

# CITY OF SUN VALLEY

## 2025 ADOPTED BUDGET

# CONTENT

## BUDGET OVERVIEW

EXECUTIVE SUMMARY……..3-4
SUMMARY (BY FUND)……5-6
CAPITAL EXPENDITURES……..7
CAPITAL EXPENDITURES (BY FUND)……8

## GENERAL FUND

SUMMARY……10
REVENUE……...11-12
EXPENDITURES……13
LEGISLATION DEPARTMENT……15-17
ADMINISTRATION DEPARTMENT……19-22
COMMUNITY DEVELOPMENT DEPARTMENT……....24-28
POLICE DEPARTMENT……30-34
FIRE DEPARTMENT……...36-42
STREET DEPARTMENT……44-48
OTHER GENERAL GOVERNMENT……..50

## OTHER FUNDS

FIXED ASSET FUND……..52
CAPITAL IMPROVEMENT FUND……53
STREET AND PATH FUND……54
WORKFORCE HOUSING FUND……..55
% LOCAL OPTION TAX (LOT) FUND (AIR)……...56
FIRST RESPONDER FUND……...57
DEBT SERVICE FUND……...58

# EXECUTIVE SUMMARY (FY25)

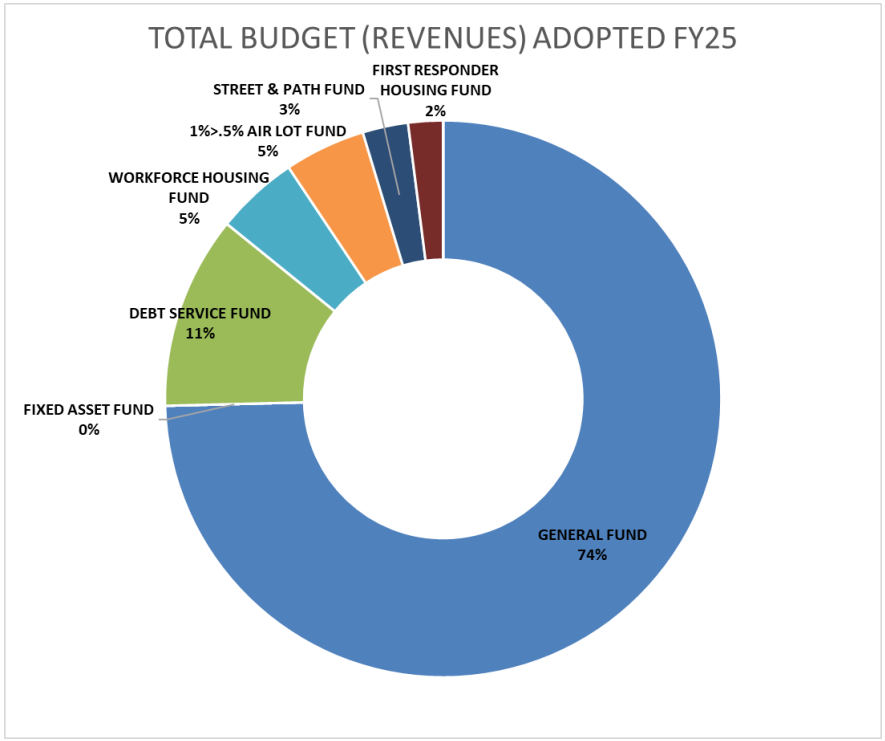
| | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY23 AUDITED ACTUALS | FY24 ADOPTED BUDGET | FY25 ADPOTED BUDGET |
|---|---|---|---|---|---|
| **TOTAL REVENUES** | **$ 13,215,333** | **$ 12,427,657** | **$ 12,677,473** | **$ 10,912,930** | **$ 11,218,415** |
| **OPERATING EXPENDITURES** | **$ 7,774,133** | **$ 8,717,044** | **$ 11,494,786** | **$ 9,773,633** | **$ 10,131,917** |
| **CAPITAL EXPENDITURES** | **$ 4,345,880** | **$ 4,890,684** | **$ 3,372,367** | **$ 5,196,349** | **$ 3,425,469** |
| **TOTAL EXPENDITURES** | **$ 12,120,013** | **$ 13,607,728** | **$ 14,867,153** | **$ 14,969,982** | **$ 13,557,386** |
| **NET INCOME** | **$ 1,095,320** | **$ (1,180,071)** | **$ (2,189,680)** | **$ (4,057,053)** | **$ (2,338,971)** |
| OP. REVENUES (NET of OPEX) | $ 5,441,200 | $ 3,710,613 | $ 2,024,856 | $ 801,657 | $ 864,710 |
| **TOTAL CASH POSITION** | **$ 16,264,265** | **$ 14,969,015** | **$ 12,383,866** | **$ 6,164,106** | **$ 7,042,951** |

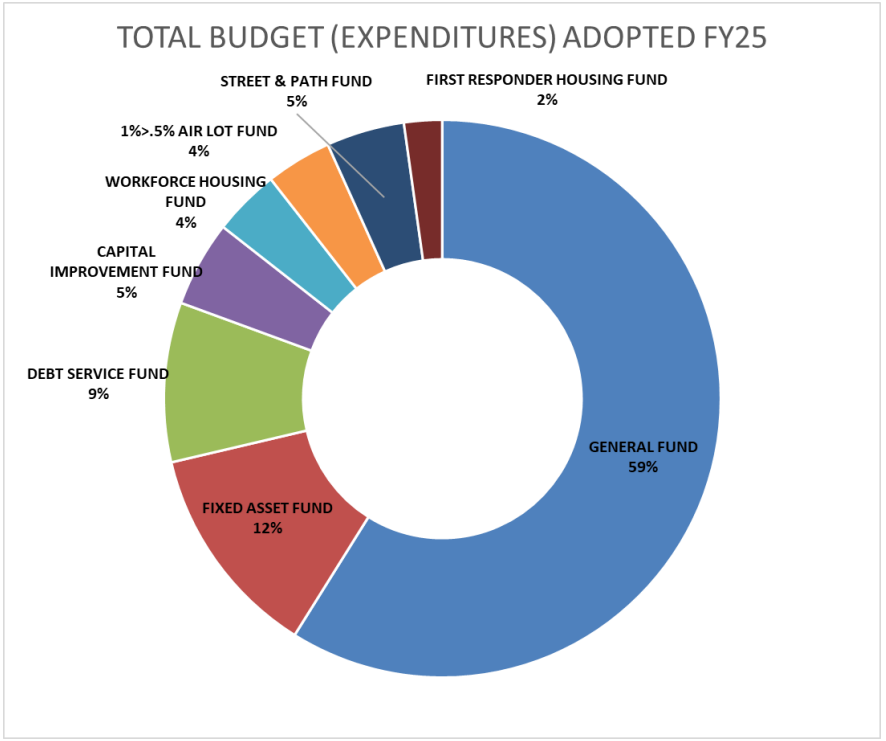
- $13.56M of Total Expenditures.
- $10.1M of Operating Expenditures.
- $3.4M of Capital Expenditures.
- ($2.4M) of Net Income.
- Estimated ending FY25 Cash Position of $7.9M.

# SUMMARY (BY FUND)

| | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY23 AUDITED ACTUALS | FY24 ADOPTED BUDGET | FY25 ADPOTED BUDGET |
|---|---|---|---|---|---|
| **REVENUES (by Fund)** | | | | | |
| GENERAL FUND | $ 7,308,388 | $ 8,033,189 | $ 8,306,967 | $ 7,983,216 | $ 8,369,164 |
| FIXED ASSET FUND | $ 193,460 | $ 252,260 | 180,275 | - | - |
| DEBT SERVICE FUND | $ 1,264,629 | $ 1,256,239 | 1,261,688 | 1,258,796 | 1,258,546 |
| CAPITAL IMPROVEMENT FUND | $ 185,720 | $ 160,504 | 93 | - | - |
| WORKFORCE HOUSING FUND | $ - | $ 14,976 | - | 534,459 | 538,604 |
| 1%>.5% AIR LOT FUND | $ 838,364 | $ 1,093,080 | 1,142,859 | 534,459 | 528,101 |
| STREET & PATH FUND | $ 3,405,396 | $ 111,601 | 124,531 | 72,000 | 297,000 |
| FIRST RESPONDER HOUSING FUND | $ - | $ 1,500,459 | 1,661,060 | 530,000 | 227,000 |
| LAND ACQUISITION FUND | $ - | $ - | - | - | - |
| 2018 BOND CONSTRUCTION FUND | $ 19,376 | $ 5,349 | - | - | - |
| | **$ 13,215,333** | **$ 12,427,657** | **$ 12,677,473** | **$ 10,912,930** | **$ 11,218,415** |
| **EXPENDITURES (by Fund)** | | | | | |
| GENERAL FUND | $ 5,621,915 | $ 6,288,864 | $ 9,024,899 | $ 7,643,558 | $ 7,985,354 |
| FIXED ASSET FUND | $ 249,728 | $ 543,425 | 941,935 | 2,288,469 | 1,685,469 |
| DEBT SERVICE FUND | $ 1,251,796 | $ 1,251,738 | 1,354,951 | 1,330,981 | 1,254,371 |
| CAPITAL IMPROVEMENT FUND | $ 22,326 | $ 84,029 | 316,744 | 730,000 | 675,000 |
| WORKFORCE HOUSING FUND | $ 70,491 | $ 105,819 | 193,051 | 564,459 | 524,653 |
| 1%>.5% AIR LOT FUND | $ 829,931 | $ 1,070,623 | 921,884 | 526,059 | 517,539 |
| STREET & PATH FUND | $ - | $ 1,574,436 | 443,312 | 515,000 | 615,000 |
| FIRST RESPONDER HOUSING FUND | $ - | $ 340,024 | 1,670,376 | 1,371,456 | 300,000 |
| LAND ACQUISITION FUND | $ - | $ - | | | - |
| 2018 BOND CONSTRUCTION FUND | $ 4,073,826 | $ 2,348,770 | - | - | - |
| | **$ 12,120,013** | **$ 13,607,728** | **$ 14,867,153** | **$ 14,969,982** | **$ 13,557,386** |
| **NET INCOME** | **$ 1,095,320** | **$ (1,180,071)** | **$ (2,189,680)** | **$ (4,057,053)** | **$ (2,338,971)** |

# SUMMARY (BY FUND)



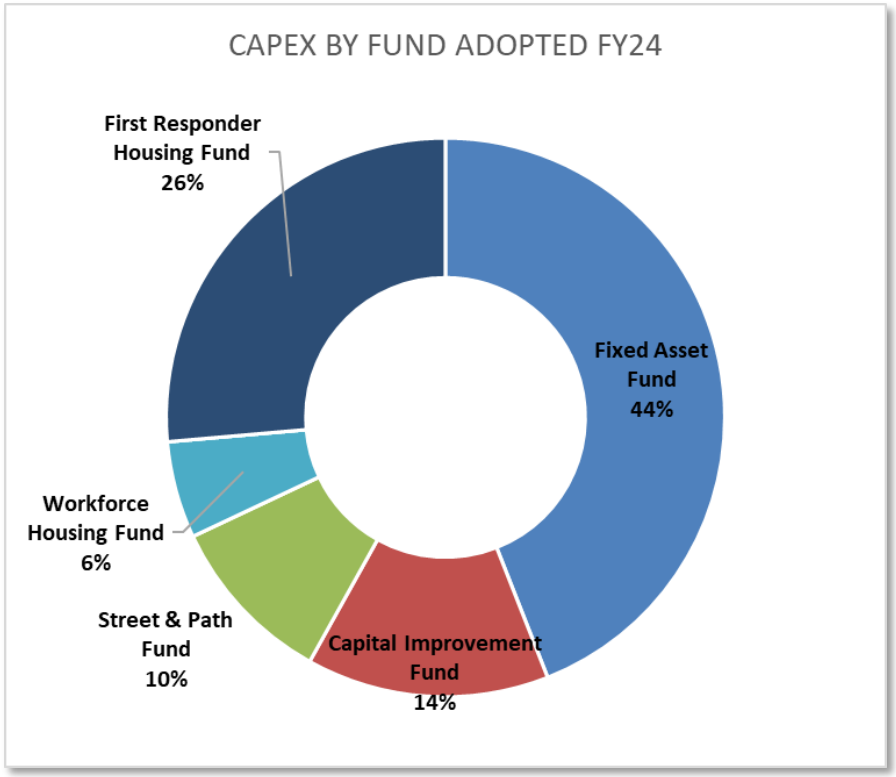



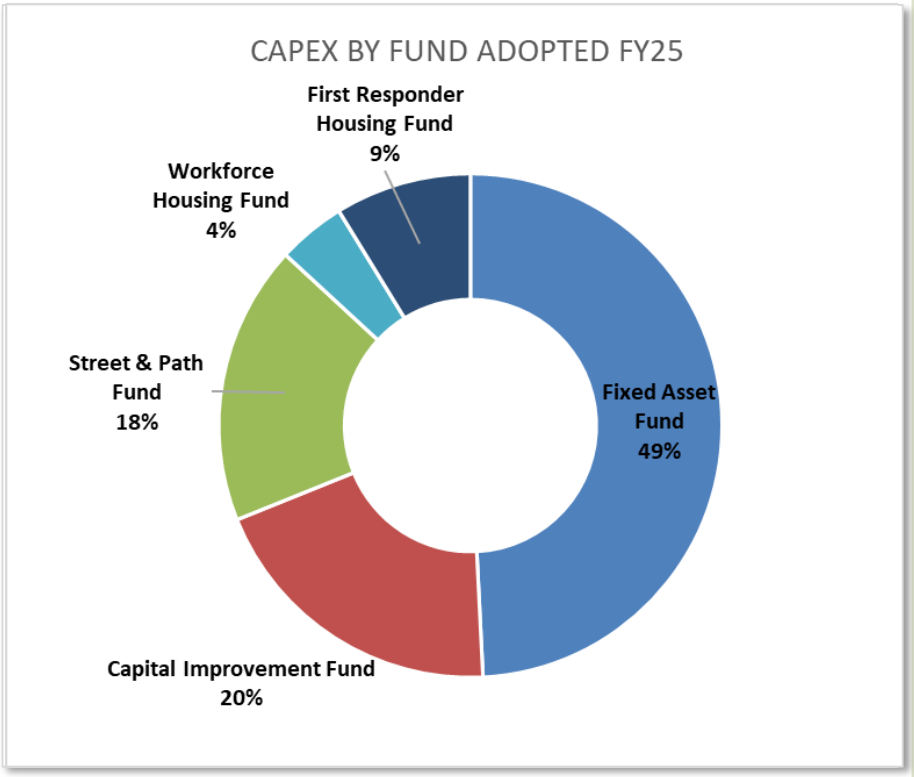
# CAPITAL EXPENDITURES

- $500K - ITD Undergrounding.
- $1M - Snowplow Equipment (Nov. receipt).
- $250k - Roundabout design + environmental.
- $100k - SV Road intersection overlay.
- $25k – Streets Safety Initiative Projects.
- $150k - City Hall Improvements.
- $65k - Police patrol vehicle.
- $33k – Fire Handheld Radios.
- $300k – Greenhorn Final Project invoicing.
- $150k - App. Lease debt service reduction.
- $435k World Cup Expenses.
- $65k Festival Meadow Infrastructure.

| | | | FY2024 ADOPTED BUDGET | FY2025 ADOPTED BUDGET |
|---|---|---|---|---|
| **DEPARTMENT** | **FUND** | **CAPITAL ITEMS** | | |
| **POLICE** | | | **131,000** | **65,000** |
| | **Fixed Asset Fund** | **Patrol vehicle** | 65,000 | 65,000 |
| | | Tasers-Equipment | 36,000 | |
| | | Guns-Equipment | 30,000 | |
| **FIRE** | | | **127,469** | **145,469** |
| | **Fixed Asset Fund** | Aerial Tower - 10 year lease purchase - $112,426 | | |
| | | Fire Support Vehicle | 40,000 | |
| | | **Fire Engine Pumper -15 yr lease purchase-$87,469** | 87,469 | 87,469 |
| | | **Handheld Radios** | - | 33,000 |
| | **Capital Improvement Fund** | Elkhorn Fire Station Fiber Connection | - | |
| | | **Elkhorn Fire Station Landscaping repair** | - | 25,000 |
| **STREET** | | | **2,415,000** | **1,765,000** |
| | **Street & Path Fund** | **Streets and Paths Sealing** | 240,000 | 240,000 |
| | | **SV Road Intersection Design + Environmental** | 250,000 | 250,000 |
| | | **SV Rd improvements Overlay** | - | 100,000 |
| | | **Mobile Speed Signage** | - | |
| | | **Road Safety Initiative Improvements** | 25,000 | 25,000 |
| | **Capital Improvement Fund** | Street Department Ventilation System | 120,000 | |
| | | Street Department Roof Replacement | 230,000 | |
| | | City Hall Generator | - | |
| | | Boiler Replacement Street Department | - | |
| | | **City Hall Interior Update** | 20,000 | 150,000 |
| | | City Buildings Rewire | - | |
| | **Fixed Asset Fund** | Bobcat Equipment | - | |
| | | Mowing/Painting/Weed Equipment | - | |
| | | Plow for 914 Loader & Hydrolic attachment for NH Tra | 30,000 | |
| | | **Snowplow Equipment** | 1,500,000 | 1,000,000 |
| **STRATEGIC PRIORITIES** | | | **2,522,880** | **1,450,000** |
| | **Fixed Asset Fund** | **World Cup Investment** | | 65,000 |
| | | Festival Meadows Development | 500,000 | 435,000 |
| | **First Responder Housing Fund** | Year 1 Construction Costs (Greenhorn) | - | |
| | | **Year 2 Construction Costs (Greenhorn)** | 1,371,456 | 300,000 |
| | **WorkForce Housing Fund** | Other Capital | - | |
| | | ELLSWORTH | 200,000 | - |
| | | **FIRST RESPONDER HOUSING** | 91,424 | 150,000 |
| | **Capital Improvement Fund** | Mountain Rides Electric Bus Station | 360,000 | |
| | | Other Capital | | |
| | | **ITD Power Lines Undergrounding** | - | 500,000 |
| **TOTAL** | | | **5,196,349** | **3,425,469** |

# CAPITAL EXPENDITURES (BY FUND)



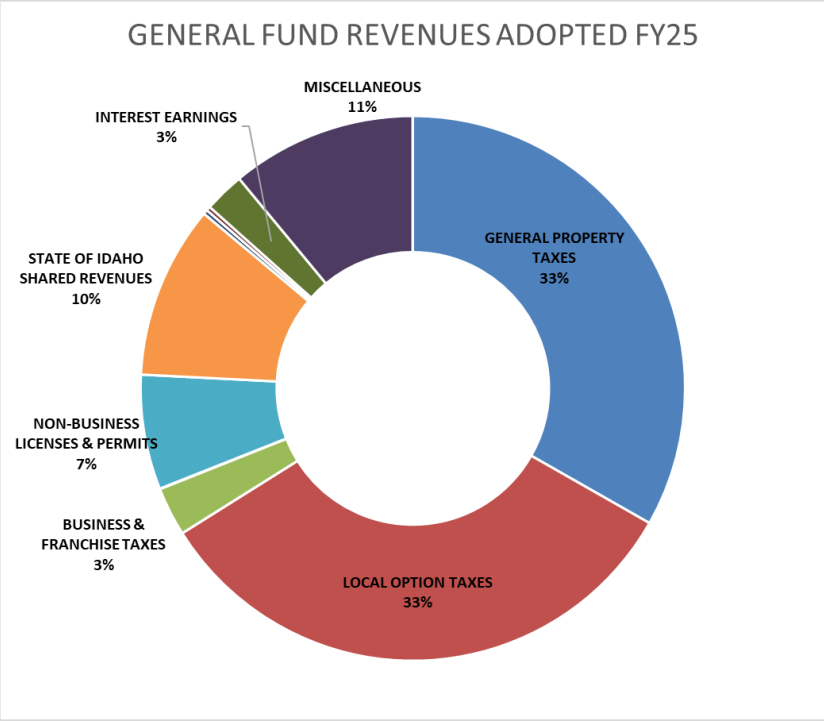


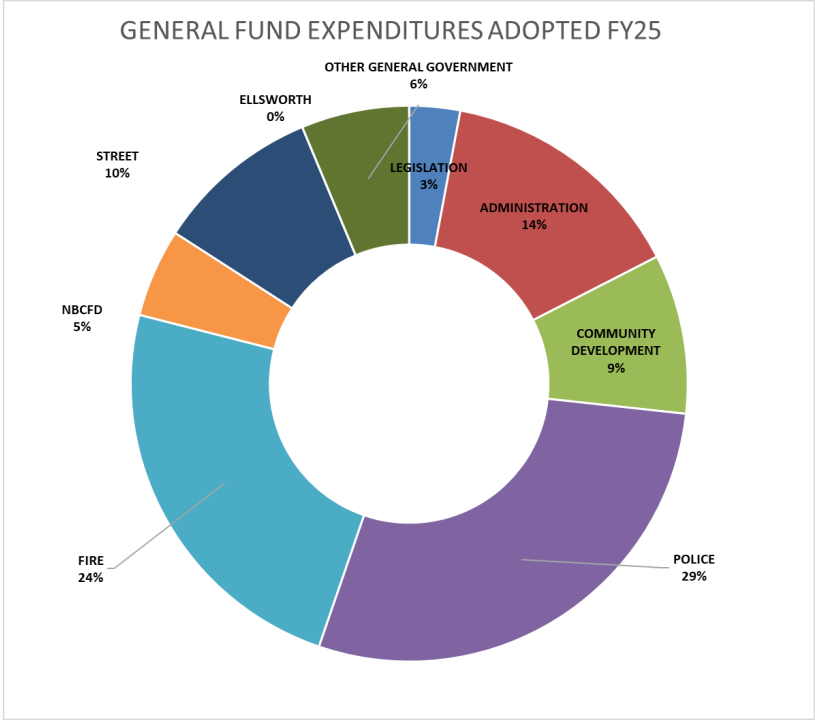
# GENERAL FUND

# SUMMARY

CITY OF SUN VALLEY
FY 2025 BUDGET

# GENERAL FUND SUMMARY




| | | |
|---|---|---|
| GENERAL PROPERTY TAXES | $ | 2,781,143 |
| LOCAL OPTION TAXES | $ | 2,749,062 |
| BUSINESS & FRANCHISE TAXES | $ | 242,000 |
| BUSINESS LICENSES & PERMITS | $ | 2,300 |
| NON-BUSINESS LICENSES & PERMITS | $ | 570,000 |
| STATE OF IDAHO SHARED REVENUES | $ | 860,000 |
| GENERAL GOVERNMENT | $ | 22,000 |
| FINES | $ | 21,000 |
| INTEREST EARNINGS | $ | 200,000 |
| MISCELLANEOUS | $ | 921,659 |
| TRANSFER FROM RESERVES | $ | - |
| TOTAL REVENUES | $ | 8,369,164 |

| | | |
|---|---|---|
| LEGISLATION | $ | 235,435 |
| ADMINISTRATION | $ | 1,157,979 |
| COMMUNITY DEVELOPMENT | $ | 741,223 |
| POLICE | $ | 2,277,856 |
| FIRE | $ | 1,894,612 |
| NBCFD | $ | 410,288 |
| STREET | $ | 767,060 |
| ELLSWORTH | $ | - |
| OTHER GENERAL GOVERNMENT | $ | 500,900 |
| TOTAL EXPENDITURES | $ | 7,985,354 |
| | | |
| NET INCOME | $ | 383,810.11 |

# GENERAL FUND REVENUE (1/2)

- 0% increase in Property Taxes.
- LOT forecast at 0% change to FY24 budget and current run rates.
- Building Permit forecast at 0% change to FY24 budget and current run rates.
- Impact fees forecast down $30k.

| | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|
| **GENERAL PROPERTY TAXES** | | |
| GENERAL PROPERTY TAXES | 2,775,413 | 2,775,413 |
| GOVERNORS PUBLIC SAFETY GRANT | - | |
| PROPERTY TAXES INT&PENALTY | 5,000 | 5,730 |
| | **2,780,413** | **2,781,143** |
| **LOCAL OPTION TAXES** | | |
| LOCAL OPTION TAX - LIQUOR 3% | 158,670 | 178,492 |
| LOCAL OPTION TAX - LODGING 3% | 1,169,159 | 1,152,571 |
| LOCAL OPTION TAX - RETAIL 3% (non-tangible) 2% (tangible) 1% (ski lift tickets) | 1,265,116 | 1,298,768 |
| LOCAL OPTION TAX - BUILDING MATERIALS 1% | 99,417 | 119,227 |
| LOT - World Cup Impact | | |
| LOCAL OPTION TAX - PENALTIES & INTEREST | 65 | 4 |
| | **2,692,427** | **2,749,062** |
| **BUSINESS & FRANCHISE TAXES** | | |
| GAS FRANCHISE | 80,000 | 90,000 |
| CABLE FRANCHISE | 80,000 | 72,000 |
| ELECTRIC FRANCHISE | 80,000 | 80,000 |
| | **240,000** | **242,000** |
| **BUSINESS LICENSES & PERMITS** | | |
| BEER, LIQUOR & WINE LICENSES | 2,000 | 2,000 |
| MUNICIPAL TAX PERMITS | 300 | 300 |
| | **2,300** | **2,300** |
| **NON-BUSINESS LICENSES & PERMITS** | | |
| IMPACT FEES | 100,000 | 70,000 |
| BUILDING PERMITS | 500,000 | 500,000 |
| | **600,000** | **570,000** |

# GENERAL FUND REVENUE (2/2)

- State Shared Revenues Forecast at 0% change to FY24 budget.
- Interest Revenue forecast higher ($200k) but significantly lower than current run rates.
- Comm. Dev. Reimbursements added at $33k.
- Amb. District Revenues forecast up ($325k) consistent with FY25 proposal.
- NBCFD reimbursement of $410k.

| | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|
| **STATE OF IDAHO SHARED REVENUES** | | |
| STATE LIQUOR APPORTIONMENT | 60,000 | 65,000 |
| STATE SALES TAX | 800,000 | 795,000 |
| | **860,000** | **860,000** |
| **GENERAL GOVERNMENT** | | |
| ENGINEERING & CONSULTANT REIMBURSABLES | - | |
| APPLICATION FEES | 22,000 | 22,000 |
| | **22,000** | **22,000** |
| **FINES** | | |
| TRAFFIC FINES | 1,000 | 1,000 |
| MOTOR VEHICLE TAX | 20,000 | 20,000 |
| | **21,000** | **21,000** |
| **INTEREST EARNINGS** | | |
| INTEREST REVENUES | 65,000 | 200,000 |
| | **65,000** | **200,000** |
| **MISCELLANEOUS** | | |
| SPECIAL EVENTS REVENUE | 3,800 | 4,000 |
| POLICE DEPARTMENT DONATIONS | 15,000 | 15,000 |
| FIRE DEPARTMENT DONATIONS | 15,000 | 15,000 |
| GENERAL CITY DONATIONS | 100 | 100 |
| OTHER REVENUES | 1,000 | 1,000 |
| WILDLAND FIRES | 50,000 | 50,000 |
| COMMUNITY DEVELOPMENT REIMBURSABLE EXPENSES | | 33,000 |
| AMB DISTRICT REVENUES | 151,199 | 325,372 |
| NBCFD REIMBURSEMENT | 396,077 | 410,288 |
| NBCFD REIMBURSEMENT - HOUSING LEASE | 67,899 | 67,899 |
| ONLINE CREDIT CARDS FEES | - | - |
| | **700,076** | **921,659** |
| GENERAL FUND REVENUE TOTAL | **7,983,216** | **8,369,164** |

# GENERAL FUND EXPENDITURES

- Administration up 6% with increased insurance premium.
- Fire (+AMB) up 12.8% with increased Amb. District proposal.
- Other Gen. Govt. includes 3.5% increased ask for Mt. Rides transit services.

| | FY 2024 | FY 2025 | % CHANGE FY 2024 ADOPTED to FY 2025 |
|---|---|---|---|
| | ADOPTED BUDGET | ADOPTED BUDGET | ADOPTED BUDGET |
| **DEPARTMENTS** | | | |
| **LEGISLATION** | 250,905 | 235,435 | -6.2% |
| **ADMINISTRATION** | 1,091,717 | 1,157,979 | 6.1% |
| **COMMUNITY DEVELOPMENT** | 709,707 | 741,223 | 4.4% |
| **POLICE** | 2,225,680 | 2,277,856 | 2.3% |
| **FIRE (+AMB)** | 1,679,461 | 1,894,612 | 12.8% |
| **NBCFD** | 396,077 | 410,288 | 3.6% |
| **STREET** | 762,173 | 767,060 | 0.6% |
| **ELLSWORTH** | 54,238 | - | NA |
| **OTHER GENERAL GOVERNMENT** | 473,600 | 500,900 | 5.8% |
| **OTHER** | | | |
| **GENERAL FUND EXPENDITURES TOTAL** | **7,643,558** | **7,985,354** | 4.5% |



# GENERAL FUND

# LEGISLATION

CITY OF SUN VALLEY
FY 2025 BUDGET

# GOALS/PRIORITIES

- Continue to allocate and utilize all City resources in prioritizing the health, safety and welfare of our residents and visitors.
- Continue to evaluate and improve Emergency Medical Services within the City.
- Continue to diligently improve & maintain City Infrastructure.
- Continue to discuss, implement and refine Workforce Housing initiatives & policies.

# KEY METRICS

| | FY 2023 ACTUAL | MID-YEAR FY 24 | FY 2025 ESTIMATED |
|---|---|---|---|
| COUNCIL MEETINGS HELD | 19 | 8 | 20 |
| PUBLIC HEARINGS HELD | 16 | 9 | 16 |
| ORDINANCES ADOPTED | 5 | 2 | 5 |
| RESOLUTIONS APPROVED | 18 | 7 | 18 |

# LEGISLATION EXPENDITURES

| Acct No | Account Description | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|---|---|---|---|---|---|---|
| | | AUDITED | AUDITED | AUDITED | ADOPTED | ADOPTED |
| | | ACTUALS | ACTUALS | ACTUALS | BUDGET | BUDGET |
| **SALARIES AND WAGES** | | | | | | |
| | MERIT INCREASE | | | | 30,000 | 15,000 |
| 10-411-110-000 | SALARIES AND WAGES - Elected Officials | 63,250 | 69,000 | 69,000 | 105,000 | 117,000 |
| | | **63,250** | **69,000** | **69,000** | **135,000** | **132,000** |
| **FRINGE BENEFITS** | | | | | | |
| 10-411-210-000 | FICA CONTRIBUTION | 4,252 | 4,660 | 4,673 | 10,328 | 10,098 |
| 10-411-220-000 | RETIREMENT CONTRIBUTION | 7,552 | 8,239 | 8,151 | 12,053 | 15,787 |
| 10-411-250-000 | HEALTH INSURANCE | 70,833 | 75,763 | 64,659 | 83,000 | 70,000 |
| 10-411-240-000 | WORKERS COMPENSATION | 7 | 52 | 33 | 176 | 100 |
| | | **82,645** | **88,715** | **77,516** | **105,556** | **95,985** |
| **OPERATIONAL EXPENDITURES** | | | | | | |
| 10-411-321-000 | GENERAL CITY DONATION EXPENDITURES | 325 | 403 | 237 | 1,500 | 1,500 |
| 10-411-429-000 | PROFESSIONAL FEES | 18,383 | 9,927 | 10,843 | 1,500 | - |
| 10-411-475-000 | MEETINGS, CONVENTIONS & CONF. | 1,023 | 1,462 | 1,921 | 4,000 | 3,000 |
| 10-411-476-000 | CITY FUNCTIONS | 856 | 607 | 679 | 850 | 950 |
| 10-411-740-000 | OFFICE FURNITURE & EQUIPMENT | 229 | 4,675 | 2,291 | 2,500 | 2,000 |
| | | **20,817** | **17,074** | **15,971** | **10,350** | **7,450** |
| **LEGISLATION TOTAL EXPENDITURES** | | | | | | |
| | | **$ 166,712** | **$ 174,788** | **$ 162,486** | **$ 250,905** | **$ 235,435** |



# GENERAL FUND

# ADMINISTRATION

CITY OF SUN VALLEY
FY 2025 BUDGET

# GOALS/PRIORITIES

- Continue working toward certifications for the Finance Manager, City Clerk and Asst. to the City Clerk/Finance Manager.
- Inventory and track all electronics for Administration, Community Development, and Street's Department staff members.
- Update City's Retention Policy.
- Audit existing City of Sun Valley communication and outreach activities and vehicles.

# KEY METRICS

| | FY 2023 ACTUAL | MID-YEAR FY 24 | FY 2025 ESTIMATED |
|---|---|---|---|
| MINUTES PREPARED (CITY COUNCIL, FINANCE COMMITTEE, PLANNING & ZONING COMMISSION, HOUSING COMMITTEE AND SUN VALLEY AIR SERVICE BOARD) | 53 | 21 | 53 |
| AGENDAS/PACKETS PREPARED (CITY COUNCIL, FINANCE COMMITTEE, HOUSING COMMITTEE AND AIR SERVICE BOARD) | 37 | 22 | 37 |
| RECRUITMENTS CONDUCTED | 7 | 8 | 12 |
| SPECIAL EVENTS COORDINATED | 7 | 6 | 6 |
| INVOICES PROCESSED | 2497 | 1412 | 2800 |
| CHECKS ISSUED – GENERAL FUND CHECKING ACCOUNT | 1657 | 826 | 1600 |

# ADMINISTRATION EXPENDITURES (1/2)

| Acct No | Account Description | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY 2023 AUDITED ACTUALS | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|---|---|
| **SALARIES AND WAGES** | | | | | | |
| 10-415-110-000 | SALARIES AND WAGES | 405,025 | 371,321 | 444,185 | 476,112 | 515,944 |
| 10-415-120-000 | MERIT INCREASES - ALL CLASSIFIED EMPLOYEES | - | - | | | |
| 10-415-112-000 | MERIT INCREASE | 4,409 | - | | | |
| 10-415-115-000 | COVID Compensation | 33,000 | - | | | |
| | | **442,434** | **371,321** | **444,185** | **476,112** | **515,944** |
| **FRINGE BENEFITS** | | | | | | |
| 10-415-200-000 | WELLNESS INCENTIVE PROGRAM | 1,600 | 1,433 | 1,067 | 1,600 | 1,600 |
| 10-415-210-000 | FICA CONTRIBUTION | 33,017 | 27,584 | 33,589 | 36,423 | 39,470 |
| 10-415-220-000 | RETIREMENT CONTRIBUTION | 36,095 | 30,261 | 46,005 | 54,158 | 61,707 |
| 10-415-250-000 | HEALTH INSURANCE | 41,632 | 33,515 | 33,900 | 53,500 | 40,000 |
| 10-415-260-000 | LIFE INSURANCE | 1,590 | 1,811 | 1,944 | 2,000 | 2,000 |
| 10-000-217-400 | WORKERS COMPENSATION | 2,483 | 2,418 | 1,934 | 3,200 | 300 |
| 10-415-280-000 | STATE UNEMPLOYMENT | 112 | - | 65 | 500 | 250 |
| | | **116,529** | **97,021** | **118,503** | **151,380** | **145,327** |

# ADMINISTRATION EXPENDITURES (2/2)

| Acct No | Account Description | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY 2023 AUDITED ACTUALS | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|---|---|
| **OPERATIONAL EXPENDITURES** | | | | | | |
| 10-415-310-000 | OFFICE SUPPLIES | 8,270 | 9,519 | 8,131 | 10,000 | 10,000 |
| 10-415-315-000 | JANITORIAL SUPPLIES | 2,563 | 2,673 | 3,563 | 4,500 | 4,500 |
| 10-415-320-000 | OPERATING SUPPLIES | 1,483 | 2,594 | 2,896 | 3,000 | 3,000 |
| 10-415-370-000 | POSTAGE | 1,093 | 1,268 | 1,497 | 2,000 | 2,500 |
| 10-415-420-000 | PROFESSIONAL FEES | 3,576 | 3,254 | 7,700 | 5,000 | 7,500 |
| 10-415-421-000 | AUDIT | 11,000 | 11,500 | 11,500 | 12,100 | 13,750 |
| 10-415-423-000 | ENGINEERING - CITY GENERAL | - | 2,064 | 1,711 | 2,000 | 2,000 |
| 10-415-425-000 | ATTORNEY FEES | 30,019 | 24,985 | 31,650 | 33,600 | 35,500 |
| 10-415-436-000 | ATTORNEY FEES - UNFORSEEN LEGAL SERVICES | 735 | 2,430 | 3,285 | 6,500 | 5,000 |
| 10-415-426-000 | ATTORNEY FEES - SPECIAL COUNSEL | - | - | 3,256 | 2,500 | 3,000 |
| 10-415-427-000 | COMPUTER CONSULTANTS | 10,107 | 20,750 | 36,696 | 40,000 | 42,750 |
| 10-415-435-000 | WEBSITE | 4,165 | 3,465 | 3,465 | 5,525 | 5,525 |
| 10-415-440-000 | ADVERTISING & LEGAL PUBLISHING | 5,084 | 1,830 | 2,619 | 2,500 | 2,500 |
| 10-415-465-000 | INSURANCE - LIABILITY FUND | 114,133 | 178,305 | 131,975 | 144,000 | 168,983 |
| 10-415-470-000 | TRAVEL, TRAINING & MEETINGS | 1,396 | 3,542 | 2,282 | 10,000 | 5,000 |
| 10-415-476-000 | CITY FUNCTIONS | 284 | 16,066 | 15,672 | 20,500 | 20,500 |
| 10-415-480-000 | DUES/SUBSCRIPTIONS/MEMBERSHIPS | 38,504 | 38,321 | 48,144 | 60,500 | 55,000 |
| 10-415-491-000 | ADVERTISING & RECRUITMENT | 50 | 558 | 101 | 500 | 500 |
| 10-415-500-000 | CUSTODIAL & CLEANING SERVICES | 12,870 | 15,170 | 15,612 | 16,500 | 17,000 |
| 10-415-510-000 | TELEPHONE & COMMUNICATIONS | 22,861 | 20,264 | 22,005 | 25,000 | 25,000 |
| 10-415-521-000 | UTILITIES | 36,502 | 39,249 | 47,518 | 42,000 | 49,000 |
| 10-415-540-000 | LEASES - OFFICE FURN & EQUIP | 3,255 | 3,638 | 3,548 | 4,000 | 4,200 |
| 10-415-680-000 | BANK CHARGES | 1,414 | 1,964 | 5 | 2,000 | 2,000 |
| 10-415-740-000 | OFFICE FURNITURE & COMPUTER EQUIPMENT | 5,015 | 10,808 | 19,002 | 10,000 | 12,000 |
| | | **314,379** | **414,217** | **423,834** | **464,225** | **496,708** |
| **ADMINISTRATION TOTAL EXPENDITURES** | | | | | | |
| | | **873,343** | **882,559** | **986,522** | **1,091,717** | **1,157,979** |



# GENERAL FUND

CITY OF SUN VALLEY
FY 2025 BUDGET

# COMMUNITY DEVELOPMENT

# GOALS/PRIORITIES

## Strengthen sense of place, sense of community

- Clear and best practice land use regulations to protect community character – Continue targeted code updates/clarifications (Design Review applicability, ADUs, riparian/wetlands).
- Long Range Planning – Reinvigorate pursuit of *Dark Sky Community* status started in 2020 and put on hold 2021. Continued internal monitoring of Comprehensive Plan's goals, policies, and actions and their applicability/relevancy.
- Collaborations and partnerships – Continue exceptional level of service as a resource/guide for homeowners and stakeholders. Continue inter-departmental coordination. Continue to engage when opportunities emerge externally (valley-wide efforts).
- Special projects – Support and/or lead cross-departmental projects and initiatives.

## Enhance experience for department's most valued asset, CD team members

- Continued targeted tech to improve project management, internal/external communications.
- Professional development – identify and execute growth opportunities, make investments in training and professional conference attendance.
- Internal operating procedure formalization, documentation, and implementation.

# KEY METRICS

| | CY 2019 ACTUAL | CY 2020 ACTUAL | CY 2021 ACTUAL | CY 2022 ACTUAL | CY 2023 ACTUAL | CY 2024 YTD AND YE EST. | CY 2025 EST. |
|---|---|---|---|---|---|---|---|
| BUILDING PERMITS ISSUED | 186 | 168 | 180 | 196 | 211 | 67 YTD 6/3/24<br>180 YE EST | 180 |
| DESIGN REVIEWS APPROVED | 84 | 86 | 101 | 70 | 92 | 40 YTD 6/3/24<br>80 YE EST | 80 |

| | FY 2019 ACTUAL | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 24 YTD AND YE ESTIMATED | FY 2025 ESTIMATED |
|---|---|---|---|---|---|---|---|
| BUILDING PERMITS FEES COLLECTED | $345,882 | $439,000 | $974,835 | $1,113,274 | $636,066 | $297,000 YTD 6/3/24<br>$550,000 YE EST<br>$500,000 FY 24 BUDGETED | $500,000 |
| IMPACT FEES COLLECTED | NA | NA | NA | $229,448 | $109,952 | $29,928 YTD 6/3/24<br>$550,000 YE EST<br>$100,000 FY 24 BUDGETED | $70,000 |

# COMMUNITY DEVELOPMENT HIGHLIGHTS

- Conservative revenue projections informed by current application volume – revenues held flat from FY 24 to FY 25.
- Anticipate steady stream of new development applications, down from 2021-2022 peak, yet higher than pre-2020. Complexities with remaining properties and custom development = continued need for high-performing staff.
- Slight reduction in operating expenses (reflects end of one-time investments made in FY 23 and 24 office enhancements).
- Maintain FY25 training line item at FY24 level to support continued professional development for CD team. Continued positioning of CD staff to grow their skillsets to aid in implementing internal and interdepartmental projects and initiatives.

# COMMUNITY DEVELOPMENT EXPENDITURES (1/2)

| Acct No | Account Description | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY 2023 AUDITED ACTUALS | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|---|---|
| **SALARIES AND WAGES** | | | | | | |
| 10-418-110-000 | SALARIES AND WAGES | 265,088 | 360,489 | 367,510 | 417,019 | 434,824 |
| 10-418-120-000 | SALARIES & WAGES-PART-TIME EMPLOYEE | 20,860 | 952 | - | - | |
| 10-418-140-000 | SALARIES & WAGES - TEMPORARY | - | - | 4,002 | - | |
| 10-418-112-000 | MERIT INCREASE | 2,780 | - | - | - | 5,000 |
| | | **288,728** | **361,441** | **371,512** | **417,019** | **439,824** |
| **FRINGE BENEFITS** | | | | | | |
| 10-418-200-000 | PHYSICAL INCENTIVE PROGRAM | 1,552 | 1,460 | 1,433 | 1,600 | 1,600 |
| 10-418-210-000 | FICA CONTRIBUTION | 22,085 | 29,566 | 29,457 | 31,902 | 33,647 |
| 10-418-220-000 | RETIREMENT CONTRIBUTION | 34,971 | 43,156 | 43,657 | 47,436 | 52,603 |
| 10-418-250-000 | HEALTH INSURANCE | 24,403 | 46,293 | 62,468 | 60,000 | 65,000 |
| 10-418-240-000 | WORKERS COMPENSATION | 2,651 | 3,572 | 2,112 | 3,500 | 5,600 |
| | | **85,662** | **124,046** | **139,128** | **144,438** | **158,449** |

# COMMUNITY DEVELOPMENT EXPENDITURES (2/2)

| Acct No | Account Description | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY 2023 AUDITED ACTUALS | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|---|---|
| **OPERATIONAL EXPENDITURES** | | | | | | |
| 10-418-285-000 | P&Z EXPENSE REIMBURSEMENT | 20,000 | 30,700 | 20,700 | 36,000 | 30,000 |
| 10-418-290-000 | PLANNING BUS EXP | 624 | 347 | 419 | 500 | 500 |
| 10-418-310-000 | OFFICE SUPPLIES | 2,763 | 1,873 | 1,764 | 3,000 | 2,500 |
| 10-418-320-000 | OPERATING SUPPLIES | 652 | 896 | 996 | 1,250 | 1,250 |
| 10-418-350-000 | MOTOR FUELS & LUBRICANTS | 2,844 | 1,760 | 1,939 | 4,000 | 3,000 |
| 10-418-420-000 | PROFESSIONAL FEES | 5,942 | 3,300 | 2,030 | 4,000 | 4,000 |
| 10-418-422-000 | ENGINEERING | 25,138 | 46,244 | 17,517 | 15,000 | 33,000 |
| 10-418-423-000 | CONTRACT LABOR | 5,000 | 5,000 | 8,641 | 22,500 | 17,000 |
| 10-418-425-000 | ATTORNEY FEES | 14,948 | 4,562 | 3,766 | 15,000 | 15,000 |
| 10-418-427-000 | COMPUTER CONSULTANTS | 932.5 | 3,630 | 3,679 | 5,000 | 4,000 |
| 10-418-440-000 | ADVERTISING & LEGAL PUBLISHING | 4,992 | 7,274 | 6,700 | 4,000 | 2,500 |
| 10-418-470-000 | TRAVEL, TRAINING & MEETINGS | 81 | 3,852 | 3,587 | 6,500 | 6,500 |
| 10-418-480-000 | DUES/SUBSCRIPTIONS/MEMBERSHIPS | 2,133 | 3,490 | 6,026 | 10,200 | 11,700 |
| 10-418-510-000 | TELEPHONE & COMMUNICATIONS | 993 | 1,261 | 1,244 | 1,300 | 1,300 |
| 10-418-600-000 | REPAIR/MAINT - AUTOMOTIVE EQ | 682 | 114 | 119 | 2,500 | 1,500 |
| 10-418-740-000 | OFFICE FURNITURE & COMPUTER EQUIPMENT | 995 | 4,213 | 13,798 | 17,500 | 9,200 |
| | | **88,719** | **118,515** | **92,923** | **148,250** | **142,950** |
| **COMMUNITY DEVELOPMENT TOTAL EXPENDITURES** | | | | | | |
| | | **463,109** | **604,002** | **603,562** | **709,707** | **741,223** |



# GENERAL FUND

# POLICE DEPARTMENT

CITY OF SUN VALLEY
FY 2025 BUDGET

# GOALS/PRIORITIES

- Continue valley wide training with our Law Enforcement partners and other First Responder partners.
  - In FY2024, SVPD coordinated/lead trainings in ARCON, Tac-Med, Specialty Impact Munitions, SFST (DUI), Stop Stick, Crime Scene Photos, Taser, Breath Testing Operations, LEO Active Shooter, Integrated Response to Active Shooter, and Firearms.
- Continue the Emergency Medical Responder (EMR) program to train SVPD Officers in Emergency Medical procedures beyond Basic First Aid.
  - In FY2024, 7 of the 12 officers have completed the EMR training
- Continue to work with the Community School to become more involved as a partner.
  - In FY2024, SVPD has members on the Comprehensive School Threat Assessment Program. Assisted with the 8$^{th}$ grade forensics class and continues to be an active presence at school activities.
- Continue to train officers in leadership, management, and investigative skills. To ensure we create leaders in the community and for future succession.
  - In FY2024, Supervisor and two Management Certificates, and several hours of investigative training. Implementing the Corporal position in 2025.

# KEY METRICS

| | | | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 YTD 05/29/24 | FY 2025 ESTIMATED |
|---|---|---|---|---|---|---|---|
| ARRESTS | | | 32 | 37 | 31 | 17 | UNK |
| CALLS FOR SERVICE | | | 2814 | 2796 | 3351 | 2370 | UNK |
| CRIME REPORTS | | | 124 | 172 | 172 | 83 | UNK |
| CITATIONS | | | 224 | 300 | 275 | 304 | UNK |
| TOTAL TRAFFIC STOPS | | | 783 ONLY ½ THE YEAR | 1463 | 1583 | 1438 | UNK |

# POLICE HIGHLIGHTS

- Merit Corporal Increase ……. Increase $13,400 FY2025.

  This is a new line item. It is designed to encourage the officers of the Sun Valley Police Department to become better trained and able to manage a larger scale of incidents. We have had Officer I, Officer II, and Officer III. There are no definitions, clear instructions, or job description for what defines these positions. I am changing the names, updating job descriptions and requirements for each position. Officer I will be classified as Probationary Patrol Officer, new officer with 1 year experience with SVPD or less. Officer II will be classified as Patrol Officer, a fully trained and certified officer able to work shifts on their own. Officer III will be classified as Corporal. The CPL position will be a training achievement position. These officers must have advanced training in investigations including internet crime, Emergency Medical Response (EMR), emergency management, active shooter response, mental health response. They will have Idaho POST Instructors and Intermediate certifications.

- Other Operating Cost Deduction for FY2025 …… Deflation $18,030.

  Through careful inspection of our budget, I was able to reduce the operational line items by $18,030, which would help offset the increase for the Corporal position.

- Vehicle Replacement ……..…….. $65,000.

  Patrol Vehicle Unit 3 2019 Chevrolet Tahoe with over 8,850 Engine Hours. On average, one hour of idle time is equal to 30 miles of driving. [33]

# POLICE EXPENDITURES (1/2)

| Acct No | Account Description | FY 2023 AUDITED BUDGET | FY 2024 ADOPTED ACTUALS | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|
| **SALARIES AND WAGES** | | | | |
| 10-421-110-000 | SALARIES AND WAGES | 1,176,571 | 1,243,632 | 1,295,320 |
| 10-421-112-000 | MERIT INCREASE | - | | 13,400 |
| 10-421-122-000 | OVERTIME SALARIES | 44,178 | 43,000 | 48,000 |
| | | **1,220,749** | **1,286,632** | **1,356,720** |
| **FRINGE BENEFITS** | | | | |
| 10-421-200-000 | PHYSICAL INCENTIVE PROGRAM | 4,199 | 5,200 | 5,200 |
| 10-421-210-000 | FICA CONTRIBUTION | 90,917 | 98,427 | 103,789 |
| 10-421-220-000 | RETIREMENT CONTRIBUTION | 152,190 | 172,923 | 198,759 |
| 10-421-250-000 | HEALTH INSURANCE | 210,999 | 271,000 | 225,000 |
| 10-421-240-000 | WORKERS COMPENSATION | 13,956 | 23,000 | 28,000 |
| | | **472,262** | **570,551** | **560,749** |
| **OPERATIONAL EXPENDITURES** | | | | |
| 10-421-310-000 | OFFICE SUPPLIES | 1,822 | 1,800 | 1,800 |
| 10-421-315-000 | JANITORIAL SUPPLIES | 1,845 | 1,000 | 1,000 |
| 10-421-320-000 | OPERATING SUPPLIES | 2,684 | 3,500 | 3,000 |
| 10-421-321-000 | POLICE DEPARTMENT DONATION EXPENDITURES | 9,233 | 12,000 | 14,000 |
| 10-421-340-000 | MINOR EQUIPMENT | 20,061 | 22,000 | 20,000 |
| 10-421-345-000 | SAFETY EQUIPMENT | | - | |
| 10-421-350-000 | MOTOR FUELS & LUBRICANTS | 25,464 | 30,000 | 27,000 |
| 10-421-370-000 | POSTAGE | 194 | 500 | 500 |
| 10-421-424-000 | MEDICAL SERVICES | | 500 | 500 |
| 10-421-426-000 | INVESTIGATIVE EXPERT SVCS | | 2,500 | 2,500 |
| 10-421-427-000 | COMPUTER CONSULTANTS | 8,220 | 9,000 | 9,000 |

# POLICE EXPENDITURES (2/2)

| Acct No | Account Description | FY 2023 AUDITED BUDGET | FY 2024 ADOPTED ACTUALS | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|
| 10-421-440-000 | ADVERTISING & LEGAL PUBLISHING | - | 1,000 | 500 |
| 10-421-470-000 | TRAVEL, TRAINING & MEETINGS | 33,984 | 35,000 | 35,000 |
| 10-421-480-000 | DUES/SUBSCRIPTIONS/MEMBERSHIPS | 3,445 | 4,000 | 4,000 |
| 10-421-493-000 | PHYSICAL EXAMINATIONS | - | 250 | 250 |
| 10-421-510-000 | TELEPHONE & COMMUNICATIONS | 8,661 | 9,500 | 9,000 |
| 10-421-595-000 | REPAIR & MAINT - EQUIPMENT | 504 | 1,000 | 1,500 |
| 10-421-600-000 | REPAIR/MAINT - AUTOMOTIVE EQUIPMENT | 10,697 | 15,000 | 12,000 |
| 10-421-610-000 | REPAIR/MAINT - OTHER | 2,612 | 3,000 | 3,000 |
| 10-421-615-000 | REPAIR/MAINT - RADIO SERVICE | - | 1,500 | 500 |
| 10-421-630-000 | LAUNDRY | 3,651 | 4,200 | 4,000 |
| 10-421-665-000 | UNIFORMS - POLICE | 9,259 | 10,000 | 8,000 |
| 10-421-695-000 | VEHICLE TOWING | - | 250 | 250 |
| 10-421-740-000 | OFFICE FURNITURE & COMPUTER EQUIPMENT | 6,438 | 9,500 | 7,500 |
| 10-421-753-000 | RADIOS-HANDHELD | 30,119 | 10,000 | 7,000 |
| 10-421-770-000 | ANIMAL CONTROL | 2,970 | 1,000 | 670 |
| | | **181,862** | **188,000** | **172,470** |
| **EXTERNAL CONTRACTS** | | | | |
| 10-421-347-000 | RECORDS MGT SYSTEM - POLICE/FIRE | 31,446 | 35,738 | 36,066 |
| 10-421-348-000 | COMMUNICATIONS-POLICE/FIRE DISPATCH | 115,185 | 118,641 | 124,949 |
| 10-421-428-000 | PROSECUTION OF MISDEMEANORS | 12,679 | 26,118 | 26,902 |
| | | **159,310** | **180,497** | **187,917** |
| **POLICE DEPARTMENT TOTAL EXPENDITURES** | | | | |
| | | **2,034,182** | **2,225,680** | **2,277,856** |



# GENERAL FUND

# FIRE DEPARTMENT

CITY OF SUN VALLEY
FY 2025 BUDGET

# GOALS/PRIORITIES

- Continue developing paramedics to deliver advanced life support (ALS Engine Deployment).
- Research and obtain wildfire fuel mitigation grants.
- Develop and implement wildland fuel reduction programs in the City.
- Complete Insurance Service Rating Bureau review (ISRB/ISO Rating).
- Create an updated department strategic plan for Mayor and Council approval.
- Work with the Ambulance District to obtain funding to increase staffing to begin responding to medical calls in the North Blaine County Fire District.
- Continue discussions of a future fire station placement and timeline.
- Continue to develop our team through training and education to effectively mitigate emergencies in our community to the highest standards.
- Actively engage in community risk reduction education and planning to improve the safety of our citizens.

# KEY METRICS

| | FY 2019 ACTUAL | FY 2020 ACTUAL | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2023 ESTIMATED | FY 2024 ESTIMATED |
|---|---|---|---|---|---|---|---|
| FIRE CALLS | 165 | 268 | 242 | 291 | 314 | 339 | N/A |
| EMERGENCY MEDICAL SERVICE CALLS | 191 | 184 | 200 | 204 | 220 | 238 | N/A |
| TECHNICAL RESCUE/OTHER CALLS | 20 | 25 | 14 | 52 | 55 | 60 | N/A |
| STRUCTURE FIRES IN CITY | 10 | 11 | 3 | 3 | 5 | 5 | N/A |
| STRUCTURE FIRES RESPONDED TO | 29 | 35 | 15 | 14 | 15 | 15 | N/A |
| WILDLAND FIRE RESPONSES | 12 | 25 | 9 | 12 | 15 | 15 | N/A |
| DESIGN & REVIEW PROJECTS | 21 | 19 | 45 | 35 | 20 | 20 | 15 |
| SPRINKLER INSPECTIONS | 25 | 12 | 20 | 20 | 20 | 20 | 20 |
| CERTIFICATES OF OCCUPANCY | 24 | 14 | 20 | 17 | 20 | 25 | 20 |

# FIRE HIGHLIGHTS

- Completed the housing for first responders project that added eight new homes for first responders at Greenhorn Fire Station.
- Trained and certified a new full-time paramedic.
- Trained six Sun Valley Law Enforcement to EMR (Emergency Medical Responder) Level.
- Took delivery of our new fire engine to enhance our ALS Engine response.
- Applied for $300k grant for wildfire fuel mitigation projects.
- Implemented Blue Card Officer Development program.
- Actively engaged as part of the Idaho Fire Chiefs Association Leadership team.

# FIRE EXPENDITURES (1/2 CSV)

| Acct No | Account Description | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY 2023 AUDITED ACTUALS | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|---|---|
| **SALARIES AND WAGES** | | | | | | |
| 10-423-110-000 | SALARIES AND WAGES | 613,741 | 710,030 | 813,942 | 789,302 | 806,354 |
| 10-423-112-000 | MERIT INCREASE | 4,845 | | - | | 7,000 |
| 10-423-120-000 | SALARIES & WAGES -ON CALL FF | 49,190 | 63,779 | 49,516 | 80,000 | 75,000 |
| 10-423-122-000 | OVERTIME SALARIES | 16,033 | 26,298 | 26,755 | 38,000 | 45,000 |
| 10-423-130-000 | SALARIES & WAGES-WILDLAND | (3,488) | 12,375 | - | 10,000 | 10,000 |
| | | **680,321** | **812,482** | **890,213** | **917,302** | **943,354** |
| **FRINGE BENEFITS** | | | | | | |
| 10-423-200-000 | PHYSICAL INCENTIVE PROGRAM | 2,932 | 4,000 | 3,867 | 3,600 | 3,600 |
| 10-423-210-000 | FICA CONTRIBUTION | 52,377 | 63,695 | 68,953 | 70,174 | 72,167 |
| 10-423-220-000 | RETIREMENT CONTRIBUTION | 78,205 | 92,088 | 105,018 | 123,285 | 138,201 |
| 10-423-250-000 | HEALTH INSURANCE | 90,752 | 111,513 | 112,865 | 136,000 | 120,000 |
| 10-423-240-000 | WORKERS COMP & SUPPLMTL ACCDT | 15,662 | 20,061 | 13,632 | 24,000 | 25,000 |
| | | **239,929** | **291,357** | **304,335** | **357,059** | **358,968** |
| **OPERATIONAL EXPENDITURES** | | | | | | |
| 10-423-310-000 | OFFICE SUPPLIES | 1,782 | 1,475 | 1,744 | 2,000 | 2,000 |
| 10-423-315-000 | JANITORIAL SUPPLIES | 2,269 | 3,778 | 3,334 | 3,000 | 3,000 |
| 10-423-320-000 | OPERATING SUPPLIES | 2,311 | 3,903 | 3,221 | 6,000 | 6,000 |
| 10-423-321-000 | FIRE DEPARTMENT DONATION EXPENDITURES | 6,321 | 3,617 | 7,482 | 14,000 | 6,000 |
| 10-423-325-000 | MEDICAL SAFETY SUPPLIES | 5,060 | 8,840 | 7,508 | 9,500 | 8,500 |
| 10-423-340-000 | MINOR TOOLS | 940 | 2,211 | 1,704 | 3,000 | 3,000 |
| 10-423-350-000 | MOTOR FUELS & LUBRICANTS | 11,467 | 19,888 | 17,453 | 18,000 | 18,000 |
| 10-423-365-000 | WILDLAND FIRE EXPENSES | - | - | - | 2,000 | 2,000 |
| 10-423-370-000 | POSTAGE | - | 84 | - | | - |
| 10-423-427-000 | COMPUTER CONSULTANTS | 2,641 | 2,475 | 3,600 | 3,000 | 3,000 |
| 10-423-440-000 | ADVERTISING & LEGAL PUBLISHING | 515 | 29 | | | - |
| 10-423-470-000 | TRAVEL, TRAINING & MEETINGS | 12,271 | 34,611 | 21,966 | 34,200 | 34,200 |
| 10-423-480-000 | DUES/SUBSCRIPTIONS/MEMBERSHIPS | 3,100 | 2,590 | 1,270 | 5,000 | 12,000 |
| 10-423-500-000 | CUSTODIAL & CLEANING SERVICES | 500 | 500 | 1,560 | 600 | 600 |
| 10-423-510-000 | TELEPHONE & COMMUNICATIONS | 9,627 | 15,524 | 15,533 | 18,500 | 18,500 |
| 10-423-555-000 | RENTAL- EQUIPMENT | - | - | - | 1,000 | 1,000 |

# FIRE EXPENDITURES (2/2 CSV)

| Acct No | Account Description | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY 2023 AUDITED ACTUALS | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|---|---|
| 10-423-575-000 | EQUIPMENT PURCHASE - NON CAPITAL | 9,209 | 11,542 | 6,820 | 14,000 | 14,000 |
| 10-423-576-000 | PERSONAL PROTECTION EQUIPMENT | 10,677 | 11,133 | 10,240 | 12,000 | 20,000 |
| 10-423-585-000 | REPAIR/MAINT - BUILDINGS | 3,452 | 9,390 | 16,616 | 30,000 | 30,000 |
| 10-423-595-000 | REPAIR & MAINT - EQUIPMENT | 9,125 | 10,722 | 10,060 | 12,000 | 12,000 |
| 10-423-600-000 | REPAIR/MAINT - AUTOMOTIVE EQ | 16,297 | 22,603 | 19,332 | 25,000 | 25,000 |
| 10-423-615-000 | REPAIR/MAINT - RADIO SERVICE | 9,203 | 5,469 | 6,531 | 10,000 | 10,000 |
| 10-423-620-000 | RADIO AND ANTENNA LEASES | 900 | 900 | - | 3,700 | 3,700 |
| 10-423-630-000 | LAUNDRY | 49 | 172 | 21 | 500 | 500 |
| 10-423-631-000 | UNIFORMS | 7,259 | 5,909 | 12,394 | 9,500 | 9,500 |
| 10-423-740-000 | OFFICE FURNITURE & COMPUTER EQUIPMENT | 4,849 | 6,581 | 6,334 | 13,700 | 10,000 |
| | | **129,822** | **183,945** | **174,720** | **250,200** | **252,500** |
| **CODE ENFORCEMENT** | | | | | | |
| 10-423-910-000 | TRAINING/TRAVEL - CE | 1,860 | 1,806 | - | 2,700 | 3,500 |
| 10-423-920-000 | OFFICE/OPERATING SUPPLIES - CE | 221 | - | 283 | 750 | 750 |
| 10-423-930-000 | TOOLS & SUPPLIES - CE | 129 | - | - | 250 | 250 |
| | | **2,210** | **1,806** | **283** | **3,700** | **4,500** |
| **FIRE DEPARTMENT TOTAL EXPENDITURES** | | | | | | |
| | | **1,052,281** | **1,289,590** | **1,369,551** | **1,528,261** | **1,559,321** |

# NORTH BLAINE COUNTY FIRE DISTRICT

| Acct No | Account Description<br>NORTH BLAINE COUNTY FIRE DISTRICT | FY 2021<br>AUDITED<br>ACTUALS | FY 2022<br>AUDITED<br>ACTUALS | FY 2023<br>AUDITED<br>BUDGET | FY 2024<br>ADOPTED<br>BUDGET | FY 2025<br>ADOPTED<br>BUDGET |
|---|---|---|---|---|---|---|
| **SALARIES AND WAGES** | | | | | | |
| 10-425-110-000 | SALARIES AND WAGES | 159,462 | 201,743 | 196,365 | 194,774 | 231,504 |
| 10-425-112-000 | MERIT INCREASE | 700 | - | - | 6,534 | 6,000 |
| 10-425-120-000 | SALARIES & WAGES -ON CALL FF | 19,248 | 10,604 | 10,914 | 30,518 | 31,434 |
| 10-425-122-000 | OVERTIME SALARIES | 2,513 | 5,215 | 4,103 | 7,920 | 8,158 |
| 10-425-140-000 | SALARIES - ADMINISTRATION | - | - | 17,728 | 46,800 | - |
| 10-425-145-000 | SALARIES & WAGES - PART TIME | 21,973 | 3,040 | - | - | |
| | | **203,895** | **220,603** | **229,111** | **286,546** | **277,096** |
| **FRINGE BENEFITS** | | | | | | |
| 10-425-200-000 | PHYSICAL INCENTIVE PROGRAM | 1,018 | 767 | 1,267 | 1,200 | 1,200 |
| 10-425-210-000 | FICA CONTRIBUTION | 15,735 | 16,140 | 17,259 | 21,921 | 21,198 |
| 10-425-220-000 | RETIREMENT CONTRIBUTION | 22,732 | 25,668 | 26,938 | 34,410 | 40,595 |
| 10-425-240-000 | WORKERS COMP & SUPPLMTL ACCDT | 3,597 | 4,158 | 2,604 | 6,000 | 8,000 |
| 42-470-705-000 | FUEL REIMBURSEMENT | | | | | 2,500 |
| 10-425-510-000 | PHONE REIMBURSEMENT | | | | | 1,000 |
| 42-470-702-000 | HOUSING ASSISTANCE | | | | | 23,700 |
| 10-425-250-000 | HEALTH INSURANCE | 34,744 | 30,605 | 28,716 | 46,000 | 35,000 |
| | | **77,826** | **77,339** | **76,783** | **109,531** | **133,192** |
| **NBCFD TOTAL EXPENDITURES** | | | | | | |
| | | **281,721** | **297,942** | **305,893** | **396,077** | **410,288** |

# AMBULANCE

| Acct No | Account Description AMBULANCE | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY 2023 AUDITED BUDGET | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|---|---|
| **SALARIES AND WAGES** | | | | | | |
| 10-426-110-000 | SALARIES AND WAGES | - | - | 22,174 | 59,280 | 150,000 |
| 10-426-120-000 | SALARIES & WAGES - ON CALL FF | - | - | - | 10,000 | 10,000 |
| 10-426-122-000 | OVERTIME SALARIES | - | - | 3,268 | 5,000 | 15,000 |
| | | **-** | **-** | **25,442** | **74,280** | **175,000** |
| **FRINGE BENEFITS** | | | | | | |
| 10-426-200-000 | PHYSICAL INCENTIVE PROGRAM | - | - | - | 400 | 800 |
| 10-426-210-000 | FICA CONTRIBUTION | - | - | 1,945 | 5,770 | 13,388 |
| 10-426-220-000 | RETIREMENT CONTRIBUTION | - | - | 3,273 | 9,983 | 25,638 |
| 10-426-240-000 | WORKERS COMP & SUPPLMTL ACCDT | - | - | - | 1,000 | 5,000 |
| 10-426-250-000 | HEALTH INSURANCE | - | - | 2,093 | 13,800 | 27,000 |
| | | **-** | **-** | **7,311** | **30,953** | **71,825** |
| **OPERATIONAL EXPENDITURES** | | | | | | |
| 10-426-320-000 | OPERATING SUPPLIES | - | - | - | 3,000 | 3,000 |
| 10-426-325-000 | MEDICAL SAFETY SUPPLIES | - | - | 4,087 | 4,966 | 4,966 |
| 10-426-470-000 | TRAVEL/TRAINING & MEETINGS | - | - | 19,044 | 6,500 | 10,000 |
| 10-426-510-000 | TELEPHONE & COMMUNICATIONS | - | - | - | 3,000 | 2,000 |
| 10-426-575-000 | EQUIPMENT PURCHASE-NON CAPITAL | - | - | 23,620 | 20,000 | 20,000 |
| 10-426-576-000 | PERSONAL PROTECTION EQUIPMENT | | | | 2,500 | 2,500 |
| | EQUIPMENT - BLS ENGINE GREENHORN | | | | | 40,000 |
| 10-426-615-000 | REPAIR/MAINT - RADIO SERVICE | | | | 5,000 | 5,000 |
| 10-426-631-000 | UNIFORMS | - | - | 73 | 1,000 | 1,000 |
| | | **-** | **-** | **46,824** | **45,966** | **88,466** |
| **AMBULANCE TOTAL EXPENDITURES** | | | | | | |
| | | **-** | **-** | **79,577** | **151,199** | **335,291** |
| **TOTAL BOTH FIRE DEPARTMENTS TOTAL EXPENDITURES** | | **1,334,002** | **1,587,532** | **1,755,022** | **2,075,538** | **2,304,901** |



# GENERAL FUND

# STREET DEPARTMENT

CITY OF SUN VALLEY
FY 2025 BUDGET

# GOALS/PRIORITIES

- PATH MAINTENANCE – Continue a rotational path maintenance program including slurry sealing and restriping.
- STREET MAINTENANCE – Friction seal will be applied to the new sections of Sun Valley Road that were rehabilitated prior year. Slurry seal will be applied to the City parking lots on a rotational maintenance schedule.
- STREET RECONSTRUCTION – Work with City's engineer, contractors and residents to complete the reconstruction of the Sun Valley Road/Saddle Road/Dollar Road intersection.
- WEED ABATEMENT – 1 full time employee is certified.
- ENCROACHMENT ABATEMENT – Ongoing efforts to identify and remove hazardous trees in the City right-of-way and address line-of-sight hazards.
- FACILITATE EFFICIENT SNOW REMOVAL by communicating with resident and contractors to ensure that proper drainage and line-of-sight is maintained in residential driveways.
- TRAINING for full-time employees on new plow trucks and loaders, maintenance of existing equipment, road painting techniques, and weed abatement.
- WINTER SERVICES – Maintain a high level of service that is expected for snow plowing and other wintertime operations.
- MINIMIZE WATER USAGE – Maintain landscaping at City Hall, Elkhorn Fire Station, Festival Meadows, and along roadways to best conserve water needed for maintenance and irrigation.

# KEY METRICS

| | FY 2021 ACTUAL | FY 2022 ACTUAL | FY 2023 ACTUAL | FY 2024 ESTIMATED | FY 2025 ESTIMATED |
|---|---|---|---|---|---|
| MILES OF STREET MAINTAINED | 21.5 | 21.5 | 24.8 | 24.8 | 24.8 |
| MILES OF PATHWAYS MAINTAINED | 13 | 13 | 13.5 | 13.5 | 13.5 |

# STREETS EXPENDITURES (1/2)

| Acct No | Account Description | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY 2023 AUDITED ACTUALS | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|---|---|
| **SALARIES AND WAGES** | | | | | | |
| 10-431-110-000 | SALARIES AND WAGES | 236,635 | 238,202 | 283,790 | 322,566 | 338,832 |
| 10-431-120-000 | SALARIES & WAGES - PART TIME | - | - | 25,000 | 2,000 | - |
| 10-431-122-000 | SALARIES & WAGES - OVERTIME | 4,718 | 8,793 | 17,048 | 25,000 | 25,000 |
| 10-431-123-000 | SALARIES & WAGES - ON-CALL PAY | 3,425 | 3,900 | 4,550 | 5,000 | 5,000 |
| 10-431-112-000 | MERIT INCREASE | 2,375 | - | - | - | |
| | | **247,152** | **250,895** | **330,388** | **354,566** | **368,832** |
| **FRINGE BENEFITS** | | | | | | |
| 10-431-200-000 | PHYSICAL INCENTIVE PROGRAM | 1,200 | 1,067 | 1,400 | 1,600 | 1,600 |
| 10-431-210-000 | FICA CONTRIBUTION | 18,012 | 18,298 | 24,316 | 27,124 | 28,216 |
| 10-431-220-000 | RETIREMENT CONTRIBUTION | 29,654 | 29,846 | 35,762 | 40,332 | 44,112 |
| 10-431-250-000 | HEALTH INSURANCE | 49,189 | 47,099 | 49,185 | 65,000 | 65,000 |
| 10-431-240-000 | WORKERS COMPENSATION | 8,562 | 6,464 | 4,961 | 12,000 | 8,000 |
| | | **106,617** | **102,774** | **115,625** | **146,056** | **146,928** |
| **OPERATIONAL EXPENDITURES** | | | | | | |
| 10-431-310-000 | OFFICE SUPPLIES | 190 | 177 | 28 | 750 | 500 |
| 10-431-315-000 | JANITORIAL SUPPLIES | - | - | 36 | 300 | 300 |
| 10-431-320-000 | OPERATING SUPPLIES | 4,309 | 3,557 | 6,084 | 6,000 | 6,000 |
| 10-431-340-000 | TOOLS & EQUIPMENT | 772 | 183 | 956 | 1,200 | 2,000 |
| 10-431-345-000 | SAFETY EQUIPMENT | 111 | 51 | 847 | 800 | - |
| 10-431-350-000 | MOTOR FUELS & LUBRICANTS | 8,661 | 20,406 | 43,299 | 35,000 | 35,000 |
| 10-431-427-000 | COMPUTER CONSULTANTS | 1,251 | 1,508 | 1,575 | 3,000 | 3,000 |
| 10-431-429-000 | OTHER PROFESSIONAL SERVICES | | 426 | - | | - |
| 10-431-440-000 | ADVERTISING & LEGAL PUBLISHING | - | 384 | - | | - |
| 10-431-470-000 | TRAVEL, TRAINING & MEETINGS | - | - | 914 | 2,500 | 1,500 |

# STREETS EXPENDITURES (2/2)

| Acct No | Account Description | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY 2023 AUDITED ACTUALS | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|---|---|
| 10-431-500-000 | CUSTODIAL & CLEANING SERVICES | 2,145 | 2,440 | 2,508 | 2,600 | 2,600 |
| 10-431-510-000 | TELEPHONE SERVICE | 1,601 | 1,621 | 1,732 | 1,700 | 1,700 |
| 10-431-536-000 | SANDING/MAG CHLORIDE | 19,384 | 38,304 | 44,140 | 40,000 | 55,000 |
| 10-431-570-000 | RENT/LEASE - SNOW REMOVAL EQUIP | 2,353 | - | | - | - |
| 10-431-591-000 | REPAIR/MAINT/CLEANING-STREETS | 1,255 | 4,359 | 2,096 | 5,000 | 5,000 |
| 10-431-592-000 | STRIPING | 26,856 | 25,868 | 25,103 | 15,000 | 20,000 |
| 10-431-593-000 | RIGHT-OF-WAY REMEDIATION | 6,500 | 5,300 | 2,271 | 6,500 | 1,500 |
| 10-431-595-000 | REPAIR/MAINT - LARGE EQUIPMENT | 11,518 | 22,745 | 40,807 | 40,000 | 18,000 |
| 10-431-596-000 | REPAIR/MAINT - SMALL EQUIP | 9 | 155 | 303 | 500 | 500 |
| 10-431-600-000 | REPAIR/MAINT - AUTO EQUIP | 1,303 | 983 | 2,573 | 4,000 | 4,000 |
| 10-431-610-000 | REPAIR/MAINT - MISC | - | - | 250 | 1,000 | 1,000 |
| 10-431-614-000 | REPAIR/MAINT-BUILDING | 13,064 | 20,331 | 15,171 | 20,000 | 20,000 |
| 10-431-620-000 | LANDSCAPE SERVICES | 1,673 | 5,358 | 6,756 | 2,500 | 2,500 |
| 10-431-621-000 | NOXIOUS WEED CONTROL | 23,300 | 22,715 | 1,799 | 7,000 | 5,000 |
| 10-431-631-000 | UNIFORMS | 1,222 | 1,304 | 1,458 | 2,000 | 2,000 |
| 10-431-740-000 | OFFICE FURNITURE & COMPUTER EQUIPMENT | - | 1,172 | 2,992 | 1,200 | 1,200 |
| 10-431-780-000 | ROADS & PATHS MAINT. PROGRAM | 45,460 | 54,810 | 53,180 | 60,000 | 60,000 |
| 10-431-790-000 | LAND MAINTENANCE 5 ACRE PARCEL | 2,460 | 2,862 | 1,424 | 3,000 | 3,000 |
| | | **175,397** | **237,019** | **258,304** | **261,550** | **251,300** |
| **STREET DEPARTMENT TOTAL EXPENDITURES** | | | | | | |
| | | **529,167** | **590,688** | **704,316** | **762,173** | **767,060** |

# STREETS HIGHLIGHTS

- New roof approved for street building with substantial completion of project estimated July 2024.
- New HVAC system to installed with substantial completion of project estimated August 2024.
- Initial snowplow equipment received and integrated into use FY24.
- Remaining snowplow equipment expected November 2024 – to be integrated for winter FY25 operations.



# GENERAL FUND

# OTHER GENERAL GOVT.

CITY OF SUN VALLEY
FY 2025 BUDGET

# OTHER GENERAL GOVT. EXPENDITURES

| Acct No | Account Description | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY 2023 AUDITED ACTUALS | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|---|---|
| **CONTINGENCY** | | | | | | |
| 10-419-800-000 | CONTINGENCY | 5,013 | - | - | 20,000 | 20,000 |
| | | **(3,387)** | **-** | **-** | **11,600** | **20,000** |
| **EXTERNAL CONTRACTS** | | | | | | |
| 10-419-687-000 | PUBLIC TRANSIT SERVICES | 265,000 | 398,000 | 435,000 | 450,000 | 466,000 |
| 10-419-688-000 | ECONOMIC DEVELOPMENT, CULTURAL AND INFORMATION SERVICES | 7,500 | 8,500 | 7,500 | 8,500 | 8,500 |
| 10-419-690-000 | EXTERNAL AGENCIES/PROJECTS | 731 | 2,557 | 2,400 | 3,500 | 6,400 |
| | | **548,231** | **629,057** | **444,900** | **462,000** | **480,900** |
| **OTHER GENERAL GOVERNMENT TOTAL EXPENDITURES** | | | | | | |
| | | **544,843** | **629,057** | **444,900** | **473,600** | **500,900** |

- Mt. Rides $466k request for Transit services.
- $8500 Sun Valley Economic Development request.
- $4k RCC annual membership support.
- $2400 Dark Sky Alliance support.



# GENERAL FUND

# OTHER FUNDS

CITY OF SUN VALLEY
FY 2025 BUDGET

# FIXED ASSET FUND

| Acct No | Account Description | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY 2023 AUDITED ACTUALS | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|---|---|
| **REVENUE** | | | | | | |
| 29-000-311-500 | PROPERTY TAXES | 193,460 | 252,260 | 180,275 | - | - |
| **FIXED ASSET REVENUE TOTALS** | | | | | | |
| | | **193,460** | **252,260** | **180,275** | **-** | **-** |
| | | | | | | |
| **EXPENDITURES** | | | | | | |
| **POLICE DEPARTMENT** | | | | | | |
| 29-490-762-000 | EQUIPMENT - TASERS | - | - | | 36,000 | - |
| 29-490-763-000 | EQUIPMENT - WEAPONS | - | - | - | 30,000 | - |
| 29-490-761-000 | POLICE- PATROL VEHICLE | 45,534 | 62,165 | 63,723 | 65,000 | 65,000 |
| | | **45,534** | **62,165** | **63,723** | **131,000** | **65,000** |
| **FIRE DEPARTMENT** | | | | | | |
| 29-490-755-000 | FIRE SUPPORT VEHICLE | - | 24 | - | 40,000 | |
| 29-490-752-000 | COMMAND VEHICLE | - | - | - | - | |
| | HANDHELD RADIOS | | | | | 33,000 |
| 29-490-756-000 | AERIAL TOWER | 112,426 | 112,426 | 112,427 | - | |
| 29-490-775-000 | FIRE ENGINE-PUMPER | 87,469 | 87,469 | 87,469 | 87,469 | 87,469 |
| 29-490-784-000 | WILDLAND ENGINE 64 | - | - | 444,876 | - | |
| | | **199,894** | **199,918** | **644,772** | **127,469** | **120,469** |
| **STREET DEPARTMENT** | | | | | | |
| 29-490-776-000 | BOBCAT EQUIPMENT | - | 41,871 | - | - | |
| 29-490-499-000 | PLOW FOR 914 LOADER + HYDROLICS FOR NH TRACTOR | - | - | - | 30,000 | - |
| 29-490-795-000 | LOADER MOUNTED SNOW BLOWER | - | 138,802 | - | - | |
| 29-490-798-000 | 2 X SNOWPLOW TRUCKS AND UPFIT + CAT 692 LOADER | - | - | - | 1,500,000 | 1,000,000 |
| 29-490-797-000 | MOWING/PAINTING/WEED EQUIPMENT | - | - | 107,855 | - | |
| | | **-** | **180,673** | **107,855** | **1,530,000** | **1,000,000** |
| **OTHER** | | | | | | |
| 29-490-900-000 | STRATEGIC PRIORITIES (CHAMPION MEADOWS)) | - | 64,728 | - | 500,000 | 65,000 |
| 29-490-901-000 | STRATEGIC PRIORITIES (WORLD CUP) | | | | - | 435,000 |
| 29-490-802-000 | CITY NETWORK HARDWARE/SOFTWARE | - | 35,940 | 64,853 | - | |
| 29-490-810-000 | WATCHGUARD UPGRADE | - | - | 11,105 | - | |
| 29-490-796-000 | ONLINE BILL PAY | 4,300 | - | - | - | |
| | | **4,300** | **100,668** | **75,958** | **500,000** | **500,000** |
| **FIXED ASSET EXPENDITURE TOTAL** | | | | | | |
| | | **249,728** | **543,425** | **892,308** | **2,288,469** | **1,685,469** |
| | **Audited Actuals** | | | **941,935** | | |
| **FIXED ASSET FUND NET** | | | | | | |
| | | **(56,268)** | **(291,165)** | **(712,033)** | **(2,288,469)** | **(1,685,469)** |

# CAPITAL IMPROVEMENT FUND

| Acct No | Account Description | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY 2023 AUDITED ACTUALS | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| **GENERAL PROPERTY TAXES** | | | | | | |
| 50-000-311-500 | AD VALOREM TAX | 2,154 | 688 | 93 | - | - |
| 50-000-379-254 | STATE BROADBAND GRANT REVENUE | 23,750 | - | | | |
| 50-000-379-255 | ARPA GRANT | 159,816 | 159,816 | - | - | - |
| **CAPITAL IMPROVEMENT FUND TOTAL REVENUE** | | **185,720** | **160,505** | **93** | **-** | **-** |
| | | | | | | |
| **EXPENDITURES** | | | | | | |
| | | | | | | |
| **BUILDINGS** | | | | | | |
| 50-480-442-000 | STREET DEPT VENTILATION SYS | - | | - | 120,000 | - |
| 50-480-443-000 | STREET DEPT ROOF REPLACEMENT | - | | - | 230,000 | - |
| 50-480-450-000 | CITY HALL GENERATOR | - | | | | |
| 50-480-459-000 | CITY HALL INTERIOR/EXTERIOR | - | 36,531 | 34,747 | 20,000 | 150,000 |
| 50-480-500-000 | POLICE GARAGE REMODEL | - | | 21,320 | - | |
| 50-480-461-000 | CITY BUILDINGS - REWIRE | - | | | | |
| 50-480-445-000 | STREETS BOILER REPLACEMENT | | | 23,118 | | |
| 50-480-462-000 | LANE RANCH DRAINAGE | - | | | | |
| 50-480-449-000 | ELKHORN FIRE STATION FIBER | 2,774 | | | | |
| 50-470-838-000 | FIRE DEPARTMENT SLEEPING QTRS | 19,552 | 1,889 | | | |
| 50-480-463-000 | FUTURE FIRE STATION PLANNING | - | | | | |
| 50-480-841-000 | ELKHORN FIRE STN ROOF REPLACEM | - | | 174,839 | | 25,000 |
| 50-480-843-000 | ELKHORN FIRE STN EXHAUST SYSTE | - | 45,608 | 62,720 | | |
| 50-480-840-000 | CITY HALL SERVER RM AIR CONDIT | - | | | | |
| | Mt Rides Electric Bus Station (Contribution) | | | | 360,000 | - |
| | Ellsworth Housing | | | | | |
| | ITD Undergrounding Power Lines (H75) | - | | | | 500,000 |
| **CAPITAL IMPROVEMENT FUND TOTAL EXPENDITURES** | | **22,326** | **84,029** | **316,744** | **730,000** | **675,000** |
| | | | | | | |
| **CAPITAL IMPROVEMENT FUND NET** | | | | | | |
| | | **163,394** | **76,476** | **(316,651)** | **(730,000)** | **(675,000)** |

# STREET AND PATH FUND

| Acct No | Account Description | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY 2023 AUDITED ACTUALS | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| **GENERAL PROPERTY TAXES** | | | | | | |
| 52-000-311-200 | PROPERTY TAX-GENERAL | $ 231 | $ - | $ 126 | $ - | |
| | | **$ 231** | **$ -** | **$ 126** | **$ -** | **$ -** |
| **STATE OF IDAHO SHARED REVENUES** | | | | | | |
| 52-000-335-200 | STATE HIGHWAY USER | 89,765 | 71,940 | 124,406 | 72,000 | 72,000 |
| | | **89,765** | **71,940** | **124,406** | **72,000** | **72,000** |
| **MISCELLANEOUS** | | | | | | |
| 52-000-379-300 | OTHER REVENUES | **3,315,400** | - | - | - | **225,000** |
| **TOTAL REVENUE** | | | | | | |
| | | **3,405,396** | **71,940** | **124,531** | **72,000** | **297,000** |
| | | | | | | |
| **EXPENSES** | | | | | | |
| 52-431-780-000 | ROADS & PATHS-STREET SEALING | | 130,000 | 253,752 | 240,000 | 240,000 |
| 52-431-781-000 | STREET CAPITAL PROJECTS | | - | - | 25,000 | 25,000 |
| | SURFACE OVERLAY-SV ROAD INTERSECTION | | | 14,872 | - | 100,000 |
| 52-431-738-000 | SUN VALLEY ROAD IMPROVEMENTS (INTERSECTION) | | 2,000,000 | 136,422 | 250,000 | 250,000 |
| | | **-** | **2,130,000** | **405,045** | **515,000** | **615,000** |
| **MISCELLANEOUS** | | | | | | |
| 52-431-960-000 | TRANSFER TO S&P FUND | - | - | - | - | |
| | | - | - | - | - | - |
| **STREET & PATH FUND TOTAL EXPENDITURES** | | | | | | |
| | | **-** | **2,130,000** | **405,045** | **515,000** | **615,000** |
| | **Audited final expenditres** | | | 443,312 | | |
| **STREET & PATH FUND NET** | | | | | | |
| | | **3,405,396** | **(2,058,060)** | **(280,514)** | **(443,000)** | **(318,000)** |

# WORKFORCE HOUSING FUND

| Acct No | Account Description | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY 2023 AUDITED ACTUALS | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|---|---|
| **REVENUE** | | | | | | |
| **FEES AND RENTS** | | | | | | |
| 42-000-311-510 | PAYMENT OF FEES IN LIEU | - | 14,976 | - | - | - |
| 42-000-311-511 | LOCAL OPTION TAXES -.5% | **-** | **-** | **70,507** | **534,459** | **538,604** |
| **WORKFORCE HOUSING FUND TOTAL REVENUE** | | | | | | |
| | | **-** | **14,976** | **70,507** | **534,459** | **538,604** |
| | Audited Actuals | | | - | | |
| **EXPENDITURES** | | | | - | | |
| 42-470-210-000 | FICA CONTRIBUTION | 1,423 | 954 | 3,860 | 11,475 | 9,754 |
| 42-470-220-000 | RETIREMENT CONTRIBUTION | 6,100 | 8,278 | 13,330 | 20,160 | 21,000 |
| 42-470-702-000 | EMPLOYEE HOUSING ALLOWANCE | 49,167 | 67,875 | 108,589 | 150,000 | 127,500 |
| 42-470-703-000 | COMMUNITY HOUSING SERVICES | 9,000 | 5,000 | - | - | |
| 42-470-709-000 | EMPLOYEE EDUCATION ASSISTANCE | - | - | 13,199 | 30,000 | 20,000 |
| 42-470-704-000 | HOUSING ALLOWANCE REVIEW | 4,800 | 4,800 | 6,800 | 6,400 | 5,600 |
| 42-470-705-000 | EMPLOYEE FUEL REIMBURSEMENT | - | 18,912 | 47,273 | 55,000 | 55,000 |
| 30-480-817-000 | PRINCIPAL - HOUSING LEASE | | | | | 76,685 |
| 30-490-600-000 | INTEREST - HOUSING LEASE | | | | | 59,114 |
| | ELLSWORTH | | | | 200,000 | |
| | FIRST RESPONDER HOUSING | | | | 91,424 | 150,000 |
| | Other Capital | | | | | |
| **WORKFORCE HOUSING FUND TOTAL EXPENDITURE** | | | | | | |
| | | **70,490** | **105,819** | **193,051** | **564,459** | **524,653** |
| | | | | | | |
| **WORKFORCE HOUSING FUND NET** | | | | | | |
| | | **(70,490)** | **(90,843)** | **(122,544)** | **(30,000)** | **13,951** |

# .5% LOT FUND (AIR)

| Acct No | Account Description | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|---|---|---|---|---|---|---|
| | | AUDITED | AUDITED | AUDITED | ADOPTED | ADOPTED |
| | | ACTUALS | ACTUALS | ACTUALS | BUDGET | BUDGET |
| **REVENUE** | | | | | | |
| 45-000-313-600 | LOCAL OPTION TAX - AIR SER 1% | 838,365 | 1,093,080 | 1,072,352 | 534,459 | 528,101 |
| **% LOT FUND TOTAL REVENUE** | | **838,365** | **1,093,080** | **1,072,352** | **534,459** | **528,101** |
| **EXPENDITURES** | | | | | - | |
| 45-470-850-000 | AIR SERVICE BOARD - 1% LOT | 829,931 | 1,070,623 | 921,884 | 526,059 | 517,539 |
| **1% LOT FUND TOTAL EXPENDITURES** | | **829,931** | **1,070,623** | **921,884** | **526,059** | **517,539** |
| | | | | | | |
| **1% LOT FUND NET** | | | | | | |
| | | - | **22,457** | **150,468** | **8,400** | **10,562** |

# FIRST RESPONDER FUND

| Acct No | Account Description | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY 2023 AUDITED ACTUALS | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|---|---|
| **REVENUE** | | | | | | |
| 57-000-371-100 | INTEREST EARNINGS | - | - | 57,677 | 30,000 | 2,000 |
| 57-000-379-300 | OTHER REVENUES | - | - | 1,603,383 | - | - |
| | | **-** | **-** | **1,661,060** | **30,000** | **2,000** |
| **OTHER** | | | | | | |
| 57-000-379-400 | PROCEEDS-2022 FIRST RESPONDER | - | - | - | 500,000 | 225,000 |
| | | - | - | - | 500,000 | 225,000 |
| **2022 FIRST RESPONDER HOUSING TOTALS** | | | | | | |
| | | **-** | **-** | **1,661,060** | **530,000** | **227,000** |
| | | | | | | |
| **EXPENDITURES** | | | | | | |
| 57-431-422-000 | ENGINEERING | - | - | 51,607 | | |
| 57-431-425-000 | ATTORNEY FEES | - | - | | | |
| 57-431-429-000 | OTHER PROFESSIONAL FEES | - | - | 90,490 | 4,748 | |
| 57-431-460 | INSURANCE | - | - | | | |
| 57-431-680 | BANK CHARGES | - | - | | | |
| 57-431-710-100 | YEAR 1 CONSTRUCTION COSTS | - | - | 1,447,811 | | |
| 57-431-710-200 | YEAR 2 CONSTRUCTION COSTS | - | - | 81,800 | 1,366,708 | 300,000 |
| 57-431-750-000 | MISCELLANEOUS COSTS | - | - | 654 | | |
| **2022 FIRST RESPONDER HOUSING FUND TOTAL EXPENDITURES** | | **-** | **-** | **1,672,363** | **1,371,456** | **300,000** |
| **2022 FIRST RESPONDER HOUSING FUND NET** | | | | | | |
| | | **-** | **-** | **(11,303)** | **(841,456)** | **(73,000)** |

# DEBT SERVICE FUND

| Acct No | Account Description | FY 2021 AUDITED ACTUALS | FY 2022 AUDITED ACTUALS | FY 2023 AUDITED ACTUALS | FY 2024 ADOPTED BUDGET | FY 2025 ADOPTED BUDGET |
|---|---|---|---|---|---|---|
| **REVENUE** | | | | | | |
| 30-000-311-300 | PROPERTY TAX INT & PENALTIES | 5,084 | 6,558 | 4,436 | 5,000 | 5,000 |
| 30-000-311-760 | AD VALOREM TAX - 2018 BOND | 1,259,496 | 1,248,532 | 1,250,764 | 1,253,546 | 1,252,546 |
| | | 1,264,580 | 1,255,091 | 1,255,199 | 1,258,546 | 1,257,546 |
| **INTEREST EARNINGS** | | | | | | |
| 30-000-371-100 | INTEREST REVENUE | 49 | 1,149 | 4,588 | 250 | 1,000 |
| | | **49** | **1,149** | **4,588** | **250** | **1,000** |
| **MISCELLANEOUS** | | | | | | |
| 30-000-379-400 | OTHER REVENUES | - | - | - | - | - |
| | | - | - | - | - | - |
| **DEBT SERVICE FUND REVENUE TOTAL** | | | | | | |
| | | **1,264,629** | **1,256,239** | **1,259,787** | **1,258,796** | **1,258,546** |
| | Audited Actuals | | | 1,261,688 | | |
| **EXPENDITURES** | | | | | | |
| 30-480-429-000 | FISCAL AGENT SERVICES | 500 | 500 | 1,750 | 750 | 1,750 |
| 30-480-680-000 | BANK CHARGES | - | 942 | 306 | - | 75 |
| 30-480-816-000 | PRINCIPAL - 2018 BOND | 620,000 | 650,000 | 685,000 | 720,000 | 755,000 |
| 30-490-500-000 | INTEREST - 2018 BOND | 631,297 | 600,296 | 567,796 | 533,546 | 497,546 |
| 30-480-817-000 | PRINCIPAL - HOUSING LEASE | - | - | 115,800 | 76,685 | |
| 30-490-600-000 | INTEREST - HOUSING LEASE | - | - | (13,951) | 59,114 | |
| | | **1,251,797** | **1,251,738** | **1,356,701** | **1,330,981** | **1,254,371** |
| **DEBT SERVICE FUND TOTAL EXPENDITURES** | | | | | | |
| | | **1,251,797** | **1,251,738** | **1,356,701** | **1,330,981** | **1,254,371** |
| **DEBT SERVICE FUND NET** | | | | | | |
| | | **12,832** | **4,501** | **(96,914)** | **(72,185)** | **4,175** |