



City of Ketchum

August 16, 2021

Mayor Bradshaw and City Councilors
City of Ketchum
Ketchum, Idaho

Mayor Bradshaw and City Councilors:

**Recommendation to Hold Public Hearing and Adopt Ordinance No. 1221
Amending The FY 20-21 Annual Appropriations Ordinance
By Appropriating Additional Monies and Specifying Authorized Activities**

Recommendation and Summary

Staff is respectfully recommending that the Ketchum City Council hold a public hearing on amendment of the FY 21 budget, conduct the first reading by title only of Ordinance No. 1221 with the following motion:

Motion: Pursuant to Idaho Code 50-902, to approve the first reading of Ordinance No. 1221 and read by title only.

The reasons for the recommendation are as follows:

- Revenue increases due to inflationary changes in charges for services, permits for planning and building, Idaho Rebound Grant, American Rescue Plan Act, and Blaine County rebate of excess funds.
- Expenditure adjustments will be allocated to planning and building increased costs, Warm Spring Analysis, City Beautification, fire station parking lot and essential service facility new city hall.
- State statute establishes requirements for amending the budget in Section 50-1003.

Introduction and History

Per Idaho Code 50-1003, the City Council of each city shall, prior to the commencement of each fiscal year, pass an Ordinance to be termed the Annual Appropriation Ordinance.

On September 8, 2020, the Council adopted Ordinance 1208 entitled the Annual Appropriation Ordinance for the Fiscal Year beginning October 1, 2020, and ending September 30, 2021, appropriating to the various budgetary funds sums of money necessary to defray all expenses and liabilities within each fund for the ensuing fiscal year, authorizing a levy of a sufficient tax upon the taxable property, specifying the objects and purposes for which said appropriation is made, and providing an effective date.

The city council of any city may, by the same procedure as used in adopting the original appropriation ordinance at any time during the current fiscal year, amend the appropriation ordinance as a result of an increase in revenues from any source other than ad valorem tax revenue.

Analysis

Ordinance No. 1208 is the Annual Appropriation Ordinance for the Fiscal Year beginning October 1, 2020 and ending September 30, 2021. Ordinance No. 1221 outlines the Proposed Expenditure adjustments in the amount of 5,357,038 and Proposed Revenue adjustments in the amount of \$5,896,841.

Financial Impact

The funds for adjustments are due to inflationary changes each exist in their respective fund balances and will be used as noted in Attachment B.

Attachments

- Attachment A: Ordinance 1208
- Attachment B: Notice of Public Hearing

ORDINANCE NO. 1208

AN ORDINANCE OF THE CITY OF KETCHUM, IDAHO, ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, APPROPRIATING TO THE VARIOUS BUDGETARY FUNDS, SUMS OF MONEY DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES WITHIN EACH FUND FOR THE ENSUING FISCAL YEAR, AUTHORIZING A LEVY OF A SUFFICIENT TAX UPON THE TAXABLE PROPERTY AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SAID APPROPRIATION IS MADE, AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED by the Mayor and City Council of the City Ketchum, Blaine County, Idaho:

SECTION 1: That the sum of \$33,712,794 be raised and appropriated to defray the necessary expenses and liabilities of the City of Ketchum, Blaine County, Idaho for the fiscal year beginning October 1, 2020.

SECTION 2: That the City Council hereby appropriates each Fund as an independent fiscal and accounting group with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

SECTION 3: That the appropriation for the General Fund is made in the following amount to each specific division or function:

Legislative and Executive, Administrative, Legal, Community Planning and Development, Law Enforcement, Building Code, and Non-Departmental.

Total General Fund	10,307,770
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SECTION 4: That the appropriation for the Water and Wastewater Funds is made in the following amounts to each specific Fund, department or function:

Water Fund	2,390,937
Water Capital Improvement Fund	522,000
Wastewater Fund	2,587,242
Wastewater Capital Improvement Fund	462,000
Total Water and Wastewater Funds	5,962,179

SECTION 5: That the appropriation for all Other Funds is made in the following amounts to each specific Fund, department or function:

General Capital Improvement Fund	563,000
Essential Services Facilities Trust Fund	420,600

Wagon Days Fund	85,650
Street Capital Improvement Fund	232,600
Law Enforcement Capital Improvement Fund	250
Fire & Rescue Capital Improvement Fund	104,330
Fire & Rescue Construction Capital	9,500,000
Parks & Recreation Capital Improvement Fund	0
Parks & Recreation Trust Fund	49,050
Original LOT Fund	1,817,246
Additional 1%-LOT Fund	1,500,000
GO Bond Debt Service Fund	149,835
GO Bond Debt Fire Fund	615,284
Community Housing In-Lieu Fund	2,250,000
Police Trust Fund	5,000
Fire Trust Fund	0
Development Trust Fund	150,000
 Total Other Funds	 17,442,845

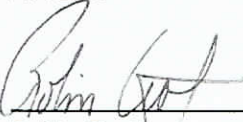
SECTION 6: That a general tax levy on all taxable property within the City of Ketchum be levied in an amount allowed by law for the general purposes for said City, for the fiscal year beginning October 1, 2020.

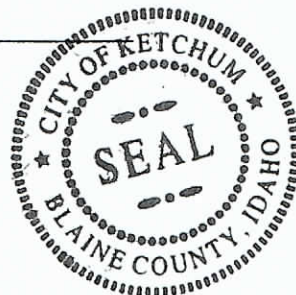
SECTION 7: All ordinances and parts of ordinances in conflict with this ordinance are hereby repealed.


SECTION 8: This ordinance shall take effect and be in force upon its passage, approval and publication in one issue of the Idaho Mountain Express, a newspaper of general circulation in the City of Ketchum, and the official newspaper of said City.

PASSED by the City Council and APPROVED by the Mayor of Ketchum this 8th day of September 2020.

ATTEST:


Robin Crotty
City Clerk




Neil Bradshaw
Mayor

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the City Council of the City of Ketchum, Idaho, will hold a Public Hearing for consideration of an amendment to the 2020-21 fiscal year budget. The Council will consider appropriation of additional monies received by the City of Ketchum, Idaho, during the fiscal year. Said hearing will be held at Ketchum City Hall, 480 East Avenue North, at 4:00 p.m. on August 16, 2021.

That the following table sets forth the amounts appropriated to each fund for the current 2020-21 fiscal year, the amount of the revised appropriation for each fund for the 2020-21 fiscal year, and the proposed adjustment amount.

REVISED	EXPENDITURES		PROPOSED
	ADOPTED FY 2020- 2021	REVISED FY 2020-2021	ADJUSTMENT
GENERAL FUND	10,307,770	12,687,889	2,380,119
ESSENTIAL SERVICES FACILITIES TRUST FUND	420,600	2,138,120	1,717,520
GENERAL CAPITAL IMPROVEMENT FUND	563,000	563,000	0
STREET CAPITAL IMPROVEMENT FUND	232,600	232,600	0
LAW ENFORCEMENT IMPROVEMENT FUND	250	250	0
FIRE CAPITAL IMPROVEMENT FUND	104,330	241,030	136,700
PARKS & RECREATION CAP. IMP. FUND	0	0	0
PARKS & RECREATION TRUST FUND	49,050	49,050	0
POLICE TRUST FUND	5,000	5,000	0
DEVELOPMENT TRUST FUND	150,000	150,000	0
ORIGINAL LOT FUND	1,817,247	2,217,247	400,000
ADDITIONAL 1%-LOT FUND	1,500,000	2,222,699	722,699
GO BOND DEBT SERVICE FUND	149,835	149,835	0
FIRE CONSTRUCTION FUND	9,500,000	9,500,000	0
FIRE GO BOND FUND	615,284	615,284	0
COMMUNITY HOUSING IN-LIEU FUND	2,250,000	2,250,000	0
WAGON DAYS FUND	85,650	85,650	0
WATER FUND	2,390,937	2,390,937	0
WATER CAPITAL IMPROVEMENT FUND	522,000	522,000	0
WASTEWATER FUND	2,587,242	2,587,242	0
WASTEWATER CAPITAL IMP. FUND	462,000	462,000	0
Total Expenditures	33,712,795	39,069,833	5,357,038
REVENUE			
GENERAL FUND			
GENERAL PROPERTY TAXES	4,339,021	4,339,021	0
OTHER REVENUE	5,968,749	8,144,918	2,176,169
FUND BALANCE APPLIED	0	511,000	511,000
TOTAL GENERAL FUND	10,307,770	12,994,939	2,687,169
ESSENTIAL SERVICES FACILITIES TRUST FUND			
FUND BALANCE APPLIED	385,600	492,151	106,551
	35,000	1,645,969	1,610,969
TOTAL ESF TRUST FUND	420,600	2,138,120	1,717,520
GENERAL CAPITAL IMPROVEMENT FUND			
FUND BALANCE APPLIED	251,219	251,219	0
	311,781	361,781	50,000
TOTAL GENERAL CAPITAL IMPRVMNT FUND	563,000	613,000	50,000
STREET CAPITAL IMPROVEMENT FUND			
FUND BALANCE APPLIED	205,100	205,100	0
	27,500	27,500	0
TOTAL STREET CAPITAL IMPR. FUND	232,600	232,600	0
LAW ENFORCEMENT IMPROVEMENT FUND	900	900	0
FIRE CAPITAL IMPROVEMENT FUND			
FUND BALANCE APPLIED	0	0	0
	112,930	249,630	136,700
TOTAL FIRE CAPITAL IMPROVEMENT FUND	112,930	249,630	136,700
PARKS & RECREATION CAP. IMP. FUND			
FUND BALANCE APPLIED	0	0	0
	10,200	10,200	0
TOTAL PARKS & RECREATION CAP.IMP.FND	10,200	10,200	0
PARKS & RECREATION TRUST FUND			
FUND BALANCE APPLIED	10,000	10,000	0
TOTAL PARKS & RECREATION TRUST FUND	42,050	42,050	0
	52,050	52,050	0
POLICE TRUST FUND			
FUND BALANCE APPLIED	3,500	3,500	0
	1,500	1,500	0
TOTAL POLICE TRUST FUND	5,000	5,000	0
DEVELOPMENT TRUST FUND	150,000	150,000	0
ORIGINAL LOT FUND			
FUND BALANCE APPLIED	0	0	0
	1,817,247	2,400,000	582,753
TOTAL ORIGINAL LOT FUND FUND	1,817,247	2,400,000	582,753
ADDITIONAL 1%-LOT FUND	1,500,000	2,222,699	722,699
GO BOND DEBT SERVICE FUND	149,835	149,835	0
FIRE CONSTRUCTION FUND			
FUND BALANCE APPLIED	9,500,000	9,500,000	0
	0	0	0
TOTAL FIRE CONSTRUCTION FUND	9,500,000	9,500,000	0
FIRE GO BOND FUND			
FUND BALANCE APPLIED	0	0	0
	615,284	615,284	0
TOTAL FIRE GO BOND FUND	615,284	615,284	0
COMMUNITY HOUSING IN-LIEU FUND			
FUND BALANCE APPLIED	2,200,000	2,200,000	0
	30,000	30,000	0
TOTAL COMMUNITY HOUSING IN-LIEU FND	2,230,000	2,230,000	0
WAGON DAYS FUND			
FUND BALANCE APPLIED	0	0	0
	85,650	85,650	0
TOTAL WAGON DAYS FUND	85,650	85,650	0
WATER FUND			
FUND BALANCE APPLIED	0	0	0
	2,494,522	2,494,522	0
TOTAL WATER FUND	2,494,522	2,494,522	0
WATER CAPITAL IMPROVEMENT FUND			
FUND BALANCE APPLIED	0	0	0
	522,000	522,000	0
TOTAL WATER CIP FUND	522,000	522,000	0
WASTEWATER FUND			
FUND BALANCE APPLIED	0	0	0
	2,796,861	2,796,861	0
TOTAL WASTEWATER FUND	2,796,861	2,796,861	0
WASTEWATER CAPITAL IMP. FUND			
FUND BALANCE APPLIED	0	0	0
	462,000	462,000	0
TOTAL WASTEWATER CAPITAL IMP. FUND	462,000	462,000	0
Total Revenue	34,028,449	39,925,290	5,896,841