000
	AERATION UPGRADES	1,855,500	-	-	-	-
	REPLACE VFD'S	782,000	-	-	-	-
	PARKING LOT REPAVING	500,000	-	-	-	-
	PUMP REPLACEMENTS	55,000	55,000	55,000	-	-
	UV EQUIPMENT	-	580,000	1,216,000	-	-
	DIGESTER BLOWERS	-	952,000	-	877,000	-
	DIGESTER 3 & 4	-	-	924,000	700,000	1,024,000
	REPLACE GENERATORS	-	-	820,000	885,000	-
	CLARIFIER REHABILITATION	-	-	-	-	1,190,000
	UPGRADE PLC	-	-	-	-	1,458,000
	TOTAL EXPENDITURES	**3,442,500**	**1,837,000**	**3,265,000**	**2,712,000**	**3,922,000**

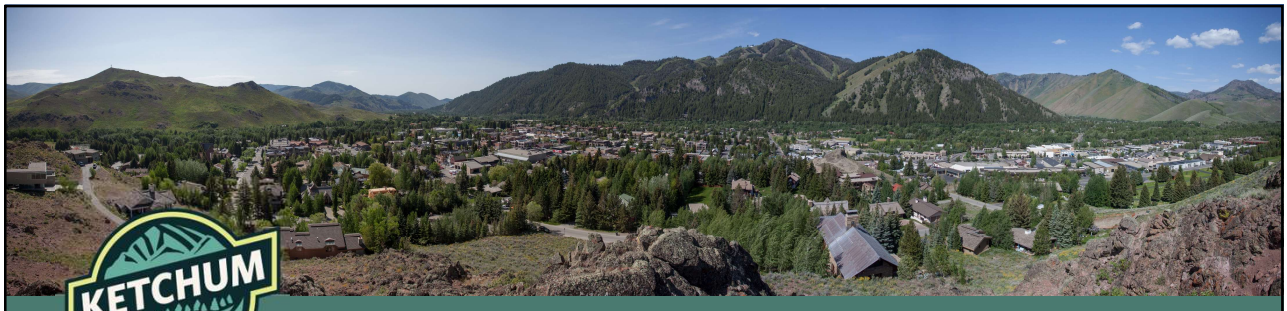
67



Wastewater Fund
5-Year Financial Projection

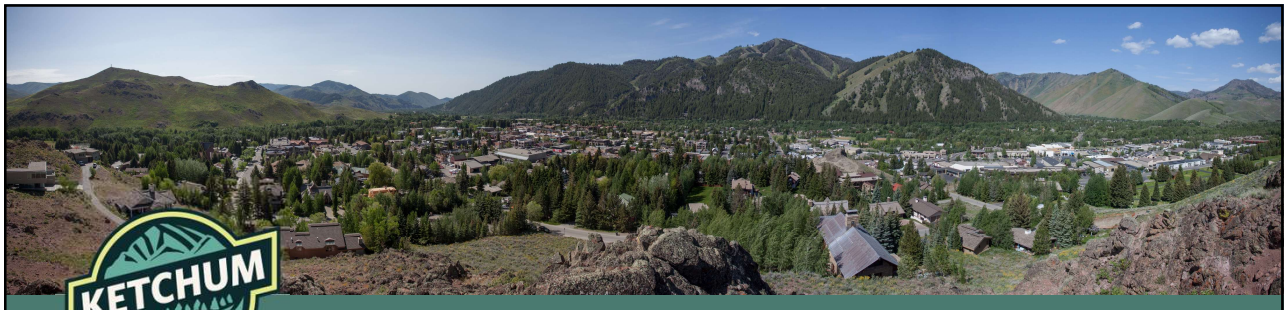
See Handout

68



Enterprise Q&A

69



Trust Funds

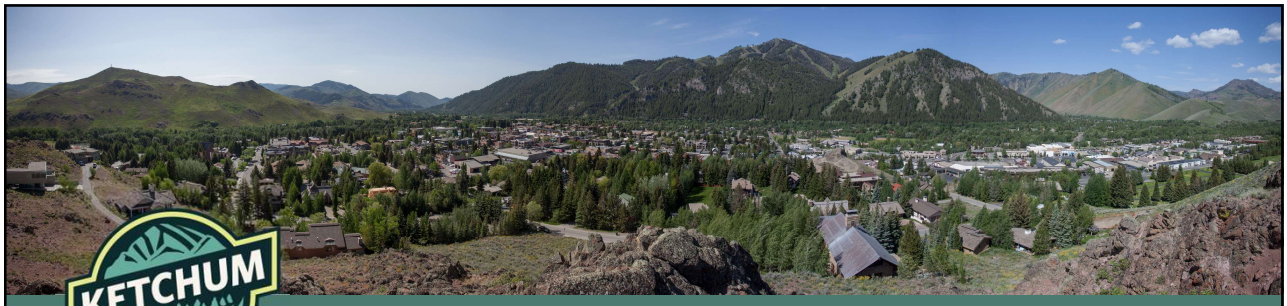
(Pages 66-67)

70

Trust Funds (pg. 67)

	TRUST FUNDS	FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
POLICE	**POLICE TRUST (FUND 90)**				
	REVENUE	374	989	7,500	100,000
	EXPENDITURE	-	-	7,500	325,000
PARKS & RECREATION	**PARKS & RECREATION TRUST (FUND 93)**				
	REVENUE	165,540	1,662,482	40,000	1,000,000
	EXPENDITURE	72,166	2,186,270	1,137,853	1,000,000
DEV. TRUST	**DEVELOPMENTAL TRUST (FUND 94)**				
	REVENUE	396,033	404,408	650,000	650,000
	EXPENDITURE	909,811	158,690	650,000	650,000

71



Other Funds

(Pages 68-69)

72

Other Funds (pg. 69)

	OTHER FUNDS	FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
WAGON DAYS	**WAGON DAYS (FUND 02)**				
	REVENUE	182,874	192,357	316,900	245,900
	EXPENDITURE	190,582	242,915	270,900	245,900
FIRE BOND	**FIRE BOND (FUND 41)**				
	REVENUE	630,078	622,855	617,019	617,019
	EXPENDITURE	630,078	616,269	617,019	617,019
IN-LIEU HOUSING	**IN-LIEU HOUSING (FUND 52)**				
	REVENUE	939,788	43,782	2,000,000	2,000,000
	EXPENDITURE	1,451,982	1,180,000	2,000,000	2,000,000

73

Mayor & Council Priorities

	MATTHEW	PETE	RANDY	SPENCER	TRIPP
LAND USE	Comp Plan & Code Rewrite:	Comp Plan (revisit) & Code Rewrite	Comp Plan (revisit) & Code Rewrite	Comp Plan (revisit) & Code Rewrite	
	Mtn overlay district			Mtn overlay district	(6-month) Development Moratorium
	Preservation of the LI			Historical district	Anti-chain-store ordinance
	Lower FAR for Hotels selling Condo			FAR exceedance	
	FAR exceedance (more for housing)				
	Riparian/floodplain development				
	Historic Preservation				
	Net loss of Commercial units				
	Commercial deed restriction				
	Unit size/impact exceedances				
MOBILITY	Increase safety & connectivity:	2nd Avenue multi-use path	Revisit: Serenade signal	Sidewalk prioritization	4th Street east/west pedestrian realm
	Atkinson Park corridor		Revisit: Main Street (parking)	City standards (sidewalks & ROW)	Revisit: Main Street (striping)
	Bike safety on 4th St. and on Saddle Rd.		Capital Improvement Plan		
	Trail connections: parks & base areas				
	Sidewalks 5th St. to 8th St. on Wash Ave.				
	Northwood connection to EH house				
		Grow & expand Mountain Rides			Grow & expand Mountain Rides (2am)
HOUSING	Ownership Preservation Program	Ownership Preservation Program	Identify next project	Ownership Preservation Program	Ownership Preservation Program
	Identify next project (Lift Tower Lodge)	RFP current properties		Revisit: Hyperborean & Bird Dr policies	Revisit: Hyperborean & Bird Dr policies
	Housing mix and higher incomes	Lease to Locals			Identify next project (Lift Tower Lodge)
	Explore restriction by leasehold	New development		Middle-income	New development (misc. City lots)
	Criteria for City-owned properties			Rental Preservation Program	Design-first Housing philosophy
	Criteria for untangling restrictions				Explore land acquisition
					Emergency declaration
					Bring BCHA in-house
					Focus: local deed restriction ownership

Direct budget tie-in (vs. larger policy discussion)

74

Mayor & Council Priorities

	MATTHEW	PETE	RANDY	SPENCER	TRIPP
INFRASTRUCTURE	Hot spring use and run-off mitigation	Sustainability (recycling/compost)	Capital Improvement Plan	Recreation funding increase (ex: Bigwood rope tow)	
				Forest Service Park	Forest Service Park (Big House)
				Study: Grey water/water use	
	Revisit: parking policy (options)	Revisit: parking policy & data collection		Revisit: Parking policy & data collection	
FINANCIALS	LOT focus: May ballot & question added directed to Housing, services & CIP	LOT focus: ballot	LOT focus: ballot	LOT focus: May ballot	LOT focus: modernize
				Study: LOT/credit card users	
				Planning & building fees	
	County health trust/cafeteria plan			County health trust/cafeteria plan	County health trust/cafeteria plan
OPERATIONS		Arts Commission meets HPC	Revisit: KFD contract & land lease	City of Ketchum → "Town"	Internal structure: hiring authority
		E-bike enforcement		Traffic Authority & BCHA board	Redo City Hall lighting
		Consultants (review overall spend)		Consultants (review overall spend)	
		Bring Legal in-house		Bring Legal in-house	Bring Legal in-house
		P&B permits & turnaround times		Titles 1-4 & more (code updating)	
PUBLIC SAFETY				Studies: Wildfire & avalanche	
		Ketchum Police Department		Ketchum Police Department	

5



Council Feedback/Discussion

Edits

Missed Items

Budget Book/Materials

76

Next Steps

FY 2027 Budget Development

June 25	Workshop follow-up
July 23	Public Hearing: Fees and FY 2027 Budget (published 7/8 & 7/15)
August 13	1st & 2nd Reading of FY 2027 Ordinance
August 18	3rd Reading of FY 2027 Ordinance
September 10	L-2 Certification due to County

FY 2026 Amendments

September 11	FY 2026 Amended Budget Hearing (published 9/9 & 9/16)
September 25	Consolidated Readings of Amended Budget Ordinance

77

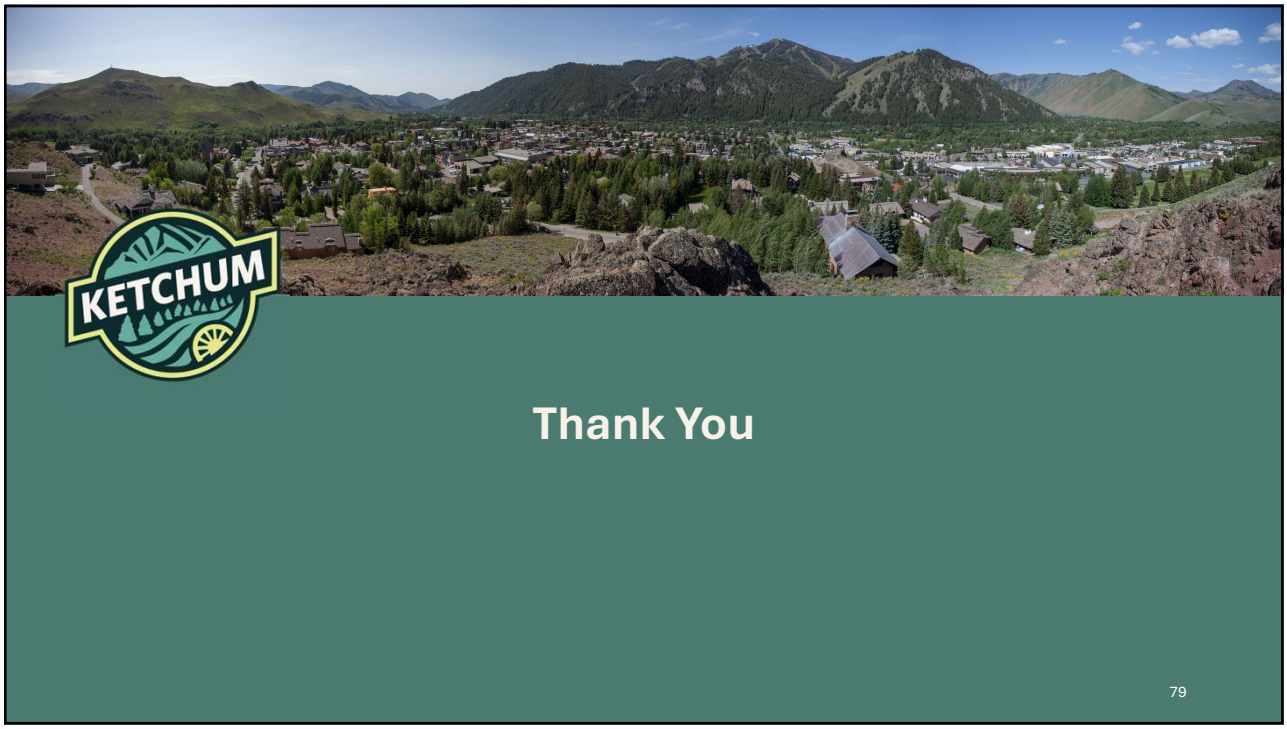


Council Action

Option #1 – "I move to adopt the proposed budget as presented and move to the Budget Hearing Process."

Option #2 – "I move to adopt the proposed budget as presented with the following amendments.....and move to the Budget Hearing process"

78



Thank You

79



FISCAL YEAR

2027 BUDGET

October 2026–September 2027

AT A GLANCE

CITY LEADERSHIP

Pete Prekeges
Mayor

Spencer Cordovano
City Council President

Tripp Hutchinson
City Council

Randy Hall
City Council

Matthew McGraw
City Council

MANAGEMENT TEAM

City Administrator
Jade Riley

Executive Assistant
Aly Swindley

Clerk & Business Manager
Trent Donat

Director of Community Engagement
Daniel Hansen

Director of Finance & City Treasurer
Brent Davis

Director of Housing
To be hired

Director of Planning & Building
To be hired

Chief of Police
To be hired

Director of Public Works
Ben Whipple

Director of Recreation
John Kearney

KETCHUM

VISION STATEMENT:

Elevating Ketchum:
A community thriving together

VALUES:

Built on Trust:

HONORING COMMITMENTS, BUILDING CONFIDENCE

Shared Strength, Shared Success:

OUR SUCCESS IS SHARED AND
OUR TEAMWORK SETS THE STANDARD

Purpose in Every Action:

WHAT WE DO MATTERS, OUR ACTIONS CREATE LASTING BENEFITS
TOWARDS A BRIGHTER, SUSTAINABLE FUTURE



FROM THE MAYOR

KETCHUM IS A SMALL MOUNTAIN COMMUNITY SHAPED BY THE PEOPLE WHO LIVE HERE AND THE BUSINESSES THAT SUPPORT THEM.

We take seriously our responsibility to be good stewards of your tax dollars and to stay connected to this community through ongoing engagement.

This budget is built around one focus: **community**.

That means maintaining steady, reliable city services so residents continue to receive consistent support without disruption. We are not expanding government for its own sake—we are focused on keeping core services strong.

It also means focusing on what most directly affects daily life in Ketchum. Housing and public safety remain two of the most important priorities in the valley. We continue working toward housing solutions that support local workers, while strengthening community policing partnerships.

Delivering for the community requires discipline in how we operate. The City has taken a conservative approach to fiscal policy and resource allocation while advancing a capital plan to address long-term infrastructure needs, maintaining a high level of service and operating within competitive labor costs.

A strong community depends on strong infrastructure. Through our pavement management program, we are prioritizing long-term maintenance to stay ahead of needs rather than fall behind them. We are also continuing our partnership with the Ketchum Urban Renewal Agency (KURA) to support downtown improvements that serve the community as a whole.

For water and wastewater systems, we are continuing critical reinvestment in aging infrastructure while keeping affordability top of mind. This budget includes no increase in water rates for the second consecutive year, and a 4% increase in wastewater rates—balancing near-term affordability with long-term system needs.

We continue to work closely with regional partners on public safety, infrastructure, and emergency services, recognizing our community's connection to the broader valley.

This approach extends to how we govern. We remain focused on running an efficient and responsible city organization, including ongoing efforts to improve internal processes and complete the long-anticipated citywide code update for the benefit of the community.

Ketchum also plays an important role in the regional economy, and we remain committed to maintaining exceptionally low property tax rates per $100,000 of taxable value while continuing to invest in essential services.

Finally, we look forward to completing the Warm Springs Preserve project, a long-term investment in open space and recreation that reflects our shared commitment to the place we all value.

Taken together, this budget reflects a vision of elevating Ketchum—a community thriving together—by maintaining what works, investing where it is needed most, and staying focused on the essentials that keep Ketchum strong, livable, and connected.

Pete Prekeges,
Mayor, City of Ketchum




“A community thriving together.”

TABLE OF CONTENTS

Executive Summary **2**
- Budget Process
- All Funds
- Staffing Overview by Fund

General Fund **8**
- General Fund Revenue
- Property Tax FAQ
- General Fund Expenditures

General Fund Department Summaries **18**
- Administration
- Clerk
- Community Engagement
- Finance
- Facilities
- Legal Services
- Legislative & Executive
- Planning & Building
- Police
- Recreation
- Streets
- Non-Departmental

Local Option Tax Funds **42**
- Original LOT
- Additional 1% LOT

Contract Services **46**

Capital Improvement Plan (CIP) **48**

Community Housing Fund **52**

Enterprise Funds **54**
- Water Fund
- Wastewater Fund

Trust Funds **66**

Other Funds **68**

Fee Schedule **70**

EXECUTIVE SUMMARY

The FY 2027 budget is presented for final consideration following a multi-month process that began in February 2026 and reflects close collaboration among City staff, senior management, and the City Council. The result is a balanced and structurally sound financial plan that aligns resources with the City's core priorities and long-term obligations.

The FY 2027 budget reflects total planned expenditures of approximately $53,549,649, with ongoing revenues sufficient to support ongoing expenditures with the planned use of fund balance when needed. The budget is prepared in accordance with State requirements and the City's adopted financial policies, and it maintains fund balances within established targets to ensure continued financial stability and resilience.

General Fund revenues (not including planned use of fund balance) are projected to increase from $12,453,225 to $12,506,430, a gain of approximately 1.0%, primarily driven by an increase in property taxes as allowed by state law, increased interest earnings, coupled with reduced revenues as a result of recent legislative action regarding short-term rentals and other small adjustments based on market conditions. These projections remain conservative, with key revenue sources—particularly interest earnings and development-related fees—subject to broader economic conditions.

Property tax revenues are assumed to increase by 3%, as allowed by the State, to help offset rising personnel costs driven by cost-of-living increases. In recent years, inflation has far outpaced the cost-of-living increase given to employees. The City maintains that a 3% annual employee increase is the limit as to what is sustainable while weighing inflationary pressure. In accordance with prior commitments associated with the formation of the Ketchum Fire District, the City will continue to reduce its maximum allowable property tax levy by $750,000.

Expenditure growth is primarily driven by personnel costs, benefits, and inflationary pressures on goods and services. Within the Enterprise Funds, City financial staff continues to



balance the long-term infrastructure and operating needs with the rate impacts to the rate payer. The budget includes a 4% wastewater rate increase across all monthly rates, and a 0% water rate increase for the second consecutive year.

Key structural changes in FY 2027 include the full transition of police services to an in-house model, increasing personnel and operational costs while improving local control, responsiveness, and service continuity, leading to a Community Policing model. The budget also advances the City's commitment to housing by bringing housing functions fully in-house and expanding program capacity to support a more coordinated and proactive approach.

Capital investments are funded through a combination of current revenues, reserves, and external sources. The City is preliminarily planning to issue the second round of debt for the Wastewater Fund to fund ongoing infrastructure improvements. The debt is funded with current revenue streams and does not result in any tax impact for the citizens of Ketchum. The City continues to prioritize cash funding for capital improvements; however, may utilize other options as needed based on market conditions.

While the budget reflects a stable near-term outlook, certain revenues remain sensitive to economic conditions. The City will continue to monitor these variables and evaluate long-term impacts through its multi-year financial planning process.

Overall, the FY 2027 budget maintains fiscal discipline while supporting essential services, infrastructure investment, and strategic priorities. It provides a clear framework for responsible financial management and informed decision-making in the year ahead.

This budget is respectfully submitted for Council consideration and adoption. It reflects a commitment to prudent financial management, long-term stability, and the responsible stewardship of public resources.

Brent Davis,
Director of Finance/City Treasurer



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 2027 budget/fee hearings scheduled for July 23, 2026. 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/ trade-offs 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.

FEBRUARY-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).

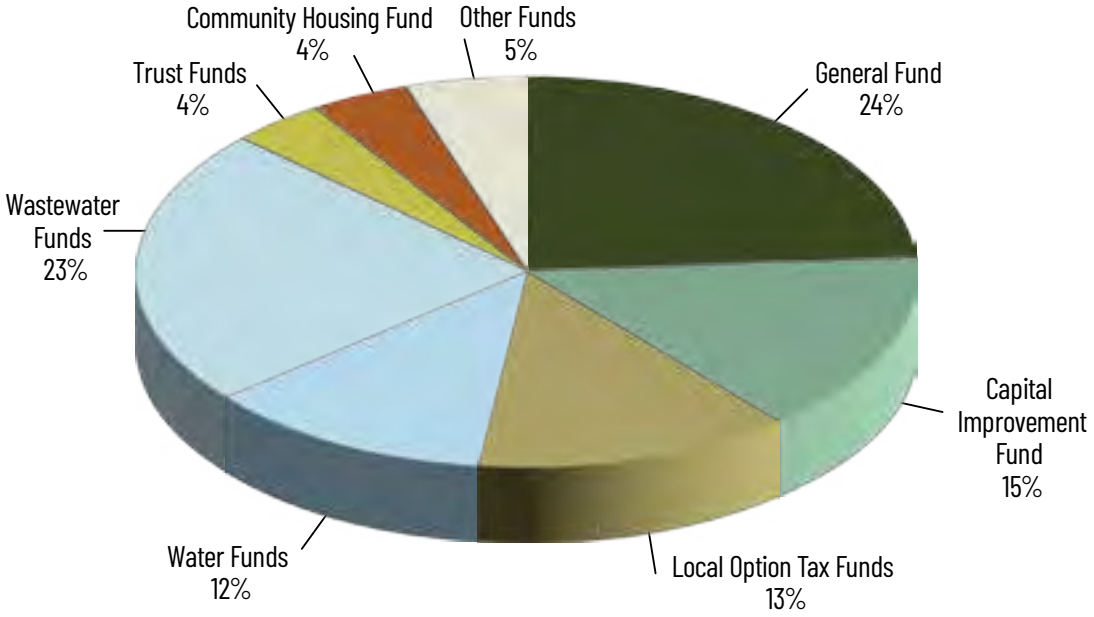
JUNE

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 certifies the budget with Blaine County per state statute. After which, the City publishes the final adopted budget on the City website prior to the start of the new fiscal year.

ALL FUNDS



	FY 2027 ALL FUNDS SUMMARY	Total Revenue*	Personnel	Materials & Services	Capital/ Equipment/ Depreciation	Debt Service	Transfers/ Other	Total Expenditures	Change in Fund Balance
TAX FUNDS	**TAX FUNDS**								
	GENERAL FUND	12,506,430	7,903,087	4,222,240	38,000	-	510,000	12,673,327	(166,897)
	CAPITAL IMPROVEMENT FUND	7,832,445	-	-	8,170,845	-	-	8,170,845	(338,400)
	TOTAL TAX FUNDS	**20,338,875**	**7,903,087**	**4,222,240**	**8,208,845**	**-**	**510,000**	**20,844,172**	**(505,297)**
LOCAL OPTION TAX FUNDS	**LOCAL OPTION TAX FUNDS**								
	ORIGINAL LOT	3,870,000	-	1,249,000	-	-	2,621,000	3,870,000	-
	ADDITIONAL 1% LOT	3,300,000	-	3,240,000	-	-	60,000	3,300,000	-
	TOTAL LOCAL OPTION TAX FUNDS	**7,170,000**	**-**	**4,489,000**	**-**	**-**	**2,681,000**	**7,170,000**	**-**
ENTERPRISE FUNDS	**ENTERPRISE FUNDS**								
	WATER OPERATING	3,439,800	778,896	923,500	275,000	307,010	2,231,495	4,515,901	(1,076,101)
	WATER CAPITAL IMPROVEMENT	1,930,000	-	-	1,800,000	-	-	1,800,000	130,000
	WASTEWATER OPERATING	4,174,045	988,138	1,000,300	400,000	1,081,200	1,294,043	4,763,681	(589,636)
	WASTEWATER CAPITAL IMPROVEMENT**	11,176,287	-	-	7,452,573	-	-	7,452,573	3,723,714
	TOTAL ENTERPRISE FUNDS	**20,720,132**	**1,767,034**	**1,923,800**	**9,927,573**	**1,388,210**	**3,525,538**	**18,532,155**	**2,187,977**
TRUST FUNDS	**TRUST FUNDS**								
	POLICE TRUST	100,000	-	-	325,000	-	-	325,000	(225,000)
	PARKS TRUST	1,000,000	-	-	1,000,000	-	-	1,000,000	-
	DEVELOPMENTAL TRUST	650,000	-	650,000	-	-	-	650,000	-
	ALL TRUST FUNDS	**1,750,000**	**-**	**650,000**	**1,325,000**	**-**	**-**	**1,975,000**	**(225,000)**
OTHER FUNDS	**OTHER FUNDS**								
	WAGON DAYS	245,900	-	245,900	-	-	-	245,900	-
	GENERAL OBLIGATION FIRE BOND	617,019	-	-	-	617,019	-	617,019	-
	IN-LIEU HOUSING	1,000,000	-	-	-	-	2,000,000	2,000,000	(1,000,000)
	COMMUNITY HOUSING	2,165,403	530,852	1,131,000	-	-	503,551	2,165,403	-
	ALL OTHER FUNDS	**4,028,322**	**530,852**	**1,376,900**	**-**	**617,019**	**2,503,551**	**5,028,322**	**(1,000,000)**
	TOTAL ALL FUNDS	**52,007,329**	**10,200,973**	**12,661,940**	**19,461,418**	**2,005,229**	**9,220,089**	**53,549,649**	**457,680**

**Total revenue does not include planned use of fund balance*
***Wastewater Capital Fund Revenue includes $7.0m in bond proceeds*

STAFFING OVERVIEW BY FUND

The City works continuously to keep staffing levels at the leanest possible level while ensuring exceptional services to Ketchum's citizens. The FY 2027 staffing levels are increasing due to the addition of the Ketchum Police department.

DEPARTMENT/POSITION		FY 2026	FY 2027
ADMINISTRATION (GENERAL FUND)	City Administrator	1	1
	Assistant to the City Administrator	1	1
	Director of Public Works	1	1
		3	**3**
CLERK (GENERAL FUND)	City Clerk & Business Manager	1	1
	Administrative Assistant II	2	2
		3	**3**
COMMUNITY ENGAGEMENT (GENERAL FUND)	Director of Community Engagement	1	1
	Community Engagement Manager	0	1
	Events and Community Engagement Specialist	1	0
		2	**2**
FINANCE (GENERAL FUND)	Director of Finance/City Treasurer	1	1
	Finance Manager	0	1
	Business License & Tax Specialist	1	1
	Finance Specialist	1	1
	Payroll Specialist	0.5	0.5
		3.5	**4.5**
FACILITIES (GENERAL FUND)	Facilities Maintenance Manager	1	1
	Buildings and Facilities Supervisor	1	1
	Grounds Supervisor	1	1
	Facilities & Street Specialist	1	1
	Facility Maintenance Worker	1	1
	Facility Maintenance Worker (seasonal)	1	1
		6	**6**
LEGISLATIVE &EXECUTIVE (GENERAL FUND)	Mayor	1	1
	City Council Members	4	4
		5	**5**
PLANNING & BUILDING (GENERAL FUND)	Director of Planning and Building	1	1
	Senior Planner	2	2
	Associate Planner	2	2
	Operations Manager	0	1
	Planning Technician/Administrative Manager	1	0
		6	**6**
POLICE (GENERAL FUND)	Community Service Officer	2.5	2.5
	Chief of Police	0	1
	Police Admin Coordinator	0	1
	Patrol Officers	0	9
		2.5	**13.5**

DEPARTMENT/POSITION *(continued)*		FY 2026	FY 2027
RECREATION (GENERAL FUND)	Director of Recreation	1	1
	Recreation Supervisor	1	1
	Community Recreation Supervisor	1	1
	Youth Recreation Supervisor	1	1
		4	**4**
STREETS (GENERAL FUND)	Street Superintendent	1	1
	Street Supervisor	1	1
	Senior Mechanic	1	1
	Street Crew Lead	1	1
	Equipment Operator III	2	2
	Equipment Operator I	2	2
	Equipment Operator/Mechanic	1	1
	Street & Facilities Specialist	1	1
		10	**10**
HOUSING (HOUSING FUND)	Director of Housing	1	1
	Operations Manager	1	0
	Program Administrator & Case Manager (BCHA)	2	0
	Housing Program Administrator	0	2
	Administrative Assistant	1	1
		5	**4**
WATER (WATER FUND)	Water Division Manager	1	1
	Field Supervisor	1	1
	Senior Water Operator	1	1
	Water Operator I	2	2
	Water Operator II	1	1
	Utilities Office Coordinator (shared)	0.5	0.5
		6.5	**6.5**
WASTEWATER (WASTEWATER FUND)	Wastewater Division Manager	1	1
	Wastewater Plant Lead Operator	1	1
	Wastewater Operator III	1	1
	Wastewater Collection Supervisor	1	1
	Laboratory Technician	1	1
	Wastewater Operator I	3	3
	Utilities Office Coordinator (shared)	0.5	0.5
		8.5	**8.5**

STAFFING SUMMARY BY FUND

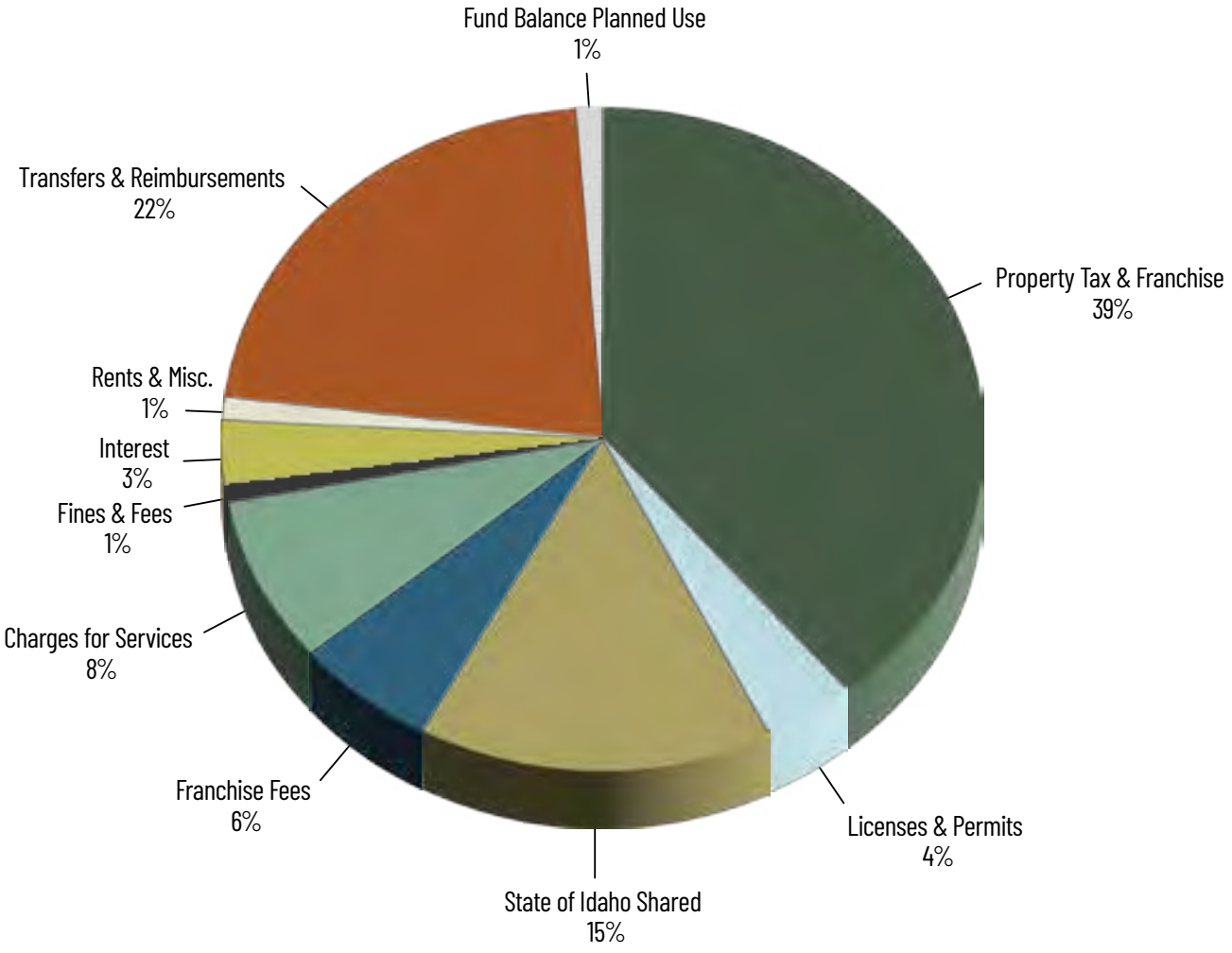
POSITION	FY 2026	FY 2027
General Fund	45	57
Housing Fund	5	4
Water Fund	6.5	6.5
Wastewater Fund	8.5	8.5
TOTAL	**65**	**76**

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.

GENERAL FUND REVENUE

General Fund base revenues (not including the planned use of fund balance) are forecasted to increase by $163k compared to the adopted FY 2026 budget. The statutory growth allowed in property tax, interest revenue, and reimbursements from other funds is slightly offset by a projected static building environment. Planned expenditures will increase by $330k in FY 2027. The proposed budget allocates a 3% increase in employee wages, ongoing funding for increases in health care, and other general operating increases. It is important to note that the budget adheres to the 17% restricted General Fund balance target set by the City Council.



GENERAL FUND REVENUE DETAIL		FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
01-3100-1000	GENERAL PROPERTY TAXES	5,110,417	5,285,442	4,713,368	4,899,225
01-3100-1010	PROPERTY TAX CONTINGENCY	-	-	50,000	50,000
01-3100-1050	PROPERTY TAX REPLACEMENT	13,618	13,650	13,650	13,650
01-3100-6110	GAS FRANCHISE	123,262	106,485	130,000	130,000
01-3100-6120	T.V. CABLE FRANCHISE	134,523	134,111	137,500	140,000
01-3100-6130	WATER UTILITY ROW FEE (5%)	129,678	173,253	150,000	165,000
01-3100-6140	WASTEWATER UTILITY ROW FEE(5%)	136,664	142,884	148,000	157,500
01-3100-6150	SOLID WASTE FRANCHISE	98,603	109,479	100,000	112,000
01-3100-9000	PENALTY & INTEREST ON TAXES	18,816	21,892	18,500	18,500
01-3200-1110	BEER LICENSES	11,404	14,518	12,000	14,000
01-3200-1120	LIQUOR LICENSES	8,509	11,078	8,400	11,500
01-3200-1130	WINE LICENSES	11,996	15,306	13,000	15,000
01-3200-1140	CATERING PERMITS	1,950	1,300	1,500	1,500
01-3200-1150	OFF-SITE BUS./SPECIAL EVENTS P	16,844	20,694	20,000	20,000
01-3200-1400	BUSINESS LICENSES	30,335	35,239	33,000	35,000
01-3200-1410	SHORT TERM RENTAL LICENSES	93,228	98,825	200,000	-
01-3200-1520	TAXI-LIMO PERMITS	1,830	3,325	2,500	3,000
01-3200-2100	BUILDING PERMITS	607,148	636,044	450,000	450,000
01-3200-2140	RIGHT-OF-WAY PERMITS	16,180	21,096	13,000	16,000
01-3200-2160	STREET EXCAVATION PERMIT FEE	1,450	1,300	1,500	1,500
01-3300-4100	STATE GRANTS	4,039	39,163	-	
01-3310-5100	STATE LIQUOR APPORTIONMENT	362,218	333,703	395,000	395,000
01-3310-5200	HIGHWAY USER'S REVENUE - STREET	339,141	291,924	250,000	300,000
01-3310-5600	STATE SHARED REVENUE	1,114,447	1,125,591	1,150,000	1,200,000
01-3320-8400	COUNTY COURT FINES	92,663	51,785	80,000	80,000
01-3320-8600	COUNTY AMBULANCE CONTRACT	1,513,357	1,685,076	-	-
01-3400-1100	PLANNING FEES	193,812	140,184	150,000	125,000
01-3400-1102	ANNEXATION FEES	5,688	-	-	-
01-3400-1110	BUILDING PLAN CHECK FEES	332,515	355,932	292,500	292,500
01-3400-1120	PLANNING PLAN CHECK FEES	221,137	242,734	204,750	204,750
01-3400-1130	FIRE PLAN CHECK FEES	230,436	247,599	200,000	204,750
01-3400-1500	REPRODUCTION/FINGERPRINT FEES	1,634	144	500	500
01-3400-2250	SPECIAL FIRE FEES	169,987	17,183	-	-
01-3400-2260	PUBLIC EDUCATION FEES	-	9,520	-	-
01-3400-3600	BANNER FEES	4,575	3,133	5,000	5,000
01-3400-6100	BC SCH DIST. PARK MAINT. CONTRACT	-	18,928	18,928	18,928
01-3400-6300	PARK YOUTH PROGRAM FEES	114,341	110,004	120,000	120,000
01-3400-6320	PARK USER FEES	20,358	20,400	20,000	20,000
01-3400-6700	PARK CONCESSION SALES	11,349	20,030	11,000	11,000
01-3400-6800	TREE SERVICES	100	400	-	-
01-3500-1100	PARKING FINES	86,009	105,296	90,000	90,000
01-3500-1200	ELECTRIC VEHICLE CHARGING	23	-	-	-
01-3500-1300	PAID PARKING	2,416	2,846	3,000	3,000
01-3500-1400	PLANNING & BUILDING FINES	5,700	11,100	4,000	4,000
01-3700-1000	INTEREST EARNINGS	507,892	429,588	250,000	325,000
01-3700-2000	RENT	2,250	5,500	6,000	6,000
01-3700-2010	RENT-PARK RESERVATIONS	8,475	10,185	9,000	9,000
01-3700-2020	RENT-491 SUN VALLEY ROAD	67,797	69,040	108,000	96,000
01-3700-3600	REFUNDS & REIMBURSEMENTS	89,342	281,182	50,000	50,000
01-3700-3610	REIMBURSEMENTS-RESORT CITIES	28,145	35,500	34,500	35,000
01-3700-3650	REIMBURSEMENT-BLAINE CITY TOUR	7,466	500	8,000	8,000
01-3700-4000	SALE OF FIXED ASSETS	13,515	2,550	-	-
01-3700-7000	MISCELLANEOUS	2,675	106,272	209,300	12,000
01-3700-7010	MISCELLANEOUS-STREET	-	1,781	-	-
01-3700-8722	TRANSFER FROM LOT FUND	2,000,000	2,000,000	1,200,000	1,322,700
01-3700-8763	REIMBURSEMENT FROM WATER FUND	286,444	368,138	403,634	431,495
01-3700-8765	REIMBURSMNT FROM WASTEWATER FD	337,728	746,241	864,195	753,432
01-3710-8766	HOUSING FUND REIMB-DEED RESTRI	200,000	-	-	-

GENERAL FUND REVENUE DETAIL *(continued)*		FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
01-3700-8798	URA FND REIM-SALARIES/BENEFITS	112,941	103,468	95,000	125,000
01-3700-8799	IDL FIRE REIMBURSEMENT	-	486,938	-	-
01-3710-8722	LOT FUND REIMB-ADMIN.EXPENSES	5,000	5,000	5,000	5,000
01-3710-8763	WATER FUND REIMB-ADMIN.EXPENSE	110,169	148,779	-	-
01-3710-8765	WW FUND REIMB-ADMIN.EXPENSES	129,893	140,252	-	-
01-3800-9000	FUND BALANCE	-	-	-	166,897
TOTAL REVENUE		**15,302,134**	**16,619,510**	**12,453,225**	**12,673,327**

PROPERTY TAX FAQ

Property tax represents 39% 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:

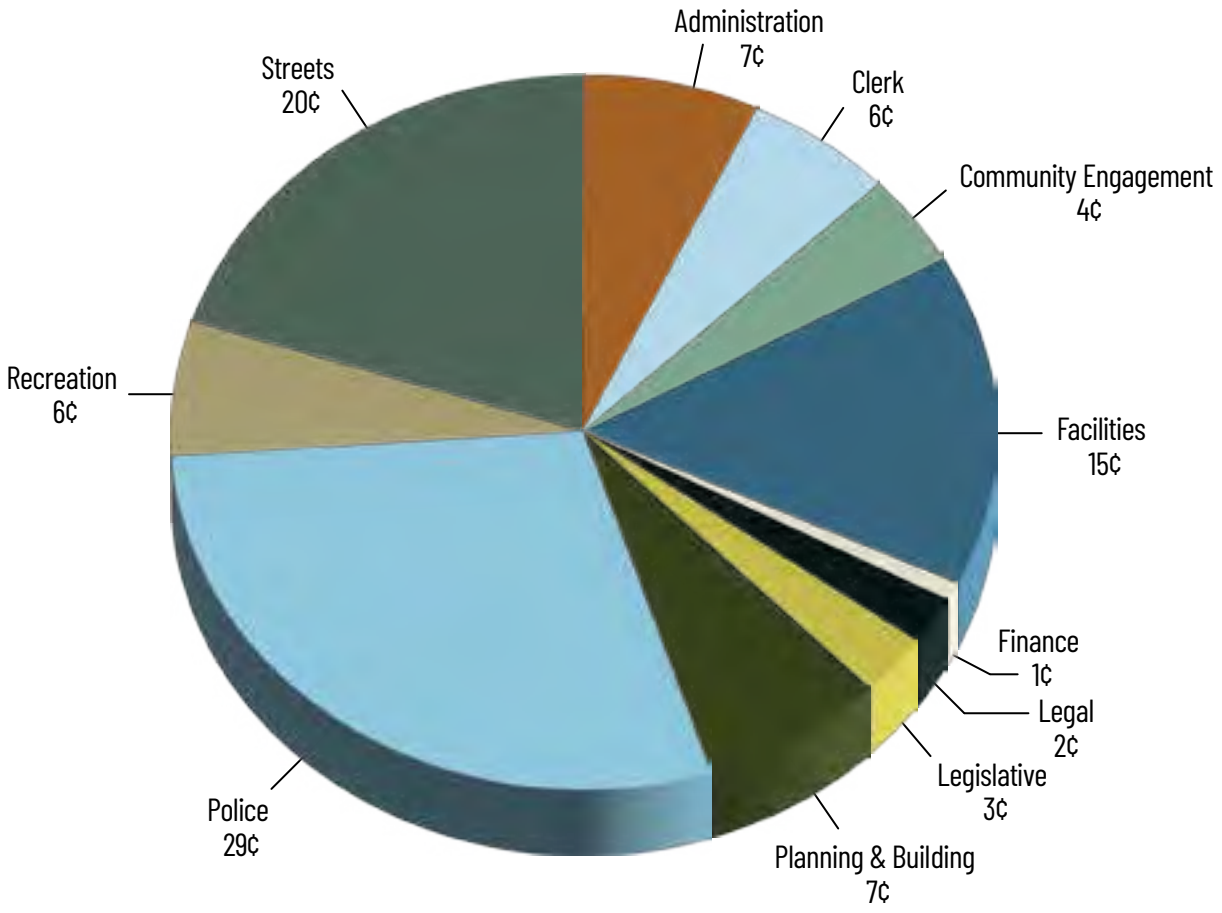
1. The total city property tax budget as stated above and prescribed by state statute; and
2. The total taxable value as determined by the Blaine County Assessor.

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 equation results in specific tax increases or decreases for the individual taxpayer.



FOR EVERY TAX DOLLAR

Every dollar you pay in City taxes doesn't move as a single piece—it's quietly divided into smaller parts, each sent off to keep a different piece of the City running. Imagine that dollar broken into 100 cents, each one assigned a job.



PRELIMINARY LEVY RATE (GROWTH FORMULA)

TOTAL CITY PROPERTY TAX AMOUNT
Prescriptive Increase per State Statue

÷

TOTAL TAXABLE VALUE
(less KURA)
Determined by Blaine County Assessor

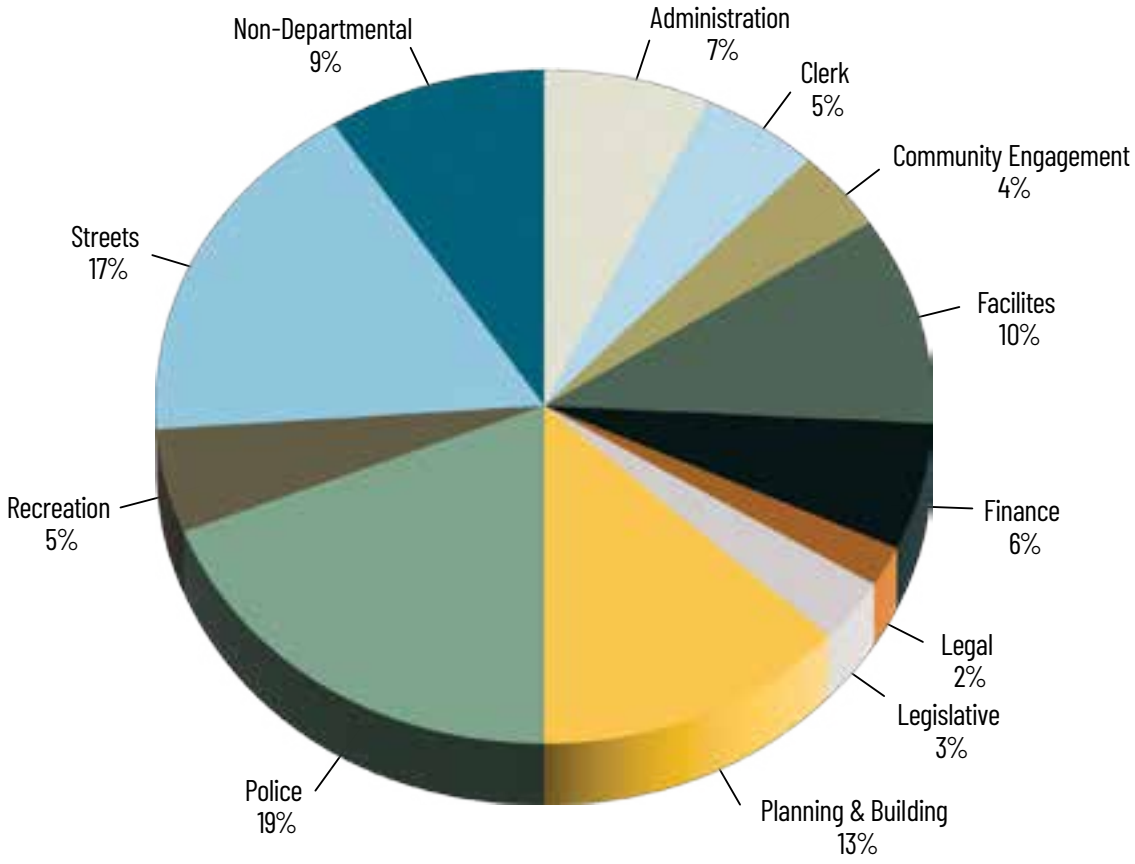
=

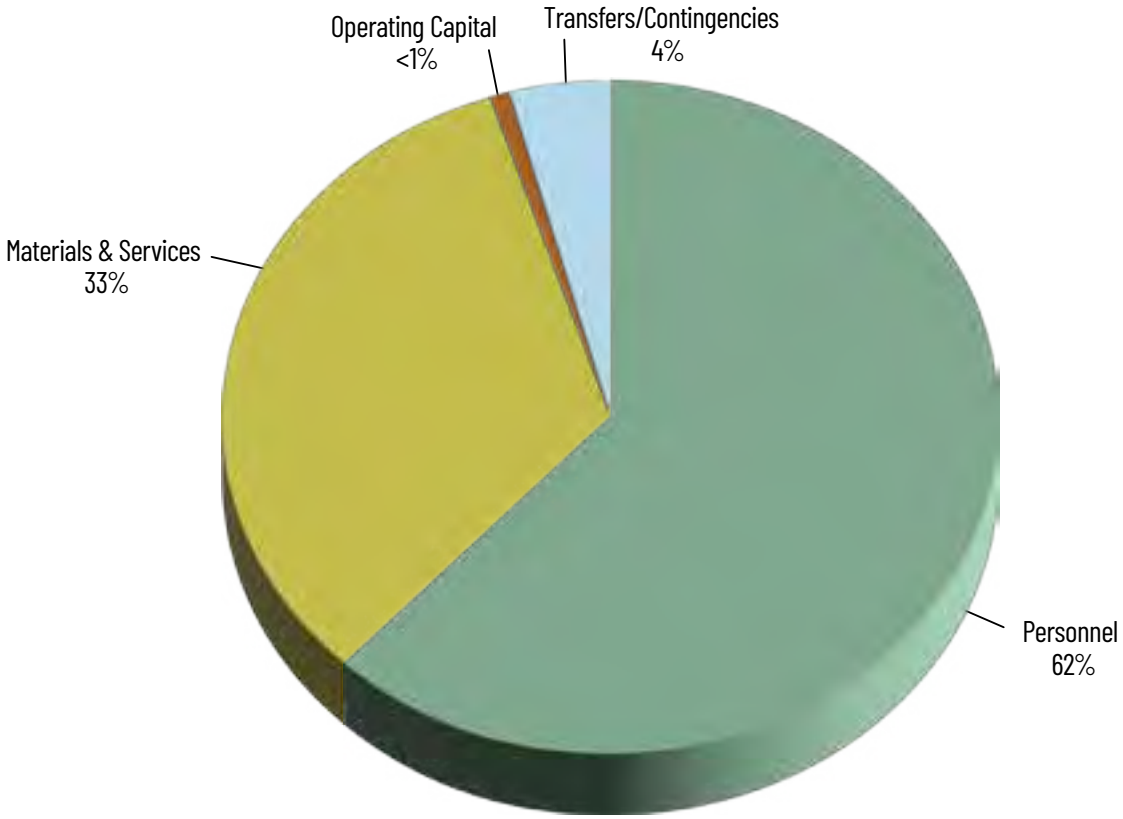
THE LEVY RATE

GENERAL FUND



GENERAL FUND EXPENDITURES





GENERAL FUND EXPENDITURES SUMMARY			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
PERSONNEL SERVICES	1000	SALARIES	2,755,714	3,191,031	3,389,202	4,757,479
	1200	PLANNING & ZONING COMMISSION	19,200	24,400	25,200	25,200
	1500	PART TIME SALARIES	88,549	98,627	156,500	155,000
	1800	SHIFT COVERAGE ON CALL	19,167	23,707	21,500	21,500
	1900	OVERTIME	34,696	80,617	53,000	158,000
	2100	FICA TAXES-CITY	237,021	270,854	276,191	363,947
	2200	STATE RETIREMENT-CITY	336,748	410,855	414,596	580,800
	2400	WORKER'S COMPENSATION-CITY	42,275	42,878	43,630	72,542
	2500	HEALTH INSURANCE-CITY	1,077,842	1,033,933	1,054,178	1,573,498
	2505	HEALTH REIMBURSEMENT ACCT(HRA)	70,526	42,753	65,000	88,000
	2510	DENTAL INSURANCE-CITY	26,597	29,954	30,174	40,608
	2515	VISION	7,051	14,898	14,064	19,488
	2600	ST & LONG TERM DISABILITY	17,060	17,233	19,972	29,025
	2700	VACATION/SICK ACCRUAL PAYOUT	49,670	11,454	-	-
	2760	OTHER EMPLOYEE BENEFITS	17,539	38,041	26,400	12,000
	2800	STATE UNEMPLOYMENT INSURANCE	1,390	5,888	6,000	6,000
	2900	PERFORMANCE AWARDS	-	823	-	-
	TOTAL PERSONNEL		**4,801,045**	**5,337,946**	**5,595,607**	**7,903,087**
MATERIALS & SERVICES	3100	OFFICE SUPPLIES & POSTAGE	29,410	44,434	38,550	39,550
	3200	OPERATING SUPPLIES	36,066	44,858	35,000	57,000
	3250	RECREATION SUPPLIES	8,962	12,219	11,000	13,000
	3280	YOUTH GOLF	1,090	220	1,100	1,100
	3300	RESALE ITEMS-CONCESSION SUPPLY	6,770	8,347	7,500	7,500
	3310	STATE SALES TAX-GEN.GOV. & PAR	10,456	8,034	8,500	8,500
	3400	MINOR EQUIPMENT	3,104	3,661	3,500	3,500
	3500	MOTOR FUELS & LUBRICANTS	81,864	99,094	105,500	125,500
	3600	COMPUTER SOFTWARE	898	11,760	8,300	36,300
	3610	PARKING OPS PROCESSING FEES	21,030	18,440	21,000	21,000
	3620	PARKING OPS EQUIPMENT FEES	1,365	9,350	6,000	6,000
	4000	ELECTIONS	-	-	1,000	1,000
	4200	PROFESSIONAL SERVICES	1,339,392	1,263,304	1,274,888	1,073,000
	4210	PROFESSIONAL SERVICES - BUILDING/TREES	597,458	561,401	438,525	493,525
	4210	RESORT CITIES	2,364	39,630	60,000	60,000
	4220	PROF SVCS-FLOOD PLAIN PROG REM	17,450	21,031	10,000	15,000
	4220	IT PROFESSIONAL SERVICES	-	190,323	165,000	169,950
	4220	PROF SERV-CITY BEAUTIFICATION	54,362	138,147	80,000	90,000
	4250	BLAINE CITY TOUR	1,976,174	1,762,876	2,002,777	8,000
	4270	CITY PROSECUTOR	50,260	42,717	50,920	50,000
	4400	ADVERTISING & LEGAL PUBLICATION	26,111	38,266	27,000	27,000
	4400	PROPERTY ACQUISITION	-	2,248,346	-	-
	4410	ADVERTISING & PUBLICATIONS	1,252	1,922	1,000	1,000
	4500	GEOGRAPHIC INFO SYSTEMS	8,389	15,160	15,000	10,000
	4500	1ST/WASHINGTON RENT	36,000	-	-	-
	4600	PROPERTY & LIABILITY INSURANCE	122,922	137,346	120,000	130,000
	4800	DUES, SUBSCRIPTIONS & MEMBERSH	6,235	8,477	12,640	18,640
	4900	PERSONNEL TRAINING/TRAVEL/MTG	19,851	38,136	37,500	66,500
	4901	CULTURE PROJECTS	-	4,625	-	-
	4902	TRAINING/TRVL/MTG-CITY ADM/ASST	3,014	1,426	8,000	8,000
	4910	MYR/CNCL-TRAINING/TRAVEL/MTG	3,292	6,061	30,000	25,000
	4970	TRAINING/TRAVEL/MTG-P&Z COMM	1,354	331	3,000	3,000
	5100	TELEPHONE & COMMUNICATIONS	57,859	83,112	58,720	57,500
	5110	COMPUTER NETWORK	123,005	95,767	80,000	80,000
	5150	COMMUNICATIONS	59,160	101,540	50,000	50,000
	5200	UTILITIES	120,565	119,474	122,000	132,000
	5220	RECYCLING PROGRAM-ERC	-	22	-	-

GENERAL FUND EXPENDITURES SUMMARY *(continued)*			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
MATERIALS & SERVICES	5300	CUSTODIAL & CLEANING SERVICES	60,776	55,711	65,000	65,000
	5900	REPAIR & MAINTENANCE-BUILDINGS	25,110	55,704	50,000	50,000
	5910	REPAIR & MAINT-491 SV ROAD	45,595	51,617	70,000	70,000
	5950	REPAIR & MAINT-WARM SPRINGS PR	48,003	38,334	48,000	48,000
	6000	REPAIR & MAINT—AUTOMOTIVE EQU	27,018	12,782	25,500	45,500
	6100	REPAIR & MAINT—MACHINERY & EQ	88,662	89,243	98,000	98,000
	6500	CONTRACTS FOR SERVICES	97,467	195,617	210,920	317,400
	6510	COMPUTER SERVICES	38,638	33,586	60,000	60,000
	6900	MISCELLANEOUS EXPENSE	-	475,643	199,300	184,275
	6910	OTHER PURCHASED SERVICES	20,653	20,135	19,000	19,000
	6920	SIGNS & SIGNALIZATION	17,233	13,450	16,000	16,000
	6930	STREET LIGHTING	21,280	24,684	18,500	25,000
	6950	MAINTENANCE	281,135	295,704	336,000	336,000
	TOTAL MATERIALS & SERVICES		**5,599,050**	**8,542,066**	**6,110,140**	**4,222,240**
CAPITAL	7400	OFFICE FURNITURE & EQUIPMENT	8,255	13,745	18,000	18,000
	7500	AUTOMOTIVE EQUIPMENT	-	113	5,000	20,000
	TOTAL OPERATING CAPITAL		**8,255**	**13,858**	**23,000**	**38,000**
TRANSFERS/CONTINGENCIES	8802	TRANSFER TO GF UTILITY DIREC	60,000	-	-	-
	8803	TRANSFER TO GENERAL CIP FUND	-	847,677	-	-
	8804	TRANSFER TO CITY/CO HOUSING	430,517	500,000	-	-
	8893	TRANSFER TO PARK TRUST-KAC	10,000	10,000	10,000	-
	8895	TRANSFER TO ESF TRUST	7,817	-	-	-
	9910	MERIT/COMPENSATION ADJUSTMENTS	153,994	146,989	204,000	50,000
	9920	HEALTH INSURANCE CONTINGENCY	-	-	80,000	80,000
	9925	PROPERTY TAX CONTINGENCY	-	-	50,000	50,000
	9930	GENERAL FUND OP. CONTINGENCY	363,969	292,183	380,478	250,000
	9931	POLICE OP CONTINGENCY	-	-	-	80,000
	TOTAL TRANSFERS/CONTINGENCIES		**1,026,297**	**1,796,850**	**724,478**	**510,000**
	TOTAL GENERAL FUND EXPENDITURES		**11,434,647**	**15,690,720**	**12,453,225**	**12,673,327**

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.

ADMINISTRATION EXPENDITURES			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
PERSONNEL SERVICES	01-4150-1000	SALARIES	809,951	1,003,171	364,738	397,112
	01-4150-1500	PART TIME SALARIES	15,616	11,534	10,000	10,000
	01-4150-1900	OVERTIME	1,458	9,615	1,500	1,500
	01-4150-2100	FICA TAXES-CITY	68,113	79,481	27,902	30,379
	01-4150-2200	STATE RETIREMENT-CITY	108,993	130,184	43,623	47,495
	01-4150-2400	WORKMEN'S COMPENSATION-CITY	1,110	977	394	429
	01-4150-2500	HEALTH INSURANCE-CITY	265,645	258,521	120,809	127,540
	01-4150-2505	HEALTH REIMBURSEMENT ACCT(HRA)	21,884	15,102	6,000	6,000
	01-4150-2510	DENTAL INSURANCE-CITY	6,857	7,817	2,532	2,532
	01-4150-2515	VISION	1,935	4,008	1,584	1,584
	01-4150-2600	ST & LONG TERM DISABILITY	5,723	5,143	1,973	2,147
	01-4150-2700	VACATION/SICK ACCRUAL PAYOUT	9,029	-	-	-
	01-4150-2760	OTHER EMPLOYEE BENEFITS	17,539	38,041	26,400	12,000
	01-4150-2900	PERFORMANCE AWARDS	-	823	-	-
	TOTAL PERSONNEL		**1,333,852**	**1,564,418**	**607,455**	**638,718**
MATERIALS & SERVICES	01-4150-3100	OFFICE SUPPLIES & POSTAGE	21,285	36,576	25,000	25,000
	01-4150-3310	STATE SALES TAX-GEN.GOV. & PAR	858	603	-	-
	01-4150-3600	COMPUTER SOFTWARE	-	4,946	-	-
	01-4150-4200	PROFESSIONAL SERVICES	252,608	75,378	137,138	60,000
	01-4150-4400	ADVERTISING & LEGAL PUBLICATIO	8,084	11,591	-	-
	01-4150-4600	PROPERTY & LIABILITY INSURANCE	122,922	137,346	-	-
	01-4150-4800	DUES, SUBSCRIPTIONS & MEMBERSH	4,510	5,252	6,000	6,000
	01-4150-4900	PERSONNEL TRAINING/TRAVEL/MTG	10,791	23,288	-	-
	01-4150-4902	TRAINING/TRVL/MTG-CITY ADM/ASST	3,014	1,426	8,000	8,000
	01-4150-5100	TELEPHONE & COMMUNICATIONS	43,693	77,789	-	-
	01-4150-5110	COMPUTER NETWORK	123,005	95,767	-	-
	01-4150-5150	COMMUNICATIONS	59,160	101,540	-	-
	01-4150-5200	UTILITIES	29,087	26,939	32,000	32,000
	01-4150-5900	REPAIR & MAINTENANCE-BUILDINGS	125	219	-	-
	01-4150-6500	CONTRACTS FOR SERVICES	8,666	63,337	55,000	100,000
	01-4150-6510	COMPUTER SERVICES	38,638	33,586	-	-
	01-4150-7400	OFFICE FURNITURE & EQUIPMENT	7,780	13,745	5,000	5,000
	TOTAL MATERIALS & SERVICES		**734,224**	**709,327**	**268,138**	**236,000**
	TOTAL ADMINISTRATION		**2,068,076**	**2,273,745**	**875,593**	**874,718**

CLERK

The Clerk department provides support for the City's legislative and administrative functions, including procurement, maintenance of ordinances and resolutions, management of public records requests, and retention of official City records. This function also includes oversight of information technology services that support City operations.



CLERK EXPENDITURES			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
PERSONNEL SERVICES	01-4152-1000	SALARIES	-	-	244,231	234,030
	01-4152-1500	PART TIME SALARIES	-	-	1,500	1,500
	01-4152-1900	OVERTIME	-	-	-	5,000
	01-4152-2100	FICA TAXES-CITY	-	-	18,684	17,903
	01-4152-2200	STATE RETIREMENT-CITY	-	-	29,210	27,990
	01-4152-2400	WORKMEN'S COMPENSATION-CITY	-	-	264	253
	01-4152-2500	HEALTH INSURANCE-CITY	-	-	49,048	45,900
	01-4152-2505	HEALTH REIMBURSEMENT ACCT(HRA)	-	-	4,000	3,000
	01-4152-2510	DENTAL INSURANCE-CITY	-	-	1,776	1,776
	01-4152-2515	VISION	-	-	720	720
	01-4152-2600	ST & LONG TERM DISABILITY	-	-	1,321	1,326
	TOTAL PERSONNEL		**-**	**-**	**350,754**	**339,398**
MATERIALS & SERVICES	01-4152-4400	ADVERTISING & LEGAL PUBLICATIO	-	-	12,000	12,000
	01-4152-4600	PROPERTY & LIABILITY INSURANCE	-	-	120,000	130,000
	01-4152-4900	PERSONNEL TRAINING/TRAVEL/MTG	-	-	5,000	5,000
	01-4152-5100	TELEPHONE & COMMUNICATIONS	-	-	43,000	43,000
	01-4152-5110	COMPUTER NETWORK	-	-	80,000	80,000
	01-4152-7400	OFFICE FURNITURE & EQUIPMENT	-	-	3,000	3,000
	TOTAL MATERIALS & SERVICES		**-**	**-**	**263,000**	**273,000**
	TOTAL CLERK		**-**	**-**	**613,754**	**612,398**

COMMUNITY ENGAGEMENT

The Community Engagement team oversees citywide 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.

FY 2027 HIGHLIGHTS

- Expand digital and in-person engagement offerings to improve transparency, community participation, and two-way communication with residents
- Increase the frequency and accessibility of communications to keep all members of the public better informed of City programs and services
- Improve operational efficiency through strategic use of digital tools and public engagement platforms, increasing citywide capacity to meet the public's needs
- Expanding cultural, art, and historic programming and preservation through more event production and community partnerships, and the creation and oversight of the new Arts and Heritage Commission

COMMUNITY ENGAGEMENT EXPENDITURES			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
PERSONNEL SERVICES	01-4154-1000	SALARIES	-	-	184,953	208,575
	01-4154-2100	FICA TAXES-CITY	-	-	14,149	15,956
	01-4154-2200	STATE RETIREMENT-CITY	-	-	22,121	24,946
	01-4154-2400	WORKMEN'S COMPENSATION-CITY	-	-	200	225
	01-4154-2500	HEALTH INSURANCE-CITY	-	-	42,807	59,720
	01-4154-2505	HEALTH REIMBURSEMENT ACCT(HRA)	-	-	3,000	4,000
	01-4154-2510	DENTAL INSURANCE-CITY	-	-	1,236	1,464
	01-4154-2515	VISION	-	-	576	768
	01-4154-2600	ST & LONG TERM DISABILITY	-	-	1,000	1,000
	TOTAL PERSONNEL		**-**	**-**	**270,042**	**316,654**
MATERIALS & SERVICES	01-4154-4200	PROFESSIONAL SERVICES	-	-	80,000	10,000
	01-4154-4900	PERSONNEL TRAINING/TRAVEL/MTG	-	-	5,000	5,000
	01-4154-5150	COMMUNICATIONS	-	-	50,000	50,000
	01-4154-6500	CONTRACTS FOR SERVICES	-	-	-	82,400
	01-4154-7400	OFFICE FURNITURE & EQUIPMENT	-	-	1,000	1,000
	TOTAL MATERIALS & SERVICES		**-**	**-**	**136,000**	**148,400**
	TOTAL COMMUNITY ENGAGEMENT		**-**	**-**	**406,042**	**465,054**

FINANCE

The Finance department safeguards the City's financial integrity through strategic planning, fiscal oversight, and responsible resource management. Core functions include the development and administration of the annual budget, accounts payable and receivable, treasury operations, payroll administration, human resources and benefits management, business licensing and taxation, and comprehensive financial reporting and analysis.

FY 2027 HIGHLIGHTS

- Addition of a Finance Manager to the Finance Team
- Complete Finance Operations Manual creation
- Continued implementation of operational efficiencies
- Further analysis of health insurance options and partnerships



FINANCE EXPENDITURES			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
PERSONNEL SERVICES	01-4156-1000	SALARIES	-	-	276,853	445,722
	01-4156-1900	OVERTIME	-	-	3,000	3,000
	01-4156-2100	FICA TAXES-CITY	-	-	21,410	34,098
	01-4156-2200	STATE RETIREMENT-CITY	-	-	33,471	46,974
	01-4156-2400	WORKMEN'S COMPENSATION-CITY	-	-	299	482
	01-4156-2500	HEALTH INSURANCE-CITY	-	-	69,310	130,187
	01-4156-2505	HEALTH REIMBURSEMENT ACCT(HRA)	-	-	4,000	7,000
	01-4156-2510	DENTAL INSURANCE-CITY	-	-	2,250	3,264
	01-4156-2515	VISION	-	-	912	1,632
	01-4156-2600	ST & LONG TERM DISABILITY	-	-	1,497	2,410
	TOTAL PERSONNEL		**-**	**-**	**413,002**	**674,769**
MATERIALS & SERVICES	01-4156-3100	OFFICE SUPPLIES & POSTAGE	-	-	2,500	2,500
	01-4156-4200	PROFESSIONAL SERVICES	-	-	18,000	20,000
	01-4156-4900	PERSONNEL TRAINING/TRAVEL/MTG	-	-	12,000	12,000
	01-4156-6510	COMPUTER SERVICES	-	-	60,000	60,000
	01-4156-7400	OFFICE FURNITURE & EQUIPMENT	-	-	5,000	5,000
	TOTAL MATERIALS & SERVICES		**-**	**-**	**97,500**	**99,500**
	TOTAL FINANCE		**-**	**-**	**510,502**	**774,269**

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 2027 HIGHLIGHTS

- Visitor Center upgrades continued
- Recreation building restroom renovation
- Ore Wagon Museum modifications
- Equipment replacements

FACILITIES EXPENDITURES			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
PERSONNEL SERVICES	01-4194-1000	SALARIES	285,855	315,015	457,254	417,509
	01-4194-1500	PART-TIME/SEASONAL	276	16,888	35,000	35,000
	01-4194-1800	SHIFT COVERAGE ON CALL	2,380	3,323	4,000	4,000
	01-4194-1900	OVERTIME	8,623	7,397	8,500	8,500
	01-4194-2100	FICA TAXES - CITY	25,376	30,168	38,524	31,939
	01-4194-2200	STATE RETIREMENT - CITY	30,745	40,361	56,183	49,934
	01-4194-2400	WORKER'S COMPENSATION-CITY	4,779	5,383	6,743	6,157
	01-4194-2500	HEALTH INSURANCE - CITY	120,970	126,393	157,873	136,726
	01-4194-2505	HEALTH REIMBURSEMENT ACCT(HRA)	10,348	1,969	10,000	8,000
	01-4194-2510	DENTAL INSURANCE-CITY	2,737	3,572	4,536	3,804
	01-4194-2515	VISION	845	1,863	2,160	1,776
	01-4194-2600	LONG TERM DISABILITY	1,586	1,831	2,565	2,342
	01-4194-2700	VACATION/SICK ACCRUAL PAYOUT	1,984	-	-	-
	01-4194-2800	STATE UNEMPLOYMENT INSURANCE	1,390	5,854	5,000	5,000
	TOTAL PERSONNEL		**497,895**	**560,017**	**788,338**	**710,687**
MATERIALS & SERVICES	01-4194-3100	OFFICE SUPPLIES & POSTAGE	98	17	300	300
	01-4194-3200	OPERATING SUPPLIES	5,479	11,022	7,500	7,500
	01-4194-3500	MOTOR FUELS & LUBRICANTS	8,227	1,993	2,500	2,500
	01-4194-4200	PROFESSIONAL SERVICES	85,009	116,758	75,000	75,000
	01-4194-4210	PROFESSIONAL SERVC-CITY TREES	14,007	17,061	15,000	15,000
	01-4194-4220	PROF SERV-CITY BEAUTIFICATION	54,362	138,147	80,000	90,000
	01-4194-4800	DUES, SUBSCRIPTIONS & MEMBERSH	305	912	440	440
	01-4194-4900	PERSONNEL TRAINING/TRAVEL/MTG	872	1,759	1,500	1,500
	01-4194-5100	TELEPHONE & COMMUNICATIONS	481	360	500	500
	01-4194-5200	UTILITIES	63,398	70,847	60,000	70,000
	01-4194-5220	RECYCLING PROGRAM-ERC	-	22	-	-
	01-4194-5300	CUSTODIAL & CLEANING SERVICES	60,776	55,711	65,000	65,000
	01-4194-5900	REPAIR & MAINTENANCE-BUILDINGS	24,985	55,485	50,000	50,000
	01-4194-5910	REPAIR & MAINT-491 SV ROAD	45,595	51,617	70,000	70,000
	01-4194-5950	REPAIR & MAINT-WARM SPRINGS PR	48,003	38,334	48,000	48,000
	01-4194-6000	REPAIR & MAINT-AUTOMOTIVE EQUI	3,875	1,389	5,000	5,000
	01-4194-6100	REPAIR & MAINT—MACHINERY & EQ	4,405	2,232	5,000	5,000
	01-4194-6950	MAINTENANCE	30,744	22,880	36,000	36,000
	TOTAL MATERIALS & SERVICES		**450,621**	**586,544**	**521,740**	**541,740**
	TOTAL FACILITIES		**948,516**	**1,146,562**	**1,310,078**	**1,252,427**

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.



LEGAL EXPENDITURES		FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
01-4160-4200	PROFESSIONAL SERVICES	215,128	245,781	210,000	210,000
01-4160-4270	CITY PROSECUTOR	50,260	42,717	50,920	50,000
TOTAL LEGAL		**265,388**	**288,498**	**260,920**	**260,000**

LEGISLATIVE & 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.

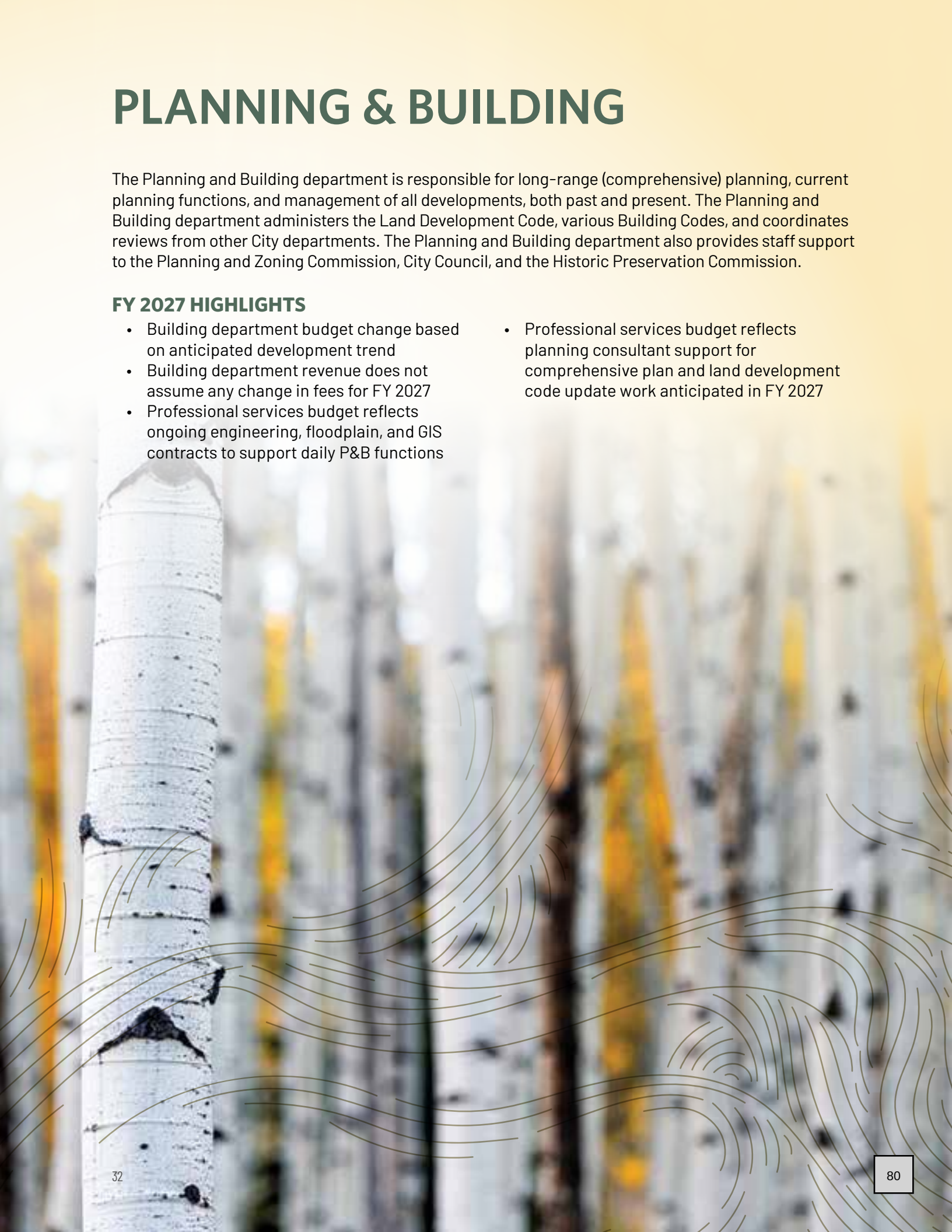
LEGISLATIVE & EXECUTIVE EXPENDITURES			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
PERSONNEL SERVICES	01-4110-1000	SALARIES	120,686	224,995	167,108	172,121
	01-4110-2100	FICA TAXES-CITY	8,726	16,843	12,784	13,167
	01-4110-2200	STATE RETIREMENT-CITY	13,650	26,909	19,986	20,586
	01-4110-2400	WORKER'S COMPENSATION-CITY	95	156	117	120
	01-4110-2500	HEALTH INSURANCE-CITY	162,315	137,866	137,866	130,927
	01-4110-2505	HEALTH REIMBURSEMENT ACCT(HRA)	1,334	7,247	8,000	7,000
	01-4110-2510	DENTAL INSURANCE-CITY	3,346	3,768	3,768	3,540
	01-4110-2515	VISION	983	1,939	1,824	1,632
	01-4110-2600	ST & LONG TERM DISABILITY	731	806	1,116	1,149
	TOTAL PERSONNEL		**311,863**	**420,528**	**352,569**	**350,242**
MATERIALS & SERVICES	01-4110-3100	OFFICE SUPPLIES & POSTAGE	-	24	1,000	1,000
	01-4110-4000	ELECTIONS	-	-	1,000	1,000
	01-4110-4200	PROFESSIONAL SERVICES	9,460	-	8,000	-
	01-4110-4800	DUES, SUBSCRIPTIONS & MEMBERSH	223	-	1,700	1,700
	01-4110-4910	MYR/CNCL-TRAINING/TRAVEL/MTG	3,292	6,061	30,000	25,000
	01-4110-7400	OFFICE FURNITURE & EQUIPMENT	-	-	1,000	1,000
	TOTAL MATERIALS & SERVICES		**12,975**	**6,084**	**42,700**	**29,700**
	TOTAL LEGISLATIVE & EXECUTIVE		**324,838**	**426,612**	**395,269**	**379,942**

PLANNING & 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 Land Development Code, various Building Codes, and coordinates reviews from other City departments. The Planning and Building department also provides staff support to the Planning and Zoning Commission, City Council, and the Historic Preservation Commission.

FY 2027 HIGHLIGHTS

- Building department budget change based on anticipated development trend
- Building department revenue does not assume any change in fees for FY 2027
- Professional services budget reflects ongoing engineering, floodplain, and GIS contracts to support daily P&B functions
- Professional services budget reflects planning consultant support for comprehensive plan and land development code update work anticipated in FY 2027



PLANNING & BUILDING EXPENDITURES			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
PERSONNEL SERVICES	01-4170-1000	SALARIES	441,300	469,480	547,157	567,824
	01-4170-1200	PLANNING & ZONING COMMISSION	19,200	24,400	25,200	25,200
	01-4170-1900	OVERTIME	107	2,027	-	-
	01-4170-2100	FICA TAXES-CITY	38,785	39,897	41,857	43,439
	01-4170-2200	STATE RETIREMENT-CITY	58,063	62,351	65,440	67,912
	01-4170-2400	WORKER'S COMPENSATION-CITY	3,977	4,427	4,518	5,710
	01-4170-2500	HEALTH INSURANCE-CITY	121,253	108,215	128,421	147,020
	01-4170-2505	HEALTH REIMBURSEMENT ACCT(HRA)	9,945	5,165	9,000	9,000
	01-4170-2510	DENTAL INSURANCE-CITY	3,458	3,272	3,708	4,026
	01-4170-2515	VISION	818	1,548	1,728	1,824
	01-4170-2600	ST & LONG TERM DISABILITY	3,035	2,994	3,362	3,489
	01-4170-2700	VACATION/SICK ACCRUAL PAYOUT	29,999	11,454	-	-
	TOTAL PERSONNEL		**729,941**	**735,231**	**830,391**	**875,444**
MATERIALS & SERVICES	01-4170-3100	OFFICE SUPPLIES & POSTAGE	3,188	5,010	4,000	5,000
	01-4170-3200	OPERATING SUPPLIES	6,060	6,529	5,000	5,000
	01-4170-4200	PROFESSIONAL SERVICES	310,388	264,119	260,000	190,000
	01-4170-4210	PROFESSIONAL SERVICES - BUILDING	583,451	544,340	423,525	478,525
	01-4170-4220	PROF SVCS-FLOOD PLAIN PROG REM	17,450	21,031	10,000	15,000
	01-4170-4400	ADVERTISING & LEGAL PUBLICATIO	18,027	26,675	15,000	15,000
	01-4170-4500	GEOGRAPHIC INFO SYSTEMS	8,389	15,160	15,000	10,000
	01-4170-4800	DUES, SUBSCRIPTIONS & MEMBERSH	1,137	2,249	4,000	4,000
	01-4170-4900	PERSONNEL TRAINING/TRAVEL/MTG	6,398	10,202	10,000	10,000
	01-4170-4970	TRAINING/TRAVEL/MTG-P&Z COMM	1,354	331	3,000	3,000
	01-4170-5100	TELEPHONE & COMMUNICATIONS	360	360	720	-
	01-4170-6910	OTHER PURCHASED SERVICES	4,714	5,000	3,000	3,000
	01-4170-7400	OFFICE FURNITURE & EQUIPMENT	475	-	3,000	3,000
	TOTAL MATERIALS & SERVICES		**961,389**	**901,006**	**756,245**	**741,525**
	TOTAL PLANNING & BUILDING		**1,691,331**	**1,636,237**	**1,586,636**	**1,616,969**

POLICE

The Ketchum Police Department now operates as an in-house department, responsible for enforcing all local and state laws to protect residents and visitors. This transition strengthens local control while maintaining high standards of public safety, with no interruption to services. The department includes patrol and traffic enforcement, investigations, and administration, with a focus on consistent law enforcement, community policing, increased community engagement, and data collection tailored to Ketchum's needs. Funding for Community Service Officers (CSOs) is included in the department budget, with CSOs focusing on parking enforcement and City code compliance.

POLICE EXPENDITURES			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
PERSONNEL SERVICES	01-4210-1000	SALARIES	125,188	129,576	143,541	1,250,889
	01-4210-1500	PART-TIME	-	4,198	20,000	10,000
	01-4210-1900	OVERTIME	3,011	11,661	5,000	105,000
	01-4210-2100	FICA TAXES-CITY	10,084	11,380	13,222	95,693
	01-4210-2200	STATE RETIREMENT-CITY	13,017	15,859	18,281	167,745
	01-4210-2400	WORKMEN'S COMPENSATION-CITY	3,214	3,520	2,895	30,396
	01-4210-2500	HEALTH INSURANCE-CITY	86,401	80,539	80,539	389,992
	01-4210-2505	HEALTH REIMBURSEMENT ACCT(HRA)	7,774	3,595	4,000	22,000
	01-4210-2510	DENTAL INSURANCE-CITY	1,663	2,028	2,028	9,594
	01-4210-2515	VISION	392	1,125	1,056	4,512
	01-4210-2600	ST & LONG TERM DISABILITY	681	681	716	8,402
	TOTAL PERSONNEL		**251,422**	**264,161**	**291,278**	**2,094,223**
MATERIALS & SERVICES	01-4210-3100	OFFICE SUPPLIES & POSTAGE	4,293	2,523	5,000	5,000
	01-4210-3200	OPERATING SUPPLIES	830	5,215	1,000	23,000
	01-4210-3500	MOTOR FUELS & LUBRICANTS	7,079	4,567	1,500	21,500
	01-4210-3600	COMPUTER SOFTWARE	99	-	1,500	28,500
	01-4210-3610	PARKING OPS PROCESSING FEES	21,030	18,440	21,000	21,000
	01-4210-3620	PARKING OPS EQUIPMENT FEES	1,365	9,350	6,000	6,000
	01-4210-4200	PROFESSIONAL SERVICES	8,830	30,157	59,750	80,000
	01-4210-4250	PROF.SERVICES-BCSO CONTRACT	1,965,953	1,762,876	1,994,777	-
	01-4210-4800	DUES, SUBSCRIPTIONS, & MEMBERS	-	-	-	6,000
	01-4210-4900	PERSONNEL TRAINING/TRAVEL/MTG	-	868	-	29,000
	01-4210-5100	TELEPHONE & COMMUNICATIONS	4,808	4,244	5,000	12,500
	01-4210-6000	REPAIR & MAINT—AUTOMOTIVE EQU	17,977	2,096	10,000	30,000
	01-4210-7500	AUTOMOTIVE EQUIPMENT	-	-	5,000	20,000
	01-4210-9931	POLICE OP CONTINGENCY	-	-	-	80,000
	TOTAL MATERIALS & SERVICES		**2,032,263**	**1,840,335**	**2,110,527**	**362,500**
	TOTAL POLICE		**2,283,685**	**2,104,496**	**2,401,805**	**2,456,723**

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 2027 HIGHLIGHTS

- USTA grant for updated equipment, and improved tennis instruction throughout the summer and fall
- New Zamboni Ice Resurfacer, for better ice quality on our winter rink, as well as more consistent resurfacing due to fewer mechanical limitations
- Repurposing the underutilized upper baseball field to a grass field for more space for expanding soccer clubs
- Work with architects to continue planning of Terry Tracy Recreation Center expansion



RECREATION EXPENDITURES			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
PERSONNEL SERVICES	01-4510-1000	SALARIES	246,244	281,283	283,682	301,624
	01-4510-1500	PART-TIME/SEASONAL	55,845	66,007	65,000	73,500
	01-4510-1900	OVERTIME	-	833	-	-
	01-4510-2100	FICA TAXES - CITY	23,798	27,225	26,674	23,074
	01-4510-2200	STATE RETIREMENT - CITY	29,104	34,332	33,928	36,074
	01-4510-2400	WORKER'S COMPENSATION - CITY	5,529	5,855	4,709	5,007
	01-4510-2500	HEALTH INSURANCE - CITY	88,363	88,418	83,829	102,973
	01-4510-2505	HEALTH REIMBURSEMENT ACCT(HRA)	4,459	5,117	5,000	6,000
	01-4510-2510	DENTAL INSURANCE-CITY	2,350	2,602	2,526	2,754
	01-4510-2515	VISION	716	1,282	1,104	1,296
	01-4510-2600	ST & LONG TERM DISABILITY	1,545	1,639	1,828	1,944
	01-4510-2700	VACATION/SICK ACCRUAL PAYOUT	1,248	-	-	-
	01-4510-2800	STATE UNEMPLOYMENT INSURANCE	-	-	1,000	1,000
	TOTAL PERSONNEL		**459,200**	**514,593**	**509,280**	**555,246**
MATERIALS & SERVICES	01-4510-3100	OFFICE SUPPLIES & POSTAGE	547	285	750	750
	01-4510-3200	OPERATING SUPPLIES	4,294	4,289	4,500	4,500
	01-4510-3250	RECREATION SUPPLIES	8,962	12,219	11,000	13,000
	01-4510-3280	YOUTH GOLF	1,090	220	1,100	1,100
	01-4510-3300	RESALE ITEMS-CONCESSION SUPPLY	6,770	8,347	7,500	7,500
	01-4510-3310	STATE SALES TAX-PARK	9,599	7,432	8,500	8,500
	01-4510-3500	MOTOR FUELS & LUBRICANTS	1,735	1,689	1,500	1,500
	01-4510-4200	PROFESSIONAL SERVICE	9,867	8,082	7,000	8,000
	01-4510-4410	ADVERTISING & PUBLICATIONS	1,252	1,922	1,000	1,000
	01-4510-4800	DUES, SUBSCRIPTIONS & MEMBERSH	60	65	500	500
	01-4510-4900	PERSONNEL TRAINING/TRAVEL/MTG	600	689	1,000	1,000
	01-4510-5100	TELEPHONE & COMMUNICATIONS	650	-	1,500	1,500
	01-4510-5200	UTILITIES	10,307	4,935	10,500	10,500
	01-4510-6000	REPAIR & MAINT—AUTOMOTIVE EQU	667	617	3,000	3,000
	01-4510-6100	REPAIR & MAINT—MACHINERY & EQ	1,763	1,772	3,000	3,000
	TOTAL MATERIALS & SERVICES		**58,162**	**52,561**	**62,350**	**65,350**
	TOTAL RECREATION		**517,362**	**567,154**	**571,630**	**620,596**

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 2027 HIGHLIGHTS

- North Ketchum Hwy 75 Reconstruction
- 10th St Reconstruction
- 10th to Saddle Road Multi-use Path
- 2nd Ave Bike Path Phase 1
- East Ave North Parking Improvements

STREETS EXPENDITURES			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
PERSONNEL SERVICES	01-4310-1000	SALARIES	660,155	729,421	719,685	762,073
	01-4310-1500	PART-TIME	16,812	-	25,000	25,000
	01-4310-1800	SHIFT COVERAGE ON CALL	16,787	20,384	17,500	17,500
	01-4310-1900	OVERTIME	21,496	49,084	35,000	35,000
	01-4310-2100	FICA TAXES-CITY	56,396	62,946	60,985	58,299
	01-4310-2200	STATE RETIREMENT-CITY	74,672	96,304	92,353	91,144
	01-4310-2400	WORKER'S COMPENSATION-CITY	23,493	22,521	23,491	23,763
	01-4310-2500	HEALTH INSURANCE-CITY	217,402	223,092	183,676	302,513
	01-4310-2505	HEALTH REIMBURSEMENT ACCT(HRA)	14,782	4,557	12,000	16,000
	01-4310-2510	DENTAL INSURANCE-CITY	5,811	6,576	5,814	7,854
	01-4310-2515	VISION	1,362	3,032	2,400	3,744
	01-4310-2600	ST & LONG TERM DISABILITY	3,760	4,139	4,594	4,816
	01-4310-2700	VACATION/SICK ACCRUAL PAYOUT	7,411	-	-	-
	01-4310-2800	STATE UNEMPLOYMENT INSURANCE	-	33	-	-
	TOTAL PERSONNEL		**1,120,341**	**1,222,089**	**1,182,498**	**1,347,706**
MATERIALS & SERVICES	01-4310-3200	OPERATING SUPPLIES	19,403	17,803	17,000	17,000
	01-4310-3400	MINOR EQUIPMENT	3,104	3,661	3,500	3,500
	01-4310-3500	MOTOR FUELS & LUBRICANTS	64,823	90,846	100,000	100,000
	01-4310-3600	COMPUTER SOFTWARE	799	6,814	6,800	7,800
	01-4310-4200	PROFESSIONAL SERVICES	165,948	202,752	220,000	220,000
	01-4310-4900	PERSONNEL TRAINING/TRAVEL/MTG	1,190	1,330	3,000	3,000
	01-4310-5100	TELEPHONE & COMMUNICATIONS	7,867	360	8,000	-
	01-4310-5200	UTILITIES	17,773	16,753	19,500	19,500
	01-4310-6000	REPAIR & MAINT—AUTOMOTIVE EQU	4,499	8,681	7,500	7,500
	01-4310-6100	REPAIR & MAINT—MACHINERY & EQ	82,495	85,239	90,000	90,000
	01-4310-6910	OTHER PURCHASED SERVICES	15,939	15,135	16,000	16,000
	01-4310-6920	SIGNS & SIGNALIZATION	17,233	13,450	16,000	16,000
	01-4310-6930	STREET LIGHTING	21,280	24,684	18,500	25,000
	01-4310-6950	MAINTENANCE & IMPROVEMENTS	250,391	272,824	300,000	300,000
	01-4310-7500	AUTOMOTIVE EQUIPMENT	-	113	-	-
	TOTAL MATERIALS & SERVICES		**672,743**	**760,445**	**825,800**	**825,300**
	TOTAL STREETS		**1,793,084**	**1,982,534**	**2,008,298**	**2,173,006**

NON-DEPARTMENTAL

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



NON-DEPARTMENTAL			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
PERSONNEL SERVICES	01-4193-1000	SALARIES	66,335	38,090	-	-
	01-4193-2100	FICA TAXES-CITY	5,743	2,914	-	-
	01-4193-2200	STATE RETIREMENT-CITY	8,504	4,556	-	-
	01-4193-2400	WORKMEN'S COMPENSATION-CITY	79	38	-	-
	01-4193-2500	HEALTH INSURANCE-CITY	15,493	10,890	-	-
	01-4193-2510	DENTAL INSURANCE-CITY	375	318	-	-
	01-4193-2515	VISION	-	102	-	-
	TOTAL PERSONNEL		**96,530**	**56,908**	**-**	**-**
MATERIALS & SERVICES	01-4193-4200	PROFESSIONAL SERVICE	282,155	320,277	200,000	200,000
	01-4193-4210	RESORT CITIES	2,364	39,630	60,000	60,000
	01-4193-4220	IT PROFESSIONAL SERVICES	-	190,323	165,000	169,950
	01-4193-4250	BLAINE CITY TOUR	10,221	-	8,000	8,000
	01-4193-4400	PROPERTY ACQUISITION	-	2,248,346	-	-
	01-4193-4901	CULTURE PROJECTS	-	4,625	-	-
	01-4193-4500	1ST/WASHINGTON RENT	36,000	-	-	-
	01-4193-6500	CONTRACT FOR SERVICE	88,802	132,280	155,920	135,000
	01-4193-6900	MISCELLANEOUS EXPENSE	-	475,643	199,300	184,275
	01-4193-8802	TRANSFER TO GF UTILITY DIREC	60,000	-	-	-
	01-4193-8803	TRANSFER TO GENERAL CIP FUND	-	847,677	-	-
	01-4193-8804	TRANSFER TO CITY/CO HOUSING	430,517	500,000	-	-
	01-4193-8893	TRANSFER TO PARK TRUST-KAC	10,000	10,000	10,000	-
	01-4193-8895	TRANSFER TO OTHER FUNDS	7,817	-	-	-
	01-4193-9910	MERIT/COMPENSATION ADJUSTMENTS	153,994	146,989	204,000	50,000
	01-4193-9920	HEALTH INSURANCE CONTINGENCY	-	-	80,000	80,000
	01-4193-9925	PROPERTY TAX CONTINGENCY	-	-	50,000	50,000
	01-4193-9930	GENERAL FUND OP. CONTINGENCY	363,969	292,183	380,478	250,000
	TOTAL MATERIALS & SERVICES		**1,445,838**	**5,207,972**	**1,512,698**	**1,187,225**
	TOTAL NON-DEPARTMENTAL		**1,542,368**	**5,264,881**	**1,512,698**	**1,187,225**

LOCAL OPTION TAX FUNDS

Idaho resort cities under 10,000 residents are allowed to establish a sales tax in addition to the state sales tax to help offset infrastructure needs to accommodate large influxes of visitors. This is often referred to as a Local Option Tax (LOT). Many communities utilizing LOT, including Ketchum, choose to limit them to certain purchases, such as lodging or alcohol by the drink, so the tax is paid by a larger proportion of visitors instead of locals.

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.

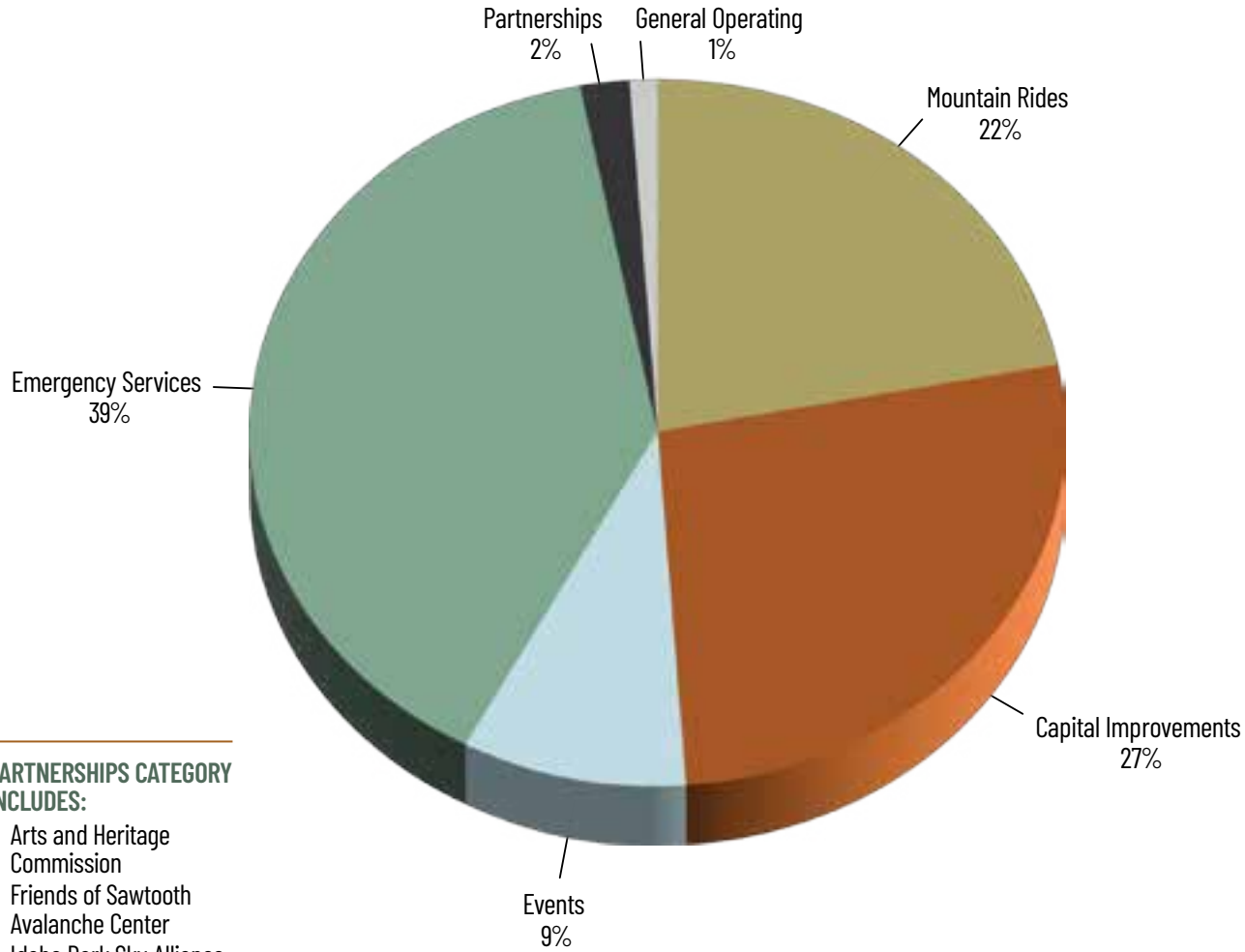
THE LOT IS TO BE USED FOR:

- Municipal transportation
- Open space acquisition and recreation
- Capital improvements
- Emergency services (police and dispatch)
- 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 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
22-3100-3000	ORIGINAL LOT TAX	3,705,749	4,030,560	3,600,000	3,800,000
22-3700-1000	INTEREST EARNINGS	20,248	16,349	10,000	10,000
22-3700-8725	TRANSFER FROM ADDITIONAL 1%-LOT	66,247	48,945	60,000	60,000
TOTAL REVENUE		**3,792,244**	**4,095,853**	**3,670,000**	**3,870,000**

LOCAL OPTION TAX ORIGINAL FUND EXPENDITURES		FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
22-4910-3610	PROCESSING FEE XBP	2,578	2,660	2,000	3,000
22-4910-4200	PROFESSIONAL SERVICES	21,591	27,000	22,000	27,000
22-4910-5000	ADMINISTRATIVE EXPENSE-GEN FND	5,000	5,000	5,000	5,000
22-4910-6060	EVENTS/PROMOTIONS	51,281	125,946	120,000	120,000
22-4910-6070	SVED	17,250	18,750	15,000	15,000
22-4910-6075	IDAHO DARK SKY ALLIANCE	2,500	2,500	3,000	3,000
22-4910-6080	MOUNTAIN RIDES	796,000	824,000	848,000	878,000
22-4910-6085	FRIENDS OF THE SAWTOOTH NF	5,000	15,000	10,000	10,000
22-4910-6090	CONSOLIDATED DISPATCH	171,395	178,127	171,005	185,000
22-4910-6095	MOUNTAIN HUMANE	4,078	3,226	2,995	3,000
22-4910-8807	TRANSFER TO KAC	-	-	-	35,000
22-4910-8801	REIMBURSE GF PUBLIC SAFETY	2,000,000	2,000,000	1,200,000	1,322,700
22-4910-8802	TRANSFER TO WAGON DAYS FUND	171,250	166,850	293,400	224,700
22-4910-8803	TRANSFER TO GENERAL CIP	213,963	1,262,500	1,073,600	1,038,600
TOTAL EXPENDITURES		**3,461,887**	**4,631,560**	**3,766,000**	**3,870,000**



PARTNERSHIPS CATEGORY INCLUDES:

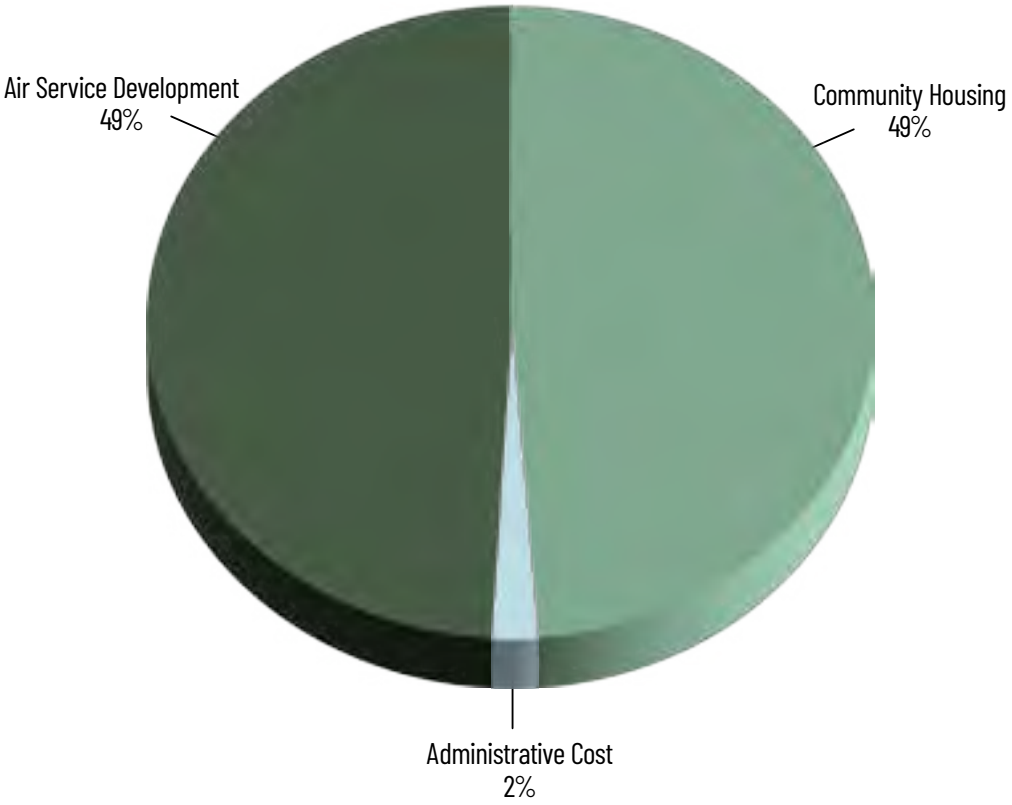
- Arts and Heritage Commission
- Friends of Sawtooth Avalanche Center
- Idaho Dark Sky Alliance
- Mountain Humane
- Sun Valley Economic Development

ADDITIONAL 1% LOT

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 REVENUE & EXPENDITURES			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
REVENUE	25-3100-3010	ADDITIONAL 1%	3,010,151	3,263,932	2,900,000	3,300,000
	TOTAL REVENUE		**3,010,151**	**3,263,932**	**2,900,000**	**3,300,000**
EXPENDITURES	25-4910-4220	SUN VALLEY AIR SERVICE BOARD	1,488,047	1,479,906	1,421,000	1,620,000
	25-4910-4240	SVASB RELEASE FUND BALANCE	-	299,125	-	-
	25-4910-8822	TRANSFER TO ORIG LOT-DIR COST	66,247	48,945	58,000	60,000
	25-4910-8824	TRANSFER TO HOUSING	1,505,075	1,624,851	1,421,000	1,620,000
	TOTAL EXPENDITURES		**3,059,370**	**3,452,827**	**2,900,000**	**3,300,000**

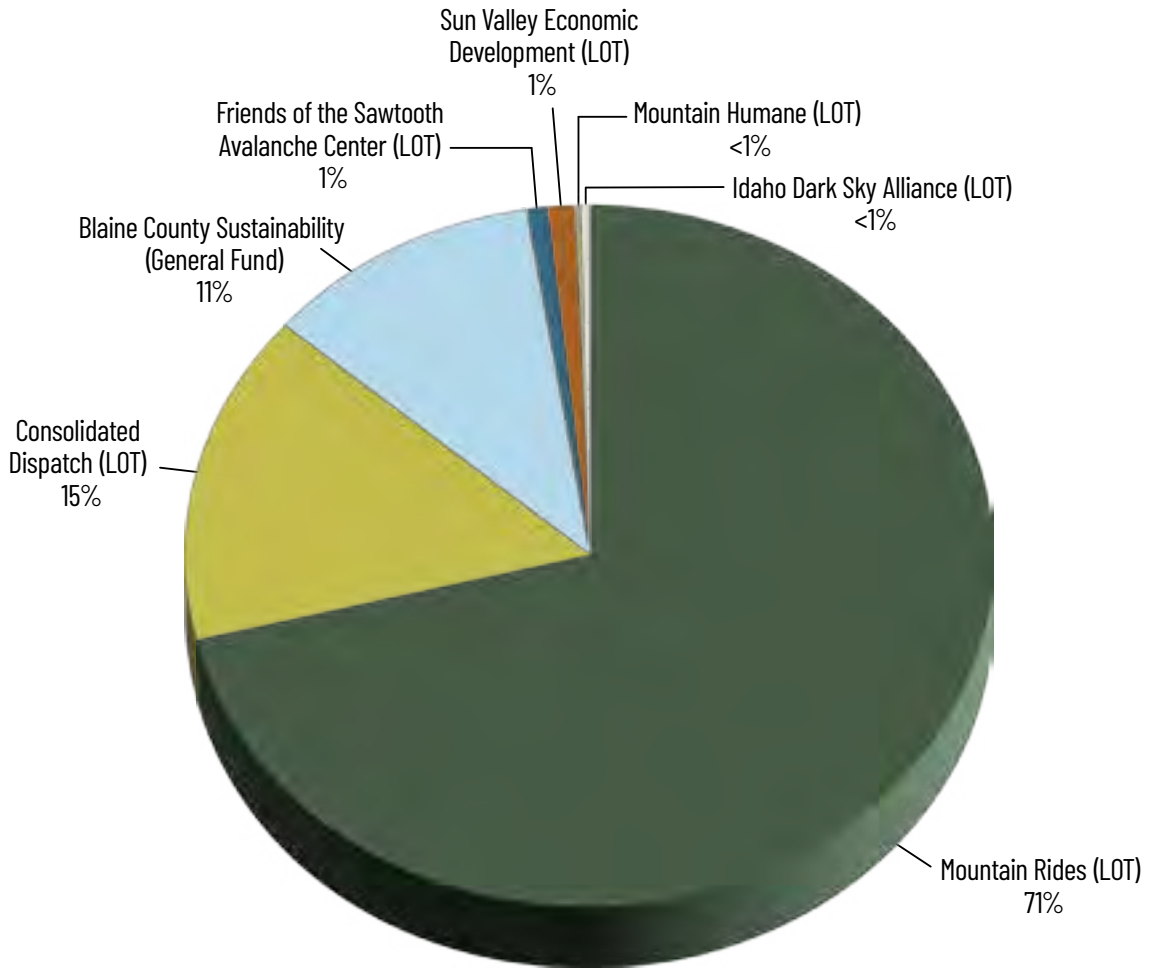
CONTRACT SERVICES

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		FY 2027 Budget
CONTRACT SERVICES	MOUNTAIN RIDES (LOT)	878,000
	CONSOLIDATED DISPATCH (LOT)	185,000
	BLAINE COUNTY SUSTAINABILITY (GENERAL FUND)	135,000
	SUN VALLEY ECONOMIC DEVELOPMENT (LOT)	15,000
	FRIENDS OF THE SAWTOOTH AVALANCHE CENTER (LOT)	10,000
	MOUNTAIN HUMANE (LOT)	3,000
	IDAHO DARK SKY ALLIANCE (LOT)	3,000
	TOTAL CONTRACT SERVICES EXPENDITURES	**1,229,000**

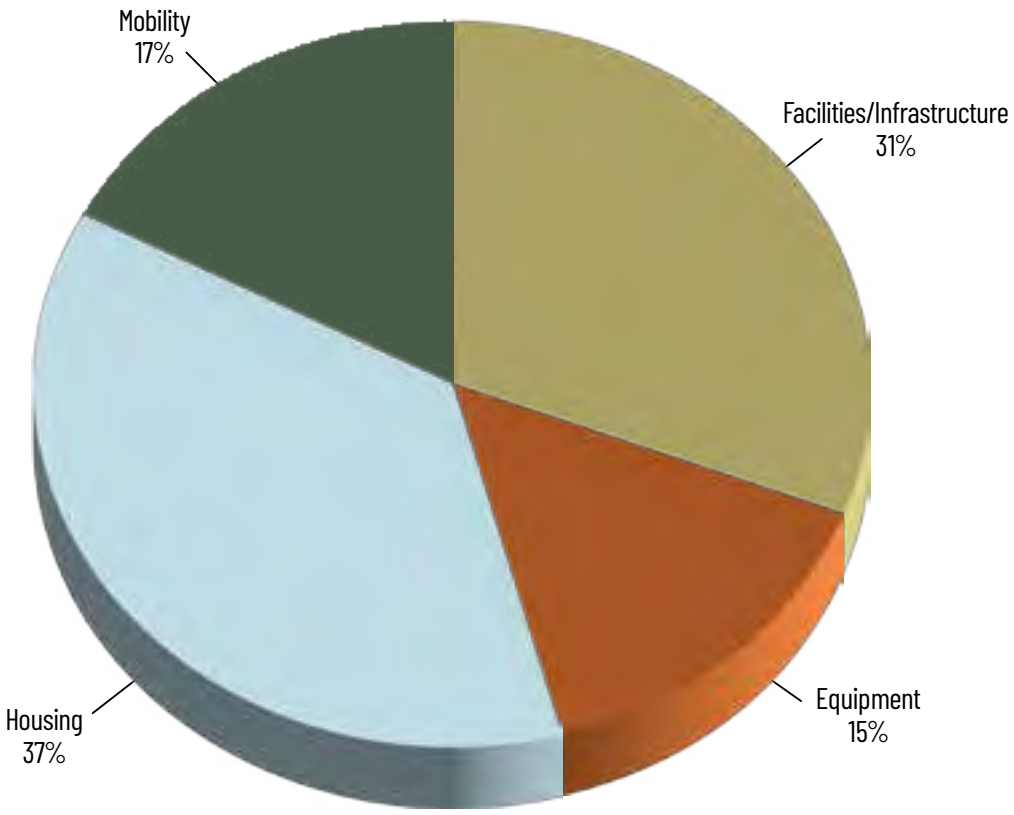


CAPITAL IMPROVEMENT PLAN

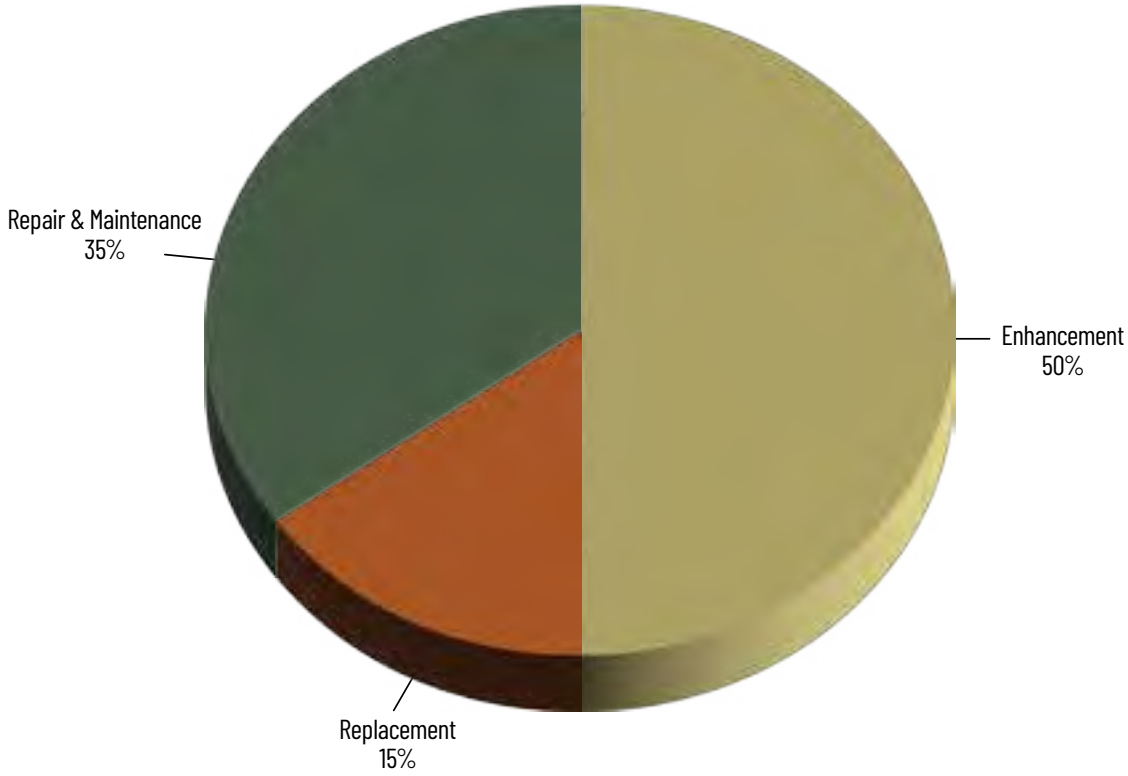
Planned expense appropriation for FY 2027 totals $8,170,845. As part of the continual capital planning process, the 5-year CIP is updated and intended to be a planning document that informs the budget build each year.

CAPITAL IMPROVEMENT PLAN (CIP)

The following pages contain expense details for FY 2027 and a 5-year summary document for FY 2028-2032. Almost 70% of the FY 2027 CIP is driven by facilities/infrastructure and housing. Equipment and mobility make up a smaller portion of the total, at 15% and 17% respectively. The large amount allocated to the Pavement Management Program ensures current assets are maintained with the goal of avoiding additional cost associated with deferred infrastructure maintenance.



GENERAL CIP FUND



GENERAL CIP FUND			FY 2027 Budget
REVENUE		IDAHO POWER FRANCHISE	300,000
		INTEREST EARNINGS	25,000
		CIP FUND BALANCE (CARRY-FORWARD)	338,400
		FY 2026 END OF YEAR GENERAL FUND TRANSFER	500,000
		FY 2026 END OF YEAR ORIGINAL LOT TRANSFER	250,000
		TRANSFER FROM LOT FUND	1,038,600
		URA FUNDING	5,718,845
		TOTAL REVENUE	**8,170,845**
EXPENDITURES	R&M	DOWNTOWN SIDEWALKS/PEDESTRIAN IMPROVEMENTS	900,000
	R&M	PAVEMENT MANAGEMENT PROG (P)	2,000,000
	E	POWER LINE UNDERGROUNDING (P)	150,000
	E	FOREST SERVICE PARK COMMUNITY BUILDING	350,000
	R	TECHNOLOGY UPGRADES/REPLACEMENT	65,000
	E	SUSTAINABILITY INFRASTRUCTURE	50,000
	R	REPLACE CITY TRASH CANS	10,000
	R	TASERS	7,000
	E	SH-75 PATHWAY CONSTRUCTION	500,000
	R	ZAMBONI (USED)	60,000
	R	TOOL CAT/BOBCAT REPLACEMENT	90,000
	R	CRACK SEALER REPLACEMENT	100,000
	R	MOWER REPLACEMENT	70,000
	R	SNOW BLOWER	818,845
	E	HOUSING PROPERTY ACQUISITION	3,000,000
		TOTAL EXPENDITURES	**8,170,845**

Denotes KURA contribution/partial for Pavement Management Program

R&M *Repair & Maintenance* R *Replacement* E *Enhancement*

GENERAL CIP FUND 5-YEAR CIP FY 2028-2032		FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
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	600,000	600,000
	TRANSFER FROM LOT FUND	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	URA FUNDING	2,130,000	4,080,000	1,080,000	-	-
	TOTAL REVENUE	**3,455,000**	**5,405,00**	**2,405,000**	**1,925,000**	**1,925,000**
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)	180,000	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
	VAC TRUCK SWEEPER	500,000	-	-	-	-
	MINI SWEEPER	150,000	-	-	-	-
	REPLACEMENT DUMP TRUCK	300,000	-	-	350,000	-
	00' FLAT BED REPLACEMENT	70,000	-	-	-	-
	BIKE/PED NETWORK PHASED IMPLEMENTATION**	300,000	300,000	300,000	300,000	300,000
	REPLACE CITY TRASH CANS	-	10,000	-	10,000	-
	TASERS	-	7,000	-	7,000	-
	POLICE VEHICLE REPLACEMENT	-	90,000	-	90,000	-
	HOUSING PROPERTY ACQUISITION	-	3,000,000	-	-	-
	SADDLE & SH-75 UNDERGROUND PATHWAY	-	2,000,000	-	-	-
	LOADER REPLACEMENT	-	550,000	-	-	600,000
	VEHICLE REPLACEMENT	-	75,000	75,000	-	-
	PLOW REPLACEMENT	-	-	-	600,000	-
	RIFLE REPLACEMENT	-	-	-	-	18,000
	TOTAL EXPENDITURES	**4,515,000**	**9,227,000**	**3,570,000**	**4,552,000**	**4,113,000**
	ANNUAL NET POSITION	**(1,060,000)**	**(3,822,000)**	**(1,165,000)**	**(2,627,000)**	**(2,188,000)**

(P) Denotes parent project

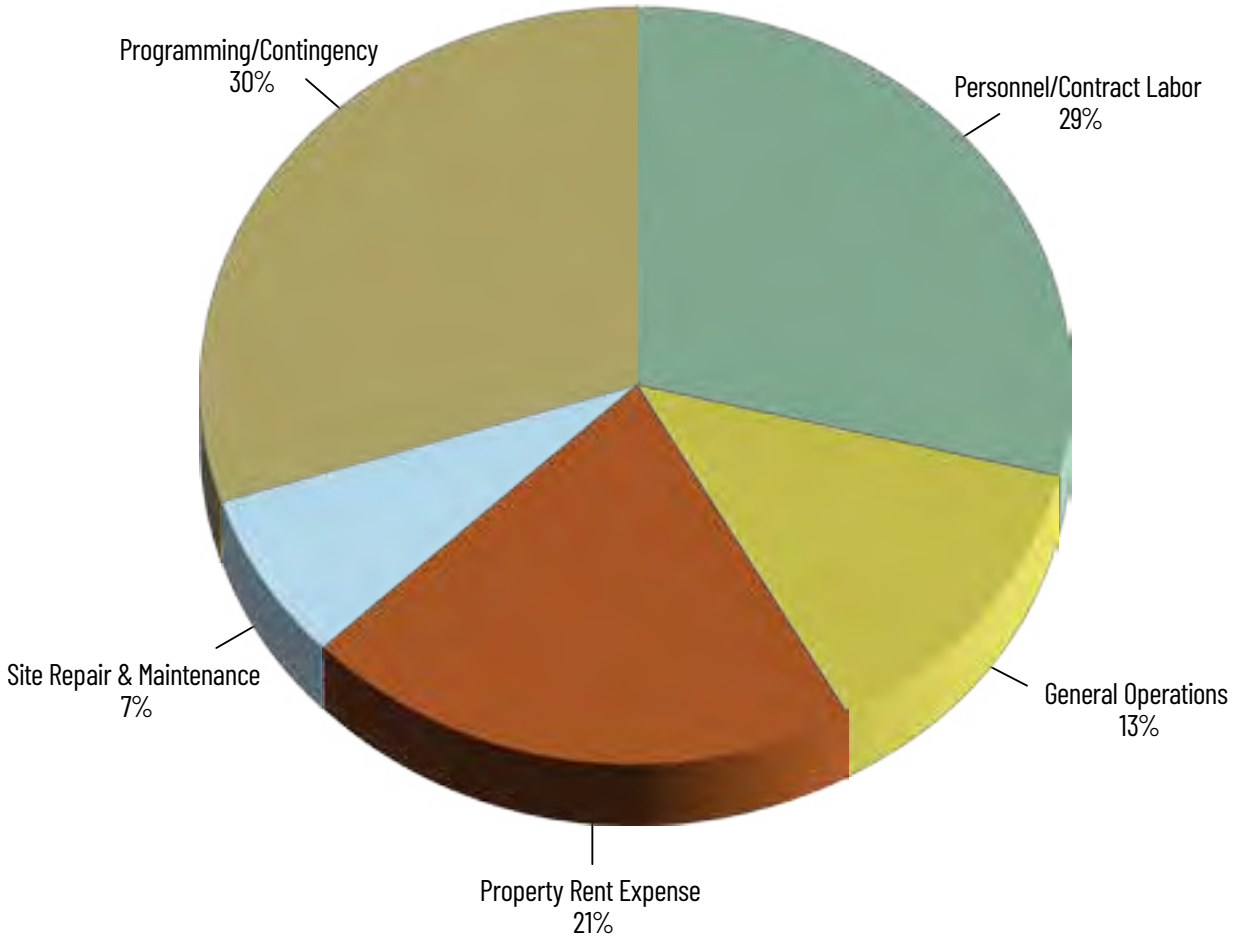
Denotes KURA contribution

**~50% funded by KURA*

***Neighborhood (2nd, 6th, Leadville, Warms Springs) / 4th St / North South new connections*

COMMUNITY HOUSING FUND

The FY 2027 budget supports continued implementation and service delivery of the Ketchum Housing Action Plan and reflects the transition of housing functions in-house. The City will directly administer housing programs and staffing moving forward.

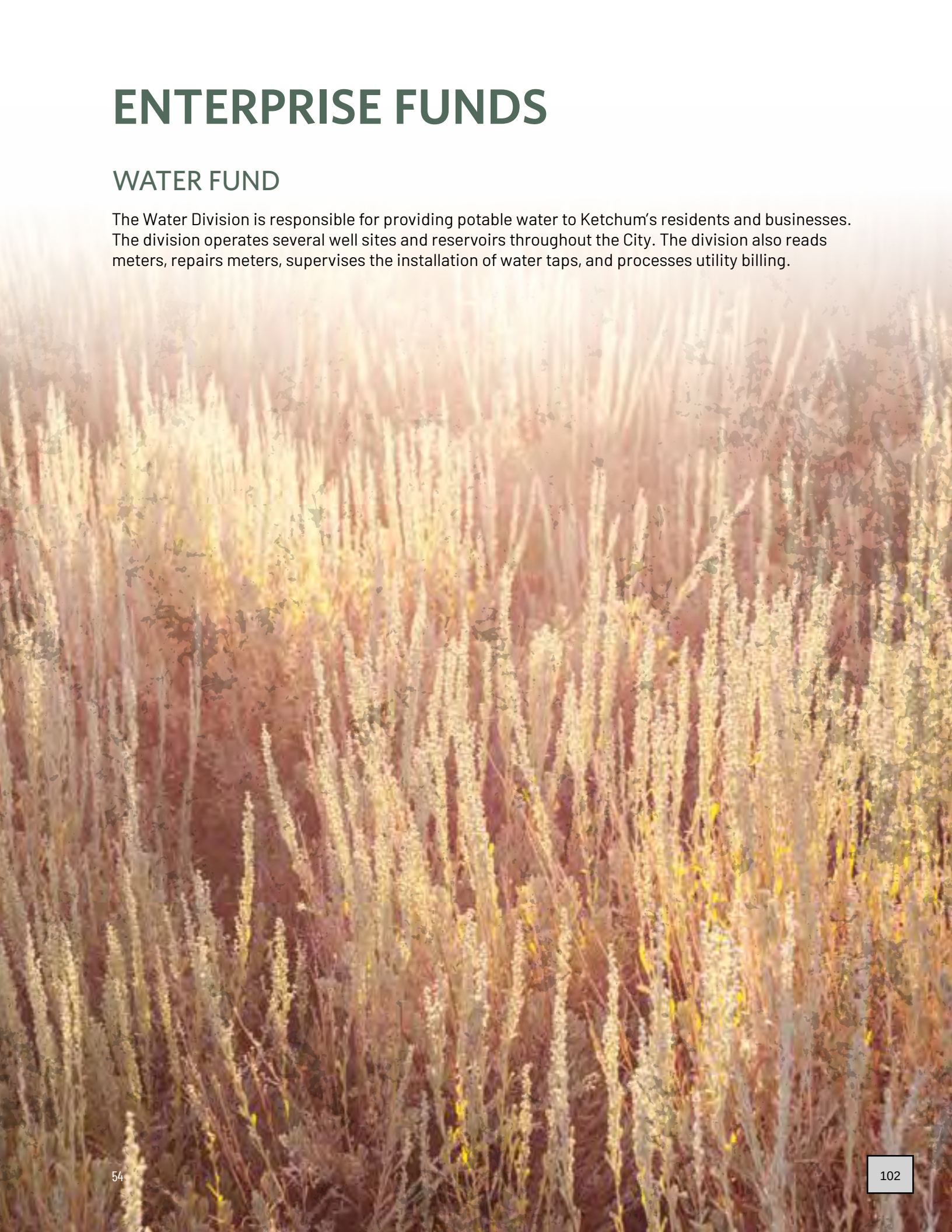


HOUSING FUND			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
REVENUE	54-3700-2000	LIFT TOWER LODGE RENTS	73,317	91,023	70,000	70,000
	54-3700-2002	SILVERCREEK RENTS	-	-	-	390,403
	54-3700-2012	EVERGREEN RENTS	-	16,850	-	85,000
	54-3700-2020	DEED RESTRICTION RENTS	12,527	27,706	-	-
	54-3700-3600	REFUNDS & REIMBURSEMENTS(BCHA)	202,266	258,663	-	-
	54-3700-3610	REFUNDS & REIM BLAINE COUNTY	184,687	115,875	154,500	-
	54-3700-3620	MISCELLANEOUS REVENUE	-	568,492	-	-
	54-3700-4000	DEED RESTRICTED PROP SALE	-	407,938	230,517	-
	54-3700-8701	TRANSFER FROM GENERAL FUND	430,517	500,000	400,000	-
	54-3700-8705	TRANSFER FROM ADDITIONAL .50%	1,505,075	1,624,851	1,421,000	1,620,000
	54-3700-8730	TRANSFER FROM IN-LIEU FUND	-	500,000	-	-
	TOTAL REVENUE		**2,408,390**	**4,111,398**	**2,276,017**	**2,165,403**
EXPENDITURES	54-4410-1000	SALARIES	279,224	415,602	440,057	359,900
	54-4410-1500	PART-TIME SALARIES	14,728	27,832	-	-
	54-4410-1900	OVERTIME	6,804	-	-	-
	54-4410-2100	FICA TAXES-CITY	23,145	34,270	33,664	27,532
	54-4410-2200	STATE RETIREMENT-CITY	31,152	54,861	52,631	43,044
	54-4410-2400	WORKMEN'S COMPENSATION-CITY	529	858	1,248	1,020
	54-4410-2500	HEALTH INSURANCE-CITY	72,234	119,799	124,099	88,413
	54-4410-2505	HEALTH REIMBURSEMENT ACCT(HRA)	5,541	4,202	7,000	5,000
	54-4410-2510	DENTAL INSURANCE-CITY	2,199	3,552	3,540	2,526
	54-4410-2515	VISION REIMBURSEMENT ACCT(HRA)	667	1,722	1,632	1,104
	54-4410-2600	LONG TERM DISABILITY	1,319	2,270	2,640	2,313
	54-4410-3100	GENERAL OFFICE	14,093	24,882	11,489	35,000
	54-4410-3200	LIFT TOWER LODGE OPERATIONS	24,562	5,238	-	-
	54-4410-3205	SILVERCREEK OPERATIONS	-	-	-	153,000
	54-4410-3300	SILVERCREEK CONTRACT RENT	-	-	-	465,000
	54-4410-4200	PROFESSIONAL SERVICES	194,267	129,884	100,000	-
	54-4410-4202	LEGAL SERVICES	-	-	-	55,000
	54-4410-4210	LEASE TO LOCALS INCENTIVES	119,125	82,000	-	-
	54-4410-4215	LEASE TO LOCALS PROF SERVICES	87,667	67,372	-	-
	54-4410-4220	EMERGENCY HOUSING	(1,920)	-	-	-
	54-4410-4225	DEED RESTRICTIONS	859,469	1,268,400	608,100	-
	54-4410-4250	LIFT TOWER LODGE PROF SVCS	34,329	33,419	40,000	
	54-4410-4300	HOUSING GENERAL PROGRAMMING	-	-	-	150,000
	54-4410-4900	TRAINING/TRAVEL/MTG	-	-	-	8,000
	54-4410-5110	COMPUTER NETWORK	3,662	-	4,000	-
	54-4410-5200	LIFT TOWER LODGE UTILITIES	19,907	23,518	25,000	25,000
	54-4410-5900	LIFT TOWER LDG REPAIR & MAINT	38,122	69,296	100,000	40,000
	54-4410-5910	291 REPAIR & MAINTENANCE	-	-	-	20,000
	54-4410-5915	EVERGREEN REPAIR & MAINTENANCE	-	487	-	80,000
	54-4410-6500	CONTRACT FOR SERVICE	-	-	-	100,000
	54-4410-8000	REIMBURSEMENT BCHA OP & PROG	319,359	357,495	395,900	-
	54-4410-8010	REIMBURSE BCHA BLAINE CO CONTR	150,000	150,000	154,500	-
	54-4410-8020	REIMBURSE BCHA CITY CONTR	84,018	-	-	-
	54-4410-8030	REIMBURSE GENERAL FUND	200,000	230,517	230,517	-
	54-4410-9930	HOUSING OP. CONTINGENCY	-	-	-	503,551
	TOTAL EXPENDITURES		**2,584,199**	**3,107,476**	**2,336,017**	**2,165,403**

ENTERPRISE FUNDS

WATER FUND

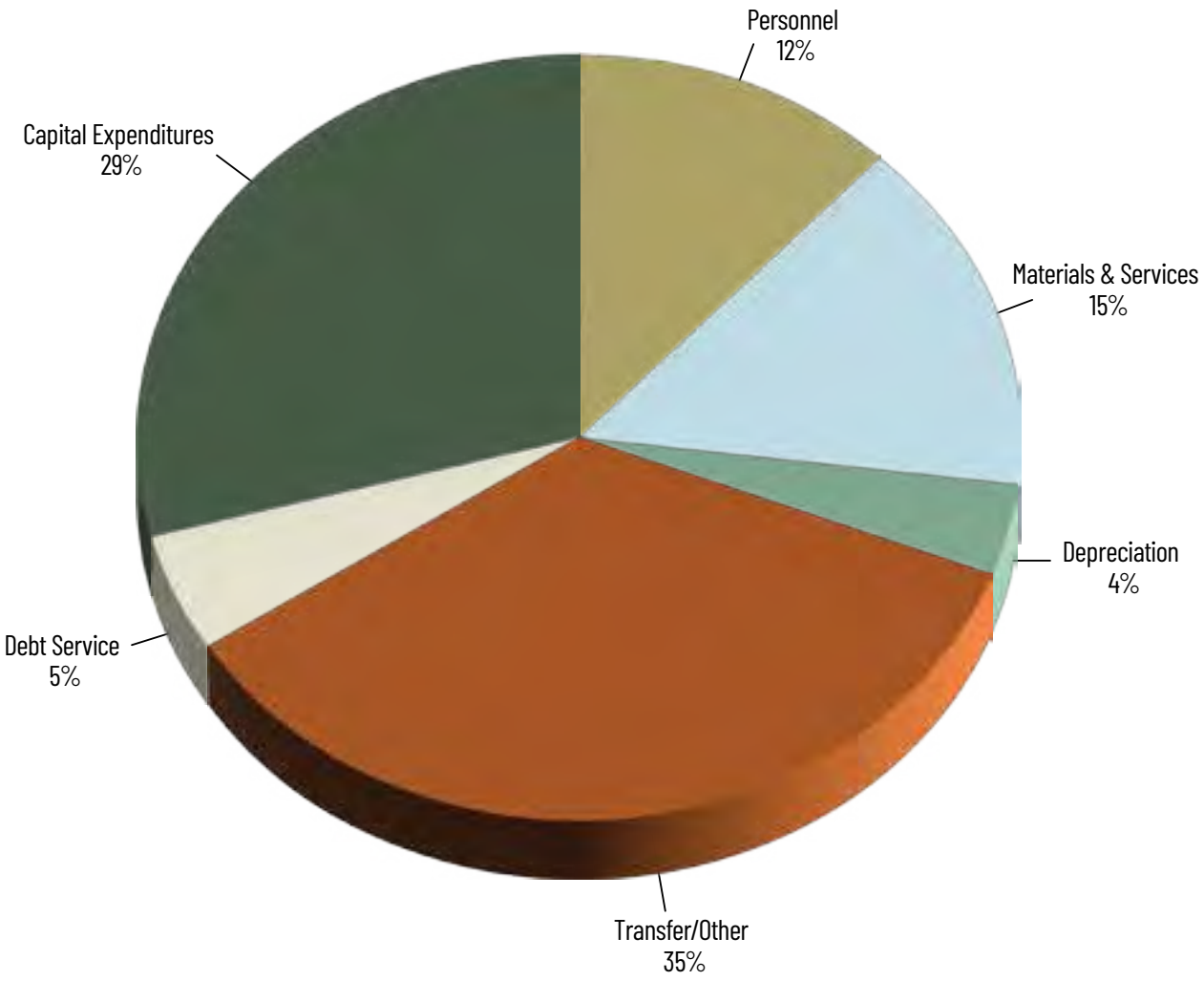
The Water Division is responsible for providing potable water to Ketchum's residents and businesses. The division operates several well sites and reservoirs throughout the City. The division also reads meters, repairs meters, supervises the installation of water taps, and processes utility billing.



WATER REVENUE

WATER REVENUE			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
OPERATING REVENUE	63-3400-6100	WATER CHARGES	3,143,298	3,498,758	3,298,000	3,300,000
	63-3400-6600	WA CONNECT FEE/FIRELINE/METER	1,100	-	10,000	10,000
	63-3700-1000	INTEREST EARNINGS	169,624	161,277	100,000	125,000
	63-3700-3600	REFUNDS & REIMBURSEMENTS	26,409	(19,608)	-	-
	63-3700-5000	AMORTIZED BOND PREMIUM	2,119	2,473	-	2,300
	63-3700-7000	MISCELLANEOUS REVENUE	2,643	44,743	2,500	2,500
	63-3700-8000	GAIN(LOSS) ON PENSION ACTIVITY	(17,261)	(66,158)	-	-
	TOTAL REVENUE (FUND 63)		**3,327,932**	**3,621,486**	**3,410,500**	**3,439,800**
CAPITAL REVENUE	64-3400-7300	WATER CONNECTION FEES	130,317	117,705	100,000	100,000
	64-3700-1000	INTEREST EARNINGS	34,858	32,311	30,000	30,000
	64-3700-8763	TRANSFER FROM WATER FUND	760,000	240,000	700,000	1,800,000
	TOTAL REVENUE (FUND 64)		**925,175**	**390,016**	**830,000**	**1,930,000**
	TOTAL REVENUE (FUNDS 63 & 64)		**4,253,107**	**4,011,502**	**4,240,500**	**5,369,800**

WATER EXPENDITURES



WATER EXPENDITURES			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
OPERATING EXPENDITURES	63-4340-1000	SALARIES-WATER	344,783	400,052	326,609	477,634
	63-4340-1800	SHIFT COVERAGE ON CALL	20,895	19,859	22,000	22,000
	63-4340-1900	OVERTIME	20,289	33,830	20,000	30,000
	63-4340-2100	FICA TAXES-CITY	29,020	33,282	28,199	36,539
	63-4340-2200	STATE RETIREMENT-CITY	43,478	52,852	44,086	57,125
	63-4340-2400	WORKMEN'S COMPENSATION-CITY	6,980	7,149	5,863	9,597
	63-4340-2500	HEALTH INSURANCE-CITY	87,309	99,502	93,833	129,563
	63-4340-2505	HEALTH REIMBURSEMENT ACCT(HRA)	7,931	3,496	6,000	8,000
	63-4340-2510	DENTAL INSURANCE-CITY	2,754	2,913	2,910	3,918
	63-4340-2515	VISION	894	1,428	1,272	1,656
	63-4340-2600	LONG TERM DISABILITY	2,004	2,105	1,937	2,864
	63-4340-3100	OFFICE SUPPLIES & POSTAGE	771	193	1,000	1,000
	63-4340-3120	DATA PROCESSING	7,785	7,306	7,500	8,000
	63-4340-3200	OPERATING SUPPLIES	19,361	24,858	20,000	25,000
	63-4340-3250	LABORATORY/ANALYSIS	6,721	7,251	3,000	7,500
	63-4340-3400	MINOR EQUIPMENT	2,031	2,870	3,000	3,000
	63-4340-3500	MOTOR FUELS & LUBRICANTS	13,573	6,955	10,000	10,000
	63-4340-3600	COMPUTER SOFTWARE	5,966	7,441	10,000	8,000
	63-4340-3800	CHEMICALS	9,568	9,155	10,000	10,000
	63-4340-4200	PROFESSIONAL SERVICES	101,979	79,960	150,000	150,000
	63-4340-4300	STATE & WA DISTRICT FEES	78,324	70,698	65,000	75,000
	63-4340-4600	INSURANCE	18,000	15,519	16,000	18,000
	63-4340-4800	DUES, SUBSCRIPTIONS, & MEMBERS	740	937	1,000	1,000
	63-4340-4900	PERSONNEL TRAINING/TRAVEL/MTG	3,420	1,215	5,000	5,000
	63-4340-5000	ADMINISTRATIVE EXPENSE-GEN FND	110,169	149,179	-	-
	63-4340-5100	TELEPHONE & COMMUNICATIONS	8,785	10,637	12,000	12,000
	63-4340-5200	UTILITIES	143,057	124,882	120,000	130,000
	63-4340-5500	RIGHT-OF-WAY FEE	129,678	173,253	150,000	165,000
	63-4340-6000	REPAIR & MAINT-AUTO EQUIP	3,183	9,072	6,000	10,000
	63-4340-6100	REPAIR & MAINT-MACH & EQUIP	61,517	75,432	60,000	75,000
	63-4340-6910	OTHER PURCHASED SERVICES	2,967	1,075	10,000	10,000
	63-4340-7900	DEPRECIATION EXPENSE	259,561	301,380	275,000	275,000
	63-4340-8801	REIMBURSE CITY GENERAL FUND	286,444	368,138	403,634	431,495
	63-4340-8864	TRANSFER TO WA CAPITAL IMP FND	760,000	240,000	700,000	1,800,000
	63-4340-9910	MERIT/COMPENSATION ADJUSTMENTS	-	15,500	-	-
	63-4340-9930	WATER FUND OP. CONTINGENCY	-	-	200,000	200,000
	63-4800-4200	PROF.SERVICES-PAYING AGENT	450	450	500	500
	63-4800-8300	DEBT SRVC ACCT PRINCIPAL-2015B		(20)	86,125	30,000
	63-4800-8400	DEBT SRVC ACCT INTEREST-2015B	104,825	103,532	51,125	100,500
	63-4800-8600	DEBT SRVC ACCT PRINCIPAL-2016	-	-	168,950	173,000
	63-4800-8700	DEBT SRVC ACCT INTEREST-2016	15,045	12,378	2,950	3,010
	TOTAL EXPENDITURES (FUND 63)		**2,720,258**	**2,475,713**	**3,100,493**	**4,515,901**

WATER EXPENDITURES			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
CAPITAL EXPENDITURES	64-4340-6900	MISC SERVICES & CHARGES	-	1,580	-	-
	64-4340-7135	MAIN STREET	316,490	8,900	-	-
	64-4340-7501	WORK TRUCK	53,972	-	-	-
	64-4340-7601	VAC TAILER SYSTEM	37,088	-	-	-
	64-4340-7650	WATER METERS	34,103	81,055	200,000	50,000
	64-4340-7800	CONSTRUCTION	23,768	101,660	150,000	100,000
	64-4340-7804	REINHEIMER WEST MAILINE EXT	4,428	989	-	-
	64-4340-7805	REINHEIMER EAST MAILINE EXT	18,306	-	-	-
	64-4340-7806	NEW STAND-BY GENERATOR WA/ADM.	270,917	2,345	-	-
	64-4340-7807	WEYYAKING MAINLINE EXT	569	20,834	-	-
	64-4340-7809	S. KETCHUM WATER LINE PROJ. A	-	345,210	-	-
	64-4340-7810	S. KETCHUM WATER LINE PROJ. B	-	366,820	-	-
	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	-
	64-4340-7814	OPS BUILDING ADDITION	-	-	50,000	1,300,000
	64-4340-7815	SADDLE HWY 75 TO 10TH ML	-	-	-	350,000
	TOTAL EXPENDITURES (FUND 64)		**759,641**	**929,393**	**750,000**	**1,800,000**
	TOTAL EXPENDITURES (FUND 63 & 64)		**3,479,899**	**3,405,106**	**3,850,493**	**6,315,901**

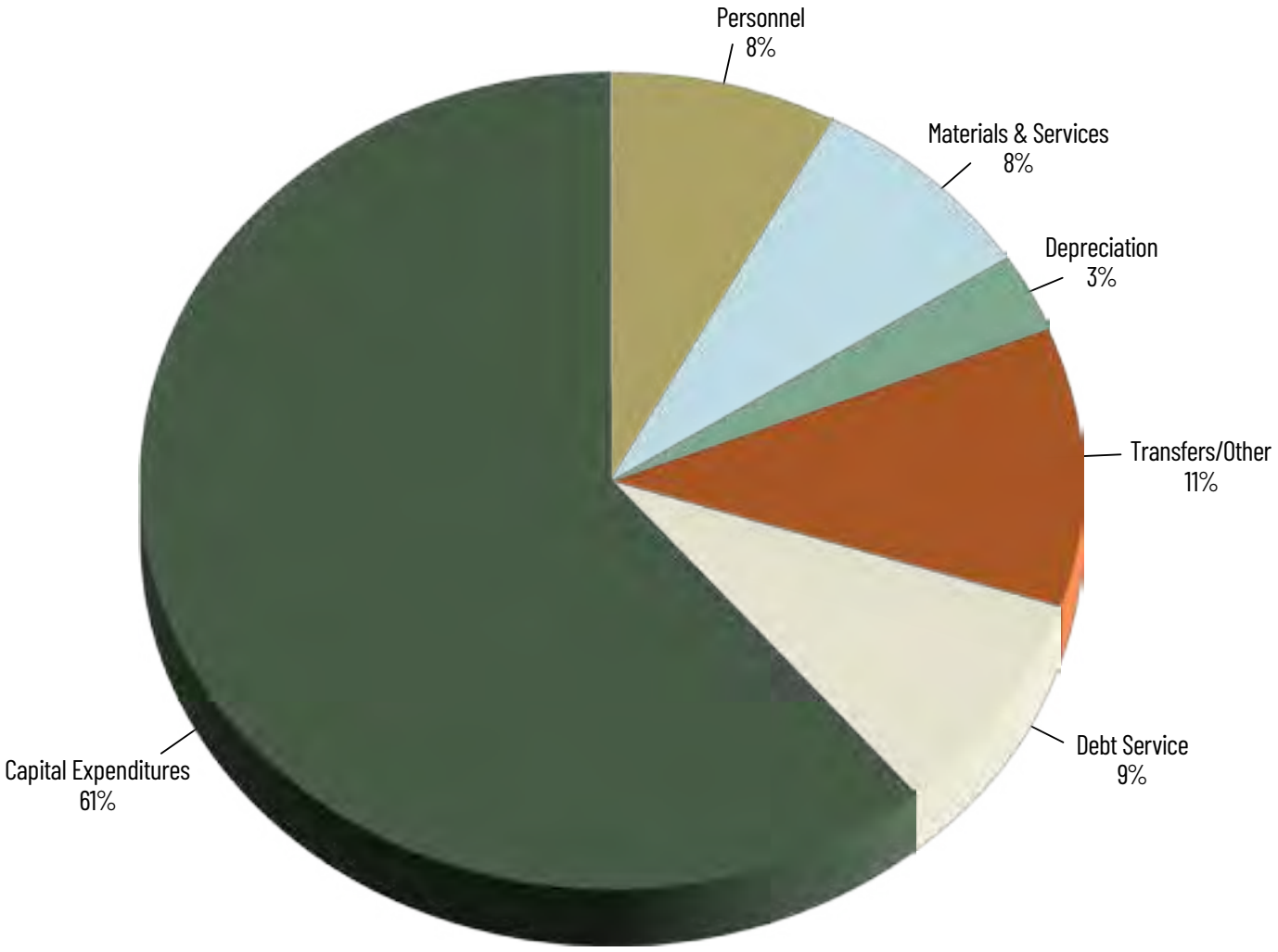
WATER FUND 5-YEAR CIP		FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
EXPENDITURES	OPS BUILDING ADDITION	400,000	-	-	-	-
	WATER METERS	100,000	100,000	100,000	-	-
	GENERAL CONSTRUCTION/CONTINGENCY	100,000	100,000	100,000	-	-
	SPUR LN. LOOP TIE IN	100,000	-	-	-	-
	TRAIL CREEK MAINLINE REPLACEMENT	150,000	150,000	-	-	-
	TRIAL CREEK WELL REBUILD	-	600,000	600,000	-	-
	ESTIMATE	-	-	-	1,000,000	1,000,000
	TOTAL EXPENDITURES	**850,000**	**950,000**	**800,000**	**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.

WASTEWATER REVENUE			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
OPERATING REVENUE	65-3300-1200	GRANTS STATE	8,696	(4,977)	-	-
	65-3400-7100	WASTEWATER CHARGES	2,781,134	2,864,851	2,960,000	3,150,000
	65-3400-7300	WASTEWATER INSPECTION FEES	440	200	-	-
	65-3400-7800	SUN VALLEY WA & SW DISTRICT CH	556,519	606,975	1,200,793	974,045
	65-3700-1000	INTEREST EARNINGS	107,607	110,291	60,000	50,000
	65-3700-3600	REFUNDS & REIMBURSEMENTS	(200,980)	(2,483)	-	-
	65-3700-5000	AMORTIZED BOND PREMIUM	-	22,576	-	-
	65-3700-7000	MISCELLANEOUS REVENUE	-	452	-	-
	65-3700-8000	GAIN(LOSS) ON PENSION ACTIVITY	(23,015)	(56,833)	-	-
	TOTAL OPERATING REVENUE (FUND 65)		**3,230,401**	**3,541,051**	**4,220,793**	**4,174,045**
CAPITAL REVENUE	67-3400-7300	WASTEWATER CONNECTION FEES	82,518	42,355	75,000	-
	67-3400-7800	SUN VALLEY WA & SW DISTRICT CH	968,840	1,705,600	2,571,043	3,576,287
	67-3400-9200	DEBT PROCEEDS	-	-	-	7,000,000
	67-3700-1000	INTEREST EARNINGS	455,209	338,221	100,000	100,000
	67-3700-8765	TRANSFER FROM WASTEWATER FUND	579,927	-	500,000	500,000
	TOTAL CAPITAL REVENUE (FUND 67)		**2,086,494**	**2,086,175**	**3,246,043**	**11,176,287**
	TOTAL REVENUE (FUND 65 & 67)		**5,316,895**	**5,627,226**	**7,466,836**	**15,350,332**

WASTEWATER EXPENDITURES



WASTEWATER EXPENDITURES			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
OPERATING EXPENDITURES	65-4350-1000	SALARIES-WASTEWATER	516,119	530,495	530,195	586,717
	65-4350-1800	SHIFT COVERAGE ON CALL	19,877	20,734	20,000	20,000
	65-4350-1900	OVERTIME	15,360	12,905	15,000	15,000
	65-4350-2100	FICA TAXES-CITY	40,571	46,538	43,237	44,884
	65-4350-2200	STATE RETIREMENT-CITY	62,008	70,884	67,597	70,171
	65-4350-2400	WORKMEN'S COMPENSATION-CITY	7,600	8,661	7,815	10,640
	65-4350-2500	HEALTH INSURANCE-CITY	228,167	209,878	203,403	215,383
	65-4350-2505	HEALTH REIMBURSEMENT ACCT(HRA)	7,853	6,700	13,000	13,000
	65-4350-2510	DENTAL INSURANCE-CITY	5,467	5,720	5,652	5,928
	65-4350-2515	VISION	826	3,060	2,712	2,712
	65-4350-2600	LONG TERM DISABILITY	3,112	3,100	3,338	3,703
	65-4350-3100	OFFICE SUPPLIES & POSTAGE	(172)	731	500	1,000
	65-4350-3120	DATA PROCESSING	7,785	7,306	8,000	8,000
	65-4350-3200	OPERATING SUPPLIES	11,376	11,551	14,000	14,000
	65-4350-3400	MINOR EQUIPMENT	1,035	985	2,000	2,000
	65-4350-3500	MOTOR FUELS & LUBRICANTS	11,995	9,615	20,000	15,000
	65-4350-3600	COMPUTER SOFTWARE	2,798	2,942	5,000	4,000
	65-4350-3800	CHEMICALS	103,583	122,539	105,000	105,000
	65-4350-4200	PROFESSIONAL SERVICES	64,261	67,151	205,000	100,000
	65-4350-4201	IPDES PERMIT FEE	3,642	-	3,800	3,800
	65-4350-4600	INSURANCE	32,000	91,799	90,000	95,000
	65-4350-4900	PERSONNEL TRAINING/TRAVEL/MTG	2,128	2,083	3,000	3,000
	65-4350-5000	ADMINISTRATIVE EXPENSE-GEN FND	129,893	140,252	-	-
	65-4350-5100	TELEPHONE & COMMUNICATIONS	7,589	4,963	7,000	7,000
	65-4350-5200	UTILITIES	157,393	163,408	175,000	175,000
	65-4350-5500	RIGHT-OF-WAY FEE (STREET DEPT)	136,664	142,884	148,000	157,500
	65-4350-6000	REPAIR & MAINT-AUTO EQUIP	20,489	17,891	12,000	20,000
	65-4350-6100	REPAIR & MAINT-MACH & EQUIP	57,805	19,577	100,000	100,000
	65-4350-6150	OHIO GULCH REPAIR & REPLACE	82	11	-	-
	65-4350-6900	COLLECTION SYSTEM SERVICES/CHA	51,558	48,461	65,000	65,000
	65-4350-7900	DEPRECIATION EXPENSE	403,362	478,924	375,000	400,000
	65-4350-8801	REIMBURSE CITY GENERAL FUND	337,728	746,241	864,195	794,043
	65-4350-8867	TRANSFER TO WW CAP IMP FUND	579,927	-	500,000	500,000
	65-4350-9910	MERIT/COMPENSATION ADJUSTMENTS	-	19,500	-	-
	65-4350-9930	WASTEWATER FUND OP.CONTINGENCY	-	-	50,000	125,000
	65-4800-4200	PROF.SERVICES-PAYING AGENT	1,000	1,250	1,000	1,300
	65-4800-8500	DEBT SRVC ACCT PRNCPL-S2023	(2)	(402)	210,000	220,000
	65-4800-8600	DEBT SRVC ACCT INTEREST-S2023	292,439	299,983	290,400	279,900
	65-4800-8700	DEBT SRVC ACCT PRNCPL-S2027	-	-	-	244,000
	65-4800-8800	DEBT SRVC ACCT INTEREST-S2027	-	-	-	336,000
	TOTAL EXPENDITURE (FUND 65)		**3,323,320**	**3,318,321**	**4,165,844**	**4,763,681**

WASTEWATER EXPENDITURES			FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
CAPITAL EXPENDITURES	67-4350-7809	ENERGY EFFICIENCY PROJECTS	11,252	-	50,000	-
	67-4350-7813	CAPITAL IMP PLAN(NO SHARING)	141,962	182,498	100,000	300,000
	67-4350-7814	AERATION BASINS - ANOXIC AND M	940,375	-	-	-
	67-4350-7815	AERATION BASINS BLOWERS & ELEC	1,629,715	1,696,442	-	-
	67-4350-7817	REMOVE DIGESTER NO 1 BLDG & FL	19,219	-	-	-
	67-4350-7818	ROTARY DRUM THICK & DEWATERING	154,757	1,451,027	4,678,586	3,997,073
	67-4350-7819	REPLACE PUMPS	-	-	-	55,000
	67-4350-7820	VEHICLE REPLACEMENT	-	-	70,000	60,000
	67-4350-7821	AERATION BASIN UPGRADE	-	-	160,000	2,680,500
	67-4350-7800	CONSTRUCTION	-	-	100,000	150,000
	67-4350-7822	OUTFALL CLEARING	-	-	83,500	-
	67-4350-7824	FORKLIFT	-	-	-	60,000
	67-4350-7825	SNOW BLOWER	-	-	-	80,000
	67-4350-7900	MAJOR EQUIPMENT	-	-	-	70,000
	TOTAL EXPENDITURES (FUND 67)		**2,897,281**	**3,329,967**	**5,242,086**	**7,452,573**
	TOTAL EXPENDITURES (FUND 65 & 67)		**6,220,601**	**6,648,288**	**9,407,930**	**12,216,254**

WASTEWATER CIP FUND 5-YEAR CIP FY 2028-2032		FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
EXPENDITURES	COLLECTIONS CIP	150,000	150,000	150,000	150,000	150,000
	CONSTRUCTION	100,000	100,000	100,000	100,000	100,000
	AERATION UPGRADES	1,855,500	-	-	-	-
	REPLACE VFD'S	782,000	-	-	-	-
	PARKING LOT REPAVING	500,000	-	-	-	-
	PUMP REPLACEMENTS	55,000	55,000	55,000	-	-
	UV EQUIPMENT	-	580,000	1,216,000	-	-
	DIGESTER BLOWERS	-	952,000	-	877,000	-
	DIGESTER 3 & 4	-	-	924,000	700,000	1,024,000
	REPLACE GENERATORS	-	-	820,000	885,000	-
	CLARIFIER REHABILITATION	-	-	-	-	1,190,000
	UPGRADE PLC	-	-	-	-	1,458,000
	TOTAL EXPENDITURES	**3,442,500**	**1,837,000**	**3,265,000**	**2,712,000**	**3,922,000**

TRUST FUNDS

Development Services: The Development Services Trust Fund is an account established for performance 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. Sub-accounts are used to track specific donations/revenue and expenditures for specific projects providing 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, seized assets, and donations. 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 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
POLICE	**POLICE TRUST (FUND 90)**				
	REVENUE	374	989	7,500	100,000
	EXPENDITURE	-	-	7,500	325,000
PARKS & RECREATION	**PARKS & RECREATION TRUST (FUND 93)**				
	REVENUE	165,540	1,662,482	40,000	1,000,000
	EXPENDITURE	72,166	2,186,270	1,137,853	1,000,000
DEV. TRUST	**DEVELOPMENTAL TRUST (FUND 94)**				
	REVENUE	396,033	404,408	650,000	650,000
	EXPENDITURE	909,811	158,690	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.

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 primarily funded via a transfer from the Local Option Tax Fund, coupled with a mix of donations, sponsorships, and souvenir sales.

OTHER FUNDS		FY 2024 Actuals	FY 2025 Actuals	Adopted FY 2026 Budget	FY 2027 Budget
WAGON DAYS	**WAGON DAYS (FUND 02)**				
	REVENUE	182,874	192,357	316,900	245,900
	EXPENDITURE	190,582	242,915	270,900	245,900
FIRE BOND	**FIRE BOND (FUND 41)**				
	REVENUE	630,078	622,855	617,019	617,019
	EXPENDITURE	630,078	616,269	617,019	617,019
IN-LIEU HOUSING	**IN-LIEU HOUSING (FUND 52)**				
	REVENUE	939,788	43,782	2,000,000	2,000,000
	EXPENDITURE	1,451,982	1,180,000	2,000,000	2,000,000

FEE SCHEDULE

The following is a list of fees, including the fee description, the current adopted fee, and the fee for FY 2027, along with the percentage change. This is included as part of the requirement per state statute Title 63, Chapter 13. The fees were presented at the public hearing on July 23, 2026. All fee changes are subject to Title 63, Chapter 13.



Department	Program	Fee Description	FY 2026 Adopted Fee Resolution 26-002	FY 2027 Adopted 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 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%

New fees or increases greater than 5%

Department	Program	Fee Description	FY 2026 Adopted Fee Resolution 26-002	FY 2027 Adopted Fee	Change %
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	$175.00	0.00%
Administrative	Other	Over-the-Road Banner Reservation	$250.00	$250.00	0.00%
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%
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	$125.00	66.00%
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	$250.00	0.00%
Administrative	Special Events	Refundable Security Deposit (Street Party & Small Events)	$250.00	$250.00	0.00%
Administrative	Special Events	Forest Service Park Catering Kitchen Reservation	Fee did not exist	$250.00	NEW
Administrative	Special Events	Refundable Security Deposit (Medium & Large Events)	$500.00	$500.00	0.00%

New fees or increases greater than 5%

Department	Program	Fee Description	FY 2026 Adopted Fee Resolution 26-002	FY 2027 Adopted Fee	Change %
Administrative	Special Events	On-Street Event Parking Rental (up to 2 spaces)	$50.00	$50.00	0.00%
Administrative	Special Events	On-Street Event Parking Rental (up to 10 spaces)	$75.00	$75.00	0.00%
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%
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%
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%

New fees or increases greater than 5%

Department	Program	Fee Description	FY 2026 Adopted Fee Resolution 26-002	FY 2027 Adopted Fee	Change %
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	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	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 are free	No fee	No fee	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%
Fire & Rescue	Flammable & Combustible Liquid Tank Permits	Removal – Each Tank	$100.00	$100.00	0.00%

New fees or increases greater than 5%

Department	Program	Fee Description	FY 2026 Adopted Fee Resolution 26-002	FY 2027 Adopted Fee	Change %
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	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%

New fees or increases greater than 5%

Department	Program	Fee Description	FY 2026 Adopted Fee Resolution 26-002	FY 2027 Adopted Fee	Change %
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%
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%
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%

New fees or increases greater than 5%

Department	Program	Fee Description	FY 2026 Adopted Fee Resolution 26-002	FY 2027 Adopted Fee	Change %
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%
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%

New fees or increases greater than 5%

Department	Program	Fee Description	FY 2026 Adopted Fee Resolution 26-002	FY 2027 Adopted Fee	Change %
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%
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%

New fees or increases greater than 5%

Department	Program	Fee Description	FY 2026 Adopted Fee Resolution 26-002	FY 2027 Adopted Fee	Change %
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	No fee	No fee	0.00%
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%
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	$500.00	0.00%
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	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%
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)	$762.00	$764.00	0.26%
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%

New fees or increases greater than 5%

Department	Program	Fee Description	FY 2026 Adopted Fee Resolution 26-002	FY 2027 Adopted Fee	Change %
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%
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%

New fees or increases greater than 5%

Department	Program	Fee Description	FY 2026 Adopted Fee Resolution 26-002	FY 2027 Adopted Fee	Change %
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%
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 or fewer-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	$160.00	0.00%
Recreation	Park Reservations	100+ people - 1/2 day rate up to 4 hours	$320.00	$320.00	0.00%
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	$320.00	0.00%
Recreation	Park Reservations	100+ people - full day rate up to 8 hours	$500.00	$500.00	0.00%
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%
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%

New fees or increases greater than 5%

Department	Program	Fee Description	FY 2026 Adopted Fee Resolution 26-002	FY 2027 Adopted Fee	Change %
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 (ten 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%
Street	Permits	Banner Install/Remove	$175.00	$175.00	0.00%
Street	Permits	Right of Way Encroachment Agreement	$600.00	$600.00	0.00%
Street	Permits	Right of Way Encroachment Agreement - Snowmelt	$1,200.00	$1,200.00	0.00%
Street	Permits	Right of Way Usage Fee	Calculation based on system size, heat output, and energy demand	Calculation based on system size, heat output, and energy demand	0.00%
Street	Permits	Temporary Use of the Right of Way Permit (TURP)	$100.00	$100.00	0.00%
Street	Permits	Dig Permit	$50.00	$50.00	0.00%
Street	Permits	Barricade Rental	$20.00	$20.00	0.00%
Street	Permits	Security Agreement/Performance Bond Processing Fee	$100.00	$100.00	0.00%
Wastewater	Connection Fees	Meter 1" scale factor 1.00	$3,824.00	$3,824.00	0.00%
Wastewater	Connection Fees	Meter 1.5" scale factor 2.25	$8,604.00	$8,604.00	0.00%
Wastewater	Connection Fees	Meter 2" scale factor 4.00	$15,296.00	$15,296.00	0.00%
Wastewater	Connection Fees	Meter 3" scale factor 9.00	$34,416.00	$34,416.00	0.00%
Wastewater	Connection Fees	Meter 4" scale factor 16.00	$61,184.00	$61,184.00	0.00%
Wastewater	Connection Fees	Meter 6" scale factor 36.00	$137,664.00	$137,664.00	0.00%
Wastewater	Fees	Service Inspection Fee	$40.00	$40.00	0.00%
Wastewater	Sewer User Fees	11-Single family home	$50.39	$49.91	-0.95%
Wastewater	Sewer User Fees	12-Multiple living unit	$47.99	$49.91	4.00%
Wastewater	Sewer User Fees	13-Motel / hotel (first unit)	$47.99	$49.91	4.00%
Wastewater	Sewer User Fees	15-Office building / 1,500 square feet	$47.99	$49.91	4.00%
Wastewater	Sewer User Fees	16-Retail sales / 3,000 square feet	$47.99	$49.91	4.00%
Wastewater	Sewer User Fees	17-Restaurant / cafe per seat with or without a trap	$4.73	$4.92	4.00%
Wastewater	Sewer User Fees	20-Retail food / 1,500 square feet	$47.99	$49.91	4.00%
Wastewater	Sewer User Fees	21-Barber shop / per chair	$23.96	$24.92	4.00%

New fees or increases greater than 5%

Department	Program	Fee Description	FY 2026 Adopted Fee Resolution 26-002	FY 2027 Adopted Fee	Change %
Wastewater	Sewer User Fees	22-Beauty salon / per operator	$47.99	$49.91	4.00%
Wastewater	Sewer User Fees	26-Dry cleaners	$95.94	$99.78	4.00%
Wastewater	Sewer User Fees	27-Garage / mechanical per 1,500 square feet	$95.94	$99.78	4.00%
Wastewater	Sewer User Fees	28-Laundries	$191.93	$199.61	4.00%
Wastewater	Sewer User Fees	29-Bank	$95.94	$99.78	4.00%
Wastewater	Sewer User Fees	30-School / per 50 students	$47.99	$49.91	4.00%
Wastewater	Sewer User Fees	31-Swimming pool / private / 500 square feet	$11.93	$12.41	4.00%
Wastewater	Sewer User Fees	32-Beer, wine, liquor	$95.94	$99.78	4.00%
Wastewater	Sewer User Fees	33-Theater / per screen	$95.94	$99.78	4.00%
Wastewater	Sewer User Fees	35-Nursery school	$95.94	$99.78	4.00%
Wastewater	Sewer User Fees	36-Church	$95.94	$99.78	4.00%
Wastewater	Sewer User Fees	37-Lodge / private / 3,000 square feet	$95.94	$99.78	4.00%
Wastewater	Sewer User Fees	39-Dentist / doctor/ per medical doctor	$51.65	$53.71	4.00%
Wastewater	Sewer User Fees	40-Car wash with recycle	$51.65	$53.71	4.00%
Wastewater	Sewer User Fees	41-Hospital / per bed	$9.56	$9.94	4.00%
Wastewater	Sewer User Fees	42-Bowling alley / per lane	$19.17	$19.93	4.00%
Wastewater	Sewer User Fees	43-Car wash without recycle / per bay	$95.94	$99.78	4.00%
Wastewater	Sewer User Fees	44-Commercial / 3,000 square feet	$47.99	$49.91	4.00%
Wastewater	Sewer User Fees	45-Photo development lab	$95.94	$99.78	4.00%
Wastewater	Sewer User Fees	46-Gas station with public restrooms	$95.94	$99.78	4.00%
Wastewater	Sewer User Fees	47-Warehouse / 6,000 square feet	$47.99	$49.91	4.00%
Wastewater	Sewer User Fees	48-Swimming pool / public / 500 square feet	$36.68	$38.15	4.00%
Wastewater	Sewer User Fees	54-Motel / hotel unit without cooking	$11.93	$12.41	4.00%
Wastewater	Sewer User Fees	55-Motel hotel, with cooking	$23.96	$24.92	4.00%
Wastewater	Sewer User Fees	56-Senior family living home	$23.96	$24.92	4.00%
Water	Connection Fees	Meter 1" scale factor 1.00	$4,416.00	$4,416.00	0.00%
Water	Connection Fees	Meter 1.5" scale factor 2.25	$9,936.00	$9,936.00	0.00%
Water	Connection Fees	Meter 2" scale factor 4.00	$17,664.00	$17,664.00	0.00%
Water	Connection Fees	Meter 3" scale factor 9.00	$39,744.00	$39,744.00	0.00%
Water	Connection Fees	Meter 4" scale factor 16.00	$70,656.00	$70,656.00	0.00%
Water	Connection Fees	Meter 6" scale factor 36.00	$158,976.00	$158,976.00	0.00%

New fees or increases greater than 5%

Department	Program	Fee Description	FY 2026 Adopted Fee Resolution 26-002	FY 2027 Adopted Fee	Change %
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	$1,800.00	$1,800.00	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%
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%

New fees or increases greater than 5%

Department	Program	Fee Description	FY 2026 Adopted Fee Resolution 26-002	FY 2027 Adopted Fee	Change %
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%
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%



P.O. BOX 2315 | 191 5TH ST., WEST | KETCHUM, IDAHO 83340

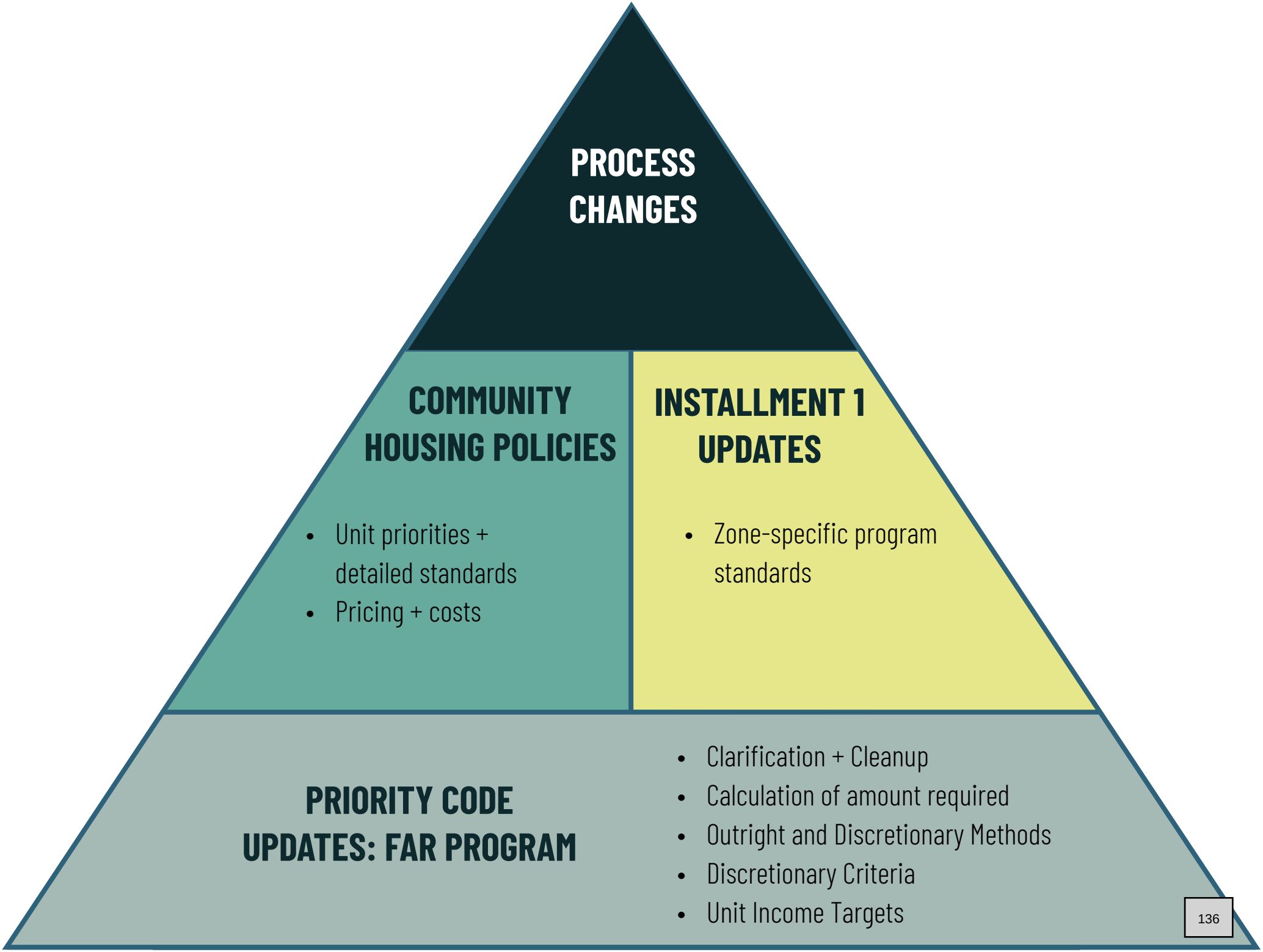
ketchumidaho.org

FLOOR AREA RATIO (FAR) EXCEEDANCE PROGRAM

Continued Discussion



June 16, 2026


PROCESS CHANGES
COMMUNITY HOUSING POLICIES
• Unit priorities + detailed standards
• Pricing + costs
INSTALLMENT 1 UPDATES
• Zone-specific program standards
PRIORITY CODE UPDATES: FAR PROGRAM
• Clarification + Cleanup
• Calculation of amount required
• Outright and Discretionary Methods
• Discretionary Criteria
• Unit Income Targets

TODAY'S GOAL:
DIRECTION ON PRIORITY UPDATES FOR FAR PROGRAM

1. Methods + Process

2. Calculation of Requirement

3. Addressing Additional Standards

4. Income Categories

METHODS + PROCESS

Outright Options

- Limited to preferred methods
- Applications meeting all code requirements
- No exceptions or variances
- Administrative review and approval

- Build community housing on-site
- ~~Build community housing off-site~~
- ~~Acquire and restrict existing units~~
- Pay in-lieu fee
- Combination of above

Discretionary Options (Council Review)

- All other proposals
- Outright options requesting variations or exceptions to standards (e.g. alternative income categories)
- Clarify process, establish criteria for consideration in review; link to policy goals
- Council review and approval

- Build community housing off-site
- Acquire and restrict existing units
- Convey land to city
- Other proposals

CALCULATION OF REQUIREMENT

What we've heard:

- Eliminate 15% net livable reduction for off-site, acquisition, in-lieu fee
- Eliminate groundwater / parking reduction

What we need direction on:

- Eliminate 15% net livable reduction for on-site community housing?

Considerations:

- Reduction accounts for portion of common area serving on-site units
- On-site units may not be feasible without reduction; developers more likely to opt for in-lieu fee or alternatives

ADDITIONAL STANDARDS

Previously discussed:

- Rental vs. Ownership standards for studios, Categories 5, 6, Local
- Codify HOA dues + assessments protections for ownership units
- Allowed location of off-site proposals + additional requirements

Recommendation: Adopt detailed standards in City Housing Policies

- Recognizing shift in relationship with BCHA
- Easier to modify; can respond to changing conditions and priorities
- Reviewed annually
- Rental vs. Ownership
- Bedroom size preferences
- Policy for maximum housing costs and intial sale prices
- Detailed HOA cost policies

INCOME CATEGORIES + HOUSING COSTS

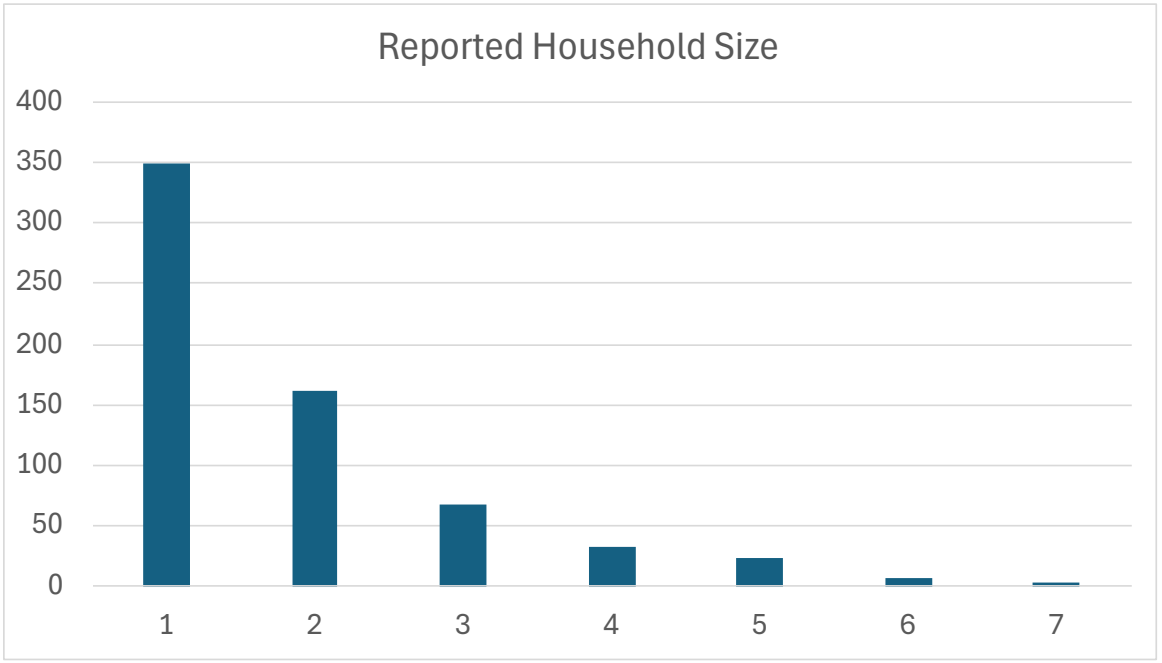
1. What incomes are served by units developed through Program?

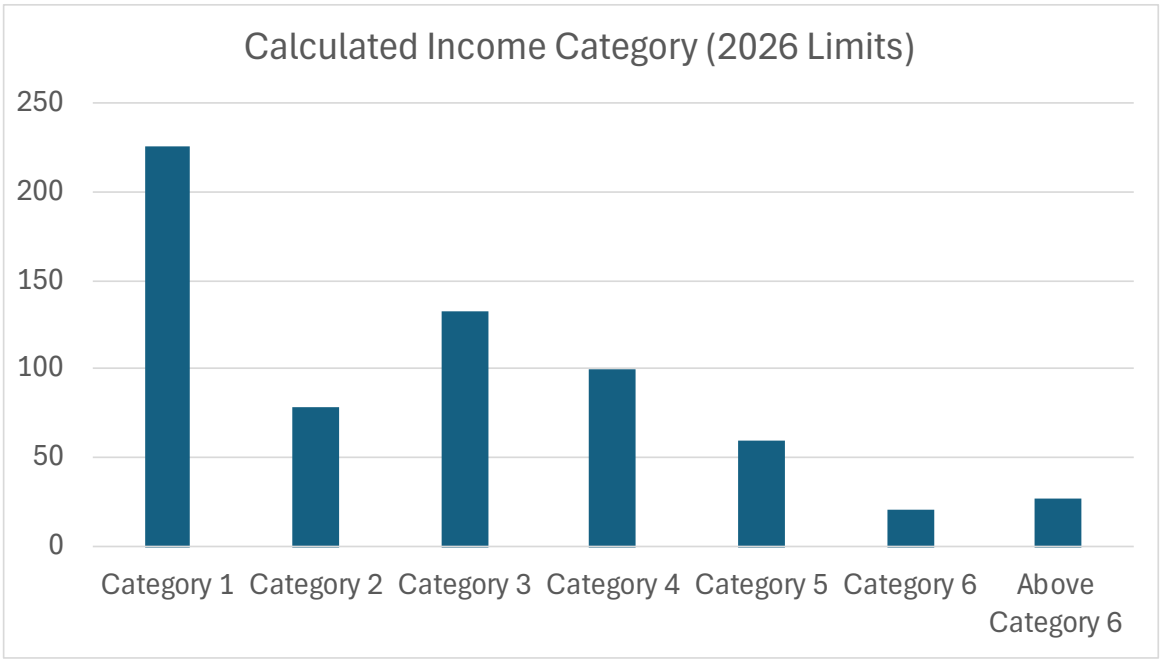
- Program currently serves Category 4 (80 - 100% AMI)
- Alternative income categories allowed with Council discretionary review
- Applicants must qualify at the time of purchase/lease
- Staff recommends allowing for category averaging to encourage diversity
- Exploring outright option for increased requirement with Category Local (Installment 1)

2. What are acceptable housing costs for units developed through Program?

- Consider both rental and ownership
- Currently determined by BCHA Policy
- Can be determined by City Housing Policy

CURRENT WAITLIST DATA





- 645 Active Households
- Average Household Size: 1.8
- Average Household Income: $57,400

2026 INCOME LIMITS + MAXIMUM HOUSING COSTS (RENTALS)

	Federal Programs						
Household Size	Category 1 up to 50% of Median	Category 2 50% to 60% of Median	Category 3 60% to 80% of Median	Category 4 80% to 100% of Median	Category 5 100% to 120% of Median	Category 6 120% to 140% of Median	Category Local No Income Limit
1	$ 38,000	$ 45,600	$ 60,800	$ 76,000	$ 91,200	$ 106,400	Full-time, exclusive resident of or employed in Blaine County, Idaho
2	$ 43,400	$ 52,080	$ 69,440	$ 86,800	$ 104,160	$ 121,520	
3	$ 48,850	$ 58,620	$ 78,160	$ 97,700	$ 117,240	$ 136,780	
4	$ 54,250	$ 65,100	$ 86,800	$ 108,500	$ 130,200	$ 151,900	
5	$ 58,600	$ 70,320	$ 93,760	$ 117,200	$ 140,640	$ 164,080	
6	$ 62,950	$ 75,540	$ 100,720	$ 125,900	$ 151,080	$ 176,260	

Unit Size	Category 1 up to 50% of Median	Category 2 50% to 60% of Median	Category 3 60% to 80% Median	Category 4 80% to 100% of Median	Category 5 100% to 120% of Median & Category Local
Studio	$ 524	$ 873	$ 1,048	$ 1,397	$ 1,747
1	$ 561	$ 936	$ 1,123	$ 1,497	$ 1,871
2	$ 636	$ 1,060	$ 1,272	$ 1,696	$ 2,120
3	$ 711	$ 1,184	$ 1,421	$ 1,895	$ 2,369
4	$ 808	$ 1,347	$ 1,616	$ 2,155	$ 2,693

Maximum Housing Costs are inclusive of rent, essential utilities, HOA fees.

FEEDBACK + DISCUSSION

1. Methods + Process

- Questions on proposed priority, outright methods + process?

2. Calculation of Requirement

- Does the Council wish to also remove the "net livable" 15% reduction for community housing built on-site?

3. Additional Standards

- Is Council aligned with addressing these details through an adopted City Housing Policy?

4. Income Categories

- Does the Council wish to change the targeted AMI range for outright community housing (currently 80 - 100%, Category 4)?
- Rents + Sale Prices can be reviewed through City Housing Policy

THANK YOU



REQUIREMENTS + STANDARDS

Current Requirements

- Category 4 (80 - 100% AMI) or lower. Allowed to request alternative and adjust amount of housing provided with Council review and approval
- No size/bedroom requirements
- No rental vs. ownership standards

Current Methods

"Outright" Options

- Build community housing on-site* **(35 units)**
- Build community housing off-site
- Acquire and restrict existing units **(2 units)**
- Pay in-lieu fee*

* most common

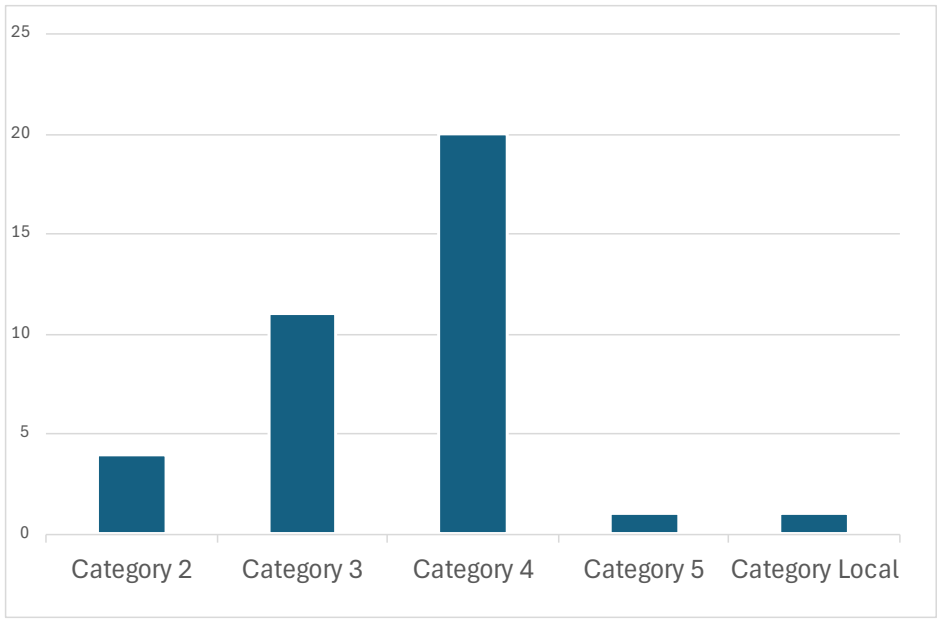
Discretionary Options (Full Council Review)

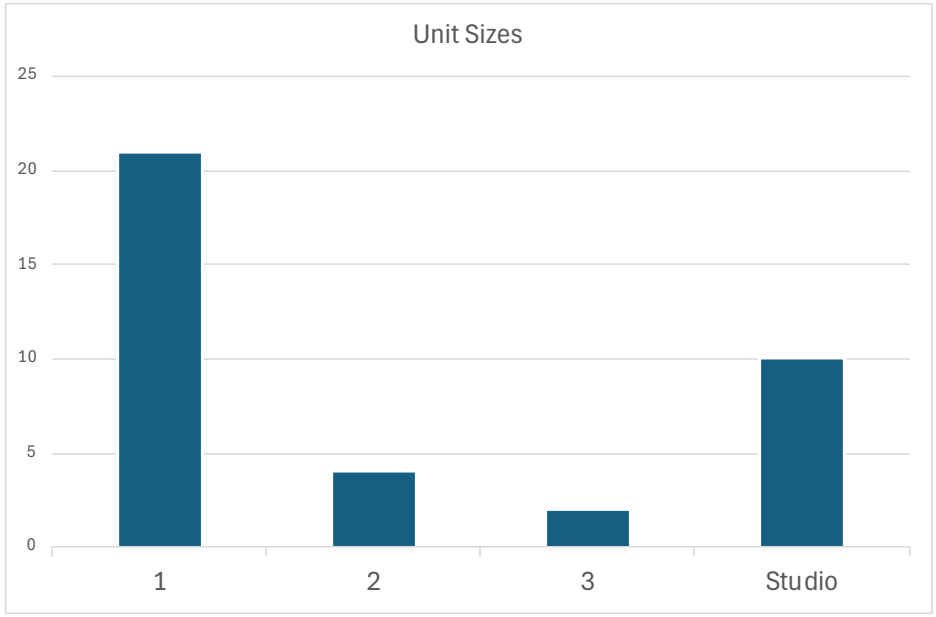
- Convey land to city
- Existing housing unit buy down / mortgage buy down
- Other proposals

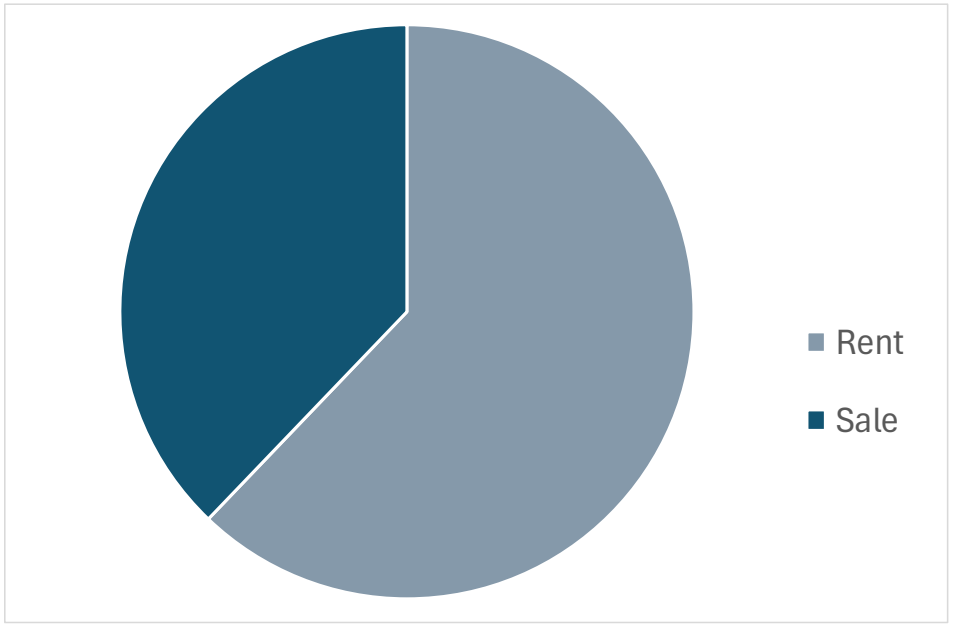




HOUSING PRODUCED BY FAR EXCEEDANCE PROGRAM







TIMELINE

Installment 1



Assumptions:
- *Community outreach in June*
- *3 hearings with the PZ Commission*
- *3 readings by City Council*

Fast Track 1



Assumptions:
- *No community outreach outside of hearings*
- *1 hearing with the PZ Commission*
- *3 readings by City Council*
- *Limited ability to make revisions due to schedule*

CONSIDERATIONS FOR PRIORITY ITEMS

FAR program elements are connected to other standards and amendments.

- Adjustments to FAR maximums (by-right & with exceedance)
- Adjustments to definitions + measurements (e.g. Gross Floor Area)
- Other design requirements
- Influence type and and amount of community housing that can feasibly be required.

Changes to the program will impact other zones

- Community Core currently being studied
- Tourist and General Residential-High in the future

Level of Complexity

- Limited public engagement and time for PZ + Council Review
- Limited ability to make revisions due to schedule

INSTALLMENT 1: POTENTIAL FAR EXCEEDANCE CHANGES

Retail Core

- Initial analysis recommends maintaining 20% community housing requirement
- Little change in amount that can be required between Categories 4, 5, 6
- Explore option for higher % requirement with Category Local

Mixed-Use

- Initial analysis recommends maintaining 20% CH requirement
- Increase to 30% CH requirement for consolidated lots
- Little change in amount that can be required between Categories 4, 5, 6
- Explore option for higher % requirement with Category Local

Considerations

- Explore allowing increased income category for larger units (2 & 3 bedrooms)
- Consider requiring ownership for Category 6 and Local.
- Explore impact of any adjustments to Gross Floor Area definition on FAR Exceedance