

City of Ketchum | Fiscal Year 2022 Adopted Budget





Neil Bradshaw – Mayor

Courtney Hamilton – Council President

Jim Slanetz – Council Member

Amanda Breen – Council Member

Michael David – Council Member

Jade Riley – City Administrator

Shellie Rubel – City Treasurer



There is no doubt that the pandemic has created some challenges as well as some opportunities for our town. Its impact on our housing situation and the affordability of living here has made it harder for local workers and businesses to provide goods and services to our residents and visitors.

To best address this challenge, our budget must adjust to the growing demands on our town and our efforts must be focused on three main areas:

1. Housing for year-round residents
2. Preserving the character of Ketchum
3. Investing in our community

By prioritizing these areas, we will work towards our mission of “**Enhancing Ketchum’s Livability**”.

The good news is that the growth outlook has a positive impact on our revenue forecasts. Both “one-time” revenue (such as planning and building fees) and recurring revenue (such as local option taxes) are expected to significantly increase through 2022. As we see more people move to town the economic outlook is encouraging. The corollary to this outlook is that the higher number of residents and visitors puts additional strain on our infrastructure, public safety, and other service demands. This budget seeks to address these immediate needs as well as plan for the required capital projects in the future.

Our revenue forecast reflects a realistic outlook for the continuation of robust economic growth. It anticipates the growth in tourism, construction, retail, and the development of a year-round economy through an increase in remote working. Highlights of our revenue forecast include:

1. **Local Option Tax (LOT):** We estimate an increase in LOT revenues of 24% (or \$583,000) over last year’s adopted budgeted amount and approximately 22% over normalized receipts. Total LOT receipts for 2022 are budgeted at \$2.4m but are anticipated to come in as high as \$2.9m.
2. **Fee Revenue:** Fee revenue for planning and building is expected to increase by almost 200% to \$790,000. This is \$522,000 above our budget for 2020.



Our spending priorities focus on enhancing service levels to our community through infrastructure investment, capital improvement projects, transportation, and public safety. Investing in our excellent employees is also an important part of delivering service levels that the community deserves.

Our budget is aligned with our vision for Ketchum; namely a city that is **vibrant, connected, sustainable and safe**.

Aligned with this vision, here are some highlights from the **\$32.2m** Budget:

Vibrant:

- **Housing** – We have put in \$864,099 of additional funding for strategic housing initiatives. In addition, we have appropriated a total of \$2,822,050 in the in-lieu fund to pursue housing opportunities in FY 2022. This may take the form of support for tax-credit applications or land acquisitions. Year-round vibrancy starts with year-round residents, and we are focused on encouraging projects that increase our inventory of long-term rentals.
- **Events** – We have increased our event budget to \$75,000 - \$20,000 below pre-pandemic levels. We will still deliver events that are worthy of our tourist economy while being good stewards of our LOT revenues. The budget for Wagon Days, our City's flagship event, is \$122,500.
- **Arts** – We have included \$10,000 for art projects around town.

Connected:

- **Transportation** – We have increased our funding of Mountain Rides by 12% to \$527,000, as well as providing one-time funds of \$160,000. This represents a 43% share of total municipality funding within the valley. Mountain Rides has been able to secure additional COVID funding to maintain current service levels.
- **Mobility** – We have \$222,000 for sidewalk repairs to enhance walkability and will begin studying the Warm Springs and Saddle Road intersection for improvements.
- **Outreach** – The budget includes approximately \$80,000 for public outreach and hosting Open House events that seek community input on infrastructure and other civic ideas.



- **Streets** – The maintenance of our streets and snowplowing operations will be supported by a total of \$1,891,540 for operations and \$225,000 for capital improvements. The final payment of the Street's department "GO Bond" occurred in FY21 and the elimination of that obligation has led to a decrease in their budget by \$136,000.

Sustainable:

- **Water and Wastewater** – The replacement of the old Ketchum Springs line is nearing completion and will eliminate more than 350 million gallons of line leakage and reduce annual pumping costs by more than \$50,000 per year. Our focus will now shift to investing more than \$1,693,000 into water and wastewater capital projects such as the HVAC truck and emergency generator.
- **Environmental** – We have provided \$80,000 towards the funding of a new county-wide sustainability director that will look at recycling, energy and other environmentally prudent initiatives.

Safe:

- **Fire** – We have realigned the compensation of our fire department and are nearing completion of a fire station. Along with new fire engines and fire trucks we have established a fire department that can serve the growing demands of our community. In all, we have increased the fire budget by 17% (\$369,456) to \$2.5m.
- **Sheriff** – In working with the Sheriff, we have reinstated the one officer position that was eliminated last year leading to an overall increase for our police contract of \$143,507 (7% over the previous year) and we propose a contract with the BCSO of \$1.568m this year.

Our people:

Our employees make it happen and get it done. Employees did not receive increases to their compensation last year. We have proposed to cover the increased cost of health expenses and increase compensation by more than 4% based on a combination of salary increases and one-time bonuses.



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Executive Summary

The Fiscal Year 2022 proposed budget assumes \$32,222,099 in total planned expenses and \$32,640,337 in revenues. The difference is made up through the utilization of fund balances. The total budget consists of the General Fund, Local Option Tax Fund, Capital Improvement Fund, two Enterprise Funds (Water and Wastewater), and seven trusts or restricted purpose funds. The city adheres to the Government Finance Officers Association best practices when developing the budget. Specifically, this proposed budget ensures that ongoing costs are aligned with ongoing revenue sources. In addition, the proposed budget recommends that only a portion of the increased revenues be allocated to ongoing expenses in the event of an economic downturn.

The revenue forecast for the General Fund was upgraded due to development activity within town and a post-COVID environment. Specifically, planning and building revenues were increased. Funds the city receives from the state were also increased due to the positive economic outlook. Revenue forecast for the Local Option Tax Fund was also increased based on the current fiscal year's performance. This revised budget recommends those increased revenues be assigned to support the Capital Improvement Plan.

The draft budget also allocates funding to convert one part-time position to fulltime (Streets Dept.) and reinstates an unfunded position (Police Dept.) within the General Fund. The budget makes allowances for a compensation increase for both contract (Fire Dept.) and non-contract employees as no increases occurred in fiscal year 2021 due to COVID impacts to revenues. Expenses related to health care, vehicle fuel, and power were also increased due to external rate changes. A new restricted purpose fund set up for Mayor and Council Strategic Initiatives will include revenue from the federal ARPA Grant funding as well as one-time general fund resources.

There is no recommendation for significant operating expense changes in the Enterprise Funds (Water and Wastewater). The Ketchum Springs water line project is scheduled to be completed this current fiscal year. The Wastewater Division is currently completing a facility plan which will guide future fiscal year capital expenditures.

The following pages provide an overview of all funds by revenue and expense; department details are covered on pages 12-28. Details regarding outside contract entities are included as an appendix.



City of Ketchum | 2022 Adopted Budget | Final Reading
 Revenue / Expenditure Overview by Fund

AMENDED FY 2021	FY 2020 Audited Financial Statement	Restricted	Assigned Fund Balance	Revenue	Expense	Ending Balance Less Restricted
General Fund	\$ 4,354,406	\$ (1,718,476)	\$ -	\$ 12,994,939	\$ 12,687,889	\$ 2,524,930
Essential Service Fund	\$ 492,151	\$ -	\$ 385,600	\$ 1,752,520	\$ 2,138,120	\$ -
Capital Improvement	\$ 1,900,680	\$ -	\$ 456,319	\$ 650,011	\$ 1,036,880	\$ 1,513,811
LOT Fund	\$ 873,860	\$ -	\$ -	\$ 4,622,699	\$ 4,439,946	\$ 1,056,613
Trust Fund	\$ 359,063	\$ -	\$ 13,500	\$ 193,550	\$ 204,050	\$ 348,563
Enterprise Fund & CIP	\$ 11,947,811	\$ (8,410,680)	\$ -	\$ 6,275,383	\$ 5,962,178	\$ 3,850,336
Street Bond Fund	\$ 3,212	\$ -	\$ -	\$ 149,835	\$ 149,835	\$ 3,212
Fire Bond Fund	\$ 9,761,385	\$ (9,761,385)	\$ 9,500,000	\$ 615,284	\$ 10,115,284	\$ 261,385
In-Lieu Housing Fund	\$ 2,345,453	\$ -	\$ 2,200,000	\$ 30,000	\$ 2,250,000	\$ 125,453
Wagon Days Fund	\$ 44,741	\$ -	\$ -	\$ 85,650	\$ 85,650	\$ 44,741
TOTAL FUNDS	\$ 32,082,762	\$ (19,890,541)	\$ 12,555,419	\$ 27,369,871	\$ 39,069,832	\$ 9,729,044

*note: FY 2021 includes the new fire station construction expense \$9,500,000

FY 2022	Beginning Fund Balance Not Audited	FY21 Restricted	Assigned Fund Balance	Revenue	Revenue Transfers	Expense	Expense Transfers	Ending Balance	Restricted	Ending Balance Less Restricted
General Fund	\$ 2,524,930	\$ 1,718,476	\$ 557,050	\$ 9,825,846	2,457,620	\$ 11,618,363	\$ 1,222,153	\$ 3,686,356	\$ (2,182,888)	\$ 1,503,468
Essential Service Fund	\$ -		\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement	\$ 1,513,811		\$ 513,811	\$ 636,560	1,766,995	\$ 2,917,366	\$ -	\$ 1,000,000	\$ (1,000,000)	\$ 0
LOT Fund	\$ 1,056,613		\$ -	\$ 4,300,000	-	\$ 2,989,556	\$ 1,310,444	\$ 1,056,612	\$ -	\$ 1,056,612
Trust Fund	\$ 348,563		\$ 105,000	\$ 193,050	-	\$ 199,050	\$ 95,000	\$ 247,563	\$ -	\$ 247,563
Enterprise Fund & CIP	\$ 12,261,016		\$ -	\$ 6,129,051	1,625,000	\$ 4,948,340	\$ 2,473,916	\$ 12,592,811	\$ (8,410,680)	\$ 4,182,131
Street Bond Fund	\$ 3,212		\$ 3,212	\$ -	-	\$ -	\$ 3,212	\$ 3,212	\$ -	\$ 3,212
Fire Bond Fund	\$ 261,385		\$ -	\$ 636,050	-	\$ 636,050	\$ -	\$ 261,385	\$ -	\$ 261,385
In-Lieu Housing Fund	\$ 125,453		\$ 2,500,000	\$ 322,050	-	\$ 2,822,050	\$ -	\$ 125,453	\$ -	\$ 125,453
Strategic Initiative Fund	\$ -		\$ -	\$ -	864,099	\$ 864,099	\$ -	\$ -	\$ -	\$ -
Wagon Days Fund	\$ 44,741		\$ -	\$ -	122,500	\$ 122,500	\$ -	\$ 44,741	\$ -	\$ 44,741
TOTAL FUNDS	\$ 18,139,724	\$ 1,718,476	\$ 3,679,073	\$ 22,042,607	\$ 6,836,214	\$ 27,117,375	\$ 5,104,725	\$ 19,018,133	\$ (11,593,568)	\$ 7,424,566

Authorized Staffing Overview by Fund

Position	FY 19/20 Budget	FY 20/21 Budget	FY 21/22 Budget	Position	FY 19/20 Budget	FY 20/21 Budget	FY 21/22 Budget
Legislative & Executive				Streets			
Mayor	1	1	1	Director of Streets & Facility Maintenance	1	1	1
City Council Members	4	4	4	Street Supervisor	1	1	1
	<u>5</u>	<u>5</u>	<u>5</u>	Sr. Street Mechanic	1	1	1
Administration				Street Crew Lead	1	1	1
City Administrator	1	1	1	Sr Equipment Operator	2	2	1
Assistant City Administrator	1	0	0	Equipment Operator	3	3	3
Public Affairs & Administrative Services Manager	0	1	1	Shared position with Facility Maintenance	1	1	1
Director of Finance & Internal Services	1	1	0	Equipment Operator (winter only)	2	2	3
City Treasurer	0	0	1	Administrative Assistant	0.5	0.5	1
City Clerk	1	1	1	Winter seasonal	3	3	2
Deputy Treasurer	1	1	1		<u>15.5</u>	<u>15.5</u>	<u>15</u>
Deputy Clerk	0	0	1	Facility Maintenance			
Senior Accountant	1	1	0	Maintenance Supervisor/City Arborist	1	1	1
Business License & Tax Specialist	1	1	1	Buildings and Facilities Supervisor	1	1	1
Special Event Manager	1	0	0	Grounds Supervisor	1	1	1
Administrative Assistant (Public Counter)	0	1	1	Maintenance Assistant	2	2	2
Management & Communications Analyst	1	1	1	Maintenance Assistant (seasonal)	3	1	1
	<u>9</u>	<u>9</u>	<u>9</u>		<u>8</u>	<u>6</u>	<u>6</u>
Fire & Rescue				Enterprise Funds			
Fire Chief	1	1	1	Utilities Director	1	1	1
Assistant Fire Chief/Fire Marshall	1	1	1	Water Division Supervisor	1	1	1
Captain	3	3	3	Water Utilities Supervisor	1	1	1
Sr. Lieutenant	2	2	2	Water Utilities Office Coordinator (shared)	0.5	0.5	0.5
Lieutenant	4	4	4	Water Utility Maintenance Worker	3	3	3
Engineer/Firefighter	0	0	2	Wastewater Division Supervisor	1	1	1
Fire Clerk	1	1	1	Wastewater Collection Supervisor	0	0	1
Volunteer Firefighters	40	40	40	Wastewater Plant Lab Technician	1	1	1
	<u>12</u>	<u>12</u>	<u>14</u>	Wastewater TP Lead Operator	1	1	1
Police				Sr. Wastewater Utilities Operator	3	3	2
Community Services Officer	2	2	2.5	Wastewater Utilities Office Coordinator (shared)	0.5	0.5	0.5
Recreation					<u>13</u>	<u>13</u>	<u>13</u>
Director of Recreation	1	1	1	City Staffing Summary			
Recreation Supervisor	1	1	1		FY 19/20	FY 20/21	FY 21/22
Community Recreation Supervisor	0	1	1		Budget	Budget	Budget
Youth Recreation Supervisor	2	1	1	Legislative & Executive	5	5	5
Seasonal and PT Employees	4 to 20	4 to 20	4 to 20	Administration	9	9	9
	<u>4</u>	<u>4</u>	<u>4</u>	Fire & Rescue	12	12	14
Planning & Building				Police	2	2	2.5
Director of Planning and Building	1	1	1	Recreation	4	4	4
Senior Planner	1	1	2	Planning & Building	4	4	5
Associate Planner	1	1	1	Streets	15.5	15.5	15
Planning Technician	1	0	0	Facility Maintenance	8	6	6
Administrative Assistant	0	1	1	Water	6.5	6.5	6.5
	<u>4</u>	<u>4</u>	<u>5</u>	Wastewater	6.5	6.5	6.5
				Totals	<u>72.5</u>	<u>70.5</u>	<u>73.5</u>



The General Fund is the City's primary source of funding for daily operations ranging from police and fire/EMS services to street maintenance to children's recreation programs. The primary revenue sources for the fund include property taxes, state revenue sharing, transfer from Local Option Tax Fund, planning and building permits, and franchise fees.

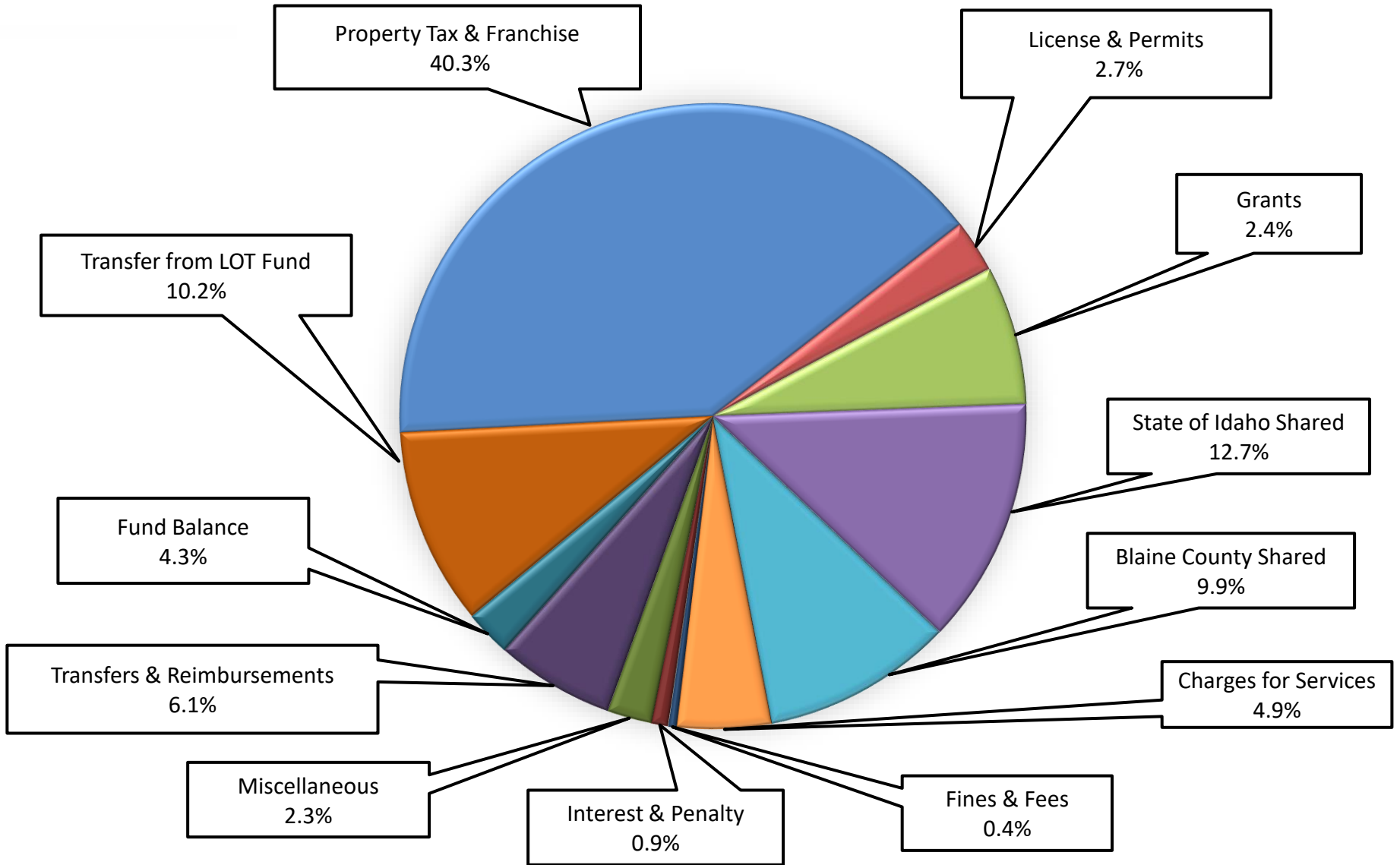
Revenues are forecasted to increase by nearly \$2,000,000 due to economic conditions. Specifically, building and planning fees by \$522,000; Local Option Tax transfer by \$408,000; property tax and franchise fees by \$185,000; state and county shared fees by \$134,000; refunds and reimbursements by \$136,900; and the federal ARPA grant of \$614,100.

Planned expenses are proposed to increase by approximately \$2,000,000, with \$1,610,614 in one-time spending. The revised budget allocates on-going funding for increases in health care, vehicle fuel, and power due to external rate changes. The revised budget allocates a blend of one-time and on-going funding for employee compensation as there were no increases in FY21. One-time funds are recommended for the creation of the Mayor & Council Strategic Initiative Fund (\$850,000) through the receipt of the federal ARPA grant (\$614,100) and General Fund resources (\$235,900).

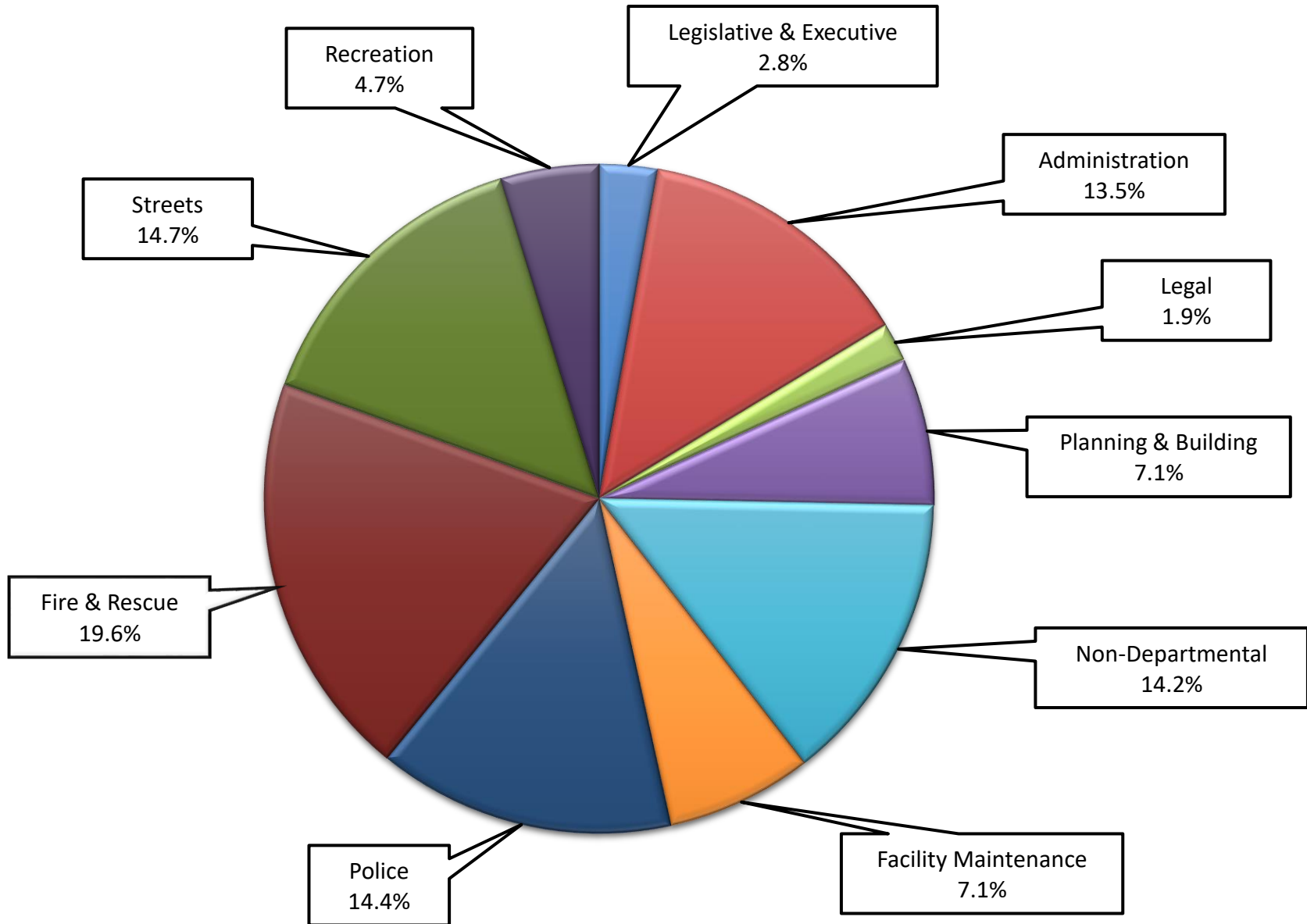
The draft budget also allocates funding to convert one part-time position to fulltime (Streets Dept.) and reinstates an unfunded position (Police Dept.) within the General Fund. The budget makes allowances for a compensation increase for both contract (Fire Dept.) and non-contract employees as no increases occurred in fiscal year 2021 due to COVID impacts to revenues.

It is important to note that the recommended budget adheres to the restricted fund balances set by the City Council.

FY 2022 General Fund Resources



FY 2022 General Fund Expenses



GENERAL FUND REVENUE	FY21 Adopted Budget	FY21 Actuals	FY21 Amended Budget	FY22 Proposed Budget	One-Time
	10,307,770	11,532,798	12,994,939	12,840,516	
Revenue	FY21 Adopted Budget	FY21 Actuals	FY21 Amended Budget	FY22 Proposed Budget	
Property Tax & Franchise	4,993,792	5,003,016	4,993,792	5,178,869	
License & Permits	199,100	484,903	484,100	348,500	100,000
Grants	-	418,475	418,175	307,050	-
State of Idaho Shared	1,543,983	1,568,449	1,653,983	1,631,939	
Blaine County Shared	1,224,260	1,028,100	1,224,260	1,270,238	
Charges for Services	280,650	879,789	874,650	625,550	
Fines & Fees	42,250	54,833	42,250	55,250	
Interest & Penalty	45,001	16,152	45,001	111,789	
Miscellaneous	791,661	676,041	906,655	296,661	
Transfers & Reimbursements	287,608	245,151	287,608	1,150,176	
Fund Balance	-	-	765,000	557,050	
Total Revenue less Lot Fund Transfer	9,408,305	10,374,911	11,695,474	11,533,072	100,000
Transfer from LOT Fund	899,465	1,157,888	1,299,465	1,307,444	400,000
Total Revenue	10,307,770	11,532,798	12,994,939	12,840,516	500,000
		-			
Inflationary Changes					
Building Permits	285,000		-	-	
State Shared Grants (Idaho Rebound)	111,125		-	-	
State Shared Grants (ARPA)	307,050				
State Shared Revenue	110,000				
Planning Fees	150,000		-	-	
Building Plan Check Fees	183,000		-	-	
Planning Plan Check Fees	125,000		-	-	
Fire Plan Check Fees	136,000		-	-	
Lot transfer Police/Emergency services	400,000		-	-	
Blaine County Rebate Excess Funds	114,994		-	-	
	-				
Sub-total	1,922,169	-	-	-	-
Funding Requests					
Fund Balance Transfer to ESF	511,000		-		
Fund Balance Transfer to Professional Services	254,000	-	-		
		-			
Sub-total	765,000	-	-	-	-
Total Revenue with Changes	12,994,939	11,532,798	12,994,939	12,840,516	500,000
Total Expenditures	12,687,889	12,108,774	12,687,889	12,840,516	-
Total Revenue Over/(Under)	307,050	(575,976)	307,050	0	500,000
				-	
Total Revenue Over/(Under)	307,050		307,050	0	500,000

GENERAL FUND EXPENDITURES	FY21 Adopted Budget	FY21 Actuals	FY21 Amended Budget	FY22 Proposed Budget
	10,307,770	10,361,105	12,687,889	12,840,516
Expenditures	FY21 Adopted Budget	FY21 Actuals	FY21 Amended Budget	FY22 Proposed
Legislative & Executive	343,171	301,506	343,171	360,635
Administration	1,831,844	1,555,780	1,831,844	1,736,652
Legal	234,100	192,624	234,100	238,600
Planning & Building	662,745	697,451	882,745	915,451
Non-Departmental	100,736	1,875,907	2,152,405	1,818,668
Facility Maintenance	749,518	573,675	765,018	907,228
Police	1,624,058	1,380,256	1,624,058	1,843,947
Fire & Rescue	2,150,834	1,841,698	2,243,784	2,520,290
Streets	2,028,382	1,501,838	2,028,382	1,891,540
Recreation	582,382	440,369	582,382	607,505
Total Expenditures	10,307,770	10,361,105	12,687,889	12,840,516
Inflationary Changes			-	-
P&B Direct Costs	220,000	-	-	-
Warm Springs Street Analysis	50,000	-	-	-
Warm Springs Contractual Staffing Support	54,000	-	-	-
Fire Expenditures	92,950	-	-	-
	-	-	-	-
Sub-total	416,950	-	-	-
Funding Requests				
Transfer FB to ESF New City Hall Direct Costs	511,000	511,000		
Transfer to ESF New City Hall	1,099,969	1,099,969		
Flowers	15,500	-		
Transfer to CIP for parking new fire station	136,700	136,700	-	
Sub-total	1,763,169	1,747,669	-	-
Budget one-times				
a. Non-Departmental Professional Services	200,000			
Sub-total	200,000	-	-	-
Total Expenditures with Changes	12,687,889	12,108,774	12,687,889	12,840,516

General Fund Detailed Revenue

	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
1. PROPERTY TAX & FRANCHISE	4,612,080	4,774,388	4,993,792	5,178,869
1000-GENERAL PROPERTY TAXES	4,280,690	4,438,061	4,469,191	4,603,267
1050-PROPERTY TAX REPLACEMENT	11,405	11,416	12,474	12,848
6110-GAS FRANCHISE	91,968	89,637	107,000	100,000
6120-T.V. CABLE FRANCHISE	141,967	148,363	144,563	144,563
6130-WATER UTILITY ROW FEE (5%)	-	-	91,446	112,351
6140-WASTEWATER UTILITY ROW FEE(5%)	(0)	-	83,481	115,934
6150-SOLID WASTE FRANCHISE	72,250	72,997	75,637	77,906
9000-PENALTY & INTEREST ON TAXES	13,801	13,915	10,000	12,000
2. LICENSES & PERMITS	396,768	422,664	199,100	348,500
1110-BEER LICENSES	13,129	13,679	13,450	13,450
1120-LIQUOR LICENSES	8,307	8,353	8,400	8,400
1130-WINE LICENSES	13,350	14,583	14,000	14,000
1140-CATERING PERMITS	2,340	540	1,600	1,000
1150-OFF-SITE BUS./SPECIAL EVENTS P	17,030	17,110	15,000	15,000
1400-BUSINESS LICENSES	30,430	32,064	32,000	32,000
1520-TAXI-LIMO PERMITS	3,625	2,945	2,750	2,750
2100-BUILDING PERMITS	304,322	330,098	100,000	250,000
2140-RIGHT-OF-WAY PERMITS	1,520	1,766	10,000	10,000
2160-STREET EXCAVATION PERMIT FEE	2,514	1,450	1,900	1,900
2600-SNOW STORAGE PERMITS	200	75	-	-
3. GRANTS	-	40,511	-	307,050
1120-FEDERAL GRANTS	-	-	-	-
4100-STATE GRANTS	-	30,511	-	-
4200-OTHER GRANTS	-	10,000	-	307,050
4. STATE OF IDAHO SHARED	1,584,670	1,627,251	1,543,983	1,631,939
5100-STATE LIQUOR APPORTIONMENT	381,349	401,989	383,368	385,000
5200-HIGHWAY USER'S REVENUE - STREE	134,319	132,411	110,163	138,216
5500-STATE SALES TAX ALLOCATION	102,535	78,308	103,782	-
5600-STATE SHARED REVENUE	966,466	1,014,543	946,670	1,108,723
5. COUNTY SHARED	1,163,581	1,200,216	1,224,260	1,270,238
8400-COUNTY COURT FINES	33,160	35,881	25,000	35,000
8600-COUNTY AMBULANCE CONTRACT	1,130,421	1,164,335	1,199,260	1,235,238
6. CHARGES FOR SERVICES	1,029,880	677,793	280,650	625,550
1100-PLANNING FEES	129,164	134,120	30,000	140,000
1110-BUILDING PLAN CHECK FEES	188,069	189,254	60,000	162,500
1120-PLANNING PLAN CHECK FEES	130,677	125,686	37,500	113,750
1130-FIRE PLAN CHECK FEES	130,251	125,686	30,000	113,750
1500-REPRODUCTION/FINGERPRINT FEES	1,126	567	1,150	1,150
2200-RURAL FIRE PROTECTION FEES	212,218	-	-	-
2250-SPECIAL FIRE FEES	13,454	7,359	2,500	2,500
3000-ANIMAL TRANSPORTS	25	-	100	-
3600-BANNER FEES	6,825	5,600	9,000	6,000
6100-BC SCH DIST.PARK MAINT. CONTR	15,000	15,000	15,000	15,000

General Fund Detailed Revenue, cont.

	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
6300-PARK YOUTH PROGRAM FEES	119,402	63,593	75,000	60,000
6320-PARK USER FEES	9,833	6,914	10,000	8,000
6330-PARK SWIM TEAM	-	-	-	-
6700-PARK CONCESSION SALES	6,375	3,764	10,000	2,500
6800-TREE SERVICES	600	250	400	400
7. FINES & FEES	65,920	58,933	42,250	55,250
1100-PARKING FINES	51,562	45,897	24,000	45,000
1200-ELECTRIC VEHICLE CHARGING	-	5	250	250
1300- PAID PARKING	14,358	13,031	18,000	10,000
8. INTEREST & RENTS	161,963	144,038	116,011	111,789
1000-INTEREST EARNINGS	81,541	65,889	45,000	35,000
1020-INTEREST EARNINGS-491 SV ROAD	3	1	1	1
1500-GAIN/LOSS ON INVESTMENTS	-	-	-	-
2000-RENT	-	-	-	-
2010-RENT-PARK RESERVATIONS	9,350	7,270	2,500	6,000
2020-RENT-491 SUN VALLEY ROAD	71,068	70,878	68,510	70,788
9. MISCELLANEOUS	219,661	246,412	53,750	460,056
3600-REFUNDS & REIMBURSEMENTS	199,804	230,385	50,000	156,556
3610-REFUNDS & REIMBURSEMENTS-ST	-	-	-	-
4000-SALE OF FIXED ASSETS	11,290	5,261	3,500	3,500
4100-SALE OF FIXED ASSETS-STREET	462	-	-	-
7000-MISCELLANEOUS	678	2,815	250	300,000
7010-MISCELLANEOUS-STREET	-	-	-	-
7020-FLOOD PLAIN PROG REIMBURSEMENT	5,804	219	-	-
7030-BUILDING PERMIT REIMBURSEMENT	1,623	7,733	-	-
10. TRANSFERS & REIMBURSEMENTS	2,088,429	2,012,706	1,853,974	2,294,225
8701-KETCHUM RURAL REIMB-SAL/BEN	20,317	-	-	-
8722-TRANSFER FROM LOT FUND	1,164,256	1,103,317	899,465	1,307,444
8763-REIMBURSEMENT FROM WATER FUND	263,146	271,040	279,172	287,547
8765-REIMBURSEMENT FROM WASTEWATER FD	263,146	271,040	279,172	287,547
8798-URA FND REIM-SALARIES/BENEFITS	105,394	87,048	108,557	111,814
8763-WATER FUND REIMB-ADMIN.EXPENSE	100,000	103,000	106,090	109,273
8765-WW FUND REIMB-ADMIN.EXPENSES	137,759	141,892	146,149	150,533
8798-URA FUND REIMB-ADMIN. EXPENSES	31,911	32,868	32,869	33,855
8722-LOT REIMB-GF ADMIN.EXPENSES	2,500	2,500	2,500	3,000
8718-TRANSFER STREET GO BOND	-	-	-	3,212
(blank)	-	-	-	-
11. FUND BALANCE	-	-	-	557,050
9000-FUND BALANCE	-	-	-	557,050
Grand Total	11,322,951	11,204,912	10,307,770	12,840,516



Department Summaries



This budget contains the operating accounts for City Administration, Treasury and City Clerk. The City Administrator supports the Mayor and City Council, manages the budget, and provides oversight of all departments on day-to-day administration of city operations.

The Treasury and City Clerk teams are responsible for a range of services such as maintaining ordinances/resolutions, public record requests, and retention of city official records and information technology. In addition, the team prepares and maintains all financial accounting, payment of bills, procurement, and payroll.

Fiscal Year 2021 Highlights

- Reduction of \$46,000 through various accounts (office supplies, training, travel, and communications).

Personnel:

- Reduction of one full-time position through transfer to an open position in another department.

Fiscal Year 2022 Highlights

- Budget is \$209,215 lower than FY21 due to transfer of two accounts totaling \$88,000 (repair and maintenance of buildings) to Facilities budget.
- Cost savings of \$121,215 for changes in personnel.

Personnel:

- Changes in position structure; number of full-time employees remains the same.

Administrative Expenditures

GENERAL FUND EXPENDITURES	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
2. ADMINISTRATIVE	1,868,245	1,768,982	1,831,844	1,736,652
1. PERSONAL SERVICES	1,139,358	1,164,254	1,222,374	1,177,550
1000-SALARIES	729,068	742,311	749,601	724,762
1500-PART TIME SALARIES	5,674	4,996	8,000	10,000
2100-FICA TAXES-CITY	53,061	54,608	57,915	54,679
2200-STATE RETIREMENT-CITY	83,205	88,874	89,719	86,537
2400-WORKMEN'S COMPENSATION-CITY	2,181	1,322	3,115	1,724
2500-HEALTH INSURANCE-CITY	226,012	234,608	264,426	260,114
2505-HEALTH REIMBURSEMENT ACCT(HRA)	10,370	5,627	9,000	8,792
2510-DENTAL INSURANCE-CITY	5,881	6,103	7,356	6,408
2515-VISION REIMBURSEMENT ACCT(HRA)	6,741	4,120	1,635	4,500
2600-LONG TERM DISABILITY	3,005	3,036	3,325	3,189
2700-VACATION/SICK ACCRUAL PAYOUT	-	-	5,500	-
2760-EMPLOYEE HOUSING SUBSIDY	12,000	12,000	12,000	12,000
2800-STATE UNEMPLOYMENT INSURANCE	2,077	6,649	10,782	4,845
2. MATERIALS AND SERVICES	727,373	603,880	608,470	558,102
3100-OFFICE SUPPLIES & POSTAGE	19,893	16,288	15,000	20,000
3310-STATE SALES TAX-GEN.GOV. & PAR	737	331	500	500
4200-PROFESSIONAL SERVICES	108,248	62,417	80,124	92,812
4400-ADVERTISING & LEGAL PUBLICATIO	11,977	12,711	9,500	12,000
4600-PROPERTY & LIABILITY INSURANCE	93,951	96,117	100,381	113,786
4800-DUES, SUBSCRIPTIONS & MEMBERSH	4,628	4,174	6,765	5,000
4900-PERSONNEL TRAINING/TRAVEL/MTG	6,136	1,930	1,500	5,000
4902-TRAINNG/TRVL/MTG-CITY ADM/ASST	1	63	1,000	5,000
5100-TELEPHONE & COMMUNICATIONS	72,731	73,954	52,500	52,500
5110-COMPUTER NETWORK	129,837	95,826	108,000	58,000
5150-COMMUNICATIONS	86,156	69,799	58,800	58,800
5200-UTILITIES	33,132	44,815	36,000	37,440
5900-REPAIR & MAINTENANCE-BUILDINGS	14,768	22,939	33,400	-
5910-REPAIR & MAINT-491 SV ROAD	69,945	75,799	55,000	-
6500-CONTRACTS FOR SERVICES	75,234	26,720	50,000	70,000
6510-CONTRACTS FOR SERVICES	-	-	-	27,264
3. CAPITAL OUTLAY	1,513	848	1,000	1,000
7400-OFFICE FURNITURE & EQUIPMENT	1,513	848	1,000	1,000



The Fire and Rescue Department provides a range of emergency services, from municipal fire protection services to backcountry rescue. They provide paramedic level emergency medical care to the City of Ketchum and entire northern Blaine County through a contract for services with the Blaine County Ambulance District. The department is composed of highly trained career, full-time staff as well as trained paid-on-call firefighters.

Fiscal Year 2021 Highlights

- The Public Employee Retirement System of Idaho (PERSI) reduced cities' rate of contribution to a legacy retirement fund which reached its proper unfunded liability reserve.
- The savings associated with that action enable funds to be reallocated toward the lease for the aerial tower truck.
- Reduction of \$8,000 to travel and meetings expenses.

Personnel:

- No changes.

Fiscal Year 2022 Highlights

- Increase of \$42,000 in utilities costs associated with operation of new standalone fire station.
- Increase in personnel services of \$149,950 in accordance with changes to tentative collective labor agreement.

Personnel:

- Hired two new firefighters in preparation of two retiring.

Fire and Rescue Expenditures

GENERAL FUND EXPENDITURES	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
8. FIRE & RESCUE	2,106,225	2,250,390	2,150,834	2,520,290
1. PERSONAL SERVICES	1,788,408	1,930,001	1,924,519	2,230,145
1000-SALARIES	872,861	964,924	982,704	1,132,654
1500-PAID ON-CALL WAGES	167,253	160,711	135,000	135,000
1510-PD ON-CALL TRAINING-H.SCH	-	-	5,000	-
1700-WOOC (WORKING OUT OF CLASS)	-	614	6,500	6,500
1900-OVERTIME	43,558	57,483	40,141	40,141
2100-FICA TAXES-CITY	85,752	89,086	92,298	100,544
2200-STATE RETIREMENT-CITY	5,018	5,386	5,389	5,551
2300-FIREMEN'S RETIREMENT-CITY	146,519	158,399	120,676	139,266
2310-DEF.COMP-Pd On Call/PT Emp	11,997	11,997	12,000	12,000
2400-WORKMEN'S COMPENSATION-CITY	24,792	28,465	40,112	36,968
2500-HEALTH INSURANCE-CITY	342,014	369,618	379,688	477,881
2505-HEALTH REIMBURSEMENT ACCT(HRA)	8,542	13,656	11,956	23,025
2510-DENTAL INSURANCE-CITY	9,027	9,422	15,438	10,781
2515-VISION REIMBURSEMENT ACCT(HRA)	5,907	8,521	2,500	9,600
2520-WORKMEN'S COMP. COVERAGE	7,582	-	5,619	-
2530-EMPLOYEE MEDICAL SERVICES	344	-	3,000	3,000
2535-VEBA	38,700	39,600	39,600	43,200
2540-MERP-MEDICAL EXP REIMBURSEMENT	4,800	4,950	4,950	5,400
2600-LONG TERM DISABILITY	3,775	4,198	5,308	4,984
2700-VACATION/SICK ACCRUAL PAYOUT	9,500	-	9,500	31,000
2710-VACATION/COMPENSATION PAYOUT	-	-	-	5,450
2800-STATE UNEMPLOYMENT INSURANCE	199	2,969	2,940	3,000
2900-PERFORMANCE AWARDS	270	-	4,200	4,200
2. MATERIALS AND SERVICES	284,868	184,391	169,885	231,715
3200-OPERATING SUPPLIES FIRE	45,630	16,371	29,230	32,000
3210-OPERATING SUPPLIES EMS	27,886	45,598	43,950	48,000
3500-MOTOR FUELS & LUBRICANTS FIRE	6,260	5,189	6,600	8,000
3510-MOTOR FUELS & LUBRICANTS EMS	2,828	3,510	4,280	6,000
4200-PROFESSIONAL SERVICES FIRE	9,112	7,414	5,575	5,575
4210-PROFESSIONAL SERVICES EMS	-	-	4,840	4,840
4220-PROFESSIONAL SRVS FIRE CHIEF	124,412	42,605	-	-
4800-DUES, SUBSCRIPTIONS & MEMBERSH	-	1,260	-	-
4900-TRAINING/TRAVEL/MTG FIRE	18,509	7,934	5,720	5,720
4910-TRAINING EMS	9,029	13,510	17,420	17,420
4920-TRAINING-FACILITY	1,961	2,487	2,200	2,200
5100-TELEPHONE & COMMUNICATION FIRE	7,359	9,140	7,735	12,000
5110-TELEPHONE & COMMUNICATION EMS	3,658	7,610	7,475	12,000
5200-UTILITIES	-	-	-	42,000
6000-REPAIR & MAINT-AUTO EQUIP FIRE	10,963	5,022	9,900	11,000
6010-REPAIR & MAINT-AUTO EQUIP EMS	686	4,336	5,950	5,950
6100-REPAIR & MAINT--MACHINERY & EQ	11,549	4,854	10,210	10,210
6110-REPAIR & MAINT--MACHINERY & EQ	550	785	2,300	2,300
6900-OTHER PURCHASED SERVICES FIRE	2,687	3,563	3,250	3,250
6910-OTHER PURCHASED SERVICES EMS	1,790	3,203	3,250	3,250
3. CAPITAL OUTLAY	948	45,481	-	-
7600-OTHER MACHINERY & EQUIP FIRE	948	45,481	-	-
4. TRANSFERS	32,000	90,518	56,430	58,430
8811-TRANSF TO FIRE/RESC CAP. FUND	32,000	90,518	56,430	58,430



The Legal Services Department includes funding for the City Attorney and City Prosecutor. A contracted City Attorney provides legal counsel for the City, including the Mayor, City Council, Planning Commission and Staff. The City Attorney performs legal research; negotiates, reviews and drafts contracts, franchises, resolutions, and ordinances; monitors federal, state and local laws and regulations, and defends City litigation.

Fiscal Year 2021 Highlights

- None.

Personnel:

- No changes.

Fiscal Year 2022 Highlights

- Adjustment of \$5K for contract associated with the city attorney.

Personnel:

- No changes.

GENERAL FUND EXPENDITURES	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
3. LEGAL	197,215	380,792	234,100	238,600
2. MATERIALS AND SERVICES	197,215	380,792	234,100	238,600
4200-PROFESSIONAL SERVICES	151,976	335,553	187,500	192,000
4270-CITY PROSECUTOR	45,239	45,239	46,600	46,600



The Legislative and Executive Department budget contains the operating accounts for the Mayor and City Council. The Mayor serves as chief executive and City Council holds the legislative powers including the approval of ordinances, annual budget, and contracts. The Mayor recommends policy matters to City Council with the City Administrator handling the implementation.

Fiscal Year 2021 Highlights

- Reduction of \$7,600 in professional services, training, and travel.

Personnel:

- No changes.

Fiscal Year 2022 Highlights

- Reinstated travel/training budget to \$3,000.

Personnel:

- No changes.

Legislative and Executive Expenditures

GENERAL FUND EXPENDITURES	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
1. LEGISLATIVE & EXEC	323,624	333,697	343,171	360,635
1. PERSONAL SERVICES	306,794	315,052	324,679	338,943
1000-SALARIES	120,686	120,686	120,686	120,686
2100-FICA TAXES-CITY	8,550	8,452	9,233	9,232
2200-STATE RETIREMENT-CITY	13,444	14,410	14,410	14,410
2400-WORKER'S COMPENSATION-CITY	119	118	495	120
2500-HEALTH INSURANCE-CITY	156,962	160,971	167,380	178,687
2505-HEALTH REIMBURSEMENT ACCT(HRA)	787	1,845	4,020	7,675
2510-DENTAL INSURANCE-CITY	3,377	3,483	6,962	3,702
2515-VISION REIMBURSEMENT ACCT(HRA)	2,337	4,555	962	3,900
2600-LONG TERM DISABILITY	531	531	531	531
2. MATERIALS AND SERVICES	15,680	18,345	17,492	20,692
3100-OFFICE SUPPLIES & POSTAGE	1,350	855	3,167	3,167
3200-OPERATING SUPPLIES	2,103	459	2,125	2,125
4000-ELECTIONS	-	-	2,500	2,500
4200-PROFESSIONAL SERVICES	8,410	13,304	8,000	8,200
4800-DUES, SUBSCRIPTIONS & MEMBERSH	110	-	1,700	1,700
4910-MYR/CNCL-TRAINING/TRAVEL/MTG	3,497	3,728	-	3,000
5100-TELEPHONE & COMMUNICATIONS	210	-	-	-
3. CAPITAL OUTLAY	1,150	300	1,000	1,000
7400-OFFICE FURNITURE & EQUIPMENT	1,150	300	1,000	1,000



The Planning and Building Department is responsible for long-range (comprehensive) planning, current planning functions, and management of all developments, both past and present. The Planning and Building Department administers the Zoning Code, Subdivision Code, various Building Codes, and coordinates reviews from other City Departments. The Planning and Building Department provides staff support to the Planning Commission, City Council, and the Ketchum Urban Renewal Agency.

Fiscal Year 2021 Highlights

- Reduction of \$50,000 in contractual building inspection services via Idaho Department of Building Safety (IDBS).

Personnel:

- No changes.

Fiscal Year 2022 Highlights

- The Planning and Building revenues were upgraded based on current fiscal year performance. It is important to note that only 50% of increased revenues were allocated towards on-going expenses should we experience an economic slowdown.
- Increase contract with IDBS by \$95,000 to align with projected workload. The contract is set up to only pay for actual hours completed.

Personnel:

- One Planning position added to reflect FY21's interim budget change.

Planning and Building Expenditures

GENERAL FUND EXPENDITURES	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
4. PLANNING & BUILDING	718,244	717,976	662,745	915,451
1. PERSONAL SERVICES	473,608	445,340	506,281	662,197
1000-SALARIES	301,779	283,115	321,735	419,778
1200-PLANNING & ZONING COMMISSION	15,600	9,400	17,000	25,200
1900-OVERTIME	-	-	-	-
2100-FICA TAXES-CITY	23,514	21,571	25,913	34,041
2200-STATE RETIREMENT-CITY	35,403	34,883	40,125	53,130
2400-WORKER'S COMPENSATION-CITY	2,905	3,405	4,210	5,365
2500-HEALTH INSURANCE-CITY	84,681	85,109	85,115	112,328
2505-HEALTH REIMBURSEMENT ACCT(HRA)	3,216	2,098	3,216	5,275
2510-DENTAL INSURANCE-CITY	2,555	2,562	2,976	3,133
2515-VISION REIMBURSEMENT ACCT(HRA)	2,318	1,917	2,000	2,100
2600-LONG TERM DISABILITY	1,275	1,280	1,394	1,847
2700-VACATION/SICK ACCRUAL PAYOUT	-	-	1,787	-
2800-STATE UNEMPLOYMENT INSURANCE	363	-	810	-
2. MATERIALS AND SERVICES	244,636	271,451	156,464	252,754
3100-OFFICE SUPPLIES & POSTAGE	2,820	2,306	2,500	6,000
3200-OPERATING SUPPLIES	-	-	250	1,000
4200-PROFESSIONAL SERVICES	36,546	69,310	51,334	69,604
4210-PROFESSIONAL SERVICES - IDBS	166,793	173,369	75,000	170,000
4220-PROF SVCS-FLOOD PLAIN PROG REM	9,491	-	-	-
4400-ADVERTISING & LEGAL PUBLICATIO	2,161	1,303	900	-
4500-GEOGRAPHIC INFO SYSTEMS	22,412	23,084	23,420	5,150
4800-DUES, SUBSCRIPTIONS & MEMBERSH	160	90	450	-
4900-PERSONNEL TRAINING/TRAVEL/MTG	3,553	1,540	1,500	-
4970-TRAINING/TRAVEL/MTG-P&Z COMM	33	210	-	-
5100-TELEPHONE & COMMUNICATIONS	360	240	360	-
6910-OTHER PURCHASED SERVICES	307	-	750	1,000
3. CAPITAL OUTLAY	-	1,186	-	500
7400-OFFICE FURNITURE & EQUIPMENT	-	1,186	-	500



The Ketchum Police Department, contracted through the Blaine County Sheriff's Office, is responsible for enforcing all local and state laws to protect the residents and visitors of Ketchum. The department consists of patrol/traffic enforcement functions, investigations, and administration.

Funding for the Community Service Officers (CSO) are also contained in the department budget. The officers focus on parking enforcement and compliance with city code violations.

Fiscal Year 2021 Highlights

- Reduction of \$78,498 associated with elimination of one vacant full-time patrol position.
- Reduction to overtime budget for Community Service Officers.

Personnel:

- No changes.

Fiscal Year 2022 Highlights

- Reinstatement of full-time patrol position at \$104,287.
- The Sherriff's Department did request \$66,000 as part of a housing stipend for employees. This request has since been withdrawn.

Personnel:

- Addition of one full-time patrol officer.

Police Expenditures

GENERAL FUND EXPENDITURES	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
7. POLICE	1,848,304	1,646,374	1,624,058	1,843,947
1. PERSONAL SERVICES	157,856	130,573	182,696	229,078
1000-SALARIES	91,389	76,761	91,237	95,768
1500-PART-TIME	-	-	-	20,963
1900-OVERTIME	4,241	1,507	5,000	5,000
2100-FICA TAXES-CITY	7,024	5,674	8,159	9,312
2200-STATE RETIREMENT-CITY	7,787	7,606	13,561	12,032
2400-WORKMEN'S COMPENSATION-CITY	1,800	1,682	2,769	2,892
2500-HEALTH INSURANCE-CITY	41,149	27,401	56,350	75,499
2505-HEALTH REIMBURSEMENT ACCT(HRA)	1,797	797	1,638	3,550
2510-DENTAL INSURANCE-CITY	1,249	710	2,688	1,548
2516-VISION REIMBURSEMENT ACCT(HRA)	1,055	1,865	385	1,500
2600-LONG TERM DISABILITY	365	206	500	514
2800-STATE UNEMPLOYMENT INSURANCE	-	6,363	409	500
2. MATERIALS AND SERVICES	1,639,378	1,515,801	1,441,362	1,614,869
3100-OFFICE SUPPLIES & POSTAGE	1,988	748	1,600	1,600
3200-OPERATING SUPPLIES	2,581	5,387	2,000	3,000
3500-MOTOR FUELS & LUBRICANTS	-	-	-	500
3600-COMPUTER SOFTWARE	998	2,245	1,200	1,200
3610-PARKING OPS PROCESSING FEES	3,809	2,245	3,000	3,000
3620-PARKING OPS EQUIPMENT FEES	6,135	9,079	4,500	17,000
4200-PROFESSIONAL SERVICES	6,822	12,848	4,000	20,000
4250-PROF.SERVICES-BCSO CONTRACT	1,617,045	1,483,049	1,425,062	1,568,569
6000-REPAIR & MAINT--AUTOMOTIVE EQU	-	200	-	-
3. CAPITAL OUTLAY	51,070	-	-	-
7500-AUTOMOTIVE EQUIPMENT	51,070	-	-	-



The Recreation Department is responsible for providing safe and healthy recreation opportunities for the citizens of Ketchum and visitors to the community. The department operates structured recreation programs throughout the year at the Terry Tracy Recreation Center at Atkinson Park.

Fiscal Year 2021 Highlights

- Reduction to travel and training of \$500.

Personnel:

- No changes.

Fiscal Year 2022 Highlights

- Reinstatement of travel/training budget.
- Increase of \$20,000 of part-time/seasonal salaries to offer more programming to the community.

Personnel:

- No changes.

Recreation Expenditures

GENERAL FUND EXPENDITURES	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
10. RECREATION	467,005	443,870	582,382	607,505
1. PERSONAL SERVICES	425,002	411,108	533,332	557,255
1000-SALARIES	199,284	207,545	258,961	281,031
1500-PART-TIME/SEASONAL	66,940	44,602	82,000	62,000
2100-FICA TAXES - CITY	19,810	18,219	21,918	26,242
2200-STATE RETIREMENT - CITY	22,384	26,660	31,113	33,555
2400-WORKER'S COMPENSATION - CITY	4,455	3,746	1,289	5,772
2500-HEALTH INSURANCE - CITY	103,699	101,553	125,996	134,734
2505-HEALTH REIMBURSEMENT ACCT(HRA)	4,411	1,059	3,216	5,900
2510-DENTAL INSURANCE-CITY	2,340	2,600	4,619	2,893
2515-VISION REIMBURSEMENT ACCT(HRA)	978	794	769	3,000
2600-LONG TERM DISABILITY	876	895	1,383	1,060
2700-VACATION/SICK ACCRUAL PAYOUT	-	1,441	1,000	-
2800-STATE UNEMPLOYMENT INSURANCE	(174)	1,994	1,068	1,068
2. MATERIALS AND SERVICES	40,991	32,750	49,050	49,250
3100-OFFICE SUPPLIES & POSTAGE	371	105	500	500
3200-OPERATING SUPPLIES	2,332	2,620	4,000	4,000
3210-SPECIAL EVENT SUPPLIES	-	-	50	-
3250-RECREATION SUPPLIES	8,352	8,193	9,000	10,000
3280-YOUTH GOLF	74	-	1,000	1,000
3300-RESALE ITEMS-CONCESSION SUPPLY	7,181	5,036	9,000	8,000
3310-STATE SALES TAX-PARK	8,336	3,479	8,000	8,000
3500-MOTOR FUELS & LUBRICANTS	1,789	1,376	2,500	2,500
3600-COMPUTER SOFTWARE	(125)	-	-	-
4200-PROFESSIONAL SERVICE	1,968	2,989	2,000	3,000
4410-ADVERTISING & PUBLICATIONS	851	-	1,500	1,500
4800-DUES, SUBSCRIPTIONS & MEMBERSH	750	300	1,000	-
4900-PERSONNEL TRAINING/TRAVEL/MTG	455	572	500	1,000
5100-TELEPHONE & COMMUNICATIONS	-	-	1,000	-
5200-UTILITIES	5,769	6,038	6,000	6,250
6000-REPAIR & MAINT--AUTOMOTIVE EQU	2,246	922	2,000	2,000
6100-REPAIR & MAINT--MACHINERY & EQ	641	1,120	1,000	1,500
3. CAPITAL OUTLAY	1,012	12	-	1,000
7400-BUILDING FURNITURE & EQUIPMENT	1,012	-	-	1,000
7500-AUTOMOTIVE EQUIPMENT	-	12	-	-



The Streets & Facilities Department consists of the Street Division and Facility Maintenance Division. The department is responsible for maintaining the infrastructure of the City of Ketchum. This budget includes funding for snow removal, resurfacing streets, improving drainage, street sweeping, repairing potholes, installing, and maintaining street signs and traffic markings, maintaining street trees and public restrooms, street lighting, city beautification, and maintenance of public facilities and parks.

Fiscal Year 2021 Highlights

- Reduction for seasonal employees, travel/training and professional services.

Personnel:

- No changes.

Fiscal Year 2022 Highlights

- \$23,000 has been added to fund installation and maintenance of flowers.
- The \$88,000 increase is associated with moving the repair and maintenance of buildings accounts from the Administration to the Facilities budget.

Personnel:

- Administrative Assistant transitions from a part-time to full-time position.

Streets Expenditures

GENERAL FUND EXPENDITURES	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
9. STREETS	2,135,984	1,883,335	2,028,382	1,891,540
1. PERSONAL SERVICES	998,081	1,007,156	1,145,537	1,160,530
1000-SALARIES	579,377	600,956	659,936	644,172
1500-PART-TIME	-	12,753	25,000	30,626
1800-PAY DIFFERENTIAL	13,562	6,828	15,441	15,441
1900-OVERTIME	51,003	14,550	25,000	25,000
2040-VACATION/COMPENSATION PAYOUT	-	-	5,000	5,000
2100-FICA TAXES-CITY	48,548	47,793	51,694	54,602
2200-STATE RETIREMENT-CITY	72,653	74,235	78,392	88,085
2400-WORKER'S COMPENSATION-CITY	23,389	23,938	38,290	28,328
2500-HEALTH INSURANCE-CITY	190,609	208,522	208,951	236,976
2505-HEALTH REIMBURSEMENT ACCT(HRA)	4,623	2,643	7,964	10,838
2510-DENTAL INSURANCE-CITY	5,922	6,221	11,137	6,602
2515-VISION REIMBURSEMENT ACCT(HRA)	2,847	4,035	2,105	4,950
2600-LONG TERM DISABILITY	2,237	2,578	2,893	2,712
2700-VACATION/SICK ACCRUAL PAYOUT	3,311	-	5,000	5,000
2800-STATE UNEMPLOYMENT INSURANCE	-	2,101	8,734	2,200
2. MATERIALS AND SERVICES	988,396	726,672	733,010	731,010
3200-OPERATING SUPPLIES	9,765	11,536	20,240	19,240
3400-MINOR EQUIPMENT	2,741	30,270	3,800	3,800
3500-MOTOR FUELS & LUBRICANTS	87,615	51,318	93,755	93,755
4200-PROFESSIONAL SERVICES	337,255	124,028	182,000	182,000
4900-PERSONNEL TRAINING/TRAVEL/MTG	2,738	1,749	4,515	4,515
5100-TELEPHONE & COMMUNICATIONS	1,244	1,112	4,000	3,000
5200-UTILITIES	14,538	11,199	17,000	18,000
6000-REPAIR & MAINT--AUTOMOTIVE EQU	2,028	9,079	8,700	8,700
6100-REPAIR & MAINT--MACHINERY & EQ	181,580	94,379	90,000	90,000
6910-OTHER PURCHASED SERVICES	28,357	14,411	17,000	16,000
6920-SIGNS & SIGNALIZATION	16,021	15,055	16,000	16,000
6930-STREET LIGHTING	18,214	14,195	23,000	23,000
6950-MAINTENANCE & IMPROVEMENTS	286,300	348,340	253,000	253,000
4. TRANSFERS	149,507	149,507	149,835	-
8840-TRANSFER TO GO BOND FUND	149,507	149,507	149,835	-

Facilities Expenditures

GENERAL FUND EXPENDITURES	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
6. FACILITY MAINTENANCE	680,863	622,596	749,518	907,228
1. PERSONAL SERVICES	394,791	385,277	513,158	535,168
1000-SALARIES	165,817	212,970	278,377	250,207
1500-PART-TIME/SEASONAL	76,256	29,696	45,000	45,000
1800-PAY DIFFERENTIAL	1,637	609	2,619	2,619
1900-OVERTIME	4,419	533	5,000	8,500
2100-FICA TAXES - CITY	18,484	18,205	25,321	23,434
2200-STATE RETIREMENT - CITY	24,347	25,389	34,148	31,202
2400-WORKER'S COMPENSATION-CITY	4,138	3,765	11,347	712
2500-HEALTH INSURANCE - CITY	85,872	83,527	84,716	156,476
2505-HEALTH REIMBURSEMENT ACCT(HRA)	2,352	1,950	2,300	6,188
2510-DENTAL INSURANCE-CITY	2,568	2,453	2,513	3,256
2515-VISION REIMBURSEMENT ACCT(HRA)	1,557	1,168	529	3,150
2600-LONG TERM DISABILITY	895	940	1,504	955
2700-VACATION/SICK ACCRUAL PAYOUT	-	-	15,000	-
2800-STATE UNEMPLOYMENT INSURANCE	6,448	4,072	4,784	3,469
2. MATERIALS AND SERVICES	286,073	237,319	236,360	372,060
3100-OFFICE SUPPLIES & POSTAGE	319	102	650	500
3200-OPERATING SUPPLIES	6,595	7,154	4,800	7,200
3500-MOTOR FUELS & LUBRICANTS	9,427	7,837	7,000	9,000
4200-PROFESSIONAL SERVICES	83,569	57,451	60,500	64,500
4210-PROFESSIONAL SERVC-CITY TREES	24,538	13,487	12,000	15,000
4220-PROF SERV-CITY BEAUTIFICATION	45,256	30,786	22,000	45,000
4800-DUES, SUBSCRIPTIONS & MEMBERSH	674	500	440	440
4900-PERSONNEL TRAINING/TRAVEL/MTG	793	75	400	1,500
5100-TELEPHONE & COMMUNICATIONS	630	630	720	720
5200-UTILITIES	26,105	32,016	18,350	28,500
5300-CUSTODIAL & CLEANING SERVICES	58,160	58,770	66,000	66,000
5900-REPAIR & MAINTENANCE-BUILDINGS	-	-	-	33,400
5910-REPAIR & MAINTENANCE-491 SV RD	-	-	-	55,000
6000-REPAIR & MAINT-AUTOMOTIVE EQUI	790	2,791	4,500	4,000
6100-REPAIR & MAINT--MACHINERY & EQ	3,163	4,604	4,000	4,800
6950-MAINTENANCE	26,054	21,117	35,000	36,500



The Non-Departmental section of the budget contains initiatives not otherwise associated with a specific department. In FY22, 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).

Fiscal Year 2021 Highlights

- Reduction of \$155,000 in contracts with Ketchum Community Development Corporation and Ketchum Innovation Center.

Personnel:

- No changes.

Fiscal Year 2022 Highlights

- Increase of \$20,000 to the initial budget (\$60,000) for the sustainability shared position with Blaine County (=\$80,000).
- Increase of \$67,000 for compensation adjustments based on market comparison.
- Increase of \$73,000 for one-time employee compensation.
- Increase of \$73,000 for Warm Springs Contractual Staffing.
- Transfer of ARPA Grant funding FY21 and FY22 of \$614,100 to Strategic Initiative Fund.
- Transfer of \$250,000 to Strategic Initiative Fund

Personnel:

- One new position shared via contract with Blaine County.

Non-Departmental Expenditures

GENERAL FUND EXPENDITURES	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
5. NON-DEPARTMENTAL	610,699	207,326	100,736	1,818,668
2. MATERIALS AND SERVICES	229,071	141,288	45,000	331,515
4200-PROFESSIONAL SERVICES	-	-	-	205,515
4500-1ST/WASHINGTON RENT	48,000	33,000	36,000	36,000
6500-CONTRACT FOR SERVICE	172,500	78,161	9,000	90,000
6510-PASS THROUGH GRANTS	-	2,500	-	-
6601-MASTER TRANSPORTATION PLAN	8,571	27,627	-	-
4. TRANSFERS	381,628	66,038	55,736	1,487,153
8803-TRANSFER TO GENERAL CIP FUND	-	-	17,565	208,054
8805-TRANSFER TO STRATEGIC INITIATIVE	-	-	-	864,099
8893-TRANSFER TO PARK TRUST-KAC	32,500	0	-	10,000
8995-TRANSFER TO ESF TRUST	200,000	-	-	-
9910-COMPENSTATION ADJUSTMENTS	6,500	-	25,000	140,000
9930-GENERAL FUND OP. CONTINGENCY	142,628	66,038	13,171	265,000



Local Option Tax Fund – Original LOT and Additional 1% LOT

The Original Local Option Tax (LOT) became 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

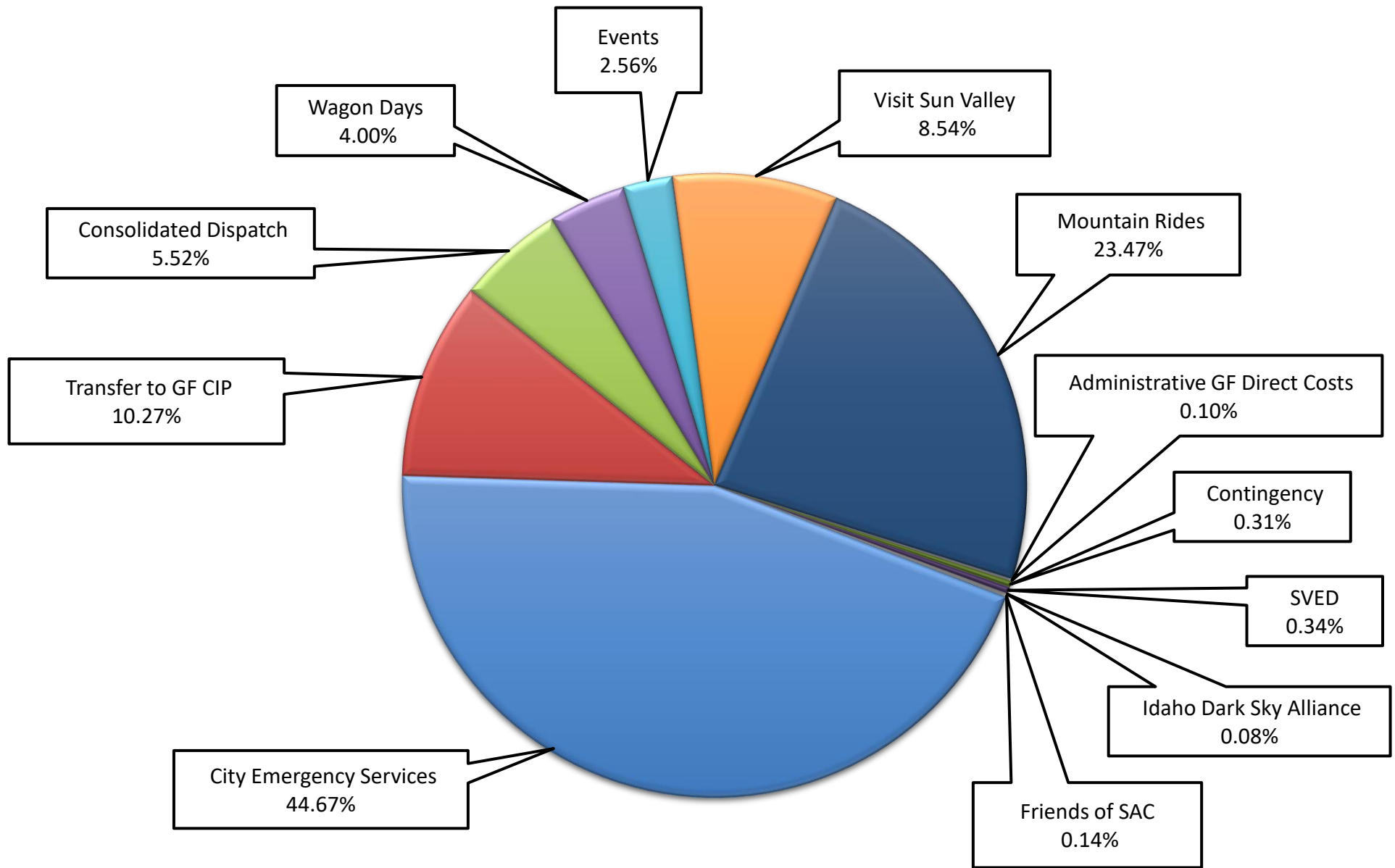
- a) municipal transportation,
- b) open space acquisition and recreation,
- c) capital improvements,
- d) emergency services; police, fire, and ambulance,
- e) city promotion, visitor information and special events,
- f) property tax relief, and
- g) direct costs to collect and enforce the tax.

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, and
- d) direct costs to collect and enforce the tax, including administrative and legal fees.

FY 2022 Original LOT Expenditures



Local Option Tax Original Fund - Revenues

REVENUES	FY19 Actuals	FY20 Actuals	FY21 Amended Budget	FY22 Proposed Budget	One-Time
	2,691,661	2,606,873	2,400,000	2,400,000	526,895
Projected Revenue Changes	FY19 Actuals	FY20 Actuals	FY21 Amended Budget	FY22 Proposed Budget	
1.			-	-	-
2.					
3.					
4.					
Sub-Total	-	-	-	-	-
Inflationary Changes					
1.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Total Revenue	2,691,661	2,606,873	2,400,000	2,400,000	526,895
Total Expenditures	2,633,982	2,350,891	2,217,247	2,400,000	526,895
Total Revenue Over/(Under)	57,678	255,982	182,753	(0)	-
Revenues	FY21 Actuals	FY21 Actuals	FY21 Amended Budget	FY22 Proposed Budget	One-Time
	2,277,713	2,186,249	2,222,699	1,900,000	
Projected Revenue Changes	FY21 Actuals	FY21 Actuals	FY21 Amended Budget	FY22 Proposed Budget	
1.	-	-	-	-	-
2.					
Sub-Total	-	-	-	-	-
Inflationary Changes					
1. Additional LOT Revenue	-	-	-	-	-
Sub-Total	-	-	-	-	-
Total Revenue with Changes	2,277,713	2,186,249	2,222,699	1,900,000	-
Total Expenditures with Changes	2,132,987	2,221,861	2,222,699	1,900,000	-
Total Revenue Over/Under	144,726	(35,613)	-	-	-

Local Option Tax Original Fund - Expenditures

EXPENDITURES		FY19 Actuals	FY20 Actuals	FY21 Amended Budget	FY22 Proposed Budget	One-Time
		2,633,140	2,350,891	1,817,247	2,400,000	
		FY21 Actuals	FY21 Actuals	FY21 Amended Bu	FY22 Proposed	
1.	City Emergency Services	1,164,256	1,103,317	1,299,465	1,307,444	
2.	Transfer to GF CIP	-	-	45,000	-	300,695
3.	Consolidated Dispatch	147,847	152,282	152,282	161,556	
4.	Wagon Days	132,250	42,500	80,000	117,000	
5.	Events	79,744	22,157	50,000	75,000	
6.	Visit Sun Valley SVMA	440,000	400,000	110,000	200,000	50,000
7.	Mountain Rides	665,700	624,700	469,000	527,000	160,000
8.	Administrative GF Direct Costs	2,500	2,500	2,500	3,000	
9.	Contingency	-	-	9,000	9,000	
10.	SVED	-	-	-	-	10,000
11.	Idaho Dark Sky Alliance	-	-	-	-	2,200
12.	Friends of the Sawtooth National FSAC	-	-	-	-	4,000
13.	Other Expenditures	843	3,435	-	-	-
Total Expenditures		2,633,140	2,350,891	2,217,247	2,400,000	526,895
Total Expenditures		2,633,982	2,350,891	2,217,247	2,400,000	526,895
Expenditures		FY19 Actuals	FY20 Actuals	FY21 Amended Budget	FY22 Proposed Budget	One-Time
		2,132,987	2,221,861	2,222,699	1,900,000	
Expenditures		FY19 Actuals	FY20 Actuals	FY21 Amended Budget	FY22 Proposed Budget	
1.	SUN VALLEY AIR SERVICE BOARD	2,066,740	2,155,614	2,156,452	1,833,753	
2.	TRANSFER TO ORIG LOT-DIR COST	66,247	66,247	66,247	66,247	
3.						
Total Expenditures		2,132,987	2,221,861	2,222,699	1,900,000	-
Sub-Total						
Additional Funding Requests						
1.	SUN VALLEY AIR SERVICE BOARD					
2.						
Total Expenditures		2,132,987	2,221,861	2,222,699	1,900,000	-



City of Ketchum | 2022 Adopted Budget | Final Reading
General Fund Capital Improvements

Fiscal Year 2022 marks the first year of the updated five-year Capital Improvement Plan (CIP) totaling \$14,062,359 in planned expense. The following page outlines proposed revenue sources and expenses by function areas. Planned expenses for FY22 total \$2,917,366. Project requests for the remaining fiscal years exceed the amount of funding from planned resources. Therefore, the CIP plan will be reviewed annually to make necessary changes to ensure expenses align with resources. The CIP also serves as a basis to calculate development impact fees for fire, police, and parks.

Capital Improvement | Sources/Uses Summary

Use of Fund Balances	FY 2021	FY 2022	FY 2022
	Starting Balance Less Restricted	Use of Funds	Remaining Balance
General Fund	\$ 2,524,930	\$ 679,460	\$ 1,845,470
GF Capital Improvement Fund	\$ 1,513,811	\$ 513,811	\$ 1,000,000
Grants, Agencies, Other Funding	\$ -	\$ 959,600	\$ -
Local Option Tax (LOT) Fund	\$ 873,860	\$ 526,895	\$ 346,965
KURA project contribution	\$ -	\$ 237,600	\$ -
		\$ 2,917,366	

Current Year Resources Only		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Local Option Taxes		\$ 526,895	\$ 234,200	\$ 234,200	\$ 234,200	\$ 234,200	\$ 1,463,695
General Fund One-Time		\$ 594,037	\$ -	\$ -	\$ -	\$ -	\$ 594,037
Capital Fund (GF Transfer, Franchise Fees)		\$ 465,274	\$ 392,828	\$ 392,828	\$ 392,828	\$ 392,828	\$ 2,036,586
Impact Fees (Equals Proposed Needs)		\$ 133,960	\$ 60,400	\$ 44,400	\$ 187,580	\$ 170,220	\$ 596,560
Grants, Agencies, Other Funding		\$ 959,600					\$ 959,600
Urban Renewal Agency		\$ 237,600	\$ 177,600	\$ 178,100	\$ 750,320	\$ 595,880	\$ 1,939,500
Total Current Year Resources		\$ 2,917,366	\$ 865,028	\$ 849,528	\$ 1,564,928	\$ 1,393,128	\$ 7,589,978

FY 2022 - FY 2026 Summary (Proposed Amounts)							
Fire		\$ 217,355	\$ 91,535	\$ 1,207,486	\$ 91,535	\$ 135,293	\$ 1,743,204
Police		\$ 68,500	\$ 69,000	\$ 69,000	\$ 21,000		\$ 227,500
Police		\$ 95,000					\$ 95,000
Facilities/Power		\$ 54,000	\$ -	\$ -	\$ -	\$ -	\$ 54,000
Facilities/Power		\$ 421,000	\$ 467,300	\$ 235,000	\$ 368,500	\$ 206,000	\$ 1,697,800
Facilities/Power		\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Mobility		\$ 167,040	\$ -	\$ -	\$ -	\$ -	\$ 167,040
Mobility		\$ 1,300,871	\$ 1,129,111	\$ 333,111	\$ 1,306,011	\$ 877,211	\$ 4,946,315
Facilities/Power		\$ 177,600	\$ 177,600	\$ 178,100	\$ 750,320	\$ 595,880	\$ 1,879,500
Recreation		\$ 20,000	\$ -	\$ -			\$ 20,000
Recreation		\$ 11,000	\$ 30,000	\$ 70,000			\$ 111,000
Street/Equipment		\$ 225,000	\$ 250,000	\$ 300,000	\$ 676,000	\$ 1,050,000	\$ 2,501,000
Technology		\$ 50,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 310,000
Sustainability Infrastructure		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
2022 Proposed Totals		\$ 2,917,366	\$ 2,329,546	\$ 2,507,697	\$ 3,328,366	\$ 2,979,384	\$ 14,062,359

Surplus/(Deficit) of Current Year Funding		\$ -	\$ (1,464,518)	\$ (1,658,169)	\$ (1,763,438)	\$ (1,586,256)	\$ (6,472,381)
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Capital Improvement | FY22 Detail

Description	Department	Projected Cost
Starting Fund Balance		
FY 2021 End of Year Resources (GF Trans Year End)		
Current Year/Planned Use Resources		
FY 2022		
Utility/Pick-Up Truck (2006 / 2021)	Fire	\$68,250
Command Car (2012 / 2022)	Fire	\$57,750
Firefighting EQ (tools)	Fire	\$14,680
PPE (turnout gear)	Fire	\$31,375
Radios (portable)	Fire	\$14,000
Medical (city provided)	Fire	\$4,000
Rescue (city provided)	Fire	\$24,800
Shop Tools	Fire	\$2,500
	Fire	Department Total
		\$217,355
Little Park Upgrades	Facilities	\$54,000
Ford Ranger 2004	Facilities	\$35,000
Water Conservation Upgrades Cost Savings	Facilities	\$20,000
Atkinson Park Irrigation Upgrades	Facilities	\$25,000
Atkinson Park Replace Fence Little League Field	Facilities	\$12,000
Edelweiss Park Install Irrigation Hookup	Facilities	\$10,000
Forest Service Park Replace Restroom Fixtures	Facilities	\$6,500
Forest Service Park Replace Stage for KA	Facilities	\$6,000
Forest Service Park New Roof Residential Bldgs	Facilities	\$20,000
Forest Service Park Paint All Buildings	Facilities	\$35,000
Rotary Park Replace Irrigation	Facilities	\$32,000
Towne Square Design Scope	Facilities	\$75,000
Add Trash Cans (Citywide)	Facilities	\$10,000
Replace Trash Can (Citywide)	Facilities	\$10,000
City Streetscape Electrical Upgrades	Facilities	\$4,500
Power Line Undergrounding	Power	\$180,000
	Facilities/Power	Department Total
		\$535,000
SH-75 Pathway-North of Town (Engineering)	Mobility	\$39,000
1st Avenue and Sun Valley Road (Construction)	Mobility	\$95,700
East Avenue and Sun Valley Road (Construction)	Mobility	\$113,100
Downtown Core Sidewalk Infill	Mobility	\$222,000
Main St./Warm Springs Concept Design	Mobility	\$200,000
Sun Valley Road Mill and Overlay (ITD FUNDED)	Mobility	\$864,600
Sidewalk Curb and Gutter Repairs	Mobility	\$111,111

Description	Department	Projected Cost
Starting Fund Balance		
FY 2021 End of Year Resources (GF Trans Year End)		
Current Year/Planned Use Resources		
FY 2022		
Atkinson Park New Soccer Goals	Recreation	\$10,000
Bald Mountain Trail Connector Study	Recreation	\$10,000
Van/bus from Mt Rides	Recreation	\$11,000
	Recreation	Department Total
		\$31,000
Dodge Durango (new)	Police	\$45,000
Chevy Tahoe (new)	Police	\$50,000
City Share of Record Management System	Police	\$0
Radios (portable)	Police	\$68,500
Radar Trailer (1)	Police	\$0
	Police	Department Total
		\$163,500
Rectangle Rapid Flashing Beacon	Street/Equipment	\$25,000
Cat 950 Loader	Street/Equipment	\$200,000
	Street/Equipment	Department Total
		\$225,000
Computer/Copier Leases	Technology	\$0
IT Upgrades	Technology	\$50,000
	Technology	Department Total
		\$50,000
Sustainability Infrastructure	Sustainability Infrastructure	\$50,000
	Sustainability Infrastructure	Department Total
		\$50,000
2022 Proposed Totals		\$2,971,366



Enterprise Funds



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

Fiscal Year 2021 Highlights

- Creation of Utilities Director position with funding split equally between both funds.
- Capital funding was allocated for facility plan as well as repaving parking lot at the treatment facility.

Personnel:

- No changes.

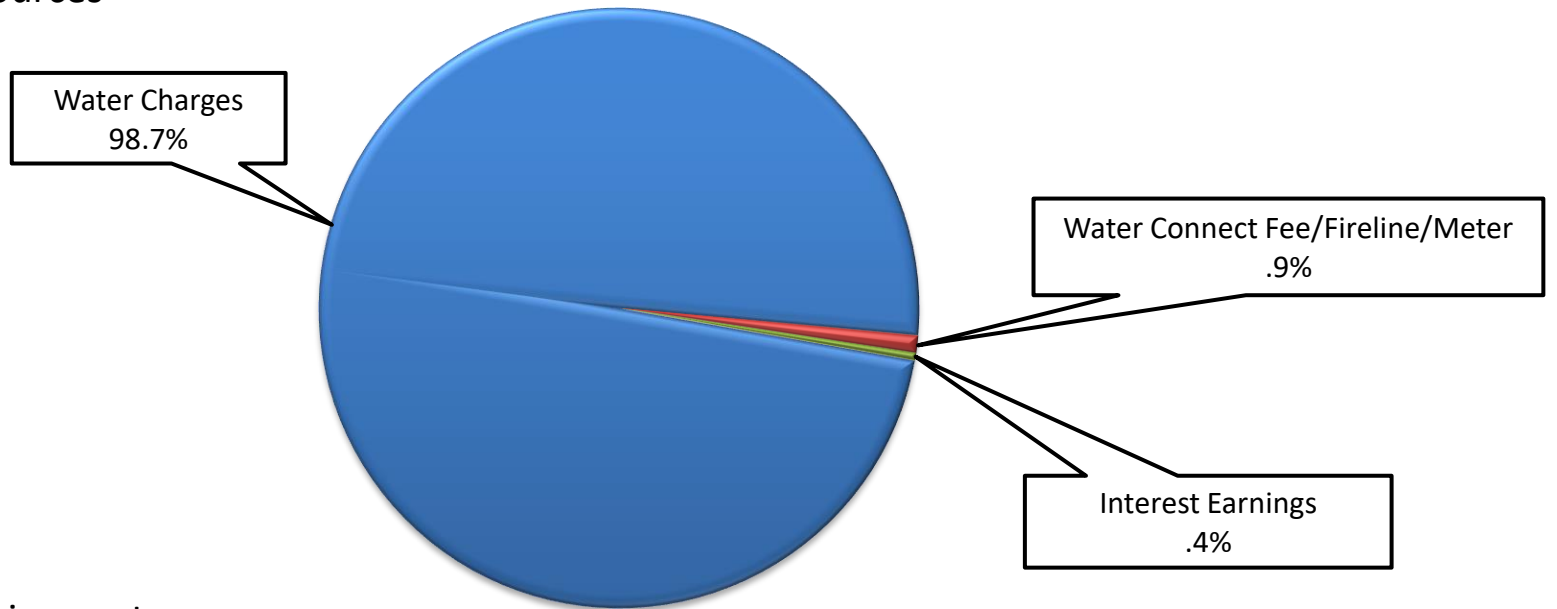
Fiscal Year 2022 Highlights

- A 4.9% percent rate adjustment would be necessary to fund expenses should the Council prefer not to access fund balance.
- Most significant increase in capital is associated with an emergency power generator (\$250,000 estimate).
- No significant changes to operating expenses.

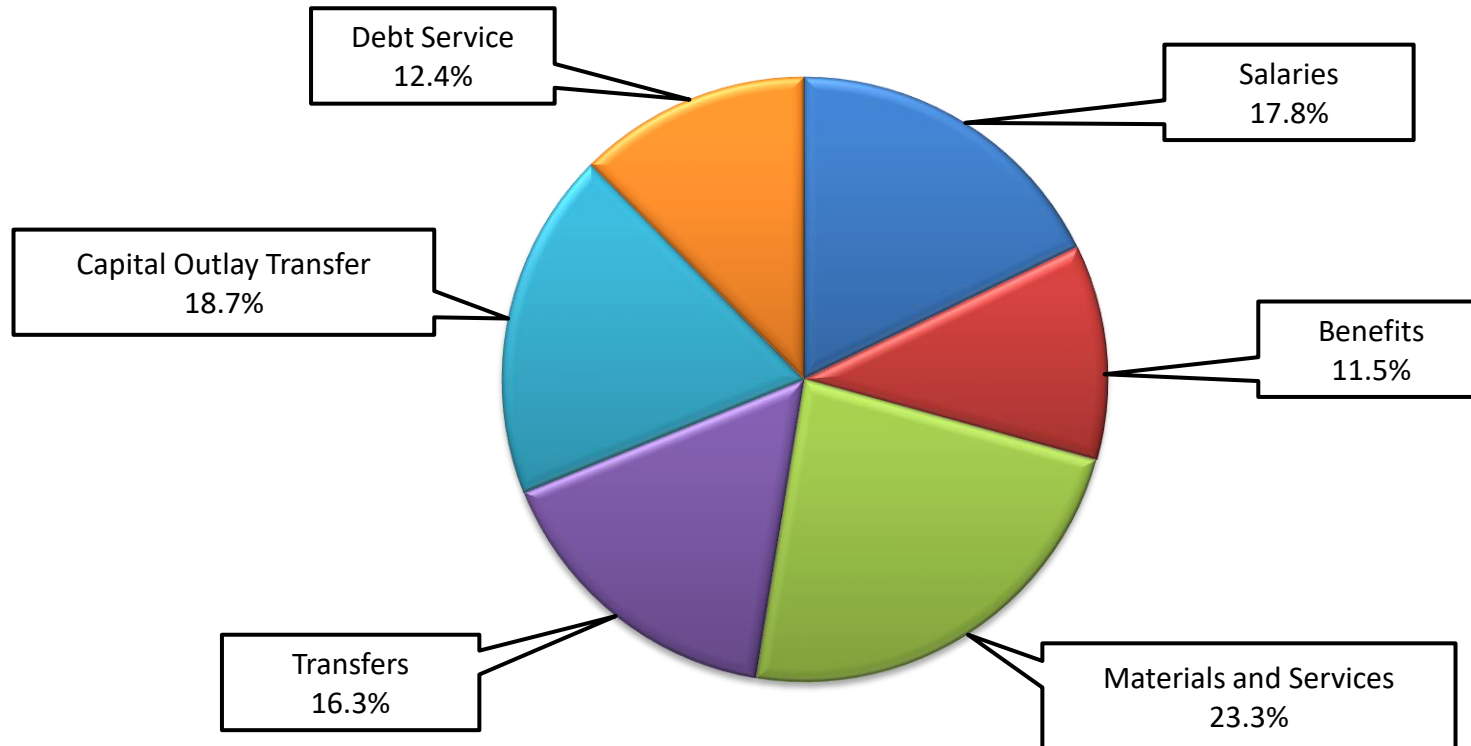
Personnel:

- No changes.

FY 2022 Water Resources



FY 2022 Water Requirements



Water Division Revenues & Expenditures

	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Proposed Budget			FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Proposed Budget
WATER	2,263,060	2,607,622	2,494,522	2,469,632		WATER	2,111,248	1,952,992	2,390,937	2,469,632
Revenues	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Proposed Budget		Expenditures	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Proposed Budget
1. WATER CHARGES	2,015,415	2,094,808	2,247,022	2,436,632	1.	SALARIES	286,505	273,281	389,365	439,285
2. WA CONNECT FEE/FIRELINE/METER	33,576	129,632	15,000	23,000	2.	BENEFITS	132,121	133,870	256,988	284,482
3. WATER INSPECTION FEES	-	-	15,000		3.	MATERIALS AND SERVICES	442,842	455,031	643,610	574,571
4. INTEREST EARNINGS	19,978	18,689	15,000	10,000	4.	TRANSFERS	262,478	266,589	791,359	403,207
5. REFUNDS & REIMBURSEMENTS	15,741	188,517	-	-	5.	CAPITAL OUTLAY TRANSFER	858,155	692,427	-	461,000
6. MISCELLANEOUS REVENUE	1,964	2,414	2,500	-	6.	DEBT SERVICE	129,146	131,794	309,615	307,087
7. REIMBURSEMENT FROM WW-SAL/BEN	200,000	200,000	200,000	-		Total Expenditures	2,111,248	1,952,992	2,390,937	2,469,632
Total Revenue less Transfers	2,286,673	2,634,059	2,494,522	2,469,632		Funding Requests				
Transfers	-	-	-	-	1.					
Total Revenue	2,286,673	2,634,059	2,494,522	2,469,632	2.					
Total Revenue	2,286,673	2,634,059	2,494,522	2,469,632		Sub-total	-	-	-	-
Total Expenditures	2,111,248	1,952,992	2,390,937	2,469,632		Total Expenditures	2,111,248	1,952,992	2,390,937	2,469,632
Total Revenue Over/(Under)	175,425	681,068	103,585	0						

Water Fund Expenditures

	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
1. WATER	1,982,101.53	1,821,197.96	2,081,321.81	2,162,544.93
1. PERSONAL SERVICES	418,625.76	407,151.12	646,352.81	723,766.93
DENTAL INSURANCE-CITY	2,793.33	2,656.08	7,819.00	4,585.00
FICA TAXES-CITY	20,587.07	20,159.99	29,786.43	33,605.30
HEALTH INSURANCE-CITY	68,509.80	69,079.62	152,976.00	163,454.00
HEALTH REIMBURSEMENT ACCT(HRA)	2,455.74	2,642.19	7,937.50	9,417.00
LONG TERM DISABILITY	1,041.09	1,047.74	1,713.21	1,796.00
OVERTIME	10,586.93	10,346.36	12,500.00	11,000.00
PAY DIFFERENTIAL	19,218.19	19,246.52	17,230.64	20,000.00
SALARIES-WATER	256,700.10	243,688.14	359,634.44	408,285.00
STATE RETIREMENT-CITY	31,252.27	31,759.87	46,490.19	52,450.63
STATE UNEMPLOYMENT INSURANCE	-	-	5,219.00	5,996.00
VISION REIMBURSEMENT ACCT(HRA)	578.35	995.85	3,450.00	4,350.00
WORKMEN'S COMPENSATION-CITY	4,902.89	5,528.76	1,596.40	8,828.00
2. MATERIALS AND SERVICES	442,842.17	455,030.61	643,610.00	683,844.00
ADMINISTRATIVE EXPENSE-GEN FND	100,000.00	102,999.99	106,090.00	109,273.00
CHEMICALS	7,493.98	7,956.22	12,000.00	12,000.00
COMPUTER SOFTWARE	2,882.34	2,905.90	8,000.00	8,000.00
DATA PROCESSING	5,078.61	5,177.84	7,100.00	7,100.00
DUES, SUBSCRIPTIONS, & MEMBERS	-	-	800.00	8,000.00
INSURANCE	13,000.00	14,000.00	14,000.00	14,000.00
LABORATORY/ANALYSIS	4,261.00	5,442.00	4,000.00	4,000.00
MINOR EQUIPMENT	753.11	817.71	1,000.00	2,000.00
MOTOR FUELS & LUBRICANTS	9,768.52	7,074.09	12,554.00	15,000.00
OFFICE SUPPLIES & POSTAGE	1,332.63	484.07	2,000.00	2,000.00
OPERATING SUPPLIES	16,392.05	11,942.91	15,000.00	15,000.00
OTHER PURCHASED SERVICES	680.94	-	10,000.00	10,000.00
PERSONNEL TRAINING/TRAVEL/MTG	3,709.95	2,226.92	5,000.00	5,000.00
PROFESSIONAL SERVICES	48,329.45	63,348.92	170,000.00	170,000.00
REPAIR & MAINT-AUTO EQUIP	4,573.11	2,535.10	10,000.00	10,000.00
REPAIR & MAINT-MACH & EQUIP	21,870.51	29,709.71	40,000.00	40,000.00
RIGHT-OF-WAY FEE (STREET DEPT)	88,782.75	89,000.00	91,446.00	112,351.00
STATE & WA DISTRICT FEES	1,053.00	8,138.50	15,000.00	15,000.00
TELEPHONE & COMMUNICATIONS	6,032.09	5,022.05	9,620.00	9,620.00
UTILITIES	106,848.13	96,248.68	110,000.00	115,500.00
3. CAPITAL OUTLAY	262,478.20	266,588.85	-	-
DEPRECIATION EXPENSE	255,517.00	260,838.85	-	-
WATER EASEMENTS, LAND, ETC	6,961.20	5,750.00	-	-
4. OTHER EXPENDITURES	858,155.40	692,427.38	791,359.00	754,934.00
REIMBURSE CITY GENERAL FUND	263,146.00	271,040.39	279,172.00	287,547.00
REIMBURSE GF CIP-TECH/LEASING	6,387.00	6,387.00	6,387.00	6,387.00
TRANSFER TO WA CAPITAL IMP FND	588,622.40	414,999.99	505,800.00	461,000.00
WATER FUND OP. CONTINGENCY	-	-	-	-

Water Fund Expenditures, cont.

	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
2. WATER DEBT SERVICE EXP	129,146.43	131,793.70	309,615.00	307,087.00
2. MATERIALS AND SERVICES	450.00	450.00	500.00	500.00
PROF.SERVICES-PAYING AGENT	450.00	450.00	500.00	500.00
4. OTHER EXPENDITURES	128,696.43	131,343.70	309,115.00	306,587.00
DEBT SRVC ACCT INTEREST-2015B	104,287.13	109,411.82	108,575.00	107,675.00
DEBT SRVC ACCT INTEREST-2016	24,409.30	21,931.88	19,540.00	16,912.00
DEBT SRVC ACCT PRINCIPAL-2015B	(113,000.00)	(115,000.00)	30,000.00	30,000.00
DEBT SRVC ACCT PRINCIPAL-2016	113,000.00	115,000.00	151,000.00	152,000.00
Grand Total	2,111,247.96	1,952,991.66	2,390,936.81	2,469,631.93

	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
CAPITAL IMPROVEMENT				
3. WATER CIP	438,476.25	408,637.53	522,000.00	487,000.00
3. CAPITAL OUTLAY	438,476.25	408,637.53	522,000.00	487,000.00
7500-AUTOMOTIVE EQUIPMENT	-	-	-	35,000.00
7600-MACHINERY AND EQUIPMENT	-	11,254.53	72,000.00	72,000.00
7650-WATER METERS	66,106.76	19,624.47	25,000.00	50,000.00
7653-WATER METER REPLACEMENT	4,669.02	4,537.17	5,000.00	20,000.00
7800-CONSTRUCTION	127,472.68	39,104.66	50,000.00	60,000.00
7802-KETCHUM SPRING WA CONVERSION	240,227.79	334,116.70	350,000.00	-
7806-NEW STAND-BY GENERATOR WA/ADM	-	-	20,000.00	250,000.00
Grand Total	438,476.25	408,637.53	522,000.00	487,000.00

Water Division CIP

	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Proposed Budget			FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Proposed Budget
WATER CIP	624,012	461,680	522,000	487,000		WATER CIP	438,476	408,638	522,000	487,000
Revenues	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Proposed Budget		Expenditures	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Proposed Budget
1. WATER CONNECTION FEES	-	49,830	15,000	25,000		1. AUTOMOTIVE EQUIPMENT	-	-	-	35,000
2. INTEREST EARNINGS	2,629	1,771	1,200	1,000		2. MACHINERY AND EQUIPMENT	-	11,255	72,000	72,000
3. TRANSFER FROM WATER FUND	588,622	415,000	505,800	461,000		3. WATER METERS	66,107	19,624	25,000	50,000
4.						4. WATER METER REPLACEMENT	4,669	4,537	5,000	20,000
						5. CONSTRUCTION	127,473	39,105	50,000	60,000
Total Revenue less Transfers	591,251	466,601	522,000	487,000		6. KETCHUM SPRING WA CONVERSION	240,228	334,117	350,000	-
Transfers	-	-	-	-		7. NEW STAND-BY GENERATOR WA/ADM.	-	-	20,000	250,000
Total Revenue	591,251	466,601	522,000	487,000		Total Expenditures	438,476	408,638	522,000	487,000
Funding Requests						Funding Requests				
1.						1.				
2.						2.				
Sub-total	-	-	-	-		Sub-total	-	-	-	-
Total Revenue with Changes	591,251	466,601	522,000	487,000		Total Expenditures	438,476	408,638	522,000	487,000
Total Expenditures with Changes	438,476	408,638	522,000	487,000						
Total Revenue Over/Under	152,775	57,963	-	-						



The Wastewater Division of the Utilities Department is responsible for collecting and treating domestic wastewater. The Sun Valley Water and Sewer District and the City of Ketchum own the wastewater treatment facility. The division operates the wastewater treatment plant and maintains the collection system in the City of Ketchum.

Fiscal Year 2021 Highlights

- Creation of Utilities Director position with funding split equally between both funds.
- Capital funding was allocated for facility plan as well as repaving parking lot at the treatment facility.

Personnel:

- No changes.

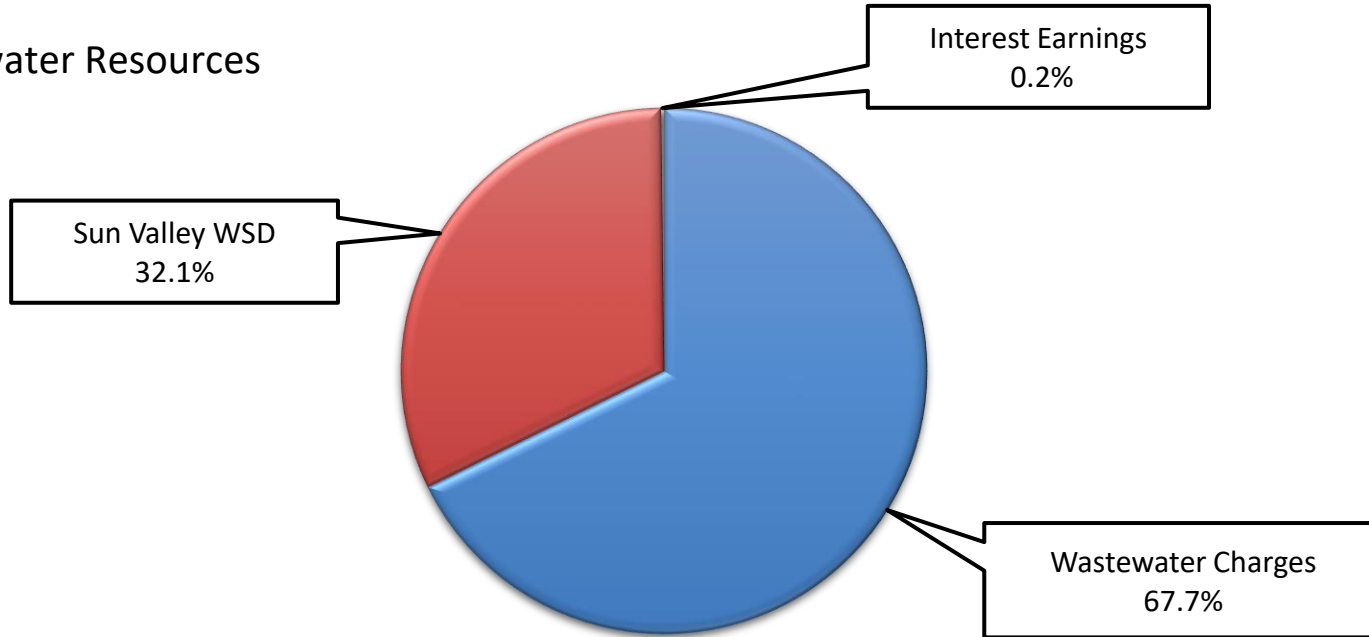
Fiscal Year 2022 Highlights

- A 4.9 % rate adjustment would be necessary to fund expenses should the Council prefer not to access fund balance.
- The most significant change in the capital improvement budget is an allocation of \$500,000 for a new VAC truck. This expense would be split equally with the Sun Valley Water and Sewer District.
- No major operational changes are proposed.

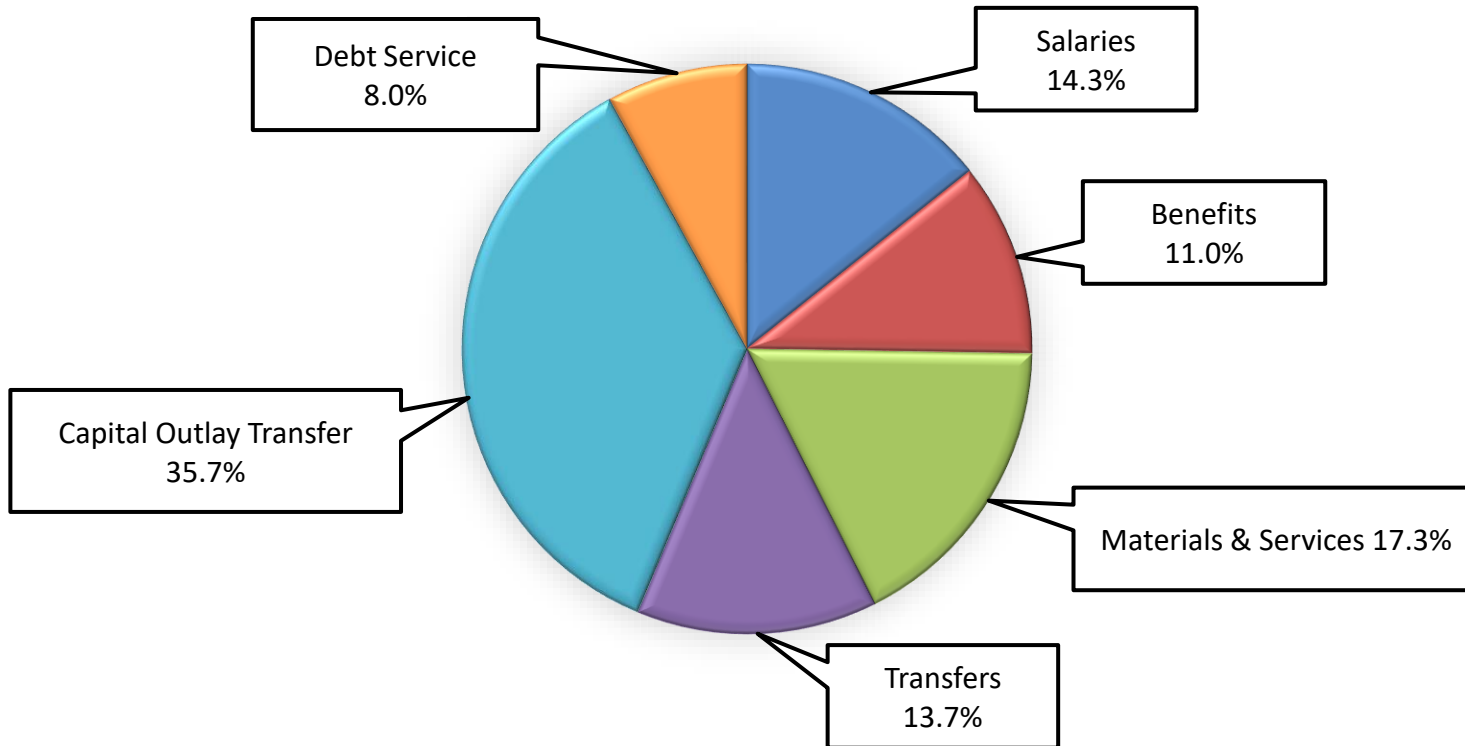
Personnel:

- No changes.

FY 2022 Wastewater Resources



FY 2022 Wastewater Requirements



Wastewater Division Revenues & Expenditures

	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Proposed Budget			FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Proposed Budget
WASTEWATER	2,609,450	2,617,776	2,796,861	3,591,419		WASTEWATER	2,801,742	2,435,825	2,587,242	3,259,625
Revenues	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Proposed Budget		Expenditures	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Proposed Budget
1. WASTEWATER CHARGES	2,061,376	2,136,433	2,318,861	2,432,485	1.	SALARIES	371,336	365,004	402,224	464,605
2. WASTEWATER INSPECTION FEES	340	900	-	-	2.	BENEFITS	265,989	253,298	332,306	358,665
3. SUN VALLEY WA & SW DISTRICT CH	469,638	476,950	470,000	1,151,934	3.	MATERIALS AND SERVICES	628,836	543,725	664,411	565,395
4. INTEREST EARNINGS	11,980	11,617	8,000	7,000	4.	TRANSFERS	324,298	329,788	526,801	445,709
5. REFUNDS & REIMBURSEMENTS	5,422	14,926	-	-	5.	CAPITAL OUTLAY TRANSFER	1,140,252	878,669	400,000	1,164,000
6. AMORTIZED BOND PREMIUM	18,500	17,552			6.	DEBT SERVICE	71,030	65,340	261,500	261,250
8. FUND BALANCE	-	-		-		Total Expenditures	2,801,742	2,435,825	2,587,242	3,259,625
7. GAIN(LOSS) ON PENSION ACTIVITY	42,194	(40,602)								
Total Revenue less Transfers	2,609,450	2,617,776	2,796,861	3,591,419				-		
Transfers	-	-	-	-						
Total Revenue	2,609,450	2,617,776	2,796,861	3,591,419						
Funding Requests						Funding Requests				
1.					1.					
Sub-total	-	-	-	-		Sub-total	-	-	-	-
Total Revenue with Changes	2,609,450	2,617,776	2,796,861	3,591,419		Total Expenditures	2,801,742	2,435,825	2,587,242	3,259,625
Total Expenditures with Changes	2,801,742	2,435,825	2,587,242	3,259,625						
Total Revenue Over/Under	(192,292)	181,951	209,619	331,795						

Wastewater Division Expenditures

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	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
1. WASTEWATER	2,730,711.49	2,370,484.65	2,325,741.68	2,998,374.54
1. PERSONAL SERVICES	637,325.11	618,301.77	734,529.68	823,270.12
1000-SALARIES	339,278.23	336,005.14	365,351.00	427,732.00
1800-PAY DEFFERENTIAL	18,160.78	17,329.96	22,968.00	22,968.00
1900-OVERTIME	13,896.72	11,668.67	13,905.00	13,905.00
2100-FICA TAXES-CITY	26,313.40	26,984.68	30,770.14	35,542.28
2200-STATE RETIREMENT-CITY	40,474.21	42,868.89	48,025.55	55,473.84
2400-WORKER'S COMPENSATION-CITY	4,548.79	5,475.80	5,627.00	8,412.00
2500-HEALTH INSURANCE-CITY	171,607.21	159,438.13	219,860.00	230,481.00
2505-HEALTH REIMBURSEMENT ACCT(HRA)	11,395.60	4,594.12	10,338.00	10,617.00
2510-DENTAL INSURANCE-CITY	4,422.91	4,133.42	6,549.00	5,189.00
2515-VISION REIMBURSEMENT ACCT(HRA)	4,929.18	5,133.51	4,650.00	4,800.00
2600-LONG TERM DISABILITY	1,381.18	1,443.85	1,370.00	1,882.00
2700-VACATION/SICK ACCRUAL PAYOUT	916.90	3,225.60	-	-
2800-STATE UNEMPLOYMENT INSURANCE	-	-	5,116.00	6,268.00
2. MATERIALS AND SERVICES	628,835.98	543,725.00	664,411.00	715,928.42
3100-OFFICE SUPPLIES & POSTAGE	528.85	376.33	1,000.00	700.00
3120-DATA PROCESSING	7,618.12	7,766.74	8,000.00	8,000.00
3200-OPERATING SUPPLIES	10,635.34	10,742.34	13,000.00	11,000.00
3400MINOR EQUIPMENT	1,013.55	981.12	1,000.00	1,000.00
3500-MOTOR FUELS & LUBRICANTS	10,403.04	9,482.32	9,500.00	9,500.00
3600-COMPUTER SOFTWARE	-	1,800.00	2,500.00	2,500.00
3800-CHEMICALS	64,594.28	46,120.99	55,000.00	67,000.00
4200-PROFESSIONAL SERVICES	64,105.65	31,501.96	48,950.00	48,950.00
4201-IPDES PERMITS	-	3,711.42	3,711.00	3,711.42
4600-INSURANCE	31,000.00	32,000.00	32,000.00	32,000.00
4900-PERSONNEL TRAINING/TRAVEL/MTG	3,790.61	3,577.33	4,000.00	2,500.00
5000-ADMINSTRATIVE EXP - GEN FUND	137,759.00	141,891.76	146,149.00	150,533.00
5100- TELEPHONE & COMMUNICATION	3,237.82	2,648.03	6,120.00	4,000.00
5200-UTILITIES	119,528.57	106,063.14	125,000.00	135,000.00
5500-RIGHT-OF-WAY FEE (STREET DEPT)	81,049.50	81,050.00	83,481.00	115,934.00
6000-REPAIR & MAINT - AUTO EQUIP	7,051.82	10,247.38	10,000.00	9,000.00
6100-REPAIR & MAIN - MACH & EQUIP	68,652.68	40,432.21	75,000.00	65,000.00
6150-OHIO GULCH REPARY & REPLACE	-	130.00	5,000.00	1,000.00
6900-COLLECTION SYSTEM SERVICES/CHA	17,867.15	13,201.93	35,000.00	48,600.00

Wastewater Division Expenditures, cont.

3. CAPITAL OUTLAY	324,298.00	329,788.49	-	
7900-DEPRECIATION EXPENSE	324,298.00	329,788.49	-	
4. OTHER EXPENDITURES	1,140,252.40	878,669.39	926,801.00	1,459,176.00
8801-REIMBURSE CITY GENERAL FUND	263,146.00	271,040.39	279,172.00	287,547.00
8803-REIMBURSE GF CIP-TECH/LEASING	7,629.00	7,629.00	7,629.00	7,629.00
8863-REIMBURSE WATER COLLECTION SYS	200,000.00	200,000.01	200,000.00	-
8867-TRANSFER TO WW CAP IMP FUND	669,477.40	399,999.99	440,000.00	1,164,000.00
9930-CONTINGENCY	-	-	-	
2. WASTEWATER DEBT SERVICE EXP	71,030.20	65,340.13	261,500.00	261,250.00
2. MATERIALS AND SERVICES	450.00	450.00	500.00	500.00
4200-PROFESSIONAL SERVICES-PAYING AGENT	450.00	450.00	500.00	500.00
4. OTHER EXPENDITURES	70,580.20	64,890.13	261,000.00	260,750.00
8300-DEBT SRVC ACCT PRNCPL-2014C	-	-	205,000.00	215,000.00
8400-DEBT SRVE ACCT INTEREST-2014C	70,580.20	64,890.13	56,000.00	45,750.00
Grand Total	2,801,741.69	2,435,824.78	2,587,241.68	3,259,624.54

CAPLITAL IMPROVEMENTS	FY 2019 AUDITED ACTUALS2	FY 2020 AUDITED ACTUALS2	FY 2021 ADOPTED BUDGET2	FY 2022 PROPOSED BUDGET2
3. WASTEWATER CIP	2,193,402.44	80,956.89	462,000.00	1,206,000.00
3. CAPITAL OUTLAY	2,193,402.44	80,956.89	462,000.00	1,206,000.00
7600-MACHINERY AND EQUIPMENT	19,397.34	14,055.30	15,000.00	550,000.00
7800-CONSTRUCTION	260.00	4,700.00	290,000.00	500,000.00
7809-ENERGY EFFICIENCY PROJECTS	-	1,424.94	10,000.00	-
7811-CAPITAL FACILITY PLAN	-	-	147,000.00	50,000.00
HEADWORKS CONSTR. & EQUIP.	2,173,745.10	60,776.65	-	
MICROSCOPE	-	-	-	6,000.00
7812-CAPITAL FACILITY PLAN	-	-	-	100,000.00
Grand Total	2,193,402.44	80,956.89	462,000.00	1,206,000.00

Wastewater Division CIP

	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Proposed Budget			FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Proposed Budget
WASTEWATER CIP	705,293	516,302	462,000	1,206,000		WASTEWATER CIP	2,193,402	80,957	462,000	1,206,000
Revenues	FY21 Actuals	FY21 Actuals	FY21 Budget	FY22 Proposed		Expenditures	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Proposed Budget
1. IMPACT FEES	24,145	80,785	-	-		1. MACHINERY AND EQUIPMENT	19,397	14,055	15,000	550,000
2. WASTEWATER CONNECTION FEES	-	32,861	20,000	40,000		2. CONSTRUCTION	260	4,700	290,000	500,000
3. INTEREST EARNINGS	11,671	2,655	2,000	2,000		3. ENERGY EFFICIENCY PROJECTS	-	1,425	10,000	
4. TRANSFER FROM WASTEWATER FUND	669,477	400,000	440,000	1,164,000		4. MICROSCOPE	2,173,745	60,777		6,000
5. FUND BALANCE	1,000,000					5. HEADWORKS CONSTR. & EQUIP.	-	-	-	
Total Revenue less Transfers	1,705,293	516,302	462,000	1,206,000		6. CAPITAL FACILITY PLAN	-	-	147,000	50,000
Transfers	-	-	-	-		7. CAPITAL FACILITY COLLECTION	-	-		100,000
Total Revenue	1,705,293	516,302	462,000	1,206,000		Total Expenditures	2,193,402	80,957	462,000	1,206,000
Funding Requests						Funding Requests				
1.						1.				
Sub-total	-	-	-	-		Sub-total	-	-	-	-
Total Revenue with Changes	1,705,293	516,302	462,000	1,206,000		Total Expenditures	2,193,402	80,957	462,000	1,206,000
Total Expenditures with Changes	2,193,402	80,957	462,000	1,206,000						
Total Revenue Over/Under	(488,109)	435,345	-	-						



Development Services

The Development Services Trust Fund is an account established for bonds or other monies deposited as required by city ordinances for development projects. If projects do not fulfill their obligations, the funds may be withdrawn and used for mitigating any issues in connection to the development. In the vast majority of cases, the funds are returned to the applicant in full.

Parks and Recreation

The Parks and Recreation Trust Fund provides budget authority to receive and expend money obtained through grants, donations, and General Fund contributions. Federal law typically requires that money received through grants be segregated into separate funds and that the receipt and expenditure of such money be accounted separately from other city functions. The fund also provides an avenue to segregate donations to assure that such funds are spent in accordance with the instructions of donors.

Police

The Police Trust Fund provides budget authority to receive and expend money obtained through forfeitures and seized assets. Federal law requires that money received through such forfeitures be segregated into separate funds and that the receipt and expenditure of such money be accounted separately from other city functions. Federal law also limits the expenditure of such funds to specific uses, such as drug enforcement, education activities, and capital equipment or improvements.

Trust Funds

TRUST FUNDS	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
DEVELOPMENTAL				
REVENUE	61,320	246,869	150,000	150,000
EXPENDITURE	55,820	234,642	150,000	150,000
TOTAL	5,500	12,228	0	0
PARKS				
REVENUE	64,551	15,634	52,050	52,050
EXPENDITURE	40,498	45,165	49,050	49,050
TOTAL	24,053	-29,531	3,000	3,000
POLICE				
REVENUE	2,697	1,615	5,000	96,000
EXPENDITURE	0	0	5,000	95,000
TOTAL	2,697	1,615	0	1,000



General Obligation and Debt Service Fund

The General Obligation and Debt Service Fund provides for debt service on the City's Series 2007 General Obligation (G.O.) Bonds that funded certain Streets Department capital equipment acquisitions as well as the Series 2020 General Obligation Bonds that are funding construction of the new station for the Fire and Rescue Department.

The 2007 G.O. Bonds were authorized by the requisite two-thirds of the voters at the election held on November 7, 2006, in the amount of \$1,550,000. Ordinance 1014 provides for the repayment of the bonds over a 14-year term. The final payment is scheduled for August 2021. Interest rates on the bonds vary from 3.72% to 4.43%.

The 2020 G.O. Bonds were authorized by the requisite two-thirds of the voters at the election held on November 5, 2019, in the amount of \$11,500,000. Ordinance 1201 provides for the repayment of the bonds over a 25-year term. The final payment is scheduled for September 2044. Interest rates on the bonds vary from 2.00% to 5.00% with a true interest cost of 1.92% over the life of the bonds.

Community Housing In-Lieu Fund

The purpose of the Community Housing In-Lieu Fund is to provide budget authority to administer the City's community housing in-lieu program. In-lieu funds are restricted for uses that advance community housing efforts.

Wagon Days Fund

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

Mayor-Council Strategic Initiatives Fund

The Strategic Initiatives fund exists to support the Mayor and Council's highest strategic priorities. The fund was created in FY22 through the receipt of the federal ARPA grant funds and \$250,000 of one-time resources from the General Fund. As strategic initiatives mature, an interim budget requests will be brought to the City Council for approval to access the fund.

Other Funds

OTHER FUNDS	FY 2019 AUDITED ACTUALS	FY 2020 AUDITED ACTUALS	FY 2021 ADOPTED BUDGET	FY 2022 PROPOSED BUDGET
GENERAL OBLIGATION FIRE BOND				
REVENUE	0	0	615,284	636,050
EXPENDITURE	0	0	615,284	636,050
TOTAL	0	0	0	0
GENERAL OBLIGATION CONSTRUCTION FIRE BOND				
REVENUE	0	11,557,875	9,500,000	0
EXPENDITURE	0	1,749,242	9,500,000	0
TOTAL	0	9,808,633	0	0
GENERAL OBLIGATION STREET BOND				
REVENUE	150,161	149,948	149,835	3,212
EXPENDITURE	149,008	149,836	149,835	3,212
TOTAL	1,154	112	0	0
IN-LIEU HOUSING				
REVENUE	244,073	40,906	2,230,000	2,822,050
EXPENDITURE	75,000	283,045	2,250,000	2,822,050
TOTAL	169,073	-242,139	-20,000	0
STRATEGIC INITIATIVES				
REVENUE	0	0	0	864,099
EXPENDITURE	0	0	0	864,099
TOTAL	0	0	0	0
WAGON DAYS				
REVENUE	149,404	43,159	85,650	122,500
EXPENDITURE	141,861	15,693	85,650	122,500
TOTAL	7,543	27,466	0	0