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**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	8,596,176	2,030,096	12,450,464	6,264,027	4,044,407	3,000	275,025	0	39,812	10,626,271	1,824,192	12,450,464
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	249,809	7,200	90,518	347,527	0	0	76,768	0	0	0	76,768	270,759	347,527
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	898,133	285,200	100,849	1,284,182	0	48,956	600,707	0	0	0	649,663	634,519	1,284,182
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	2,467,519	36,000	0	2,503,519	0	75,000	2,200,000	0	0	0	2,275,000	228,519	2,503,519
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	47,866	2,501,000	66,247	2,615,113	0	1,250,547	0	1,307,700	0	9,000	2,567,247	47,866	2,615,113
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	9,774,330	19,014,516	3,807,346	32,596,192	7,679,674	9,340,493	3,850,275	3,220,069	719,625	128,812	24,938,948	7,657,244	32,596,192
% of TOTAL	30.0%	58.3%	11.7%	100.0%	23.6%	28.7%	11.8%	9.9%	2.2%	0.4%		23.5%	100.0%

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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
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
01-4210-4900 PERSONNEL TRAINING/TRAVEL/MTG	186	0	0	.0
01-4210-6000 REPAIR & MAINT--AUTOMOTIVE EQU	9,182	0	0	.0
TOTAL MATERIAL AND SERVICES	1,502,208	1,506,442	1,519,860	.9
TOTAL POLICE	1,638,185	1,688,806	1,705,661	1.0

Reduced by \$24,812 per BCSO.
(Funds moved to Non-Departmental)



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		

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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 by \$15,000 for KSAC
01-4193-6510	1,500	0	0	.0	(From BCSO Contract reduction)
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	39,812	31.4	Increased by \$9,812
	<u>2,017,443</u>	<u>87,800</u>	<u>74,812</u>	<u>(14.8)</u>	(From BCSO Contract Reduction)
	<u>2,120,673</u>	<u>305,800</u>	<u>274,812</u>	<u>(10.1)</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	\$ -		

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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)	Reduced by \$10,000 (Dog Event defunded)
22-4910-6080	657,200	665,700	624,700	(6.2)	Increased by \$24,700
22-4910-6090	143,541	143,541	147,847	3.0	*(Late-night Summer Blue Service Maintained)
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)	Reduced by \$14,700 (Concert defunded)
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)	

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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)
TOTAL MISCELLANEOUS REVENUE	139,991	132,325	117,625	(11.1)
TOTAL FUND REVENUE	149,519	142,825	128,125	(10.3)

Reduced by \$14,700
(Concert defunded, Funds stay in LOT)

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)	Reduced by \$14,700
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	