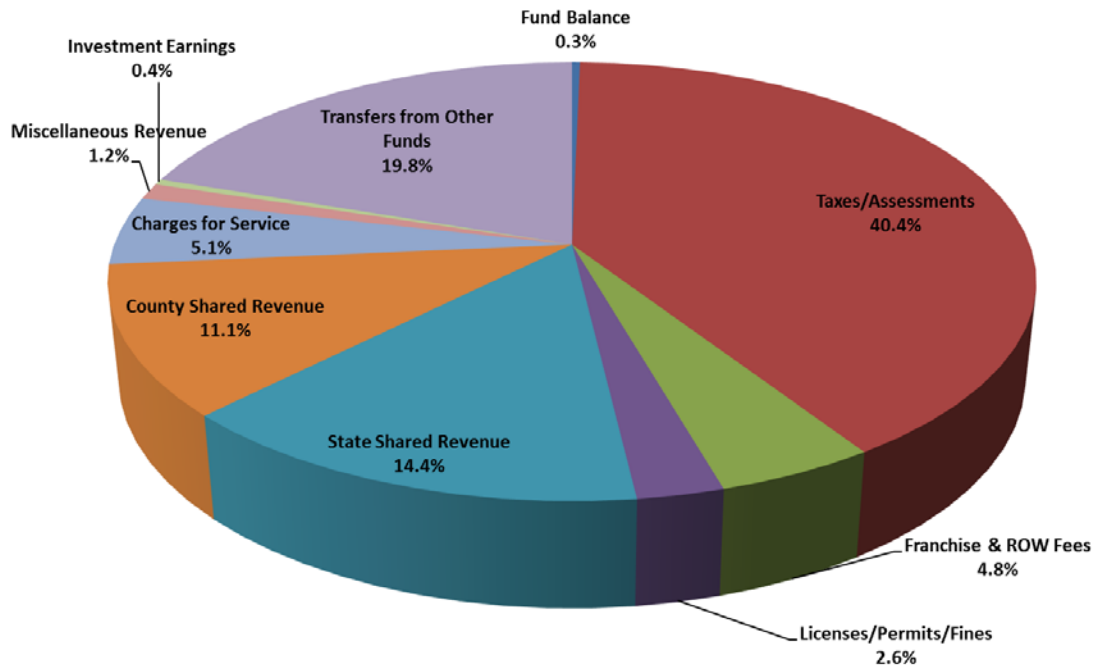


Revised Pages for Table of Contents Tab

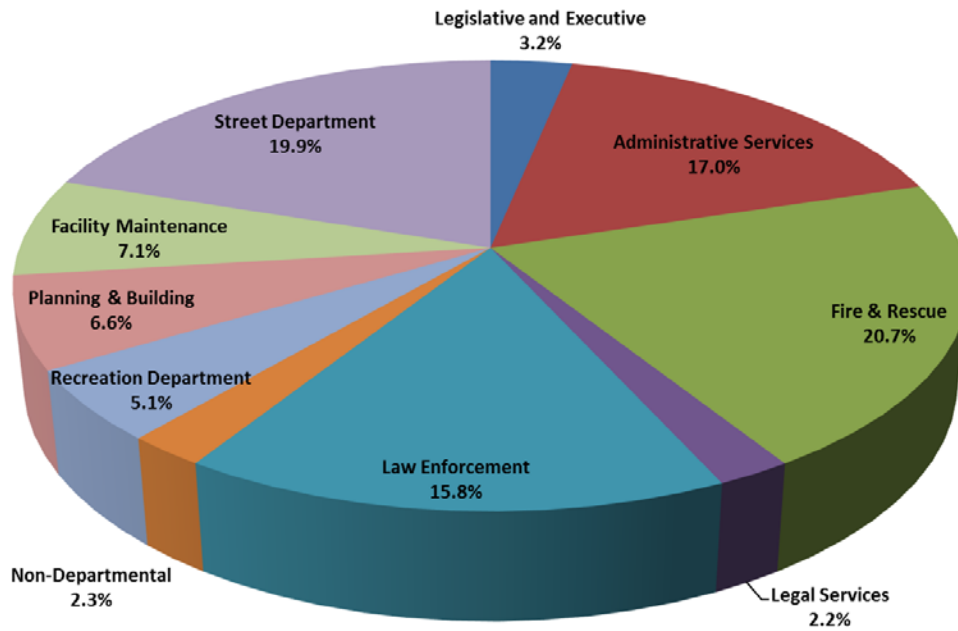
**BUDGET SUMMARY (BY FUNDS)
CITY OF KETCHUM ADOPTED BUDGET
FISCAL YEAR 2019-2020**

Fund	RESOURCES				REQUIREMENTS							TOTAL APPROP. BUDGET	Unapprop.	TOTAL APPROP. & UNAPPROP
	Beginning Balance	Revenue	Transfers	TOTAL	Personal Services	Materials & Services	Capital Outlay	Transfers	Debt Service	Conting.				
General	1,824,192	8,560,988	2,165,284	12,550,463	6,429,027	4,044,407	3,000	275,025	0	10,000	10,761,459	1,789,004	12,550,463	
Dev Trust	38,220	150,000	0	188,220	0	150,000	0	0	0	0	150,000	38,220	188,220	
Fire/Res Cap	519,809	7,200	90,518	617,527	0	0	76,768	0	0	0	76,768	540,759	617,527	
Law Enf Cap	18,025	300	0	18,325	0	1	0	0	0	0	1	18,324	18,325	
Police Trust	97,154	1,500	0	98,654	0	5,000	0	0	0	0	5,000	93,654	98,654	
Parks Cap	12,385	275	0	12,660	0	0	0	0	0	0	0	12,660	12,660	
Parks Trust	158,951	52,050	0	211,001	0	27,500	22,200	0	0	0	49,700	161,301	211,001	
Street Cap	398,936	18,400	0	417,336	0	30,000	232,600	0	0	0	262,600	154,736	417,336	
Water	496,469	2,182,561	200,000	2,879,030	666,939	682,520	0	692,427	308,039	30,000	2,379,926	499,104	2,879,030	
Water Cap	106,212	1,350	415,000	522,562	0	10,000	430,000	0	0	0	440,000	82,562	522,562	
Wastewater	1,044,329	2,950,068	0	3,994,397	742,507	659,723	0	878,669	262,250	50,000	2,593,149	1,401,248	3,994,397	
WW Cap	1,491,639	0	400,000	1,891,639	0	0	235,000	0	0	0	235,000	1,656,639	1,891,639	
General CIP	1,100,133	285,200	100,849	1,486,182	0	48,956	500,707	100,000	0	0	649,663	836,519	1,486,182	
ESF Trust	90,499	0	237,250	327,749	0	78,800	50,000	0	0	0	128,800	198,949	327,749	
In-Lieu	1,117,519	36,000	0	1,153,519	0	75,000	2,200,000	0	0	0	2,275,000	(1,121,481)	1,153,519	
G. O. Debt	1,946	0	149,836	151,782	0	500	0	0	149,336	0	149,836	1,946	151,782	
Original LOT	56,866	2,501,000	66,247	2,624,113	0	1,250,547	0	1,307,700	0	9,000	2,567,247	56,866	2,624,113	
Add 1%-LOT	322,316	2,221,861	0	2,544,177	0	2,155,614	0	66,247	0	0	2,221,861	322,316	2,544,177	
Wagon Days	9,731	10,575	117,550	137,856	6,200	121,925	0	0	0	0	128,125	9,731	137,856	
TOTAL	8,905,329	18,979,328	3,942,534	31,827,191	7,844,674	9,340,493	3,750,275	3,320,069	719,625	99,000	25,074,136	6,753,056	31,827,191	
% of TOTAL	28.0%	59.6%	12.4%	100.0%	24.6%	29.3%	11.8%	10.4%	2.3%	0.3%		21.2%	100.0%	

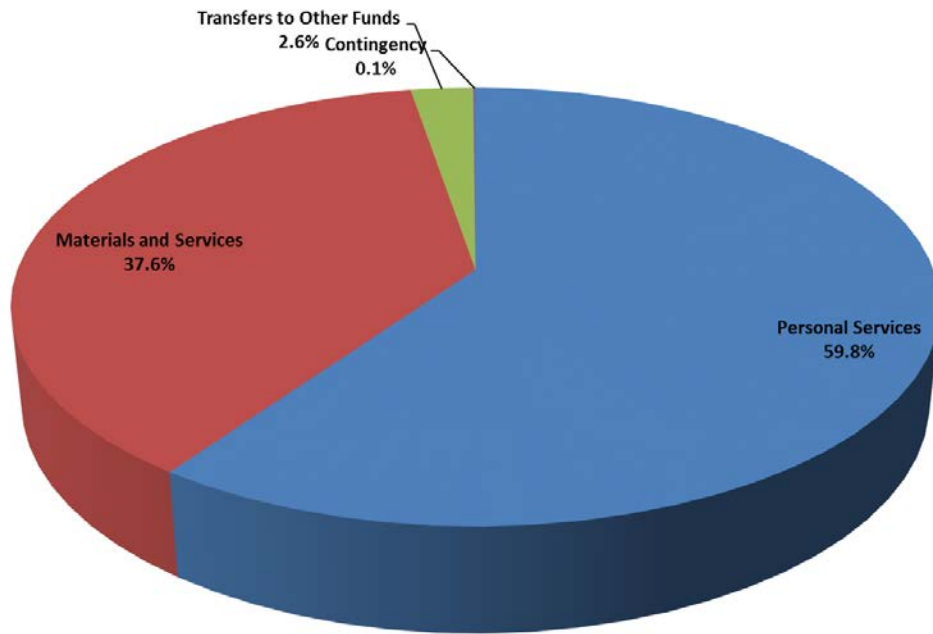
General Fund Resources Summary (Revenue by Source)



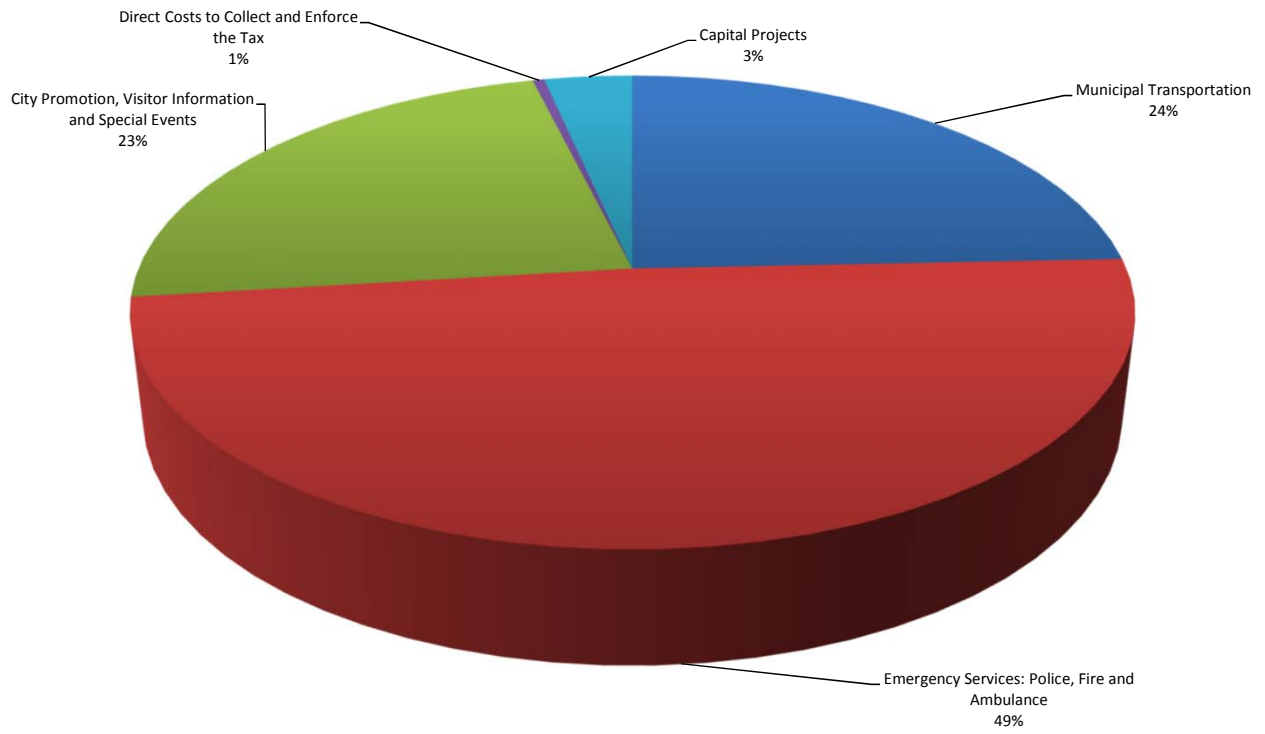
General Fund Requirements Summary (Spending By Department)



General Fund Requirements Summary (By Fund Category)



Original LOT Fund Expenditures



Revised Pages for Tab 1



General Fund Revenue

The General Fund is the City's primary source of funding for its operations; City functions including snow plowing, park management, permitting, and emergency services are funded from the General Fund.

The General Fund receives revenue from sources that include property taxes, utility franchise fees, state revenue sharing, licenses and permits, and fees for services offered by the City.

FY 2019-20 Highlights

Summary: In FY 20, the General Fund budget anticipates a consistent level of revenue from most sources, including planning and building permits and fees. The loss of the Ketchum Rural Fire Protection District contract corresponds to a loss of approximately \$327,851 in FY 20 relative to FY 19.

This decrease is mitigated, in part, by increased support from the Local Option Tax fund for qualifying public safety expenditures. The General Fund also benefits from statutory increases in the property tax as well as forecasted increases in state revenue sharing funds, though that growth has been tempered by legislative changes to the sharing formula for liquor sales.

For FY 20, the General Fund revenue of \$10,761,459 is \$124,820 greater than the original FY 19 budget. However, \$100,000 of that revenue is the result of a transfer of accrued fund balance from the General Capital Improvement Fund to the General Fund to fund operations in FY 20. The balance of the increase is the result of lowering the City's fund balance from 17% to 16.66%, also a one-time general fund revenue gain.

CITY OF KETCHUM
BUDGET REVENUES

GENERAL FUND

	ACTUAL 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	PCNT CHANG
<u>CHARGES FOR SERVICES</u>				
01-3400-1100	84,810	60,000	60,000	.0
01-3400-1110	247,925	125,000	125,000	.0
01-3400-1120	175,592	75,000	75,000	.0
01-3400-1130	175,128	60,000	60,000	.0
01-3400-1500	751	1,150	1,150	.0
01-3400-2200	278,852	287,218	0	(100.0)
01-3400-2250	17,285	2,500	2,500	.0
01-3400-3000	50	600	100	(83.3)
01-3400-3600	8,050	9,000	9,000	.0
01-3400-6100	15,000	15,000	15,000	.0
01-3400-6300	102,033	125,000	125,000	.0
01-3400-6320	13,384	15,000	15,000	.0
01-3400-6700	5,986	13,406	13,406	.0
01-3400-6800	300	400	400	.0
TOTAL CHARGES FOR SERVICES	1,125,146	789,274	501,556	(36.5)
<u>FINES & FEES</u>				
01-3500-1100	50,667	20,000	24,000	20.0
01-3500-1200	138	125	0	(100.0)
01-3500-1300	18,671	18,000	18,000	.0
TOTAL FINES & FEES	69,477	38,125	42,000	10.2
<u>MISCELLANEOUS REVENUE</u>				
01-3700-1000	56,490	30,000	45,000	50.0
01-3700-1020	0	1	1	.0
01-3700-2010	7,310	6,000	6,000	.0
01-3700-2020	53,139	68,510	68,510	.0
01-3700-3600	110,835	105,000	50,000	(52.4)
01-3700-3610	(213)	0	0	.0
01-3700-4000	0	3,500	3,500	.0
01-3700-4100	10,517	0	0	.0
01-3700-7000	1,965	250	250	.0
01-3700-8701	39,836	40,633	0	(100.0)
01-3700-8703	0	0	100,000	.0
01-3700-8722	1,341,110	979,256	1,103,317	12.7
01-3700-8763	255,482	263,146	271,040	3.0
01-3700-8765	255,482	263,146	271,040	3.0
01-3700-8798	102,325	102,325	105,395	3.0
TOTAL MISCELLANEOUS REVENUE	2,234,277	1,861,767	2,024,054	8.7

New Transfer to Fund KFD Positions

CITY OF KETCHUM
BUDGET REVENUES

GENERAL FUND

	ACTUAL 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	PCNT CHANG	
<u>MISCELLANEOUS REVENUE CONT.</u>					
01-3710-8722	2,500	2,500	2,500	.0	
01-3710-8763	100,000	100,000	103,000	3.0	
01-3710-8765	137,759	137,759	141,892	3.0	
01-3710-8798	30,982	30,982	31,911	3.0	
TOTAL MISCELLANEOUS REVENUE CONT.	271,241	271,241	279,303	3.0	
<u>FUND BALANCE</u>					
01-3800-9000	0	0	35,188	.0	Use of Fund Balance to Fund KFD Positions (Reduction of Fund Balance to 16.66%)
TOTAL FUND BALANCE	0	0	35,188	.0	
TOTAL FUND REVENUE	11,487,024	10,636,639	10,761,459	1.2	
TOTAL FUND EXPENDITURES	11,730,061	10,553,599	10,761,459	2.0	
NET REVENUE OVER EXPENDITURES	(243,038)	83,040	0	(100.0)	

Revised Pages for Tab 4



Fire and Rescue Department

The Ketchum Fire and Rescue Department provides fire suppression and rescue services to both the City of Ketchum and the rural areas surrounding the city. The department also provides paramedic level emergency medical care to the City of Ketchum, the City of Sun Valley and entire northern Blaine County through a contract for services with the Blaine County Ambulance District. Ketchum Fire and Rescue is also a first responder to fires on federal property managed by the BLM and Forest Service. The department is composed of full-time staff that, in addition to being career emergency responders, directly support the paid-on-call firefighters who provide emergency services in our response area. The Ketchum Fire and Rescue Department is the largest, most highly-trained emergency responder agency in the county and takes great pride in delivering the highest quality emergency services to any situation at any time.

FY 2019-20 Highlights

Summary: In FY 20, the Fire and Rescue Department budget provides for an increased materials and services budget that reflects increases requested by department staff.

Personnel: No changes for FY 20.

Capital: The FY 20 budget provides funding for the lease payment associated with the new aerial tower truck that was approved in FY 19. This annual payment will continue until FY 35.

CITY OF KETCHUM
BUDGET EXPENDITURES

GENERAL FUND

	ACTUAL 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	PCNT CHANG	
<u>FIRE & RESCUE</u>					
PERSONAL SERVICES:					
01-4230-1000 SALARIES	913,145	950,820	982,704	3.4	Various Accounts Increased to Reflect Retention of KFD Positions.
01-4230-1500 PAID ON-CALL WAGES	177,243	135,000	135,000	.0	
01-4230-1510 PD ON-CALL TRAINING-H.SCH	0	5,000	5,000	.0	Paid On-call Wages Decreased to Fund the Retention of Positions.
01-4230-1700 WOOC (WORKING OUT OF CLASS)	7,639	6,500	6,500	.0	
01-4230-1900 OVERTIME	24,515	40,141	40,141	.0	
01-4230-2100 FICA TAXES-CITY	85,780	88,544	92,298	4.2	
01-4230-2200 STATE RETIREMENT-CITY	4,799	4,990	4,472	(10.4)	
01-4230-2300 FIREMEN'S RETIREMENT-CITY	153,103	161,892	170,989	5.6	
01-4230-2310 DEF.COMP-PD ON CALL/PT EMP	12,001	12,000	12,000	.0	
01-4230-2400 WORKMEN'S COMPENSATION-CITY	31,684	39,952	40,112	.4	
01-4230-2500 HEALTH INSURANCE-CITY	352,056	366,997	375,929	2.4	
01-4230-2505 HEALTH REIMBURSEMENT ACCT(HRA)	11,373	11,956	11,956	.0	
01-4230-2510 DENTAL INSURANCE-CITY	9,368	11,909	17,536	47.3	
01-4230-2515 VISION REIMBURSEMENT ACCT(HRA)	3,187	2,500	2,500	.0	
01-4230-2520 WORKMEN'S COMP. COVERAGE	15,294	5,619	5,619	.0	
01-4230-2530 EMPLOYEE MEDICAL SERVICES	2,105	3,000	3,000	.0	
01-4230-2535 VEBA	27,300	39,600	34,200	(13.6)	
01-4230-2540 MERP-MEDICAL EXP REIMBURSEMENT	3,413	4,950	4,281	(13.5)	
01-4230-2600 LONG TERM DISABILITY	3,882	4,885	5,308	8.7	
01-4230-2700 VACATION/SICK ACCRUAL PAYOUT	34,696	9,500	9,500	.0	
01-4230-2710 VACATION/COMPENSATION PAYOUT	16,081	0	0	.0	
01-4230-2750 INSURANCE EQUILIZATION PAY	500	0	0	.0	
01-4230-2800 STATE UNEMPLOYMENT INSURANCE	(1,448)	2,940	2,940	.0	
01-4230-2900 PERFORMANCE AWARDS	2,927	4,200	4,200	.0	
TOTAL PERSONAL SERVICES	1,890,642	1,912,895	1,966,186	2.8	
MATERIALS AND SERVICES:					
01-4230-3200 OPERATING SUPPLIES FIRE	78,400	63,080	73,180	16.0	
01-4230-3500 MOTOR FUELS & LUBRICANTS FIRE	10,302	10,400	10,880	4.6	
01-4230-4200 PROFESSIONAL SERVICES FIRE	28,591	9,500	4,840	(49.1)	
01-4230-4210 PROFESSIONAL SERVICES EMS	0	0	5,575	.0	
01-4230-4900 TRAINING/TRAVEL/MTG FIRE	22,975	27,500	19,920	(27.6)	
01-4230-4910 TRAINING EMS	3,000	3,000	11,220	274.0	
01-4230-5100 TELEPHONE & COMMUNICATION FIRE	9,929	12,600	15,210	20.7	
01-4230-6000 REPAIR & MAINT-AUTO EQUIP FIRE	14,530	14,950	15,850	6.0	
01-4230-6100 REPAIR & MAINT--MACHINERY & EQ	11,211	10,316	12,510	21.3	
01-4230-6910 OTHER PURCHASED SERVICES EMS	13,799	5,132	6,500	26.7	
TOTAL MATERIAL AND SERVICES	192,737	156,478	175,685	12.3	
CAPITAL OUTLAY:					
01-4230-7600 OTHER MACHINERY & EQUIP FIRE	6,271	0	0	.0	
TOTAL CAPITAL OUTLAY	6,271	0	0	.0	
OTHER EXPENDITURES:					
01-4230-8811 TRANSF TO FIRE/RESC CAP. FUND	56,000	32,000	90,518	182.9	
TOTAL OTHER EXPENDITURES	56,000	32,000	90,518	182.9	
TOTAL FIRE & RESCUE	2,145,650	2,101,373	2,232,389	6.2	

Staffing Analysis FY 19/20



Dept: Fire and Rescue

Position	FY 17/18 Budget	FY 18/19 Budget	FY 19/20 Budget
Fire Chief	1	1	1
Assistant Fire Chief/Fire Marshall	1	1	1
Captain	3	3	3
Sr. Lieutenant	2	2	2
Lieutenant	5	5	5
Engineer/Firefighter	1	1	1
Fire Clerk	1	1	1
TOTAL PERMANENT STAFFING	<u>14</u>	<u>14</u>	<u>14</u>

On-Call Staffing	FY 17/18 Budget	FY 18/19 Budget	FY 19/20 Budget
Paid On Call Firefighters	40	40	40
TOTAL ON-CALL STAFFING	<u>40</u>	<u>40</u>	<u>40</u>

Revised Pages for Tab 6

CITY OF KETCHUM
BUDGET EXPENDITURES

GENERAL FUND

	ACTUAL 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	PCNT CHANG	
<u>POLICE</u>					
PERSONAL SERVICES:					
01-4210-1000 SALARIES	69,789	88,580	91,237	3.0	
01-4210-1900 OVERTIME	7,974	15,000	8,000	(46.7)	
01-4210-2100 FICA TAXES-CITY	5,752	8,117	8,689	7.1	
01-4210-2200 STATE RETIREMENT-CITY	8,803	10,243	13,561	32.4	
01-4210-2400 WORKMEN'S COMPENSATION-CITY	1,734	2,809	2,889	2.9	
01-4210-2500 HEALTH INSURANCE-CITY	37,802	52,974	55,793	5.3	
01-4210-2505 HEALTH REIMBURSEMENT ACCT(HRA)	1,753	1,638	1,638	.0	
01-4210-2510 DENTAL INSURANCE-CITY	1,145	1,800	2,688	49.3	
01-4210-2515 VISION REIMBURSEMENT ACCT(HRA)	913	385	385	.0	
01-4210-2600 LONG TERM DISABILITY	311	398	500	25.6	
01-4210-2800 STATE UNEMPLOYMENT INSURANCE	0	420	420	.0	
	<hr/>	<hr/>	<hr/>	<hr/>	
TOTAL PERSONAL SERVICES	135,977	182,364	185,801	1.9	
MATERIALS AND SERVICES:					
01-4210-3100 OFFICE SUPPLIES & POSTAGE	3,681	1,600	1,600	.0	
01-4210-3200 OPERATING SUPPLIES	3,438	100	2,000	1,900.0	
01-4210-3600 COMPUTER SOFTWARE	4,843	0	1,200	.0	
01-4210-3610 PARKING OPS PROCESSING FEES	2,774	2,100	3,000	42.9	
01-4210-3620 PARKING OPS EQUIPMENT FEES	5,512	4,500	4,500	.0	
01-4210-4200 PROFESSIONAL SERVICES	756	1,000	4,000	300.0	
01-4210-4250 PROF.SERVICES-BCSO CONTRACT	1,471,836	1,497,142	1,503,560	.4	BCSO Budget Decreased per Sheriff
01-4210-4900 PERSONNEL TRAINING/TRAVEL/MTG	186	0	0	.0	
01-4210-6000 REPAIR & MAINT--AUTOMOTIVE EQU	9,182	0	0	.0	
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TOTAL MATERIAL AND SERVICES	1,502,208	1,506,442	1,519,860	.9	
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TOTAL POLICE	1,638,185	1,688,806	1,705,661	1.0	



Materials and Services Detail FY 19/20

Dept: Law Enforcement

Description	FY 17/18 Budget	FY 18/19 Budget	FY 19/20 Budget
Professional Services	\$ 1,474,236	\$ 1,506,442	\$ 1,503,560
Contracted Law Enforcement	\$ 1,503,560		
Professional Services	\$ 4,000		

Revised Pages for Tab 9



Non-Departmental Department

The Non-Departmental section of the budget contains initiatives not otherwise associated with a specific department. In FY 20, the funds support contracts dedicated to citywide efforts that benefit all departments and transfers out of the General Fund to support other funds (including Capital Improvement and Trust Funds).

FY 2019-20 Highlights

Summary: In FY 20, funding for two existing City contracts that benefit citywide efforts, with the Ketchum Innovation Center (KIC) and Sun Valley Economic Development (SVED), remains in the Non-Departmental section of the budget. In FY 20, both contracts will be reduced to reflect citywide efforts to control costs. The SVED contract is reduced by 10% consistent with similar contract for service reductions. The KCDC contract for service is anticipated to be reduced by \$20,000, a 12.5% reduction from FY 19.

Funding for a contract that supports the City's sustainability initiatives has been included in the Non-Departmental section of the budget for FY 20.

Personnel: No personnel are in this Department.

Capital: No capital is proposed in this Department.

CITY OF KETCHUM
BUDGET EXPENDITURES

GENERAL FUND

	ACTUAL 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	PCNT CHANG	
<u>NON-DEPARTMENTAL</u>					
MATERIALS AND SERVICES:					
01-4193-4200	2,284	0	0	.0	
01-4193-4500	26,000	48,000	36,000	(25.0)	
01-4193-6500	66,500	170,000	164,000	(3.5)	Increased to Fund Sustainability Contract
01-4193-6510	1,500	0	0	.0	
01-4193-6601	6,946	0	0	.0	
	<u>103,230</u>	<u>218,000</u>	<u>200,000</u>	<u>(8.3)</u>	
TOTAL MATERIAL AND SERVICES					
OTHER EXPENDITURES:					
01-4193-8803	419,057	0	0	.0	
01-4193-8805	328,331	0	0	.0	
01-4193-8893	32,000	32,500	10,000	(69.2)	
01-4193-8895	1,201,000	0	0	.0	
01-4193-9910	9,300	25,000	25,000	.0	
01-4193-9930	27,755	30,300	10,000	(67.0)	Decreased to Fund KFD Positions
	<u>2,017,443</u>	<u>87,800</u>	<u>45,000</u>	<u>(48.8)</u>	
	<u>2,120,673</u>	<u>305,800</u>	<u>245,000</u>	<u>(19.9)</u>	
	TOTAL NON-DEPARTMENTAL				

Materials and Services Detail FY 19/20



Dept: Non-Departmental

Description	FY 17/18 Budget	FY 18/19 Budget	FY 19/20 Budget
Contracts for Service	\$ 70,000	\$ 170,000	\$ 164,000
Ketchum Innovation Center (KCDC)	\$ 140,000		
Sun Valley Economic Development	\$ 9,000		
KSAC Energy Advisory Consultant	\$ 15,000		
All Department Operating Support	\$ 75,000	\$ 55,300	\$ 64,812
Merit Increases	\$ 25,000		
Operating Contingency	\$ 39,812		
Inter-Fund Transfers	\$ 825,769	\$ 32,500	\$ 10,000
Transfer to General CIP Fund	\$ -		
Transfer to Park Trust - Ketchum Arts Commission	\$ 10,000		
Transfer to ESF Trust	\$ -		
Transfer to Street CIP	\$ -		

Revised Pages for Tab 17

CITY OF KETCHUM
BUDGET EXPENDITURES

GENERAL CAPITAL IMPROVEMENT FD

	ACTUAL 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	PCNT CHANG	
<u>GENERAL CIP EXPENDITURES</u>					
MATERIALS AND SERVICES:					
03-4193-4250 ENERGY WORK PROGRAM	16,786	27,200	48,956	80.0	
03-4193-6000 GUY COLES SKATEPARK	87,501	0	0	.0	
TOTAL MATERIAL AND SERVICES	104,287	27,200	48,956	80.0	
CAPITAL OUTLAY:					
03-4193-7180 UNDERGROUNDING	6,672	180,000	180,000	.0	
03-4193-7190 SIDEWALK/LIGHTING	66,906	100,000	50,000	(50.0)	Decreased to Fund KFD Positions
03-4193-7193 WARM SPRINGS ROAD	714,005	0	0	.0	
03-4193-7200 TECHNOLOGY UPGRADES	17,332	65,000	65,000	.0	
03-4193-7201 ESF- PUBLIC OUTREACH/DESIGN	0	50,000	0	(100.0)	
03-4193-7400 COMPUTER/COPIER LEASING	37,674	32,000	43,000	34.4	
03-4193-7600 ATKINSON PARK IRRIGATION	46,683	25,000	25,000	.0	
03-4193-7602 ATKINSON PARK TENNIS COURTS	3,500	0	0	.0	
03-4193-7603 FOREST SERVICE PARK UNITS	1,839	30,000	50,000	66.7	
03-4193-7605 ATKINSON PARK BALL FIELD IMP	9,245	0	0	.0	
03-4193-7607 SIDEWALK/STREET REPAIRS	22,051	152,000	41,707	(72.6)	
03-4193-7608 COMM. EQUIP. UPGRADE	15,937	0	0	.0	
03-4193-7609 PAID PARKING	19,213	0	0	.0	
03-4193-7800 MISCELLANEOUS CONSTRUCTION	0	7,100	31,000	336.6	
03-4193-7801 MISCELLANEOUS EQUIPMENT	0	9,500	15,000	57.9	
TOTAL CAPITAL OUTLAY	961,056	650,600	500,707	(23.0)	
OTHER EXPENDITURES:					
03-4193-8801 TRANSFER TO GENERAL FUND	0	0	100,000	.0	Added to Fund KFD Positions
03-4193-8805 TRANSFER TO STREET CIP	0	48,160	0	(100.0)	
TOTAL OTHER EXPENDITURES	0	48,160	100,000	107.6	
TOTAL GENERAL CIP EXPENDITURES	1,065,343	725,960	649,663	(10.5)	
TOTAL FUND EXPENDITURES	1,065,343	725,960	649,663	(10.5)	
NET REVENUE OVER EXPENDITURES	176,798	856	0	(100.0)	

Capital Outlay FY 19/20



Description	FY 17/18 Budget	FY 18/19 Budget	FY 19/20 Budget
Capital Projects	\$ 1,580,308	\$ 498,600	\$ 549,663
Transfer to General Fund	\$ -	\$ -	\$ 100,000
Infrastructure			
	FY 20 Funding	City Carry Forward	Total
New Sidewalk and Lighting Installation	\$ 50,000	\$ -	\$ 50,000
Undergrounding Utilities	\$ -	\$ 180,000	\$ 180,000
Forest Service State-of-good-repair	\$ 25,000	\$ 25,000	\$ 50,000
ESF Outreach & Design	\$ -	\$ -	\$ -
KTS Improvements	\$ 20,000	\$ -	\$ 20,000
Sidewalk and Street Repairs	\$ 41,707	\$ -	\$ 41,707
Lighting & Plumbing Upgrades	\$ 20,126	\$ 28,830	\$ 48,956
Recreation			
Atkinson Park Irrigation Upgrades	\$ -	\$ 25,000	\$ 25,000
Bald Mtn. Trail Connector	\$ 11,000	\$ -	\$ 11,000
Equipment			
Technology Upgrades	\$ 65,000	\$ -	\$ 65,000
BCEC Computer-aided Dispatch	\$ -	\$ -	\$ -
Computer/Copier Leasing	\$ 43,000	\$ -	\$ 43,000
Parks Van & Storage Unit	\$ 10,216	\$ 4,784	\$ 15,000
Transfers			
Transfer to General Fund	\$ 100,000	\$ -	\$ 100,000
Total	\$ 386,049	\$ 263,614	\$ 649,663

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Local Option Tax Fund (LOT) Original LOT and Additional 1% LOT

The Original Local Option Tax (LOT) was effective 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 the voters approved a new fifteen-year term. The LOT is to be used for: a) municipal transportation, b) open space acquisition and recreation, c) capital improvements, d) emergency services; police, fire and ambulance, e) city promotion, visitor information and special events, f) property tax relief, g) direct costs to collect and enforce the tax. The tax imposes 1% on retail, 1% on building material, 2% on liquor by the drink, and 2% on short term lodging and rentals.

In November 2013 an additional 1% was added to the LOT with authority to collect for five years. This additional 1% LOT was renewed by voters in May 2016 for another 5-year period which will extend through calendar year 2023. This additional 1% is to be used to a) maintain and increase commercial air service to Friedman Memorial Airport through the use of minimum revenue guarantees or other inducements to air providers, b) promote and market the existing service and any future service to increase passengers, c) all ancillary costs associated with the ongoing effort to maintain and increase commercial air service, including management costs and bussing due to flight diversions, d) direct costs to collect and enforce the tax, including administrative and legal fees.

FY 2019-20 Highlights

Summary: **Original LOT:** In FY 20, funding for Visit Sun Valley and Mountain Rides has been reduced consistent with reductions in the general fund. Visit Sun Valley's appropriation has been reduced to \$400,000 while Mountain Rides' appropriation has been reduced to \$624,700. The city continues to provide funding for city-sponsored events, though the level of support has been reduced to \$75,500. In accordance with the enabling Ordinance, the City also funds consolidated dispatch and portions of the police and fire services with LOT funds.

Additional 1% LOT: No changes are proposed

CITY OF KETCHUM
BUDGET EXPENDITURES

ORIGINAL LOT FUND

	ACTUAL 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	PCNT CHANG	
<u>ORIGINAL LOT TAX</u>					
MATERIALS AND SERVICES:					
22-4910-3610	521	0	0	.0	
22-4910-5000	2,500	2,500	2,500	.0	
22-4910-6040	440,000	440,000	400,000	(9.1)	
22-4910-6060	49,511	95,000	75,500	(20.5)	Decreased to Reflect Defunding of Dog Event
22-4910-6080	657,200	665,700	624,700	(6.2)	Increased to Reflect Late-night Blue Route
22-4910-6090	143,541	143,541	147,847	3.0	
TOTAL MATERIAL AND SERVICES	1,293,273	1,346,741	1,250,547	(7.1)	
OTHER EXPENDITURES:					
22-4910-8801	1,341,110	979,256	1,103,317	12.7	
22-4910-8802	132,250	132,250	117,550	(11.1)	Decreased to Reflect Defunding of Concert
22-4910-8803	0	0	86,833	.0	
22-4910-9930	0	9,000	9,000	.0	
TOTAL OTHER EXPENDITURES	1,473,360	1,120,506	1,316,700	17.5	
TOTAL ORIGINAL LOT TAX	2,766,633	2,467,247	2,567,247	4.1	
TOTAL FUND EXPENDITURES	2,766,633	2,467,247	2,567,247	4.1	
NET REVENUE OVER EXPENDITURES	(212,226)	0	0	(110.0)	

Materials, Services and Capital FY 19/20



Dept: Original LOT

Description		FY 17/18 Budget	FY 18/19 Budget	FY 19/20 Budget
Municipal Transportation		\$ 634,000	\$ 665,700	\$ 624,700
	Mountain Rides	\$ 624,700		
Emergency Services: Police, Fire and Ambulance		\$ 1,014,023	\$ 1,122,797	\$ 1,251,164
	Blaine County Dispatch (147,847)			
	Police Contract (full contract is \$1,528,372)			
	Fire & Rescue Support (full cost is \$2,067,389)			
City Promotion, Visitor Information and Special Events		\$ 577,750	\$ 667,250	\$ 593,050
	Sun Valley Marketing Alliance	\$ 400,000		
	Wagon Days Transfer	\$ 117,550		
	Other City Events	\$ 75,500		
	Nightmare on Main Street	\$ 1,000		
	Holiday Lighting Ceremony	\$ 2,500		
	11th Annual Pond Hockey Tournament	\$ 750		
	Ketch'em Alive	\$ 3,000		
	Jazz in the Park	\$ 3,000		
	Pump Park Competition	\$ 1,000		
	Skate Park Competition	\$ 1,000		
	Community Care	\$ 2,000		
	Recycling at Events	\$ 2,000		
	Monmartre Art Event in Town Square	\$ -		
	City Partnerships	\$ 20,000		
	Winter Solstice	\$ 5,000		
	Summer Solstice	\$ 5,000		
	July 4th Event	\$ -		
	Town Square - Movie Nights	\$ 3,000		
	Town Square - Music	\$ 5,000		
	A Fair on the Square	\$ 5,000		
	Memorial Day Parade	\$ 3,000		
	Event Operations	\$ 13,250		
Direct Costs to Collect and Enforce the Tax		\$ 11,500	\$ 11,500	\$ 11,500
	Administrative Expense Reimbursement	\$ 2,500		
	Contingency	\$ 9,000		
Capital Projects		\$ -	\$ 9,000	\$ 86,833
	Energy Efficiency Improvements	\$ 20,126		
	Sidewalk & Lighting Upgrades and Installation	\$ 66,707		

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Wagon Days Fund

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

FY 2019-20 Highlights

Summary: Funding for the concert following the parade has been removed in FY 20.

CITY OF KETCHUM
BUDGET REVENUES

WAGON DAYS FUND

	ACTUAL 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	PCNT CHANG	
<u>WAGON DAYS REVENUE</u>					
02-3400-1100	WAGON DAYS FEES	1,675	1,500	1,500	.0
02-3400-6700	SALES-SOUVENIRS,TICKET,PICNIC	7,853	9,000	9,000	.0
TOTAL WAGON DAYS REVENUE		9,528	10,500	10,500	.0
<u>MISCELLANEOUS REVENUE</u>					
02-3700-1000	INTEREST EARNINGS	116	75	75	.0
02-3700-6500	SPONSORSHIPS	4,100	0	0	.0
02-3700-7000	RESERVED SEATING	3,525	0	0	.0
02-3700-8722	TRANSFER FROM LOT	132,250	132,250	117,550	(11.1) Decreased to Reflect Defunding of Concert
TOTAL MISCELLANEOUS REVENUE		139,991	132,325	117,625	(11.1)
TOTAL FUND REVENUE		149,519	142,825	128,125	(10.3)

CITY OF KETCHUM
BUDGET EXPENDITURES

WAGON DAYS FUND

	ACTUAL 2017-2018	BUDGET 2018-2019	BUDGET 2019-2020	PCNT CHANG	
<u>WAGON DAYS EXPENDITURES</u>					
PERSONAL SERVICES:					
02-4530-2900 AWARDS	4,396	6,200	6,200	.0	
TOTAL PERSONAL SERVICES	4,396	6,200	6,200	.0	
MATERIALS AND SERVICES:					
02-4530-3100 OFFICE SUPPLIES & POSTAGE	132	250	250	.0	
02-4530-3200 OPERATING SUPPLIES	6,372	5,500	5,500	.0	
02-4530-3250 SOUVENIRS SUPPLIES	8,601	5,150	5,150	.0	
02-4530-3310 STATE SALES TAX	834	425	425	.0	
02-4530-4200 PROFESSIONAL SERVICES	62,822	61,430	61,430	.0	
02-4530-4210 PARADE PARTCPNT/FIDDLERS/POETS	23,636	31,770	31,770	.0	
02-4530-4220 GRAND MARSHAL DINNER	3,745	4,500	4,500	.0	
02-4530-4230 HISTORY/CHILDREN'S ACTIVITIES	4,365	2,500	2,500	.0	
02-4530-4240 CONCERT	15,041	14,700	0	(100.0)	Decreased to Reflect Defunding of Concert
02-4530-4400 ADVERTISING & LEGAL PUBLICATIO	10,537	8,200	8,200	.0	
02-4530-5210 SOLID WASTE COLLECTION	2,289	2,200	2,200	.0	
TOTAL MATERIAL AND SERVICES	138,374	136,625	121,925	(10.8)	
TOTAL WAGON DAYS EXPENDITURES	142,770	142,825	128,125	(10.3)	
TOTAL FUND EXPENDITURES	142,770	142,825	128,125	(10.3)	
NET REVENUE OVER EXPENDITURES	6,749	0	0	.0	

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GENERAL FUND

FUND SUMMARY

	ADOPTED 2018-2019	PROJECTED 2018-2019	PROPOSED 2019-2020	% CHANGE PFY19/FY20
RESOURCES				
Beginning Cash Balance	1,871,008	1,871,008	1,824,192	-2.5%
Revenue	10,636,639	10,925,699	10,726,271	-1.8%
Total Resources	12,507,647	12,796,707	12,550,463	-1.9%
REQUIREMENTS				
Appropriations:				
Legislative and Executive	326,641	330,341	349,114	5.7%
Administrative Services	1,891,634	1,880,969	1,830,395	-2.7%
Fire & Rescue	2,101,373	2,101,373	2,232,389	6.2%
Legal Services	234,100	234,100	234,100	0.0%
Law Enforcement	1,688,806	1,797,948	1,705,661	-5.1%
Non-Departmental	305,800	556,000	245,000	-55.9%
Recreation Department	520,827	520,827	552,035	6.0%
Planning & Building	714,833	700,868	711,098	1.5%
Facility Maintenance	701,805	725,792	760,029	4.7%
Street Department	2,067,780	2,124,297	2,141,639	0.8%
Total Appropriations	10,553,599	10,972,515	10,761,459	-1.9%
Ending Cash Balance	1,954,048	1,824,192	1,789,004	-1.9%
			ENDING FUND BALANCE	16.66%

WAGON DAYS**FUND SUMMARY**

	ADOPTED 2018-2019	PROJECTED 2018-2019	PROPOSED 2019-2020	% CHANGE PFY19/FY20
RESOURCES				
Beginning Cash Balance	9,731	9,731	9,731	0.0%
Revenue	142,825	142,825	128,125	-10.3%
Total Resources	152,556	152,556	137,856	-9.6%
REQUIREMENTS				
Appropriations	142,825	142,825	128,125	-10.3%
Total Appropriations	142,825	142,825	128,125	-10.3%
Ending Cash Balance	9,731	9,731	9,731	0.0%