City of Ketchum, Idaho
Fiscal Year 2013-2014
Adopted Budget

Mayor
Randy Hall

City Council
Baird Gourlay, President
Michael David
Nina Jonas
Jim Slanetz

City Administrator
Gary Marks

Budget Index

	Page
Budget Message	1
Budget Overview	10
Budget Summary (All Funds)	13
General Fund	23
Summary	27
Resources	31
Requirements	39
Legislative and Executive Division	47
Administrative Division	53
Legal Services Division	59
Community Planning and Development Division	65
Law Enforcement Division	71
Building Codes Division	77
Non-Departmental Division (Fund Transfers & Contingency)	83
Wagon Days Fund	87
Street Maintenance Fund	95
Street Capital Improvement Fund	105
Law Enforcement Capital Improvement Fund	111
Fire and Rescue Fund	117
Fire and Rescue Capital Improvement Fund	127
Ambulance Services Fund	133

Budget Index (Continued)

	Page
Parks and Recreation Fund	143
Parks and Recreation Capital Improvement Fund	153
Parks and Recreation Trust Fund	159
Local Option Tax Fund	167
General Obligation Debt Service Fund	175
Undergrounding Improvement Fund	183
Community Housing In-Lieu Fund	191
Water Fund	199
Water Capital Improvement Fund	209
Wastewater Fund	215
Wastewater Capital Improvement Fund	225
Police Trust Fund	231
Fire Trust Fund	239
Development Trust Fund	247

City of Ketchum, Idaho

P.O. Box 2315 Ketchum, ID 83340 (208) 726-3841 Fax: (208) 726-8234

August 26, 2013

Mayor Hall and City Councilors
City of Ketchum
Ketchum, Idaho

Mayor Hall and City Councilors:

FY2013-2014 Budget Message

The Fiscal Year 2013-2014 City of Ketchum Budget provides budget authority for the services and projects the City anticipates to provide during the fiscal year, which runs from October 1, 2013 to September 30, 2014. The City budget contains a total of twenty-two (22) active, self-balancing funds. "Self-balancing" means beginning fund balance plus revenue equals requirements plus ending fund balance. Each fund has been established to provide segregated accounting for specific activities. This message provides a general description of the budget document and the financial plans for the City for the fiscal year.

The budget document has been designed to promote transparency and public understanding. Budget data is shown on spreadsheets that provide budget history for two prior years, the current year's adopted budget, the current estimate of revenues and expenditures for the current year's adopted budget, the proposed budget for the coming year, and the percentage change from this year's adopted budget as represented in the proposed budget.

To assist in understanding the budget, pie charts illustrating the relative allocations of resources and appropriations have been provided for each fund. Bar charts have also been provided to illustrate fund resources and requirements and fund balances or reserves.

Finally, narratives have been provided for each fund that describes the purpose of the fund, specific objectives for the fund in FY2013-2014, and the staffing levels represented in the fund. The narratives provide information related to operations, capital outlay needs, and other general descriptions. The intent of the narratives are to facilitate understanding of how budget proposals relate to policy and management decisions by comparing budget numbers with proposed objectives.

The Fiscal Year 2013-2014 Proposed Budget totals $17,797,813 in appropriations. This total reflects a 3.2 percent decrease, or a reduction of $590,506 in budget authority, as compared to the adopted (and amended) Fiscal Year 2012-2013 Budget.

It should be noted that while budget appropriations total $17,797,813, this total includes inter-fund transfers which represent monies that are essentially counted twice – once when initially receipted and again when received by the fund benefitting from the transfer. Subtracting total inter-fund transfers of $3,370,761 from total appropriations results in a total *effective* budget of $14,427,052. This amount is $262,329 less than the *effective* budget for FY2012-2013, and represents a 1.8 percent decrease.

The City's proposed operating budget, which consists of personal services, materials and services, debt service, and contingencies, totals $13,478,105, which represents an increase of 5.0 percent, or $647,496 more, as compared to the adopted FY2012-2013 operating budget.

The City's proposed budget for capital outlay for FY2013-2014 totals $948,947, representing a decrease of 48.9 percent, or $909,825, as compared to the FY2012-2013 capital budget.

Unappropriated financial reserves for all budget funds total $3,499,777, representing a slight decrease, or $19,060, less than FY2012-2013 levels. Unappropriated reserves include funds set aside for cash flow management in the General Fund, Wagon Days Fund, G.O. Debt Fund, and Community Housing In-Lieu Fund; long-term project and equipment reserves for the Undergrounding Improvement Fund, Police Trust Fund and the water and wastewater utilities; and an accrual of development security deposits held in the Development Trust Fund.

It should be noted that the estimated uncommitted beginning fund balance in the General Fund is down $272,015, or 18.1 percent, from $1,502,707 in FY2012-2013 to a projected $1,230,692 in FY2013-2014.

Local Option Tax (LOT) receipts for FY2012-2013 were budgeted at $1,738,199, with an additional growth reserve of $347,640. Actual collections are estimated to finish the fiscal year at $1,847,363, representing an increase

of $109,164, or 6.2 percent, as compared to budgeted collections. FY2013-2014 Local Option Tax receipts are budgeted at $1,847,363 in expected revenues. An additional 20 percent increment, or $369,472, has been added to expected revenues to provide for a scenario where economic growth brings significant revenue gains. The total amount reflected in the Local Option Sales Tax revenue line is $2,216,835.

A two (2) percent cost of living increase has been included in the budget for all non-union full-time employees to become effective on October 1, 2013.

A staffing level of 5 elected officials equivalent (EOE) and 48.55 Full Time Employee equivalents (FTE) is supported by the proposed FY2013-2014 budget.

At the June 3, 2013 City Council meeting, the Council reviewed a list of budget objectives for the FY2013-2014 budget. The following is a recitation of each of these objectives with a corresponding response demonstrating how each objective was achieved.

FY2013-2014 Budget Objectives

- Maintain the General Fund balance as close as possible to 17 percent of operating revenues.

  Response: The General Fund balance is estimated to finish FY2013-2014 at 17.4 percent of operating revenues, or $918,962.

- Appropriate $70K from the General Fund balance to provide support to the Blaine County Housing Authority.

  Response: $63K was included in the Non-Departmental Division of the General Fund for the Housing Authority. The remaining $7K has been appropriated from available funds in the In-Lieu Community Housing Fund.

- Develop a cost of living adjustment for full-time staff.

  Response: A two (2) percent cost of living increase has been included in the budget for all full-time employees.

- Appropriate necessary funding from the General Fund balance to provide ongoing support to development of a final design for the BLM/River Park Project.

  Response: $71,155 was included in the Non-Departmental Division of the General Fund for the BLM/River Park final design project.

- Appropriate $75,000 from the General Fund balance to provide professional services in the Planning Division. This appropriation will be utilized for professional support if planning and development permitting processes increase during the FY2013-2014.

  Response: $75,000 was included in the Community and Economic Development Division of the General Fund for professional services should they be needed.

- Appropriate necessary funding in the Fire and Rescue and Ambulance Services Funds to cover new personnel expenses.

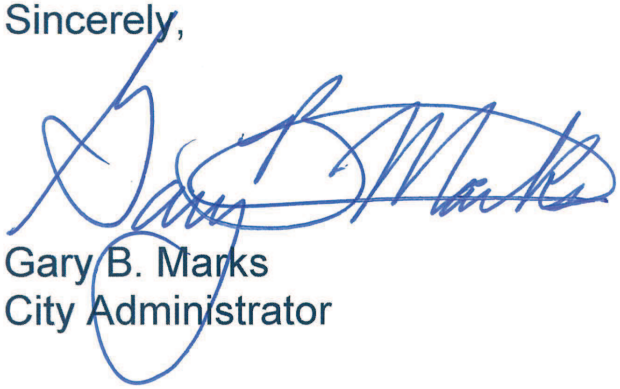
Response: $3,828 was included in the Fire and Rescue Fund and $33,712 was included in the Ambulance Services Fund to cover new personnel expenses for a total adjustment of $37,550.

I want to express my thanks and appreciation to Sandy Cady for her assistance in the preparation of this budget. I rely on Sandy's support for a broad assortment of information needs related to budget development.

Likewise, special thanks are extended to my assistant, Lisa Enourato, and the City's department directors and their supporting staffs for their work developing budget proposals. Without their input I would have been poorly positioned to develop this budget.

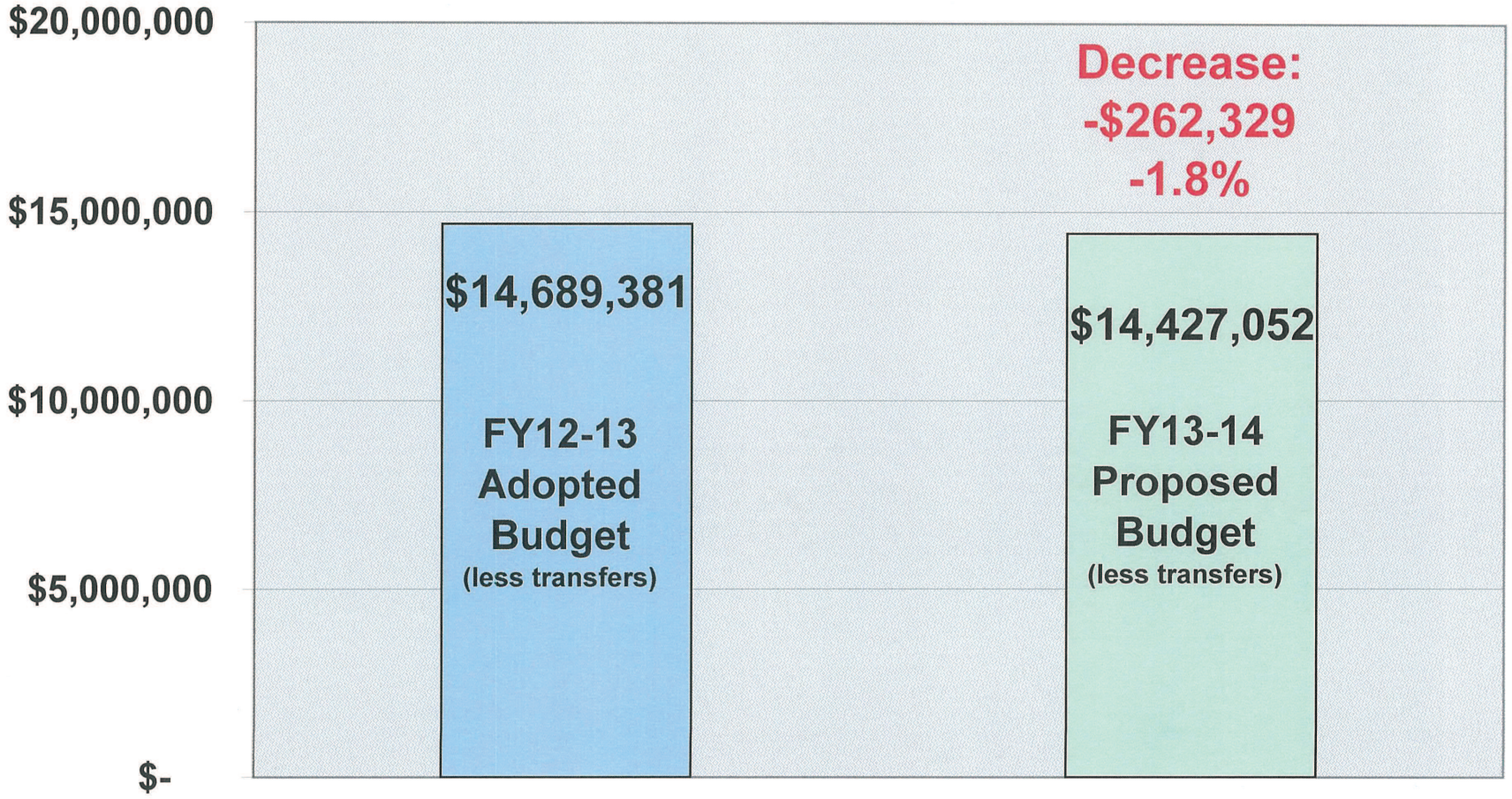
This proposed budget is presented to the City Council and the community for their review and consideration for the City's operations, services, projects and programs in Fiscal Year 2013-2014. I strongly recommend that the Council adopt this budget as presented.

Sincerely,



Gary B. Marks
City Administrator

Fiscal Year Budget Comparison (All Funds)
Adopted FY12-13 vs. Adopted FY13-14
"Apples to Apples" Comparison



Fiscal Year 2013-2014 Budget

Purpose

The Fiscal Year 2013-2014 Budget provides the legal authority to administer the services and projects provided by the City. The budget is a financial plan containing projections of resources (income) and requirements (expenses) for the fiscal year which begins October 1, 2013 and ends September 30, 2014. The City Budget contains a total of 22 active, self-balancing funds. "Self balancing" is defined as total resources (i.e. beginning fund balance plus current year revenue) equaling total requirements (i.e. appropriated spending authority plus ending fund balance). Each fund has been established to provide segregated accounting for a specific area of activity.

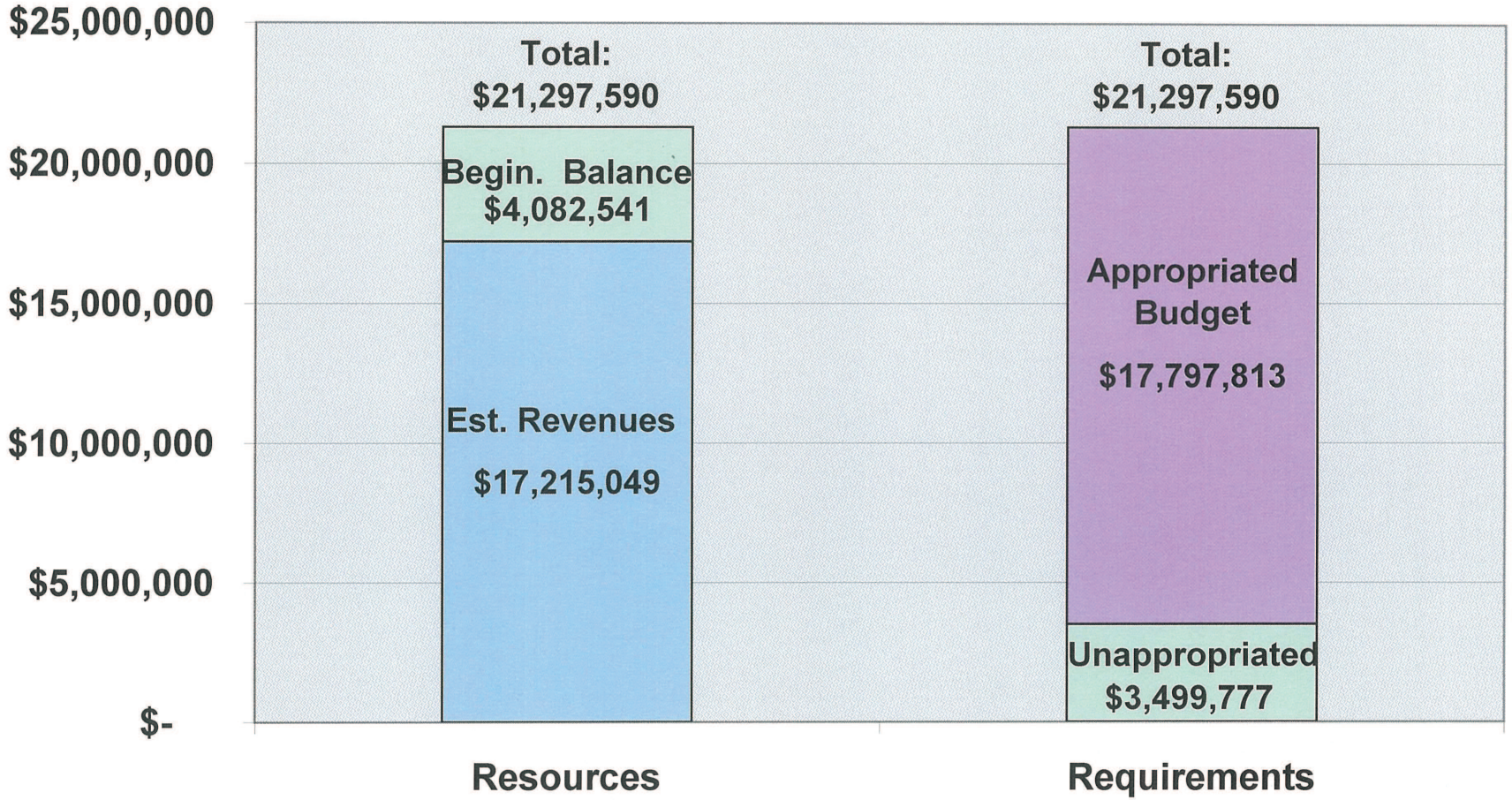
FY2013-2014 Objectives

The objectives of the Fiscal Year 2013-2014 Budget are to provide budget authority to administer the City's services and projects.

FY2013-2014 Staffing

The City of Ketchum Budget provides for five elected officials and 48.55 Full Time Employee Equivalent (FTE). The amounts budgeted in Personal Services throughout the budget reflect these staffing totals.

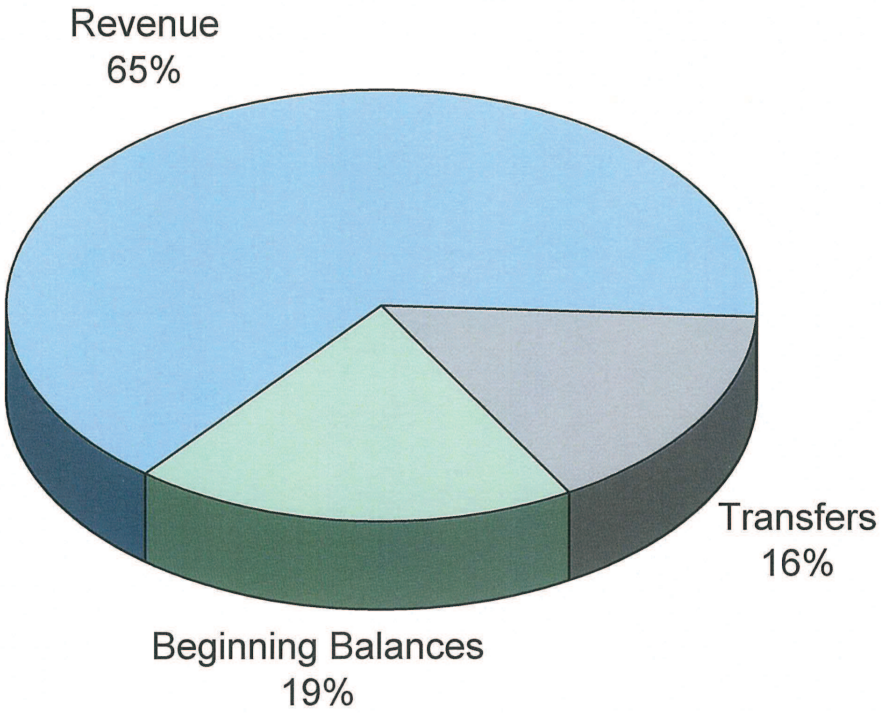
FY2013-2014 Budget Summary
Resources vs. Requirements



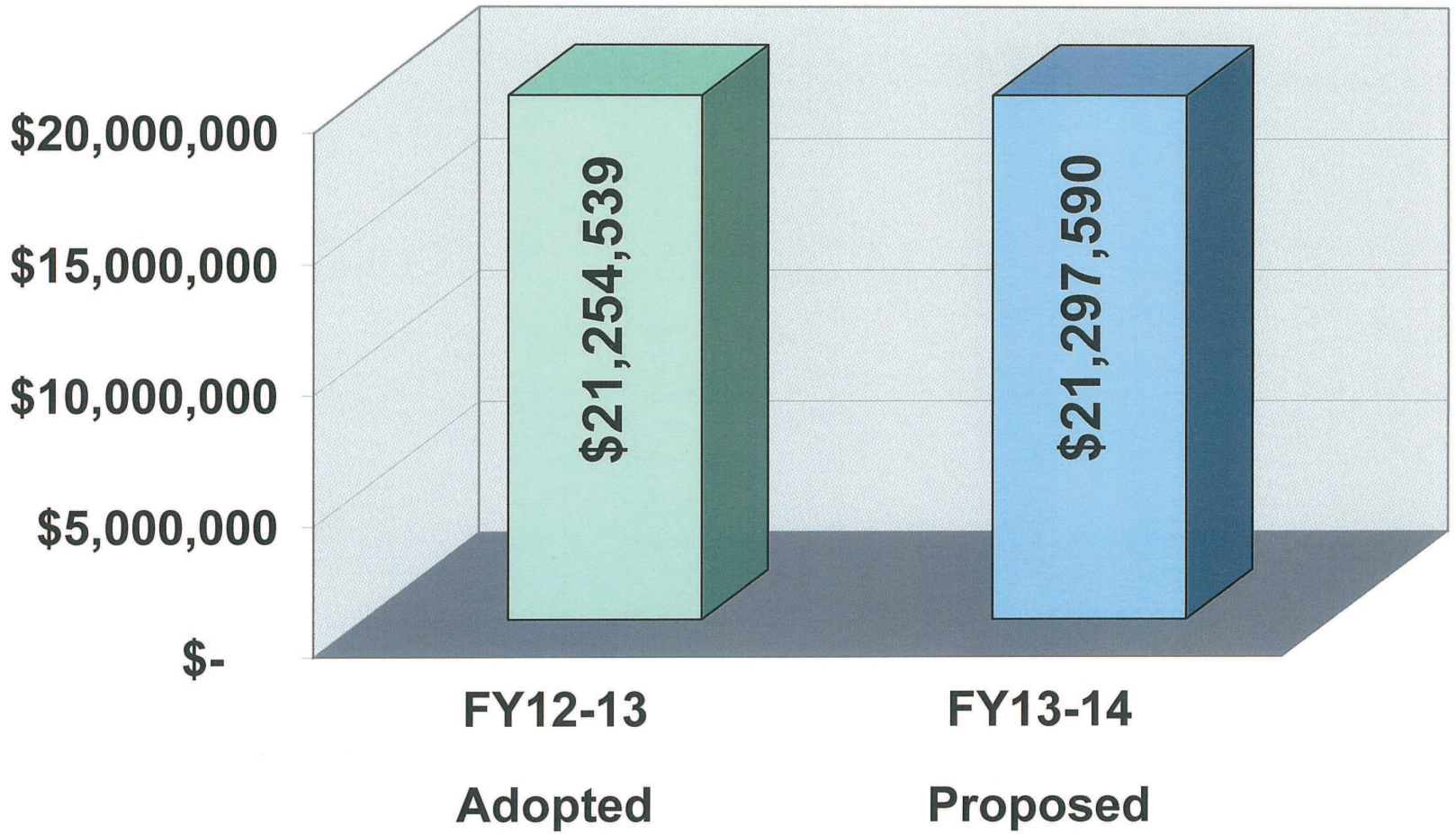
BUDGET SUMMARY (BY FUNDS)
CITY OF KETCHUM ADOPTED BUDGET
FISCAL YEAR 2013-2014

	RESOURCES				REQUIREMENTS								
Fund	**Beginning Balance**	**Revenue**	**Transfers**	**TOTAL**	**Personal Services**	**Materials & Services**	**Capital Outlay**	**Transfers**	**Debt Service**	**Conting.**	**TOTAL APPROP. BUDGET**	**Unapprop.**	**TOTAL APPROP. & UNAPPROP**
General	1,230,692	5,272,576	0	**6,503,268**	1,072,570	2,198,557	6,395	2,081,784	0	225,000	**5,584,306**	918,962	**6,503,268**
Wagon Days	13,152	17,500	85,000	**115,652**	0	109,500	0	0	0	0	**109,500**	6,152	**115,652**
Street Maint.	259,080	474,825	1,111,520	**1,845,425**	817,541	602,400	0	203,000	0	35,000	**1,657,941**	187,484	**1,845,425**
Street Cap	25,813	0	53,000	**78,813**	0	0	78,813	0	0	0	**78,813**	0	**78,813**
Law Enf Cap	0	0	0	**0**	0	0	0	0	0	0	**0**	0	-
Fire & Rescue	141,059	395,729	423,364	**960,152**	694,473	80,500	6,139	56,000	0	15,000	**852,112**	108,040	**960,152**
Fire Cap	56,070	4,000	56,000	**116,070**	0	0	0	0	0	0	**0**	116,070	**116,070**
Ambulance	129,453	1,137,123	44,188	**1,310,764**	1,050,509	109,100	5,000	0	0	21,000	**1,185,609**	125,155	**1,310,764**
Parks & Rec	138,203	177,700	810,744	**1,126,647**	734,267	275,100	3,000	15,000	0	19,000	**1,046,367**	80,280	**1,126,647**
Parks Cap	11,684	0	15,000	**26,684**	0	0	15,000	0	0	11,684	**26,684**	0	**26,684**
Parks Trust	0	81,000	0	**81,000**	0	81,000	0	0	0	0	**81,000**	0	**81,000**
Local Op Tax	237,730	2,248,835	0	**2,486,565**	101,671	1,541,695	0	393,032	0	35,000	**2,071,398**	415,167	**2,486,565**
G. O. Debt	2,064	0	150,000	**152,064**	0	0	0	0	150,454	0	**150,454**	1,610	**152,064**
Undergr Imp.	0	247,000	0	**247,000**	0	0	100,000	0	0	0	**100,000**	147,000	**247,000**
In-Lieu	7,296	0	0	**7,296**	0	7,000	0	0	0	0	**7,000**	296	**7,296**
Water	305,172	1,533,500	0	**1,838,672**	580,535	456,865	0	158,000	357,743	30,000	**1,583,143**	255,529	**1,838,672**
Water Cap	32,787	10,000	158,000	**200,787**	0	0	158,000	0	0	0	**158,000**	42,787	**200,787**
Sewer	1,152,211	2,207,500	0	**3,359,711**	1,018,961	635,237	0	463,945	280,743	55,000	**2,453,886**	905,825	**3,359,711**
Sewer Cap	160,448	12,000	463,945	**636,393**	0	0	576,600	0	0	0	**576,600**	59,793	**636,393**
Police Trust	108,580	0	0	**108,580**	0	5,000	0	0	0	0	**5,000**	103,580	**108,580**
Fire Trust	0	0	0	**0**	0	0	0	0	0	0	**0**	0	**0**
Dev Trust	71,047	25,000	0	**96,047**	0	70,000	0	0	0	0	**70,000**	26,047	**96,047**
TOTAL	4,082,541	13,844,288	3,370,761	**21,297,590**	6,070,527	6,171,954	948,947	3,370,761	788,940	446,684	**17,797,813**	3,499,777	**21,297,590**
% of TOTAL	19.2%	65.0%	15.8%	**100.0%**	28.5%	29.0%	4.5%	15.8%	3.7%	2.1%		16.4%	**100.0%**

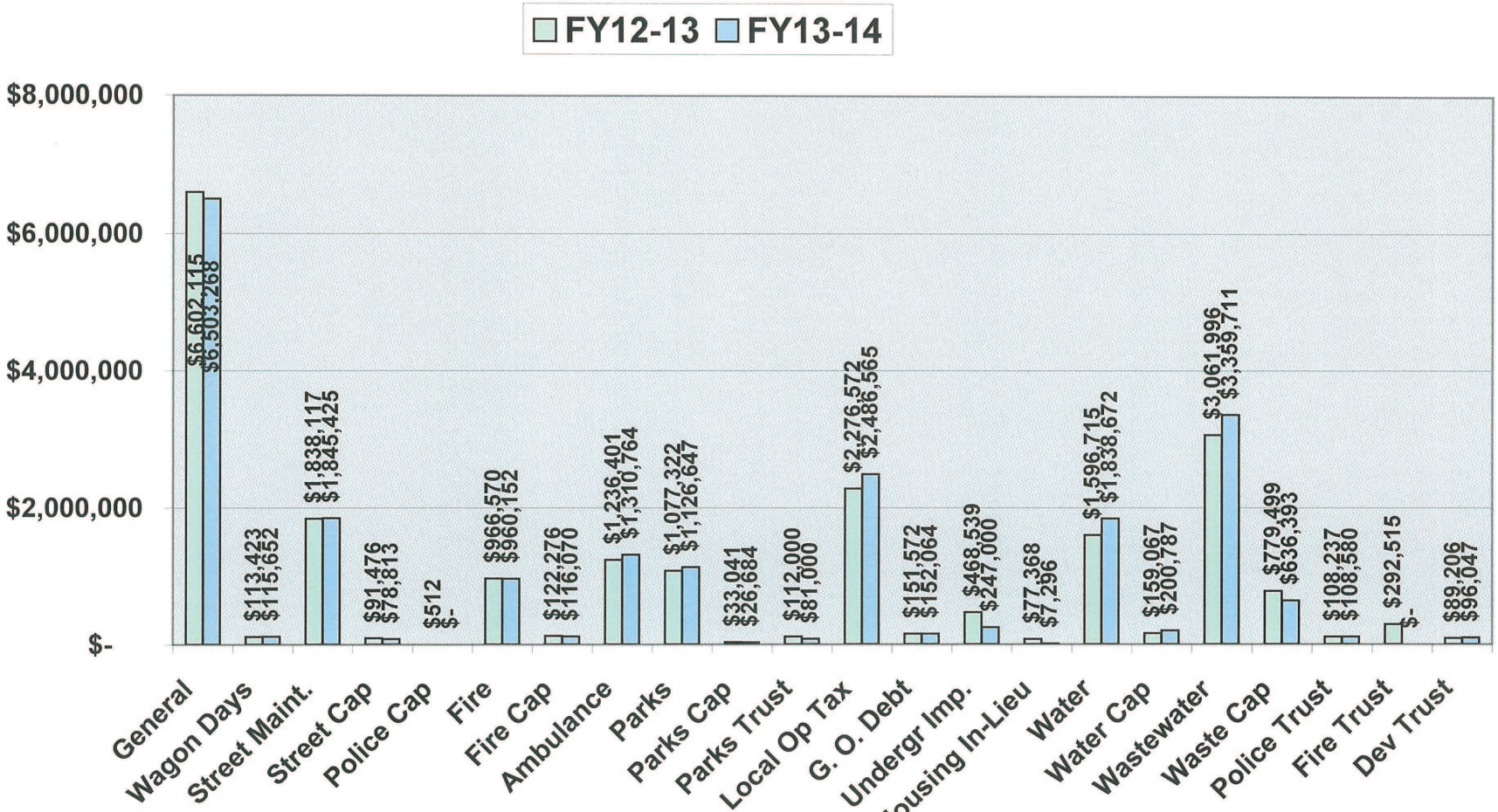
Total FY2013-2014 Budget Resources



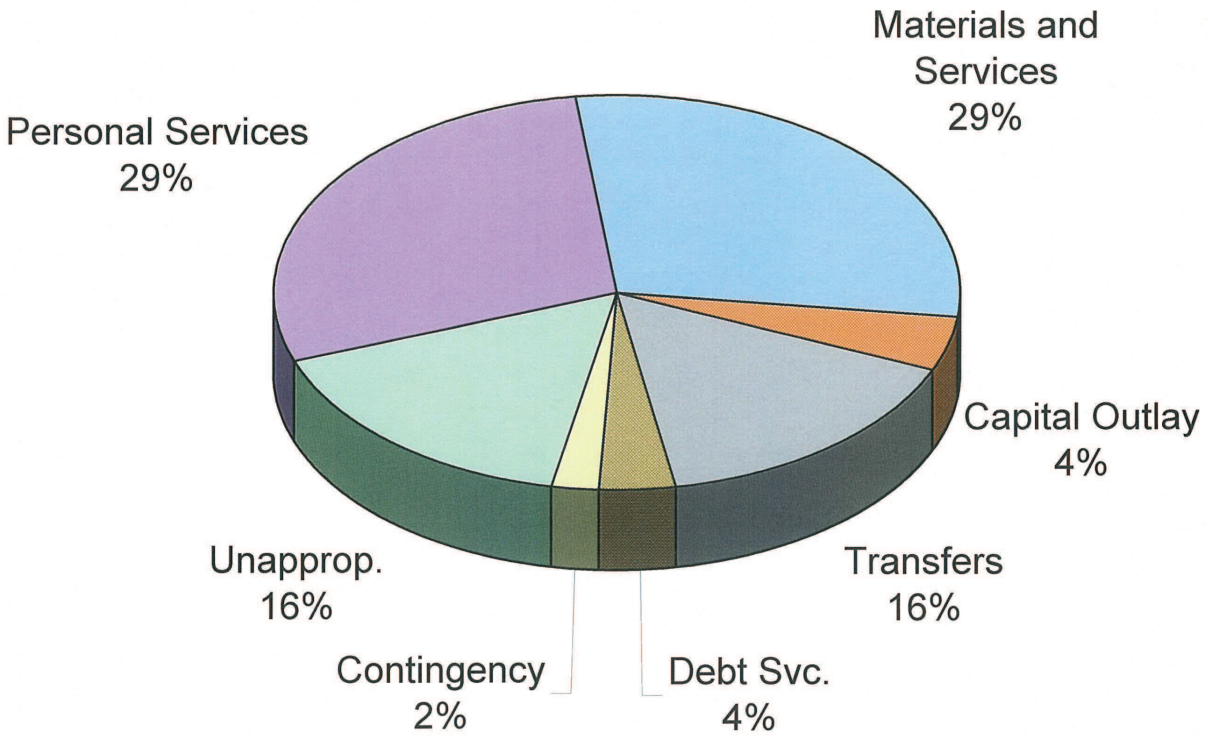
Total Budget Resources
FY12-13 vs. FY13-14



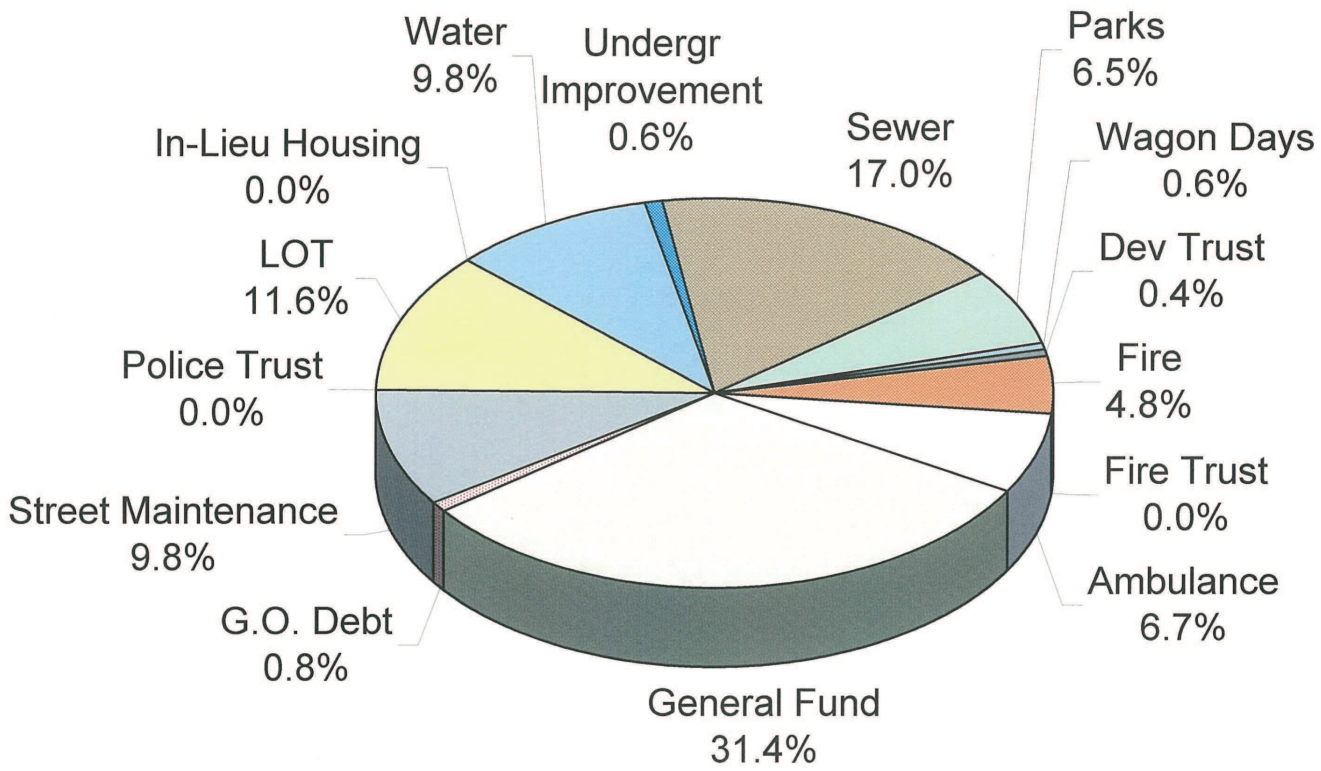
Total Budget Resources
FY12-13 vs. FY13-14 (By Fund)



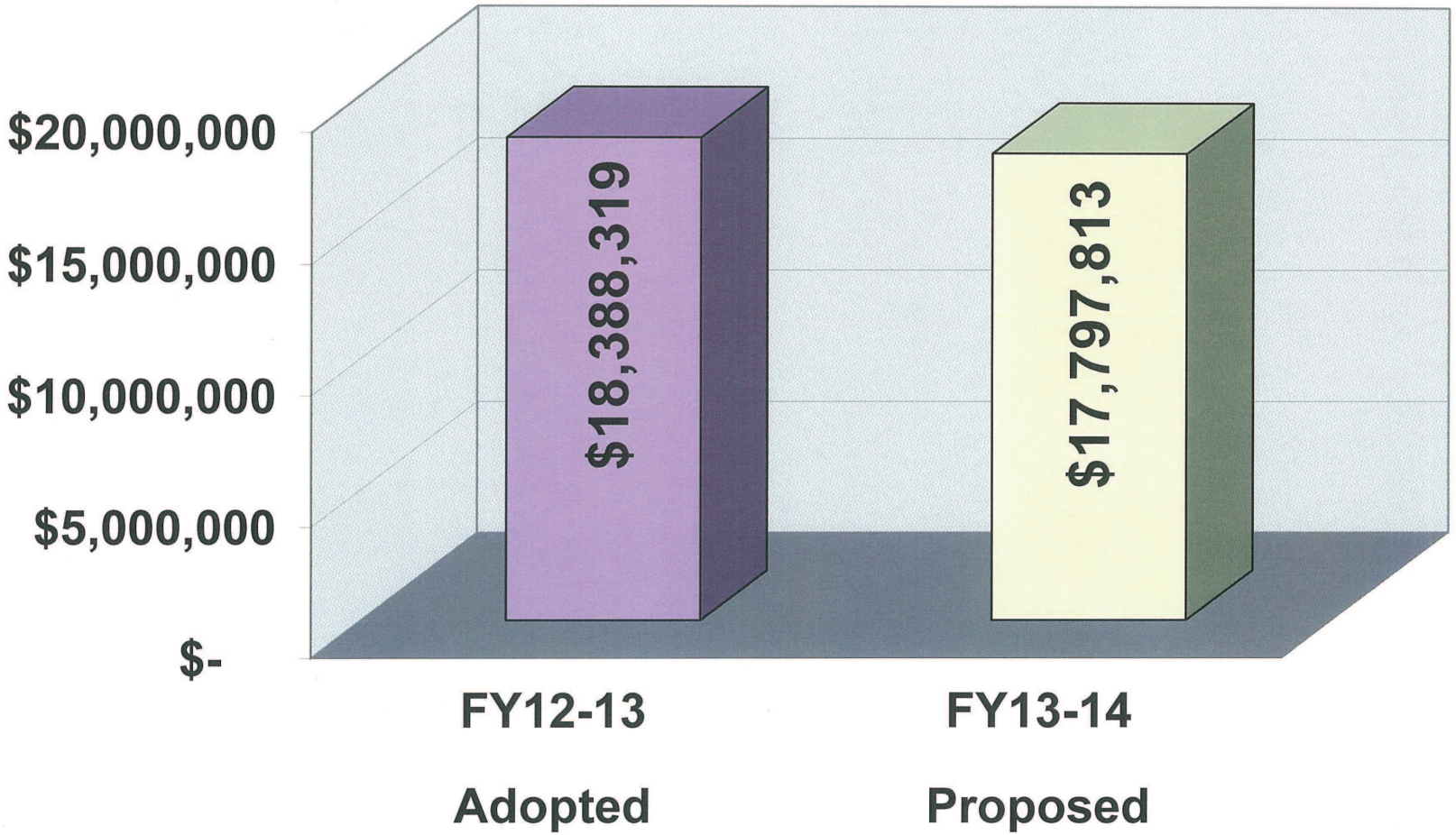
Total FY2013-2014 Budget Requirements (By Budget Categories)



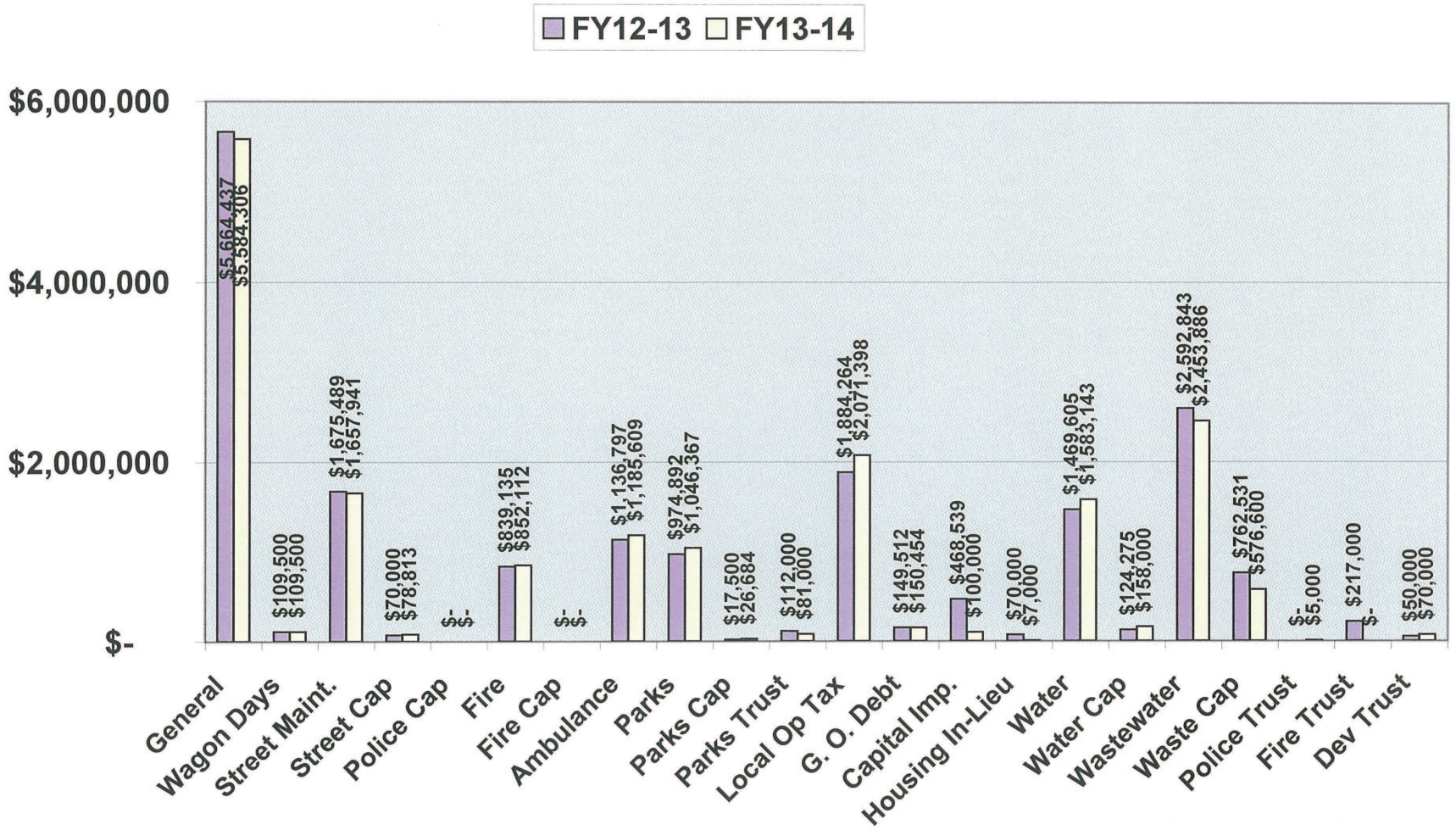
Total FY2013-2014 Budget Requirements (By Fund)



Total Budget Requirements
FY12-13 vs. FY13-14



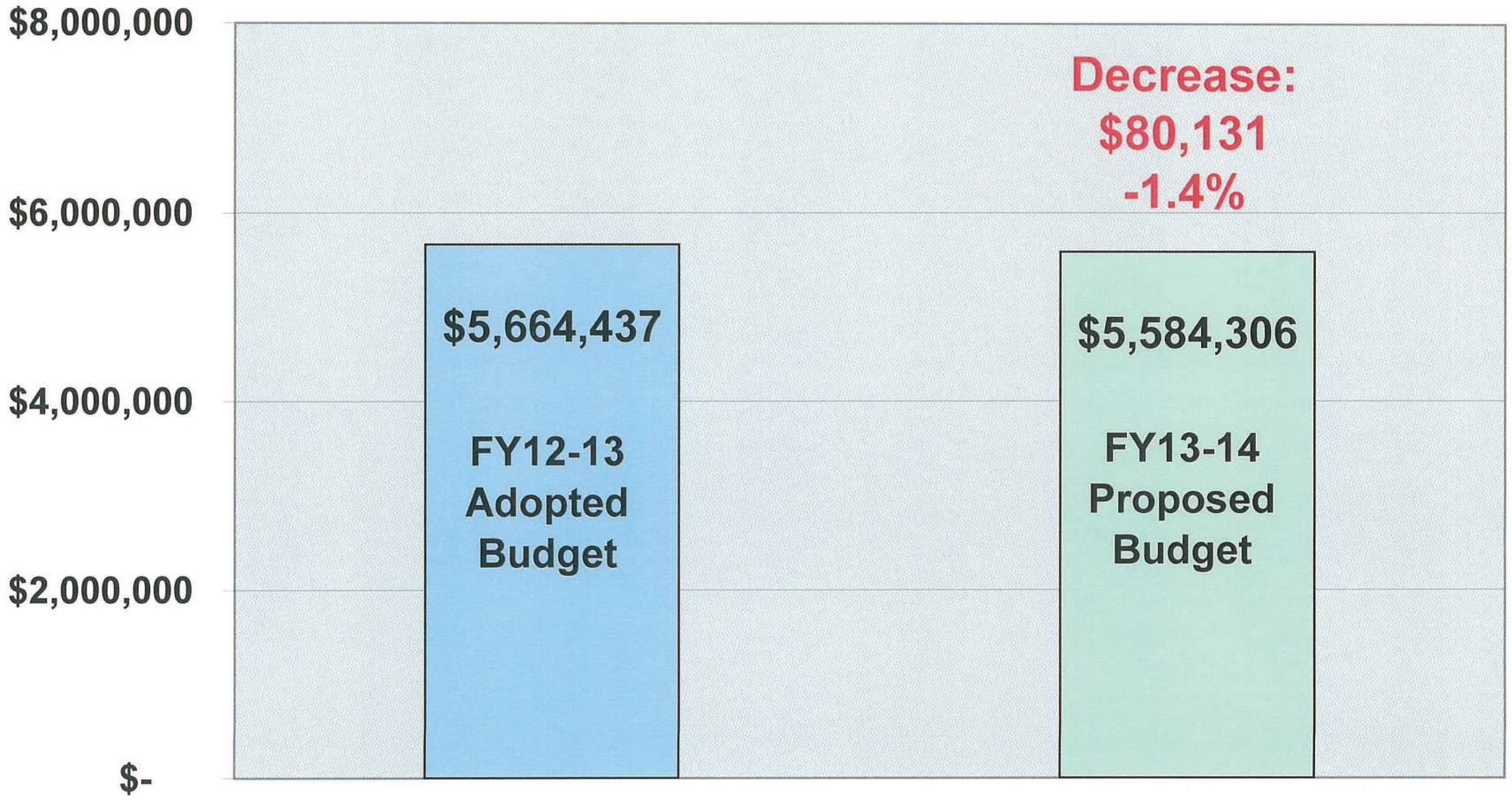
Total Budget Requirements
FY12-13 vs. FY13-14



General Fund

Including:
Legislative and Executive
Administrative Services
Legal Services
Community Planning and Development
Law Enforcement
Building Codes Services
Non-Departmental

Fiscal Year General Fund Comparison
Adopted FY12-13 vs. Adopted FY13-14



General Fund

Purpose

The General Fund provides budget authority for services and projects that are not typically self-supporting. Services provided by the General Fund are Legislative and Executive, Administrative Services, Legal Services, Community Planning and Development, Law Enforcement, Building Codes Services and Non-Departmental functions. Significant transfers of funds are also made from the General Fund to support the Street Maintenance, Fire and Rescue, Ambulance, and Parks and Recreation Funds. General Fund services generate inadequate revenue to off-set their costs. As such, property tax revenue and other "general" income sources are utilized to pay for General Fund expenses.

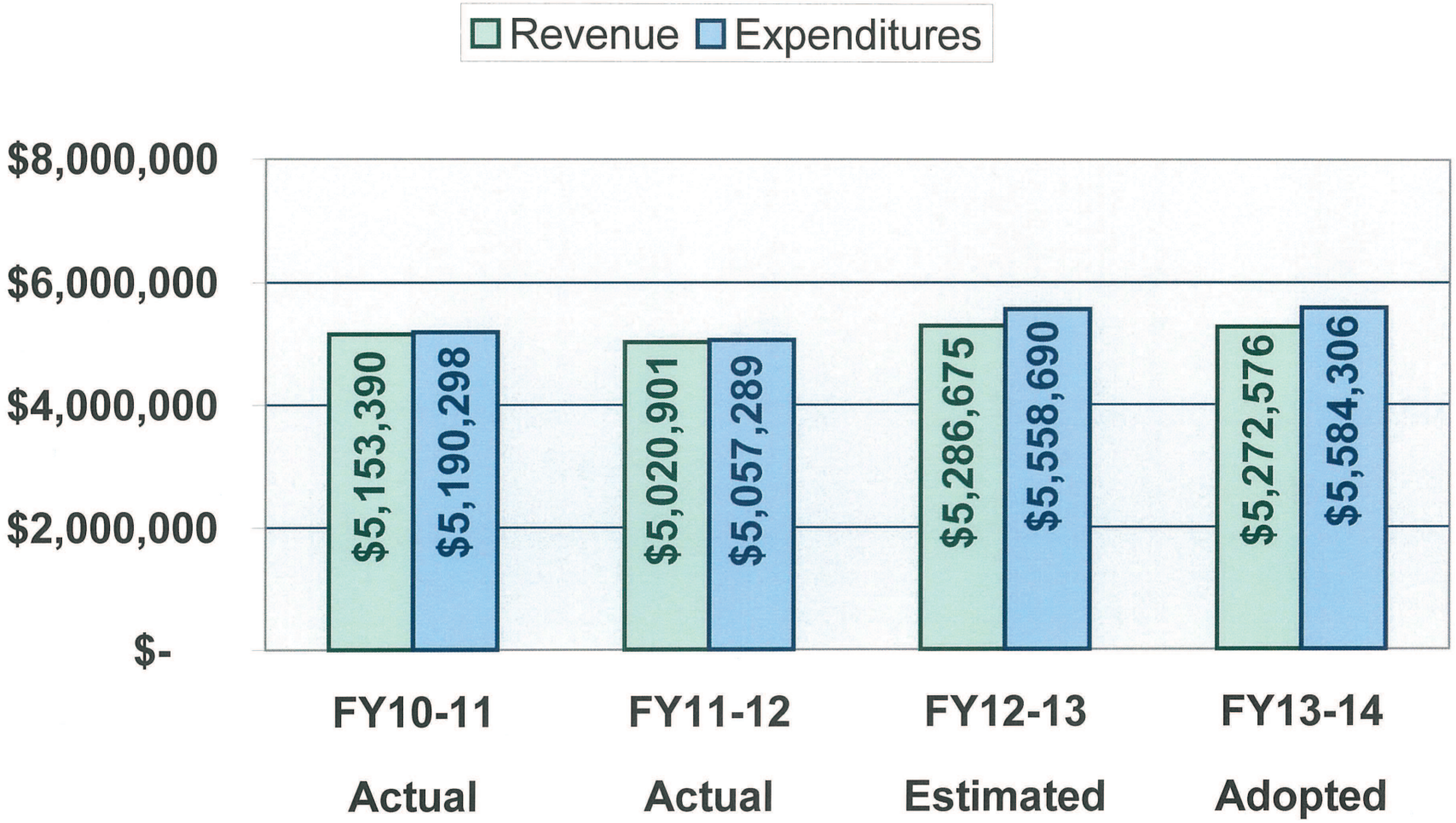
FY2013-2014 Objective

The objective of the General Fund for Fiscal Year 2013-2014 is to provide budget authority to provide the above listed services within the City.

FY2013-2014 Staffing

The General Fund is supported by a cumulative total of 1.75 Elected Officials Equivalent (EOE) and 7.4 Full Time Employee Equivalent (FTE). The amounts budgeted in Personal Services throughout the General Fund reflect these staffing totals.

General Fund Revenue vs. Expenditures (FY2011 - FY2014)

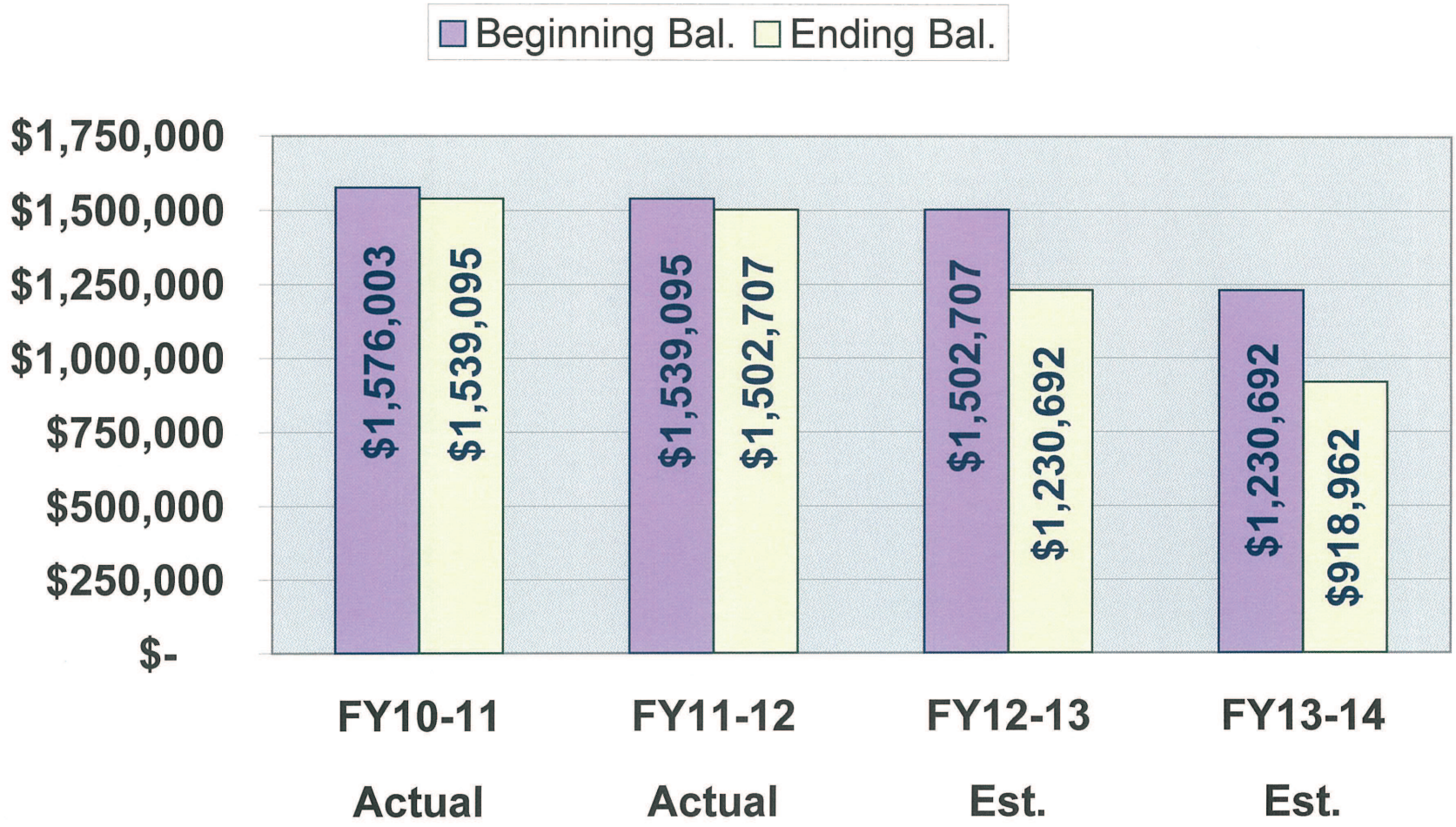


GENERAL FUND - 01

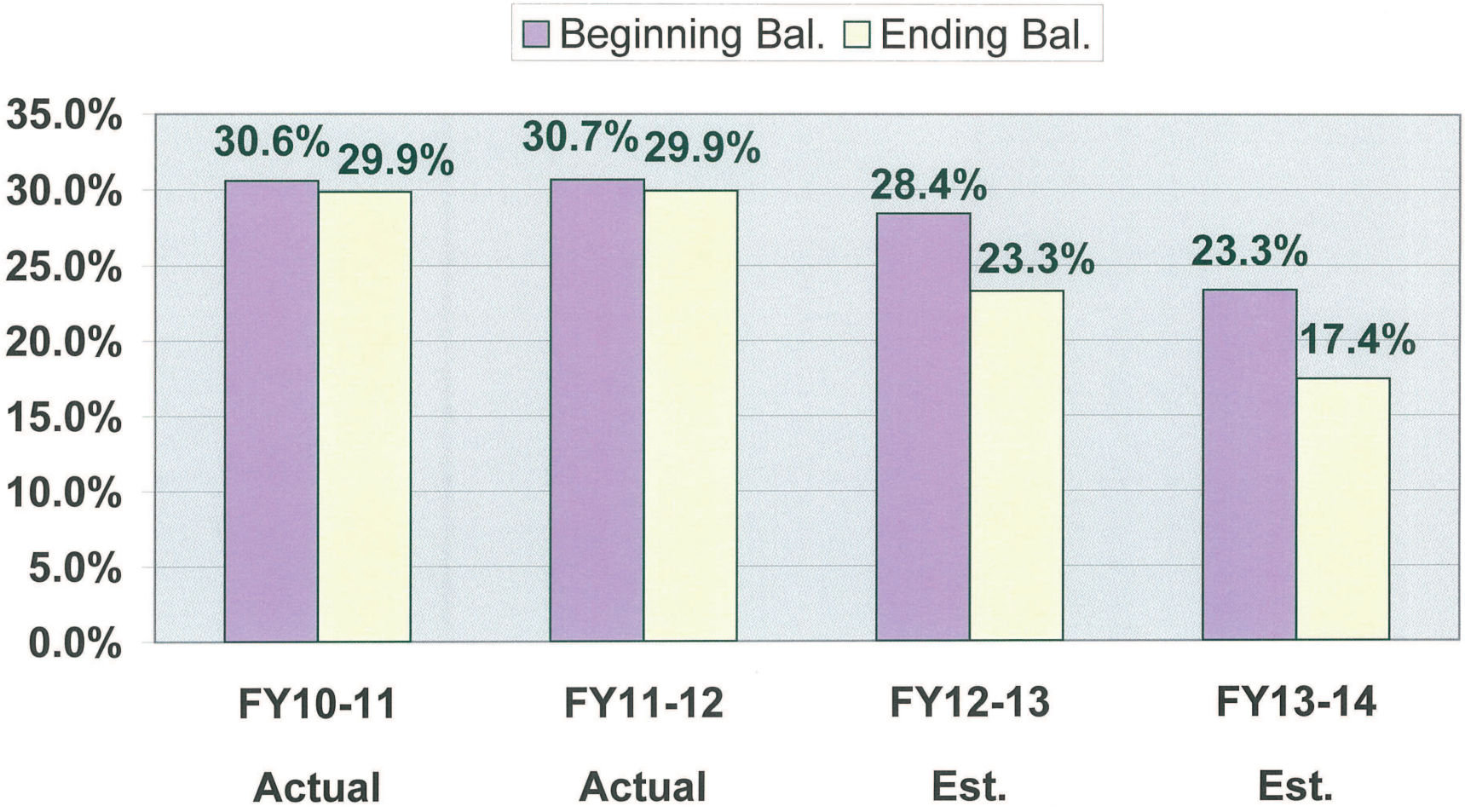
FUND SUMMARY

	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	ADOPTED 2013-14	% CHANGE FY14/FY13
RESOURCES							
Beginning Cash Balance	**1,576,003**	**1,539,095**	**1,392,423**	**1,502,707**	**1,230,692**	**1,230,692**	**-11.6%**
Revenue	**5,153,390**	**5,020,901**	**5,209,692**	**5,286,675**	**5,272,576**	**5,272,576**	**1.2%**
Total Resources	**6,729,393**	**6,559,996**	**6,602,115**	**6,789,382**	**6,503,268**	**6,503,268**	**-1.5%**
REQUIREMENTS							
Appropriations:							
Legislative and Executive	85,408	96,259	108,943	118,805	123,390	123,390	13.3%
Administrative Services	304,378	365,782	482,288	486,271	561,846	561,846	16.5%
Legal Services	84,054	144,489	103,569	158,922	158,922	158,922	53.4%
Community & Economic Development	648,419	659,007	677,769	660,324	694,340	694,340	2.4%
Law Enforcement	1,326,642	1,258,198	1,279,601	1,279,349	1,350,100	1,350,100	5.5%
Building Code Services	145,586	127,974	141,065	128,817	140,769	140,769	-0.2%
Non-Departmental	2,595,811	2,405,580	2,871,202	2,726,202	2,554,939	2,554,939	-11.0%
Total Appropriations	**5,190,298**	**5,057,289**	**5,664,437**	**5,558,690**	**5,584,306**	**5,584,306**	**-1.4%**
Ending Cash Balance	**1,539,095**	**1,502,707**	**937,678**	**1,230,692**	**918,962**	**918,962**	**-2.0%**
Total Requirements	**6,729,393**	**6,559,996**	**6,602,115**	**6,789,382**	**6,503,268**	**6,503,268**	**-1.5%**

General Fund Beginning & Ending Fund Balances (FY2011-FY2014)

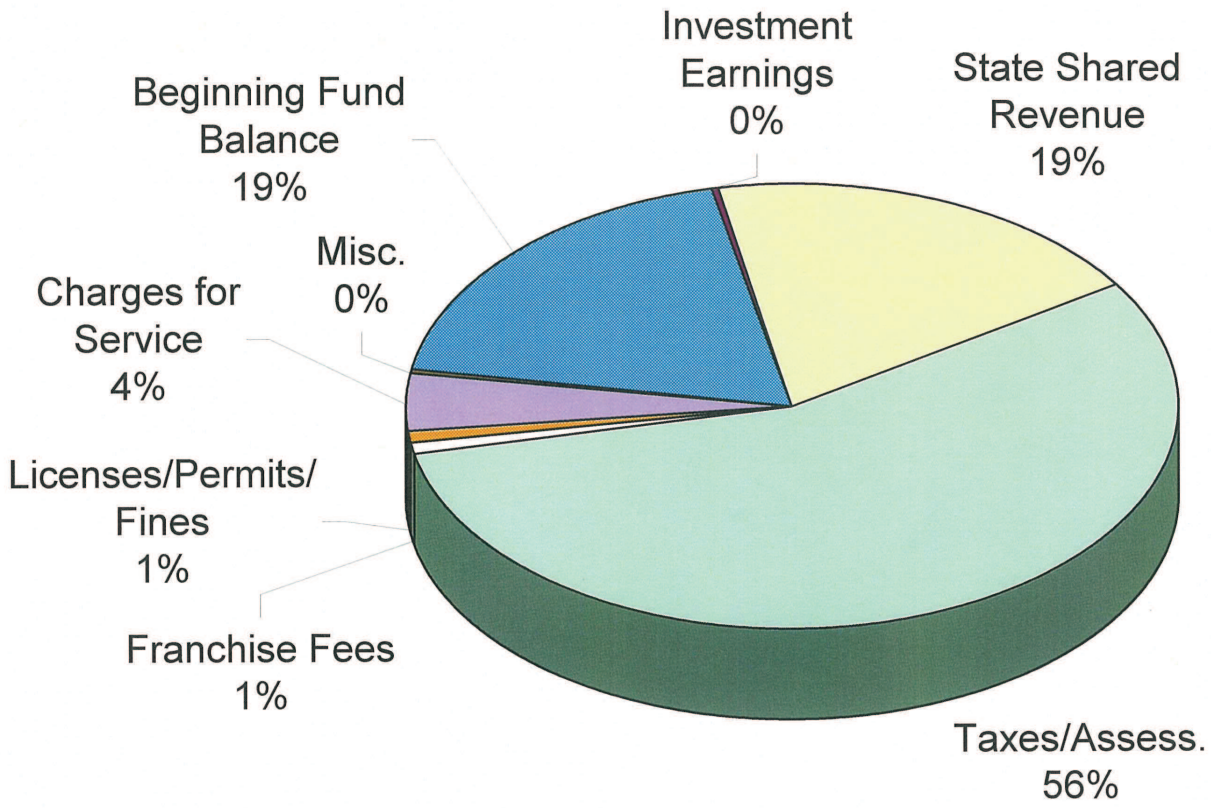


General Fund Beginning & Ending Fund Balances as a % of Operating Revenue (FY2011-FY2014)



General Fund Resources

General Fund Resources Summary

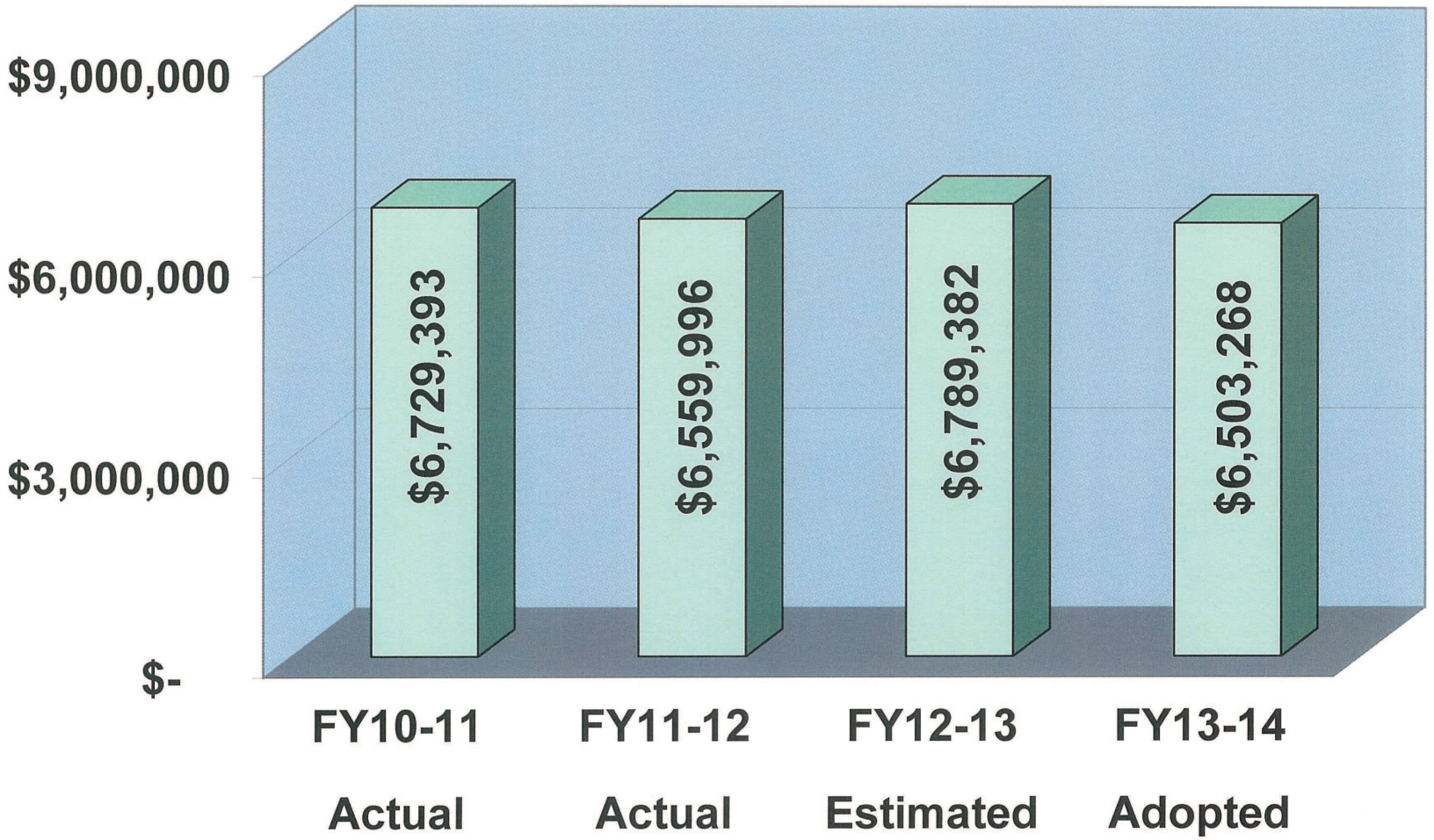


GENERAL FUND - 01

RESOURCE SUMMARY (Beginning Cash Balance + Revenue)

	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	ADOPTED 2013-14	% CHANGE FY14/FY13
Beginning Cash Balance	1,576,003	1,539,095	1,392,423	1,502,707	1,230,692	1,230,692	-11.6%
Taxes/Assessments	3,294,967	3,370,287	3,486,583	3,491,583	3,617,861	3,617,861	3.8%
Franchise Fees	66,380	70,076	66,000	68,500	68,060	68,060	3.1%
Licenses/Permits/Fines	65,429	60,286	56,200	45,350	45,325	45,325	-19.4%
State Shared Revenue	1,160,482	1,192,944	1,196,282	1,224,000	1,232,000	1,232,000	3.0%
Charges for Service	241,435	287,940	222,000	269,057	270,799	270,799	22.0%
Miscellaneous Revenue	318,918	30,410	176,627	180,685	31,031	31,031	-82.4%
Investment Earnings	5,779	8,958	6,000	7,500	7,500	7,500	25.0%
	6,729,393	6,559,996	6,602,115	6,789,382	6,503,268	6,503,268	-1.5%

General Fund Resources
(Beginning Fund Balance + Annual Revenue)



GENERAL FUND - 01 **RESOURCES (Beginning Cash Balance + Revenues)**

		ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	ADOPTED 2013-14	% CHANGE FY14/FY13
BEGINNING FUND BALANCE		**1,576,003**	**1,539,095**	**1,392,423**	**1,502,707**	**1,230,692**	**1,230,692**	**-11.6%**
FUND REVENUE								
3100-1000	General Property Taxes	3,271,681	3,353,160	3,471,583	3,471,583	3,597,141	3,597,141	3.6%
3100-6150	Solid Waste Franchise Fees	66,380	70,076	66,000	68,500	68,060	68,060	3.1%
3100-9000	Penalty and Interest	23,286	17,127	15,000	20,000	20,720	20,720	38.1%
3200-1110	Beer License Permit Fees	11,613	13,179	11,000	11,000	11,000	11,000	0.0%
3200-1120	Liquor License Permit Fees	6,253	6,487	5,500	5,500	5,500	5,500	0.0%
3200-1130	Wine License Permit Fees	12,067	12,964	12,000	12,000	12,000	12,000	0.0%
3200-1140	Catering Permit Fees	1,130	980	500	600	600	600	20.0%
3200-1150	Special Events Permit Fees	5,800	2,675	4,000	2,000	2,000	2,000	-50.0%
3200-1300	Light Industrial Permit Fees	0	75	0	50	25	25	N/A
3200-1520	Taxi and Limousine Permit Fees	2,840	975	2,200	2,200	2,200	2,200	0.0%
3200-2100	Building Permit Fees	90,737	123,001	90,000	120,000	120,000	120,000	33.3%
3200-2150	Mechanical Permit Fees	1,577	0	0	0	0	0	N/A
3310-5100	State Liquor Apportionment	255,356	275,488	250,000	282,000	290,000	290,000	16.0%
3310-5500	State Sales Tax Allocation	69,703	69,787	70,117	71,000	71,000	71,000	1.3%
3310-5600	State Shared Revenue	807,213	816,774	850,165	845,000	845,000	845,000	-0.6%
3320-8400	County Court Fines	28,210	30,895	26,000	26,000	26,000	26,000	0.0%
3400-1100	Planning Fees	18,173	14,586	15,000	17,000	17,000	17,000	13.3%
3400-1102	Annexation Fees	0	0	0	0	0	0	N/A
3400-1104	Hotel Development Fees	0	0	0	0	0	0	N/A
3400-1105	River Run Development Fees	4,030	0	0	0	0	0	N/A
3400-1110	Building Plan Check Fees	52,250	75,867	65,000	75,000	76,000	76,000	16.9%
3400-1120	Planning Plan Check Fees	35,941	59,775	50,000	55,000	56,000	56,000	12.0%
3400-1400	Mailing Fees/Publication	787	2,830	1,000	299	299	299	-70.1%
3400-1500	Reproduction/Fingerprint Fees	1,979	887	1,000	1,000	1,000	1,000	0.0%
3400-3000	Animal Transports	985	725	0	500	500	500	N/A
3400-4000	Engineering Fees	2,329	2,914	0	258	0	0	N/A
3400-4100	Attorney Fees	31,627	7,355	0	0	0	0	N/A

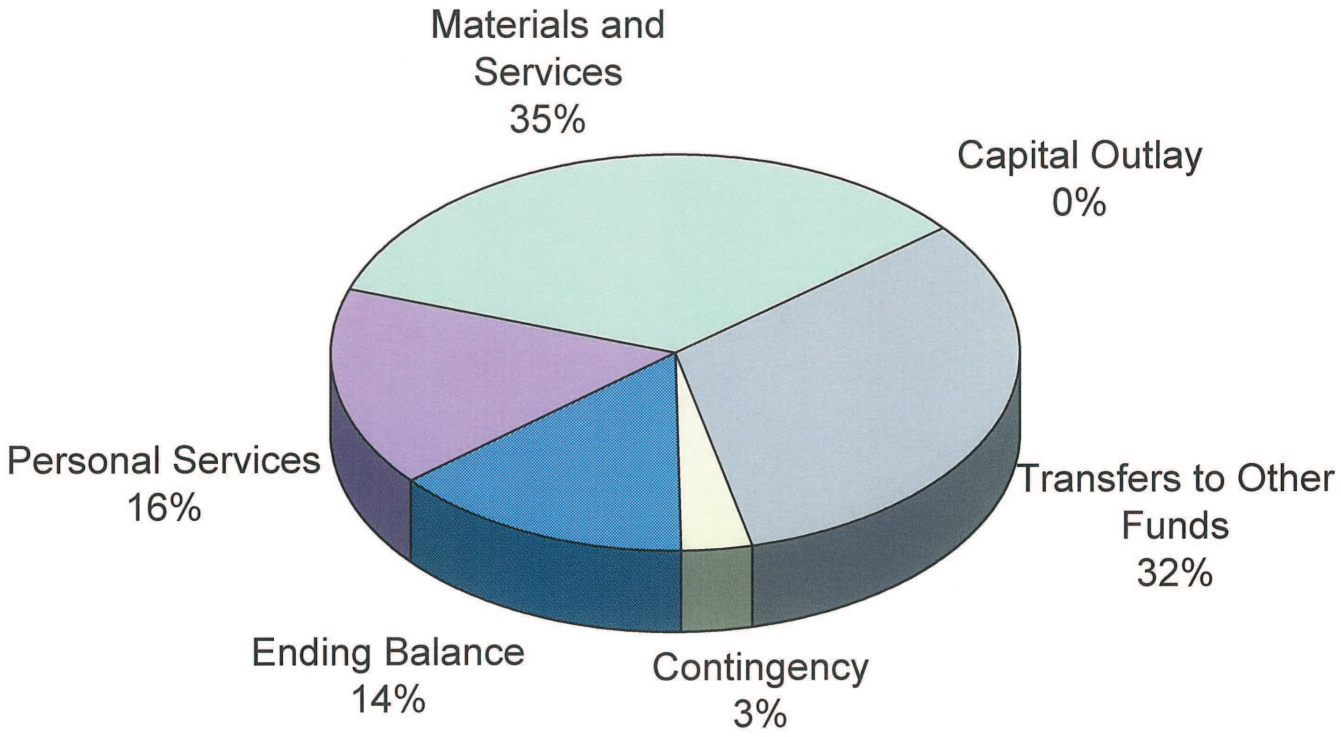
GENERAL FUND - 01

RESOURCES (Beginning Cash Balance + Revenues) - Continued

		ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	ADOPTED 2013-14	% CHANGE FY14/FY13
FUND REVENUE (Continued)								
3500-1100	Parking Fines	25,726	22,951	21,000	12,000	12,000	12,000	-42.9%
3700-1000	Interest Earnings	5,779	8,958	6,000	7,500	7,500	7,500	25.0%
3700-2000	Rent	233,260	11,593	9,000	9,720	9,000	9,000	0.0%
3700-3600	Refunds and Reimbursements	27,765	18,697	141,167	155,965	11,000	11,000	-92.2%
3700-4000	Sale of Fixed Assets-GG	1,020	0	0	0	0	0	N/A
3700-6500	Donations-Private	53,492	0	26,460	0	11,000	11,000	-58.4%
3700-7000	Miscellaneous Revenue	4,401	120	0	15,000	31	31	N/A
	TOTAL REVENUE	**5,153,390**	**5,020,901**	**5,209,692**	**5,286,675**	**5,272,576**	**5,272,576**	**1.2%**
TOTAL RESOURCES (Begin. Cash + Revenues)		**6,729,393**	**6,559,996**	**6,602,115**	**6,789,382**	**6,503,268**	**6,503,268**	**-1.5%**

General Fund Requirements

General Fund Requirements Summary
(By Fund Categories)

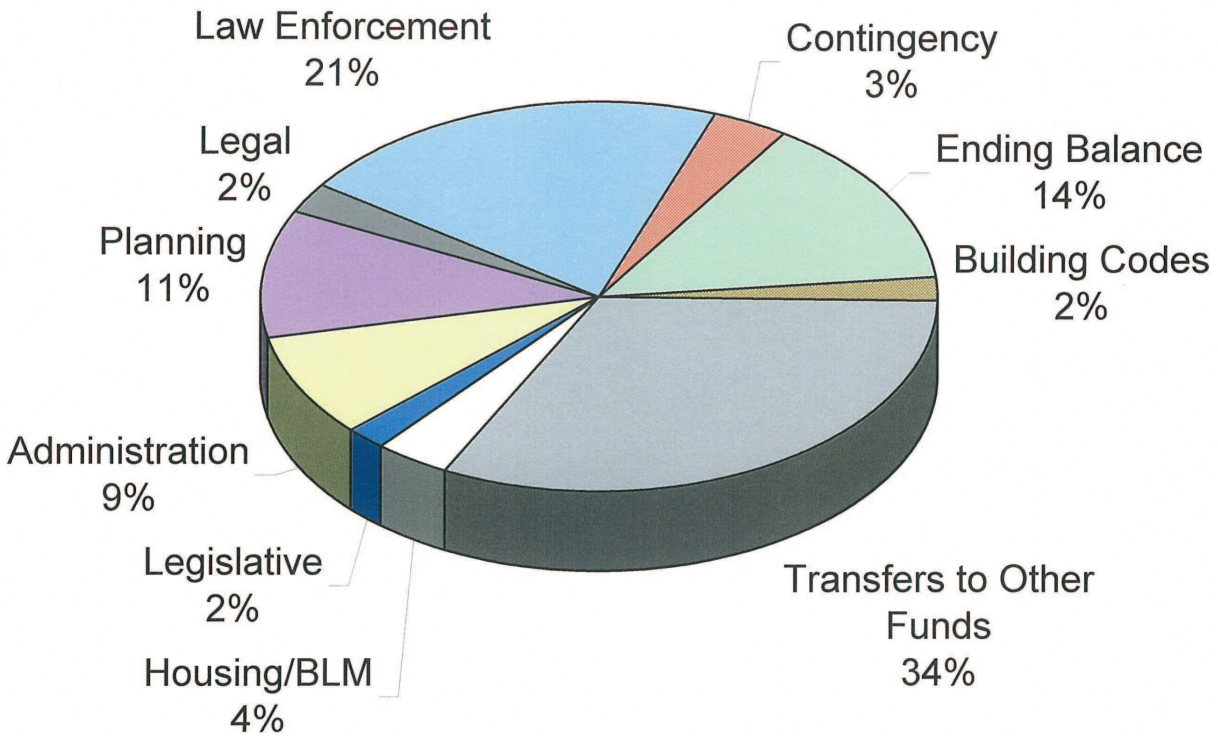


GENERAL FUND - 01

REQUIREMENTS SUMMARY (Appropriations + Ending Cash Balance)

	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	ADOPTED 2013-14	% CHANGE FY14/FY13
PERSONAL SERVICES							
Legislative and Executive	83,383	82,786	94,994	102,735	105,849	105,849	11.4%
Administrative Services	215,482	228,632	335,338	341,021	406,057	406,057	21.1%
Legal Services	0	0	0	0	0	0	N/A
Community & Economic Development	480,257	480,449	468,269	469,124	499,840	499,840	6.7%
Law Enforcement	57,530	13,832	10,851	10,599	10,655	10,655	-1.8%
Building Code Services	77,364	48,191	46,065	46,567	50,169	50,169	8.9%
TOTAL	914,016	853,890	955,517	970,046	1,072,570	1,072,570	12.3%
MATERIALS AND SERVICES							
Legislative and Executive	1,876	12,481	12,949	15,341	14,841	14,841	14.6%
Administrative Services	85,409	132,205	143,650	143,750	153,094	153,094	6.6%
Legal Services	84,054	144,489	103,569	158,922	158,922	158,922	53.4%
Community & Economic Development	168,162	178,021	205,500	189,200	193,500	193,500	-5.8%
Law Enforcement	1,269,112	1,244,366	1,268,750	1,268,750	1,339,445	1,339,445	5.6%
Building Code Services	66,472	79,783	94,000	81,750	90,600	90,600	-3.6%
Non-Departmental	108,200	35,000	415,602	315,602	248,155	248,155	-40.3%
TOTAL	1,783,285	1,826,345	2,244,020	2,173,315	2,198,557	2,198,557	-2.0%
CAPITAL OUTLAY							
Legislative and Executive	149	992	1,000	729	2,700	2,700	170.0%
Administrative Services	3,487	4,945	3,300	1,500	2,695	2,695	-18.3%
Legal Services	0	0	0	0	0	0	N/A
Community & Economic Development	0	537	4,000	2,000	1,000	1,000	-75.0%
Law Enforcement	0	0	0	0	0	0	N/A
Building Code Services	1,750	0	1,000	500	0	0	-100.0%
Non-Departmental	0	0	0	0	0	0	N/A
TOTAL	5,386	6,474	9,300	4,729	6,395	6,395	-31.2%

General Fund Requirements Summary (By Departmental Divisions)

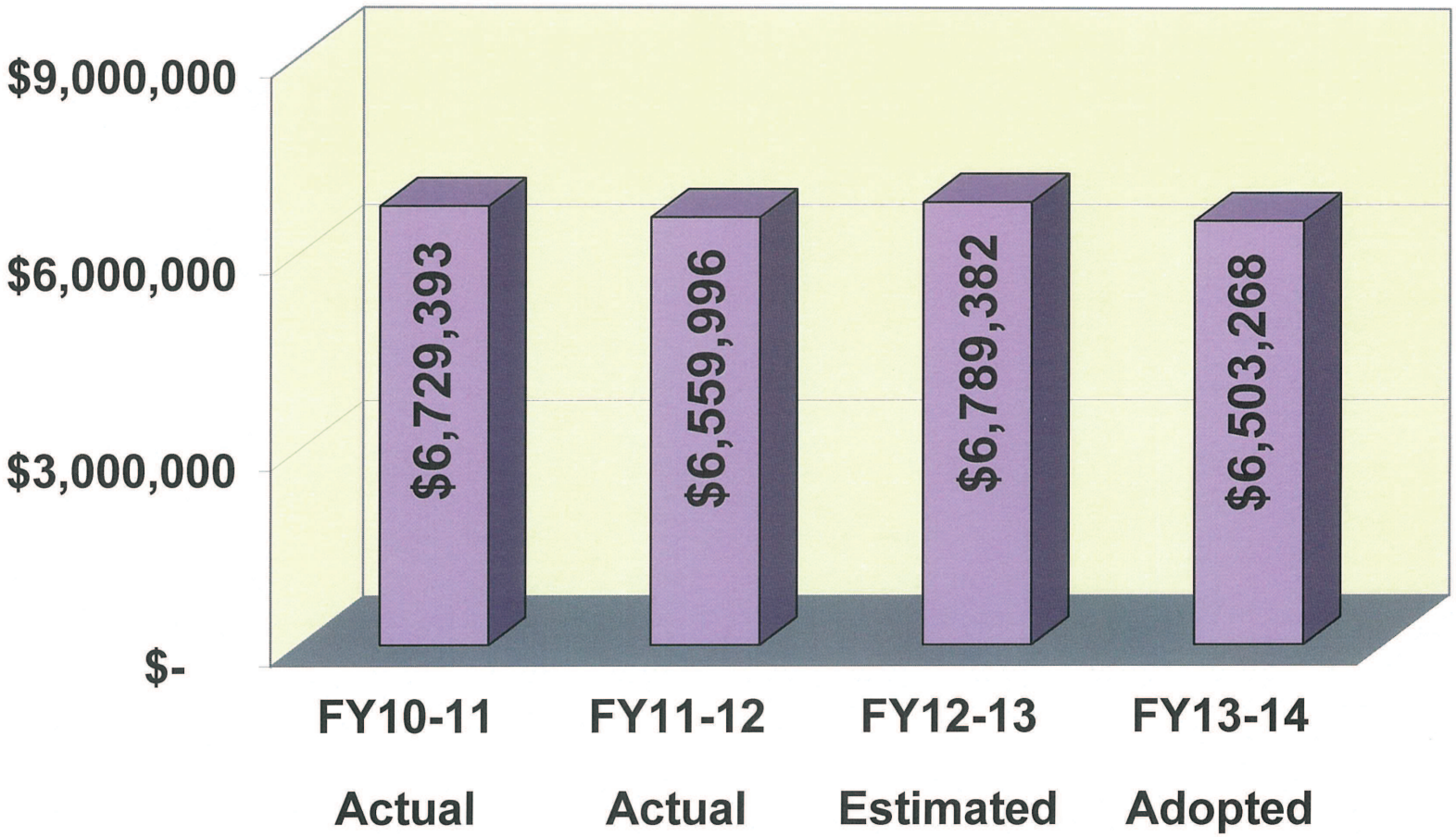


GENERAL FUND - 01

REQUIREMENTS SUMMARY (Appropriations + Ending Cash Balance) - Continued

	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	ADOPTED 2013-14	% CHANGE FY14/FY13
TRANSFERS TO OTHER FUNDS							
Non-Departmental	2,393,788	2,235,600	2,235,600	2,235,600	2,081,784	2,081,784	-6.9%
CONTINGENCY							
Non-Departmental	93,823	134,980	220,000	175,000	225,000	225,000	2.3%
TOTAL GENERAL FUND APPROPRIATIONS	**5,190,298**	**5,057,289**	**5,664,437**	**5,558,690**	**5,584,306**	**5,584,306**	**-1.4%**
ENDING CASH BALANCE (RESERVES)	**1,539,095**	**1,502,707**	**937,678**	**1,230,692**	**918,962**	**918,962**	**-2.0%**
TOTAL GENERAL FUND REQUIREMENTS	**6,729,393**	**6,559,996**	**6,602,115**	**6,789,382**	**6,503,268**	**6,503,268**	**-1.5%**

General Fund Requirements
(Appropriations/Actuals + Unappropriated)



General Fund
Legislative & Executive Division

General Fund
Legislative & Executive Division

Purpose

The Legislative and Executive Division provides for the expenses associated with the Mayor, City Council and the City's legislative process.

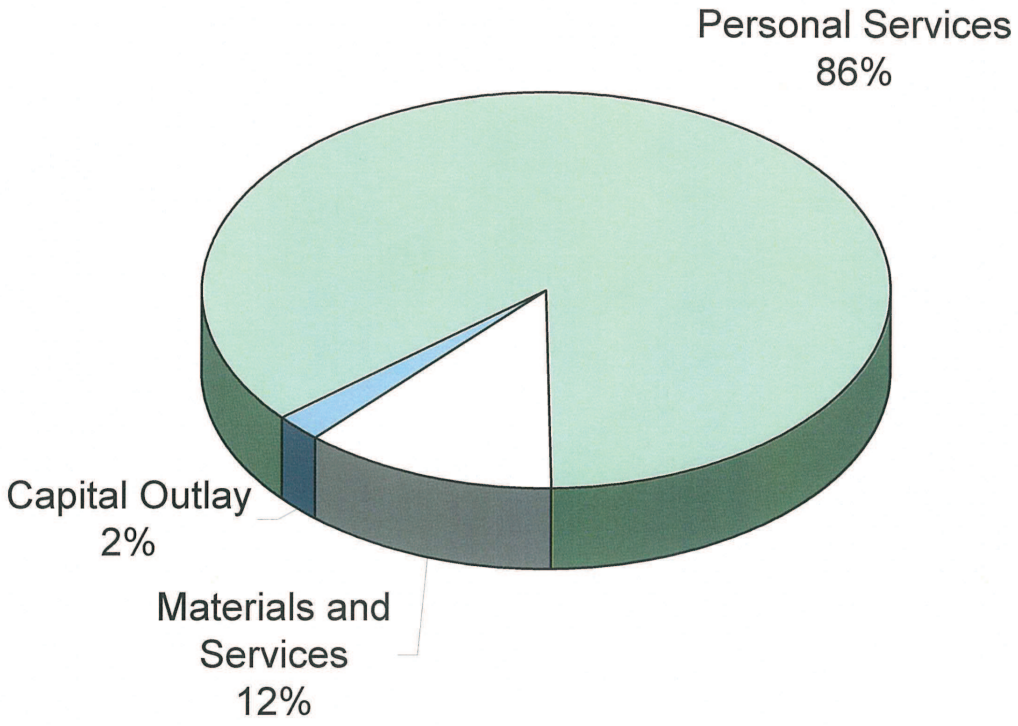
FY2013-2014 Objective

The objective of the Legislative and Executive Division for Fiscal Year 2013-2014 is to provide budgetary authority to support the Mayor, City Council and the City's legislative process.

FY2013-2014 Staffing and Expense Allocation

The Legislative and Executive Division is supported by a cumulative total of 1.75 Elected Official Equivalents. The amounts budgeted in Personal Services reflect this total. Many of the legislative actions taken by the City Council and the executive acts of the Mayor are undertaken on behalf of issues that are outside of the General Fund. As such, 49 percent of the materials and services costs associated with the Legislative and Executive function have been allocated to this division, while the balance of such costs have been assigned to other funds. The amount appropriated in the General Fund for legislative and executive actions represents the costs of such processes associated with General Fund services.

Legislative & Executive Requirements



GENERAL FUND 01-4110 **LEGISLATIVE AND EXECUTIVE APPROPRIATIONS**

		ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	ADOPTED 2013-14	% CHANGE FY14/FY13
PERSONAL SERVICES								
1000	Salaries	50,016	51,220	50,254	50,254	50,255	50,255	0.0%
2700	Vacation/Sick Accrual	0	0	0	0	0	0	N/A
2800	Employer Paid Taxes and Benefits	33,367	31,566	44,740	52,481	55,594	55,594	24.3%
	TOTAL	83,383	82,786	94,994	102,735	105,849	105,849	11.4%
MATERIALS AND SERVICES								
3100	Office Supplies and Postage	199	871	1,850	2,000	2,000	2,000	8.1%
3200	Operating Supplies	159	649	950	1,400	1,400	1,400	47.4%
4000	Election Expense	117	433	341	341	341	341	0.0%
4200	Professional Services	0	6,213	5,000	6,500	6,500	6,500	30.0%
4800	Dues, Subscriptions, Memberships	52	599	599	800	800	800	33.6%
4900	Personnel Travel, Training, Meet.	305	183	109	0	0	0	-100.0%
4910	Elected Off. Travel, Training, Meet.	793	2,564	3,150	4,000	3,500	3,500	11.1%
5100	Telephone and Communications	251	969	950	300	300	300	-68.4%
	TOTAL	1,876	12,481	12,949	15,341	14,841	14,841	14.6%
CAPITAL OUTLAY								
7400	Office Furniture & Equipment	149	992	1,000	729	2,700	2,700	170.0%
	TOTAL	149	992	1,000	729	2,700	2,700	**170.0%**
TOTAL LEGISLATIVE & EXECUTIVE		**85,408**	**96,259**	**108,943**	**118,805**	**123,390**	**123,390**	**13.3%**

General Fund
Administrative Services Division

General Fund
Administrative Services Division

Purpose

The Administrative Services Division provides for the general administration of the General Fund and the services it supports.

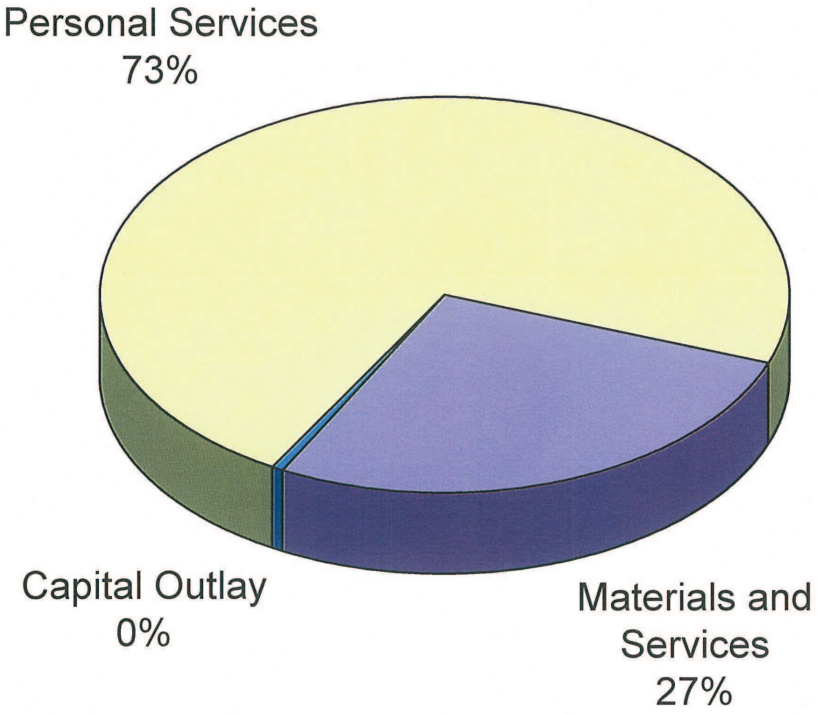
FY2013-2014 Objective

The objective of the Administrative Services Division for Fiscal Year 2013-2014 is to provide budgetary authority to administer the General Fund and the services it supports.

FY2013-2014 Staffing and Expense Allocation

The Administrative Services Division is supported by a cumulative total of 2.8 FTE. The amounts budgeted in Personal Services reflect this total. Many of the services provided by the Administrative Services Department are performed on behalf of issues that are outside of the General Fund. As such, 49 percent of the materials and services costs associated with the Administrative Services Department have been allocated to this division, while the balance of such costs have been assigned to other funds. The amount appropriated in this division for administrative services represents the costs associated with the overall administration of the General Fund.

Administrative Services Requirements



GENERAL FUND 01-4150 **ADMINISTRATIVE SERVICES APPROPRIATIONS**

		ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	ADOPTED 2013-14	% CHANGE FY14/FY13
PERSONAL SERVICES								
1000	Salaries	146,578	152,386	216,009	222,889	251,993	251,993	16.7%
1900	Overtime	0	0	505	0	0	0	-100.0%
2700	Vacation/Sick Accrual	0	0	7,996	0	9,864	9,864	23.4%
2800	Employer Paid Taxes and Benefits	68,904	76,246	110,828	118,132	144,200	144,200	30.1%
	TOTAL	215,482	228,632	335,338	341,021	406,057	406,057	21.1%
MATERIALS AND SERVICES								
3100	Office Supplies and Postage	3,581	6,130	6,000	6,100	6,100	6,100	1.7%
3310	State Sales Tax-Gen Gov.	42	24	100	50	50	50	-50.0%
3600	Computer Software	0	471	50	0	3,844	3,844	7588.0%
4000	Election Expense	0	0	0	0	0	0	N/A
4200	Professional Services	8,103	14,829	11,000	16,000	16,000	16,000	45.5%
4400	Advertising & Public Notices	1,760	1,554	2,000	4,000	6,000	6,000	200.0%
4600	Property & Liability Insurance	22,394	38,577	40,500	40,500	43,500	43,500	7.4%
4800	Dues, Subscriptions, Memberships	1,909	2,639	1,300	1,300	1,600	1,600	23.1%
4900	Travel, Training and Meetings	6,170	9,047	11,100	11,100	12,000	12,000	8.1%
4950	Tuition Reimbursement	0	0	0	0	0	0	N/A
5100	Telephone and Communications	10,813	17,218	16,900	17,000	17,400	17,400	3.0%
5110	Computer Network	13,710	15,598	16,000	16,000	16,000	16,000	0.0%
5200	Utilities	9,210	13,351	16,000	15,500	14,400	14,400	-10.0%
5220	Recycling Program-ERC	750	1,175	1,200	1,200	1,200	1,200	0.0%
5900	Repair and Maintenance-Buildings	6,967	11,592	21,500	15,000	15,000	15,000	-30.2%
	TOTAL	85,409	132,205	143,650	143,750	153,094	153,094	6.6%
CAPITAL OUTLAY								
7400	Office Furniture & Equipment	3,487	4,945	3,300	1,500	2,695	2,695	-18.3%
	TOTAL	3,487	4,945	3,300	1,500	2,695	2,695	-18.3%
TOTAL ADMINISTRATIVE SERVICES		**304,378**	**365,782**	**482,288**	**486,271**	**561,846**	**561,846**	**16.5%**

General Fund
Legal Services Division

General Fund
Legal Services Division

Purpose

The Legal Services Division provides for the administration of the City's legal services contracts. The law firm of Moore Smith Buxton and Turcke provides legal support to the City organization in civil matters, including legal consultation, preparation and review of legal documents, and representation in civil matters. The Moore Smith contract is open-ended with termination available to either party after a provision of notice. A professional services contract with Attorney Frederick Allington provides for the City's prosecution of misdemeanor crimes, traffic offenses, and ordinance violations occurring within the city limits.

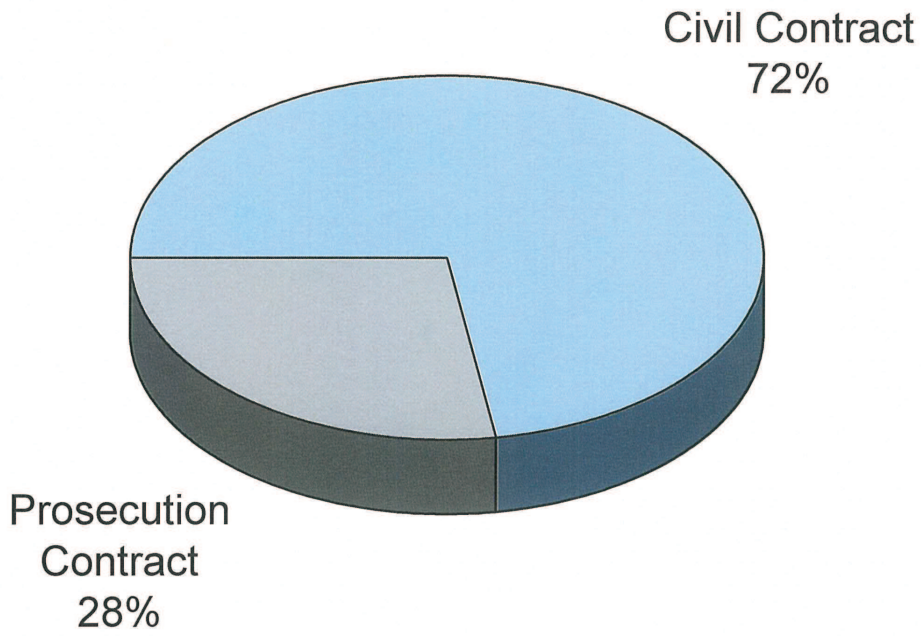
FY2013-2014 Objective

The objective of the Legal Services Division for Fiscal Year 2013-2014 is to provide budget authority for the City's legal services.

FY2013-2014 Expense Allocation

A portion of the work performed under the contract with the Moore Smith law firm is on behalf of matters falling outside of the General Fund. As a result, 49 percent of the costs of this contract have been allocated to this division, while the balance has been assigned to other funds. One-hundred percent of the Allington contract is budgeted in this division.

Legal Services Requirements



GENERAL FUND 01-4160 **LEGAL SERVICES APPROPRIATIONS**

		ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	ADOPTED 2013-14	% CHANGE FY14/FY13
PERSONAL SERVICES								
1000	Salaries	0	0	0	0	0	0	N/A
1900	Overtime	0	0	0	0	0	0	N/A
2700	Vacation/Sick Accrual	0	0	0	0	0	0	N/A
2800	Employer Paid Taxes and Benefits	0	0	0	0	0	0	N/A
	TOTAL	0	0	0	0	0	0	N/A
MATERIALS AND SERVICES								
3100	Office Supplies and Postage	0	0	0	0	0	0	N/A
4200	Professional Services	66,485	100,567	86,000	115,000	115,000	115,000	33.7%
4270	City Prosecutor	17,569	43,922	17,569	43,922	43,922	43,922	150.0%
4800	Dues, Subscriptions, Memberships	0	0	0	0	0	0	N/A
4900	Travel, Training and Meetings	0	0	0	0	0	0	N/A
	TOTAL	84,054	144,489	103,569	158,922	158,922	158,922	53.4%
CAPITAL OUTLAY								
7400	Office Furniture & Equipment	0	0	0	0	0	0	N/A
	TOTAL	0	0	0	0	0	0	N/A
TOTAL LEGAL SERVICES		**84,054**	**144,489**	**103,569**	**158,922**	**158,922**	**158,922**	**53.4%**

General Fund
Community Planning & Development Division

General Fund
Community Planning and Development Division

Purpose

The Community Planning and Development Division provides budget authority for the administration of the City's economic development, land use, planning and zoning, development regulations, and community housing issues. These functions are performed by the City's Community Planning and Development Department.

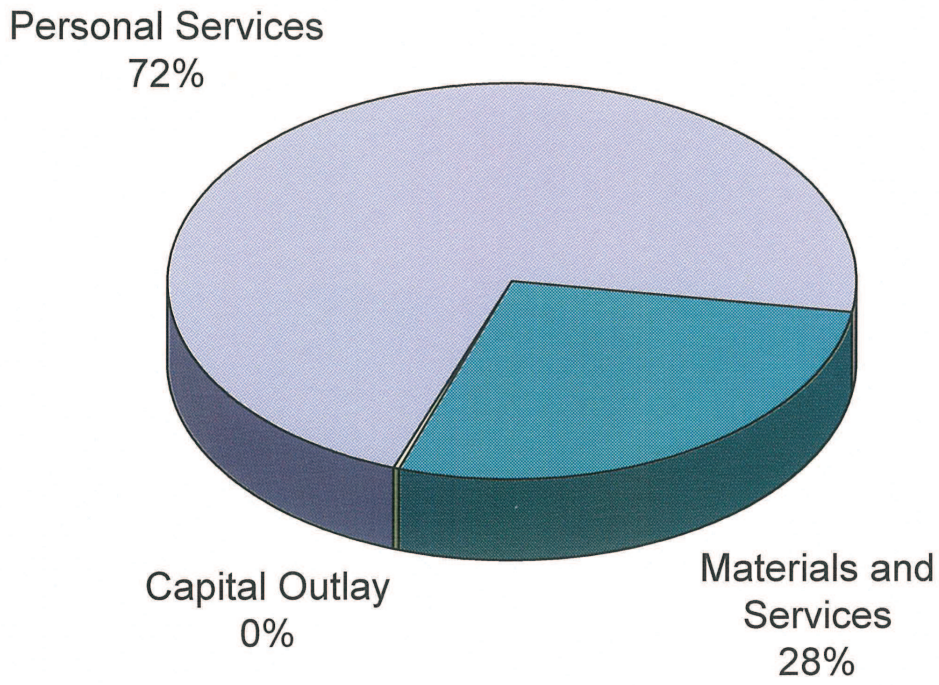
FY2013-2014 Objective

The objective of the Community Planning and Development Division for Fiscal Year 2013-2014 is to provide budget authority for a broad range of economic development and planning activities.

FY2013-2014 Staffing

The Community Planning and Development Division is supported by a cumulative total of 4.0 FTE. The amounts budgeted in Personal Services reflect this total.

Community Planning & Development Requirements



GENERAL FUND 01-4170 **COMMUNITY AND ECONOMIC DEVELOPMENT APPROPRIATIONS**

		ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	ADOPTED 2013-14	% CHANGE FY14/FY13
PERSONAL SERVICES								
1000	Salaries	336,309	343,778	304,281	304,281	318,952	318,952	4.8%
1200	Planning and Zoning Commission	16,950	16,425	26,000	23,000	26,000	26,000	0.0%
1600	Seasonal Wages-Special Events	0	0	10,000	0	0	0	-100.0%
1900	Overtime	1,107	928	0	0	0	0	N/A
2700	Vacation/Sick Accrual	1,729	0	4,986	105	5,305	5,305	6.4%
2800	Employer Paid Taxes and Benefits	124,162	119,318	123,002	141,738	149,583	149,583	21.6%
	TOTAL	480,257	480,449	468,269	469,124	499,840	499,840	6.7%
MATERIALS AND SERVICES								
3100	Office Supplies and Postage	10,899	8,745	11,000	9,000	11,500	11,500	4.5%
3160	Office Supplies & Postage - Hotels	3,540	4,190	1,500	3,500	0	0	-100.0%
3600	Computer Software	148	80	1,500	0	1,500	1,500	0.0%
4200	Professional Services	52,668	19,111	45,000	25,000	91,000	91,000	102.2%
4260	Professional Services - Hotels	2,125	0	0	0	0	0	N/A
4261	Professional Services - WS Ranch	2,994	9,667	0	0	0	0	N/A
4264	Professional Services - Bald Lodge	0	58	0	8,000	0	0	N/A
4265	Professional Services - River Run	12,426	0	0	0	0	0	N/A
4266	Professional Services - Econ Dev	44,859	31,950	25,000	25,000	26,000	26,000	4.0%
4267	Professional Services - Comp Plan	0	71,194	55,000	57,700	0	0	-100.0%
4400	Advertising & Public Notices	4,288	3,231	7,500	4,500	4,500	4,500	-40.0%
4500	Graphic Information System	11,249	17,547	15,000	15,000	15,000	15,000	0.0%
4800	Dues, Subscriptions, Memberships	1,660	2,423	3,000	2,500	2,500	2,500	-16.7%
4900	Travel, Training and Meetings	18,721	9,619	9,000	7,500	7,500	7,500	-16.7%
4970	Travel, Training and Meetings-P&Z	0	0	1,000	500	3,000	3,000	200.0%
6510	Events Sponsorships	0	0	30,000	30,000	30,000	30,000	0.0%
6910	Other Purchased Services	2,585	206	1,000	1,000	1,000	1,000	0.0%
	TOTAL	168,162	178,021	205,500	189,200	193,500	193,500	-5.8%
CAPITAL OUTLAY								
7400	Office Furniture & Equipment	0	537	4,000	2,000	1,000	1,000	-75.0%
	TOTAL	0	537	4,000	2,000	1,000	1,000	-75.0%
TOTAL COMMUNITY & ECONOMIC DEVELOP.		**648,419**	**659,007**	**677,769**	**660,324**	**694,340**	**694,340**	**2.4%**

Law Enforcement Division