

GENERAL FUND ADMINISTRATION DEPARTMENT



Program Description

Administration department is responsible for reception, administration, finance, risk management and human resources. The City Clerk and the City Administrator are included in the Administration Department. The City Clerk is responsible for maintaining the official records of the City. The City Administrator has the responsibility of carrying out the Mayor and City Council policies and directives. City Departments report to the City Administrator.

Reception and administration services include: greeting the public for offices located at City Hall including the Mayor, Community Development, Finance, City Clerk; providing voter registration and notary public services. The City Website and City information is generated through the Administration Department.

Financial Management is one of the primary responsibilities of City Administration. Financial Management includes financial reporting; development, coordination, implementation and oversight of the annual budget; long range forecasting; all accounting functions, including payroll, accounts receivables and payables; purchasing coordination and development and coordination of the annual property tax levy. The annual independent audit of the City's year-end financial statements is produced through the Administration Department. Risk management is also a function of the

Administration Department. Risk management involves reviewing insurance claims from prior years, assessing work place safety rules and procedures and securing insurance coverage. Finance staff evaluates liability insurance and workers' compensation insurance and recommended coverage.

City Administration is responsible for human resource management. The primary focus is on wages, employee benefits, personnel rules and regulations in order to achieve a productive City workforce. Responsibilities include preparation and certification of biweekly payrolls, maintenance of personnel files and records, conducting pre-employment examinations, administration of employee benefit programs within the boundaries of federal and state laws including all wage and labor laws applicable to the City.

City Administration is responsible for information technology for the City. This responsibility includes ensuring that software and hardware components are updated and maintained. The proper functioning of computers, printers, telephones, copiers and cameras fall within this category.

The Clerk is responsible for filing and keeping the City's official records including City Council meeting minutes, voter registration, voter ballots, and legal notices required by law. In addition, the clerk organizes and collects the City's Local Option Taxes, the second largest source of revenue for the City. The City Clerk provides administrative support and assistance to the Mayor and City Council. This responsibility includes coordination and distribution of information to elected officials and assistance in registration and travel itineraries for local and state meetings.

Program Highlights

During FY 11 the FY 10 year-end financial statements will be audited by a new independent auditing firm. The Mayor and City Council requested proposals from a number of auditing firms to conduct the City's FY 10 year-end financial audit. Firms responded from Utah, Oregon and Idaho. A firm was selected based on their knowledge of local governmental auditing in Idaho and familiarity with preparing a Comprehensive Annual Financial Report ("CAFR"). A CAFR differs from year-end financial statement in that a CAFR includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and a detailed statistical section. The Government Finance Officers' Association ("GFOA"), the professional association of government finance officers, recommends preparation of a CAFR to demonstrate a City's commitment to the highest level of governmental financial reporting. The Mayor and City Council have identified preparation of a CARF as a priority. City staff will work with the selected auditing firm to prepare a CAFR for submission to the GFOA's Certificate of Excellence in Financial Reporting Program.

Major Objectives

- Facilitate City Departments to accomplish the strategic goals and priorities of the Mayor and City Council.
- Provide effective communication between the Mayor, City Council, staff, residents and visitors.
- Administer the City in a fiscally sound and responsible manner.
- Strengthen financial reporting for internal management use and for external users.
- Provide professional human resource management in a responsive, effective and efficient manner.
- Ensure information technology systems enhance City operations.
- Preservation and protection of permanent records of the City.

FY 11 Performance Measurements/Demand Indicators	
Employee benefit questions answered with 2 working days.	97%
Information technology issues addressed within 1 day	98%
City Council minutes prepared within 10 working days of meeting	95%
The information provided in response to a question from the public, answered the question	97%
No. of account payable checks issued	1,225
No. of payroll checks issued	800
No. of financial reports generated	32

**NUMBER OF FULL TIME EQUIVALENT
ADMINISTRATION DEPARTMENT**

	FY 08 Actual	FY 09 Budget	FY 10 Budget	FY11 Budget
Administration Department				
Administrator	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
Finance Manager/Treasurer	1.00	1.00	1.00	1.00
Administrative Receptionist	1.00	1.00	1.00	1.00
Assistant to Finance Manager	<u>0.50</u>	<u>1.00</u>	<u>1.00</u>	<u>0.50</u>
Total Administration Department	4.50	5.00	5.00	4.50

Total Salaries \$348,317

ADMINISTRATION DEPARTMENT BUDGET FY 11

		FY 09	FY 10	FY 10	FY 10	FY 11
		ACTUALS	BUDGET	AMENDED	ESTIMATED	BUDGET
				BUDGET	ACTUALS	BUDGET
GENERAL FUND 400						
415	ADMINISTRATION					
	SALARIES AND WAGES					
10-415-110	SALARIES AND WAGES	345,086	364,487	364,487	337,471	348,317
10-415-120	MERIT INCREASES	<u>24,250</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
	TOTAL SALARIES AND WAGES	369,336	379,487	379,487	352,471	348,317
	FRINGE BENEFITS					
10-415-200	PHYSICAL INCENTIVE PROGRAM	1,750	2,250	2,250	2,091	2,250
10-415-210	FICA CONTRIBUTION	24,891	29,031	29,031	28,955	26,646
10-415-220	RETIREMENT CONTRIBUTION	39,410	45,769	45,769	41,245	43,191
10-415-250	HEALTH INSURANCE	33,394	34,181	34,181	34,143	37,611
10-415-260	LIFE INSURANCE	<u>11,546</u>	<u>10,560</u>	<u>10,560</u>	<u>5,994</u>	<u>1,350</u>
	TOTAL FRINGE BENEFITS	110,992	121,791	121,791	112,428	111,048
	OPERATIONAL EXPENDITURES					
10-415-240	WORKERS COMPENSATION	1,920	2,079	2,079	860	1,900
10-415-280	STATE UNEMPLOYMENT	5,044	0	0	525	500
10-415-310	OFFICE / OPERATING SUPPLIES	12,901	17,350	17,350	13,179	12,000
10-415-315	JANITORIAL SUPPLIES	1,106	1,500	1,500	860	1,500
10-415-350	MOTOR FUELS & LUBRICANTS	547	750	750	1,346	1,250
10-415-370	POSTAGE	2,365	3,000	3,000	1,367	3,000
10-415-420	PROFESSIONAL FEES	14,232	12,000	12,000	2,566	5,000
10-415-434	SUPP ALLOW - CITY ADMIN	12,000	12,000	12,000	12,500	13,500
10-415-421	AUDIT	9,250	9,250	9,250	10,750	15,000
10-415-425	ATTORNEY FEES	71,120	80,000	80,000	82,754	60,000
10-415-427	COMPUTER CONSULTANTS	26,572	25,000	25,000	15,685	20,000
10-415-430	NEWSLTR & POSTAGE	1,030	3,000	3,000	3,227	3,000
10-415-435	WEBSITE	856	1,000	1,000	1,041	1,000
10-415-440	PUBLISHING	3,975	7,000	7,000	2,347	5,000
10-415-465	INSURANCE - LIABILITY FUND	58,109	60,448	60,448	56,111	65,933
10-415-470	TRAVEL, TRAINING & MEETINGS	14,662	10,000	10,000	6,285	7,500
10-415-476	CITY FUNCTIONS					8,000
	DUES/SUBSCRIPTIONS/ MEMBERSHIPS	9,646	10,000	10,000	8,790	10,000
10-415-491	ADVERTISING & RECRUITMENT	35	1,000	1,000	0	0
10-415-500	CUSTODIAL SERVICES	15,497	14,500	14,500	12,975	14,500
10-415-510	TELEPHONE & COMMUNICATIONS	13,834	13,000	13,000	11,483	13,000
10-415-521	UTILITIES	28,857	28,000	28,000	29,748	28,000
10-415-540	RENTAL - OFFICE FURN & EQUIP	3,558	3,750	3,750	3,961	3,250
10-415-580	REPAIR/MAINT - OFFICE FURN/EQ	3,315	1,560	1,560	2,189	2,500
10-415-585	REPAIR & MAINT - BUILDINGS	2,279	3,500	3,500	10,699	3,500
10-415-590	REPAIR/MAINT - GROUNDS	0	500	500	0	500
10-415-600	REPAIR/MAINT - AUTOMOTIVE EQ	785	1,000	1,000	0	1,000
10-415-680	BANK CHARGES	2,658	2,400	2,400	2,065	2,400
10-415-740	OFFICE & COMPUTER EQUIPMENT	<u>3,580</u>	<u>3,000</u>	<u>3,000</u>	<u>2,621</u>	<u>3,000</u>
	TOTAL OPERATIONAL EXPENDITURES	319,732	326,587	326,587	295,935	305,733
ADMINISTRATION TOTALS		800,061	827,865	827,865	760,834	765,098

GENERAL FUND COMMUNITY DEVELOPMENT DEPARTMENT



Program Description

The Community Development Department provides responsive and professional planning service to the public, development community, Planning and Zoning Commission, Mayor and City Council. The Department is responsible for the timely processing of development applications, interpretation and implementation of the Municipal Code and the Comprehensive Plan, participation and leadership in regional planning efforts, coordination of code enforcement efforts, assistance to the Building Department in processing building permit applications and monitoring construction activities, and coordination of special projects with other City Departments for the Mayor and City Council and Planning and Zoning Commission.

Program Highlights

The City of Sun Valley has enjoyed recent development projects with the successful opening of numerous regionally important public amenities, including the Sun Valley Pavilion, Sun Valley Golf and Nordic Center, Sun Valley Gun Club, White Clouds golf course and the substantial completion of Elkhorn Springs, a multi-family home development. Construction of White Clouds subdivision on Trail Creek Road is continuing. The project's public streets and infrastructure improvements, public pathways, landscaping and trail connections are complete. The beginning of residential construction will begin in FY 11.

Development Code text amendments addressed during FY 10 included enactment of water conservation measures in partnership with the Sun Valley Water and Sewer District to limit the total area of a residential site allowed to be irrigated with domestic water supply. The Code provisions requiring minimum densities for development on residential zoned properties were also repealed. Additionally, the existing hillside development regulations were amended to reflect treatment for non-visual downhill sloping lots and the planned unit development regulations were clarified and better defined. These Code Amendments played an immediate role in several current development projects and will provide guidance and positive impact in the future.

Major Objectives

- Provide information to citizens, visitors, land developers, and builders regarding the established regulations, policies and master plan enacted by the Planning Commission and City Council for the orderly development of the community.
- Implementing the open space and recreational zoning designations listed in the Sun Valley Municipal Code.
- Development of a Master Trails Plan that will include linkages to trails located adjacent to the City of Sun Valley.
- Review the City's Area of City Impact standards.
- Complete a 5-year review of the Comprehensive Plan.

FY 11 Performance Measurements/Demand Indicators	
Development Code Amendments	3
Processing development applications within 30 days	100%
No. of Development Applications reviewed	51
No. of Building Permits reviewed	30
No. of Regular Planning and Zoning Meetings	15
No. of City Council Meetings	26
No. of Special Planning and Zoning Meetings	0
Number of Code Enforcement Inquiries	104

**NUMBER OF FULL TIME EQUIVALENT EMPLOYEES
COMMUNITY DEVELOPMENT DEPARTMENT**

	FY 08 Actual	FY 08 Budget	FY 09 Budget	FY11 Budget
Community Development				
Community Development Director	1.00	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00	1.00
Recording Secretary	0.10	0.10	0.10	0.10
GIS Analyst	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>
Total Community Development	2.30	2.30	2.30	2.30

Total Salaries \$181,867

COMMUNITY DEVELOPMENT DEPARTMENT BUDGET FY 11

	FY 09 ACTUALS	FY 10 BUDGET	FY 10 AMENDED BUDGET	FY 10 ESTIMATED ACTUALS	FY 11 BUDGET
GENERAL FUND 400					
418	COMMUNITY DEVELOPMENT				
	SALARIES AND WAGES				
10-418-110	179,872	178,301	178,301	178,300	181,867
	179,872	178,301	178,301	178,300	181,867
	FRINGE BENEFITS				
10-418-200	700	900	900	900	900
10-418-210	15,831	15,619	15,619	15,101	14,367
10-418-220	17,937	18,525	18,525	19,299	19,332
10-418-250	18,201	23,632	23,632	21,494	25,582
	52,669	58,676	58,676	56,794	60,182
	OPERATIONAL EXPENDITURES				
10-418-240	1,692	1,747	1,747	1,747	1,950
10-418-285	13,502	25,875	25,875	12,000	29,250
10-418-290	1,327	1,700	1,700	294	1,700
10-418-310	4,423	5,500	5,500	1,287	5,000
10-418-350	235	0	0	0	1,000
10-418-420	4,161	8,000	8,000	3,812	10,000
10-418-422	63,517	10,000	10,000	33,908	10,000
10-418-423	18,212	21,000	21,000	16,662	21,000
10-418-437	0	2,500	2,500	0	5,000
10-418-440	7,783	10,000	10,000	10,384	10,000
10-418-470	4,751	6,800	6,800	1,438	6,800
10-418-480	615	1,000	1,000	304	1,000
10-418-510	1,420	1,500	1,500	1,258	1,500
10-418-600	982	500	500	6	1,500
10-418-740	52	3,000	3,000	2,722	3,000
	122,673	99,122	99,122	85,822	108,700
COMMUNITY DEVELOPMENT					
TOTALS	355,214	336,099	336,099	320,917	350,749

GENERAL FUND POLICE DEPARTMENT



Program Description

The Sun Valley Police Department is responsible for the enforcement of laws of the State of Idaho and ordinances of the City of Sun Valley. The Police Department investigates criminal incidents, traffic collisions and coordinates special traffic detail. The Police Department participates in planning special events with a variety of federal, state and local law enforcement agencies for events that occur in the Valley and within the City limits such as the Wagon Days Parade and Pavilion Concerts.



The Sun Valley Pavilion, completed in summer 2008, hosts events that bring large groups of people to the community. The Sun Valley Police Department works closely with security personnel of the Sun Valley Resort to facilitate crowd control, traffic and parking management.



The Sun Valley Police Department is comprised of ten sworn officers, one K9 unit, and one civilian employee. The sworn positions include the Police Chief, Assistant Police Chief, two Sergeants and six patrol officers. The K9 unit is assigned to a sworn police officer who works the specially trained dog. The K9 unit focuses on drug-related cases and they are active members of our multi-agency narcotic task force. They are certified by the State of Idaho to work on drug related cases. The Police Department

prides itself in employing resourceful, friendly, approachable officers. The department is staffed 24 hours a day, 365 days a year, and is always ready to assist citizens. Officers patrol the community on foot, bicycles, a Segway which is a two-wheeled motorized standing piece of equipment and in SUV type patrol vehicles. The Police Department provides a safe community environment and ensures a positive quality of life for our citizens and visitors through dedicated, professional service in partnership with our community.

Program Highlights

The trails in the City have become ever more popular. In response to the increased activity by the public the Police Department began a “Trail Patrol” program in summer 2010. The goal was to have officers on the more popular hiking trails that are within City limits. Uniformed officers spend up to an hour per shift hiking these popular trails. It is both beneficial to the officers’ health and a positive, preventative presence in areas where police have not previously patrolled.



During FY 11 the Police Department will continue the practice of involvement at any event where the community gathers. We continue to reach out to the Community School through officer contacts at special events and providing requested expertise on issues related to law enforcement. Department staff has developed a strong working relationship with the Sun Valley Resort Security Department to ensure a safe, quality experience within the resort properties. Regional emergency preparedness will continue to be a focus during the year. A 2009 Christmas power outage showed the need for quality communications between all emergency services. The importance of being able to share information between agencies is critical in both emergencies and when working multi-jurisdictional investigations.

Major Objectives

- Participate and facilitate special events to ensure public safety.
- Continue involvement in Community School activities to encourage positive contacts with students.
- Emphasize the department’s approachable, professional reputation with citizens and visitors.

Performance Measurements/Demand Indicators 8 Officers, 15,212 hours worked	
Patrol hours in car, traffic, accidents, investigations and court	9,300 hrs/ 61.1%
Trail patrol (foot or bicycle)	267 hrs/1.8%
Assistance to other agencies (Fire, EMS, Law Enforcement, Special Teams)	1,065 hrs./7%
Office (report writing, evidence handling)	3,310 hrs/21.8%
Training (instructing or attending classes)	1,259 hrs/ 8.3%
Community Outreach (schools, citizen groups)	12 hrs/.08%

**NUMBER OF FULL TIME EQUIVALENT EMPLOYEES
POLICE DEPARTMENT**

	FY 08 Actual	FY 09 Budget	FY 10 Budget	FY 11 Budget
Police Department				
Police Chief	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00
Assistant Police Chief	1.00	1.00	1.00	1.00
Sergeants	2.00	2.00	2.00	2.00
Corporal and Patrol Officers	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
Total Police Department	11.00	11.00	11.00	11.00

Total Salaries \$693,585

POLICE DEPARTMENT BUDGET FY 11

		FY 09 ACTUALS	FY 10 BUDGET	FY 10 AMENDED BUDGET	FY 10 ESTIMATED ACTUALS	FY 11 BUDGET
GENERAL FUND 400						
421	POLICE DEVELOPMENT					
	SALARIES AND WAGES					
10-421-110	SALARIES AND WAGES	614,934	636,385	636,385	646,712	649,113
10-421-122	OVERTIME SALARIES	<u>34,077</u>	<u>43,600</u>	<u>43,600</u>	<u>20,986</u>	<u>44,472</u>
	TOTAL SALARIES AND WAGES	649,011	679,985	679,985	667,698	693,585
	FRINGE BENEFITS					
10-421-200	PHYSICAL INCENTIVE PROGRAM	2,414	4,950	4,950	4,387	4,950
10-421-210	FICA CONTRIBUTION	49,418	52,019	52,019	53,864	54,793
10-421-220	RETIREMENT CONTRIBUTION	70,697	72,962	72,962	73,660	75,948
10-421-250	HEALTH INSURANCE	<u>130,126</u>	<u>143,204</u>	<u>143,204</u>	<u>123,778</u>	<u>166,720</u>
	TOTAL FRINGE BENEFITS	252,655	273,136	273,136	255,689	302,411
	OPERATIONAL EXPENDITURES					
10-421-240	WORKERS COMPENSATION	20,097	22,083	22,083	17,929	22,524
10-421-310	OFFICE SUPPLIES	898	2,040	2,040	1,707	1,500
10-421-315	JANITORIAL SUPPLIES	544	800	800	551	800
10-421-320	OPERATING SUPPLIES	5,016	9,390	9,390	5,596	7,000
10-421-321	POLICE TRUST ACCOUNT	2,487	5,000	5,000	6,133	5,000
10-421-340	MINOR EQUIPMENT	6,741	7,865	7,865	5,780	7,865
10-421-345	SAFETY EQUIPMENT	173	750	750	585	750
10-421-347	RECORDS MGT SYSTEM - POLICE/FIRE	20,369	24,550	24,550	20,369	24,550
10-421-350	MOTOR FUELS & LUBRICANTS	10,993	12,000	12,000	15,835	14,000
10-421-370	POSTAGE	117	175	175	27	175
10-421-424	MEDICAL SERVICES	0	500	500	0	500
10-421-426	INVESTIGATIVE EXPERT SVCS	12	2,500	2,500	0	2,500
10-421-441	INFORMATIONAL SERVICES	0	500	500	0	500
10-421-470	TRAVEL, TRAINING & MEETINGS	11,095	15,450	15,450	10,215	15,450
10-421-480	DUES/SUBSCRIPTIONS/MEMBER	800	3,075	3,075	3,435	3,075
10-421-493	PHYSICAL EXAMINATIONS	0	500	500	0	500
10-421-510	TELEPHONE & COMMUNICATIONS	3,592	3,500	3,500	2,631	3,500
10-421-570	RENTAL PROP & EQUIP-OTHER	1,950	2,400	2,400	1,200	2,400
10-421-595	REPAIR & MAINT - EQUIPMENT	693	1,000	1,000	723	1,000
10-421-600	EQUIPMENT	5,508	7,300	7,300	11,295	7,300
10-421-610	REPAIR/MAINT - OTHER	266	1,250	1,250	1,084	1,500
10-421-615	REPAIR/MAINT - RADIO SERVICE	968	1,500	1,500	4,608	3,900
10-421-630	LAUNDRY	2,657	3,300	3,300	2,304	3,000
10-421-665	UNIFORMS - POLICE	3,679	5,100	5,100	2,926	5,100
10-421-695	VEHICLE TOWING	0	250	250	0	250
10-421-740	OFFICE FURNITURE & EQUIPMENT	2,690	5,665	5,665	748	5,665
10-421-753	RADIOS-HANDHELD	4,639	3,600	3,600	0	3,600
10-421-770	ANIMAL CONTROL	2,042	2,000	2,000	2,000	2,000
10-421-780	DRUG DOG PROGRAM	<u>1,737</u>	<u>1,500</u>	<u>1,500</u>	<u>4,102</u>	<u>2,500</u>
	TOTAL OPERATIONAL EXPENDITURES	109,762	145,543	145,543	121,783	148,404

POLICE DEPARTMENT BUDGET FY 11

	FY 09 ACTUALS	FY 10 BUDGET	FY 10 AMENDED BUDGET	FY 10 ESTIMATED ACTUALS	FY 11 BUDGET
EXTERNAL CONTRACTS					
10-421-348 DISPATCH	110,892	122,800	122,800	121,832	92,800
10-421-428 PROSECUTION OF MISDEMEANORS	<u>23,205</u>	<u>24,000</u>	<u>24,000</u>	<u>23,205</u>	<u>24,000</u>
TOTAL EXTERNAL CONTRACTS	134,097	146,800	146,800	145,037	116,800
POLICE DEPARTMENT TOTALS	1,145,525	1,245,464	1,245,464	1,190,208	1,261,200

GENERAL FUND FIRE DEPARTMENT



Program Description

The Sun Valley Fire Department Mission is to do no harm, survive and be nice. The mission is accomplished through compassionate, professional response to all situations where the Fire Department is called for assistance. The Fire Department promotes fire safety, protects property and preserves life. The Fire department is responsible for the prevention and suppression of fires in the community and addressing dangerous or hazardous conditions.

The Fire Department currently consists of a full-time Fire Chief, Assistant Fire Chief and a Fire Code Inspector. In addition to full time staff, the fire department utilizes paid-on-call firefighters. Approximately, twenty-five members of the community are trained in firefighting tactics and respond to fire calls. The paid-on-call firefighters complete a rigorous Firefighter I training program through the College of Southern Idaho. Once the training course is complete, firefighters drill regularly as a department to practice appropriate and safe responses. Several members of City Staff including the City Administrator, the Community Development Director, the Building Official and the Administrative Assistant to the Fire, Building and Administrative Departments serve on the Fire Department.

In addition to training in structure firefighting, firefighters are trained in wildland firefighting. Wildland firefighting requires different skill sets and different equipment

than structure firefighting. In 2008 a large wildland fire consumed thousands of acres around the City of Sun Valley. Through the efforts of local, state and federal agencies no lives and no structures were lost in the fire. A primary focus of the Sun Valley Fire Department during a wildland fire is structure protection.



The Fire Department also provides emergency medical response. Emergency Medical Technicians (EMTs) and First Responders, who are all trained as firefighters, complete a certification course through the State of Idaho.

EMTs are authorized to provide services including rescue, triage and the transfer and transport of both emergency and non-emergency patients in accordance with the current Department of Transportation EMT National Standard Curriculum. The Fire Department provides medical emergency personnel for all of the special events in the City. During 2010, five additional firefighters completed the EMT certification course bringing the EMT trained staff on the Fire Department to twelve.



The Fire Department is part of a coordinated effort with the neighboring City of Ketchum Fire Department to provide for year-round back country rescue. Back country rescues occur in both winter and summer seasons. Back country rescues often occur in remote locations and require advanced technical skills by rescuers. The Sun Valley Fire Department owns and utilizes three quick response snowmobiles and a four-

wheeled off-road vehicle used throughout the Wood River Valley for back country rescue. These vehicles have the capacity to access remote locations and transport a patient carrier to facilitate patient transport.

Program Highlights

The Fire Department has applied for numerous grants for wildfire fuels mitigation. The grants will help the Fire Department educate residents and manage fire fuels surrounding structures within the City. One aspect of fire mitigation is the removal of sagebrush in order to provide a fire line around the perimeter of the City. The Fire Department will investigate replanting the cleared areas with fire retardant types of vegetation that will crowd the sagebrush out and ultimately give a defensible space around all City homes and projects. Wildfire is one of greatest concerns of the Fire Department.

The department's Fire Code Official oversees all events where 50 or more people congregate for any purpose. This involves all meetings and conferences at the Sun Valley resort, as well as the use of Tents and Air supported structures.

Major Objectives

- Work with City staff, public, and private entities to obtain housing for Firefighters and Emergency Responders within City limits.
- Maintain regular interface with City Building, Police, Planning, Street Departments and Sun Valley Water & Sewer District.
- Maintain the community ISO rating of 4.
- Update mapping and addressing to meet or exceed E911 Standards.
- Stay informed of growth and future development within the City.
- Maintain an active code enforcement program.
- Keep the community involved with the Fire Wise Program.
- Train all Fire Department members to State and National Standards as approved by the Idaho State Fire Marshal.

Performance Measurements/Demand Indicators	
Responding to calls for service within National standards(5-10 minutes, depending on weather and road conditions)	95%
No. of Fire calls	100
No. of Emergency Medical Calls (EMS)	80
Structure Fire Calls	10
Backcountry/Winter Rescue Calls	10
Maintain all Fire Department Vehicles	300 hrs

**NUMBER OF FULL TIME EQUIVALENT EMPLOYEES
FIRE DEPARTMENT**

	FY 08 Actual	FY 09 Budget	FY 10 Budget	FY 11 Budget
Fire Department				
Fire Chief	1.00	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00	1.00
Code Enforcement Officer	0.00	1.00	1.00	1.00
Fire Training Officer	0.0	0.0	1.00	0.0
Paid on Call Firefighters	<u>3.30</u>	<u>3.30</u>	<u>3.30</u>	<u>3.30</u>
Total Fire Department	5.30	6.30	7.30	6.30

Total Salaries \$348,852

FIRE DEPARTMENT BUDGET FY 11

		FY 09	FY 10	FY 10	FY 10	FY 11
		ACTUALS	BUDGET	AMENDED	ESTIMATED	BUDGET
				BUDGET	ACTUALS	
GENERAL FUND 400						
423	FIRE DEPARTMENT					
	SALARIES AND WAGES					
10-423-110	SALARIES AND WAGES	236,926	280,853	280,853	238,394	227,852
10-423-120	SALARIES & WAGES -PAID ON CALL	97,145	115,000	115,000	106,638	115,000
10-423-140	SALARIES & WAGES-TEMP EMPLOYEE	<u>2,679</u>	<u>6,000</u>	<u>6,000</u>	<u>4,185</u>	<u>6,000</u>
	TOTAL SALARIES AND WAGES	336,750	401,853	401,853	349,217	348,852
FRINGE BENEFITS						
10-423-200	PHYSICAL INCENTIVE PROGRAM	1,467	8,000	8,000	1,949	8,000
10-423-210	FICA CONTRIBUTION	24,084	30,742	30,742	29,855	27,559
10-423-220	RETIREMENT CONTRIBUTION	25,175	30,136	30,136	36,149	24,950
10-423-250	HEALTH INSURANCE	<u>40,935</u>	<u>62,460</u>	<u>62,460</u>	<u>50,838</u>	<u>56,238</u>
	TOTAL FRINGE BENEFITS	91,662	131,337	131,337	118,791	116,747
OPERATIONAL EXPENDITURES						
10-423-240	WORKERS COMP & SUPPLMTL ACCDT	9,388	10,247	10,247	11,066	16,500
10-423-280	STATE UNEMPLOYMENT	0	1,000	1,000	0	1,000
10-423-290	HOUSING ALLOWANCE	6,000	6,500	6,500	6,000	6,500
10-423-310	OFFICE SUPPLIES	1,155	2,000	2,000	1,680	2,000
10-423-315	JANITORIAL SUPPLIES	1,105	1,500	1,500	205	1,000
10-423-320	OPERATING SUPPLIES	11,082	15,000	15,000	15,739	17,000
10-423-325	MEDICAL SAFETY SUPPLIES	10,353	7,000	7,000	5,011	7,000
10-423-328	MOBILE HEALTH SERVICES	0	9,582	9,582	8,098	0
10-423-340	MINOR TOOLS	3,111	2,000	2,000	1,326	2,000
10-423-350	MOTOR FUELS & LUBRICANTS	14,945	15,000	15,000	19,201	15,000
10-423-370	POSTAGE	91	50	50	29	50
10-423-470	TRAVEL, TRAINING & MEETINGS	6,575	8,700	8,700	6,799	8,700
10-423-480	DUES/SUBSCRIPTIONS/MEMBERSHIPS	5,866	5,000	5,000	4,955	5,000
10-423-500	CUSTODIAL & CLEANING SERVICES	189	1,000	1,000	0	1,000
10-423-510	TELEPHONE & COMMUNICATIONS	5,559	5,500	5,500	7,159	7,500
10-423-555	RENTAL- EQUIPMENT	2,915	2,500	2,500	2,640	0
10-423-570	RENTAL - OTHER	1,838	500	500	539	500
10-423-576	TURNOUTS- REPLACEMENT & MAINT.	5,323	6,200	6,200	3,896	6,200
10-423-580	REPAIR/MAINT - OFFICE FURN/EQ	516	600	600	294	600
10-423-585	REPAIR/MAINT - BUILDINGS	12,992	20,000	20,000	22,627	10,000
10-423-590	REPAIR/MAINT - GROUNDS	3,832	500	500	2,705	1,000
10-423-595	REPAIR & MAINT - EQUIPMENT	27,510	20,000	20,000	21,516	20,000
10-423-600	REPAIR/MAINT - AUTOMOTIVE EQ	19,312	13,000	13,000	29,513	20,000
10-423-615	REPAIR/MAINT - RADIO SERVICE	10,585	10,000	10,000	8,925	10,000
10-423-630	LAUNDRY	1,720	2,000	2,000	2,501	2,000
10-423-631	UNIFORMS	4,375	4,000	4,000	3,973	4,000
10-423-740	OFFICE FURNITURE & EQUIPMENT	<u>12,612</u>	<u>3,000</u>	<u>3,000</u>	<u>11,857</u>	<u>8,000</u>
	TOTAL OPERATIONAL EXPENDITURES	178,949	172,379	172,379	198,254	172,550
FIRE DEPARTMENT TOTALS		607,361	705,569	705,569	666,262	638,149

**GENERAL FUND
DEPARTMENT OF BUILDING SAFETY**



Program Description

The goal of the Department of Building Safety is to ensure health and safety of citizens by providing building and safety standards, and to ensure this process facilitates the construction of building in the City. The Department of Building Safety consists of a full-time Building Official, a part-time Assistant to Building Official, and a Permit Technician. The Department of Building Safety oversees the construction of buildings within the City of Sun Valley. Code compliant buildings are the first line of defense against natural events such as fires, floods, earthquakes and weather. The Department helps to ensure that structures are built according to governing building codes and those buildings meet applicable safety regulations. The Department issues building, demolition and related construction permits. The State of Idaho governs and inspects mechanical, electrical and plumbing for compliance with applicable codes.

Loss of life and property caused by natural events has been significantly reduced through enforcement of applicable building codes. The Department reviews architectural and structural plans to ensure that the plans meet the International Building Codes. Building Department staff conducts field inspections during all phases of building construction. Building Department staff coordinates requests for additional documentation and special inspections. They interface with building professionals throughout construction and final inspection and eventually issue a Certificate of Occupancy which allows for the building to be used for its intended purpose.

Program Highlights

In FY 11 the Mayor and City Council will adopt the 2009 International Codes and local amendments to the codes. These codes provide for increased levels of energy efficiency and enhanced structural and life safety requirements. The Council reviews and adopts new provisions every three years.

In 2010 the department in a regional effort with six other jurisdictions applied for and received a grant from Department of Energy through the Idaho Office of Energy Resources. The money will be used to upgrade energy efficiency in our government facilities but more importantly money was set aside for a pilot Community Audit and Retrofit Rebate Program (CARRP). This program allows residents of these jurisdictions to receive money to do energy retrofits. The department will continue to seek grants and other government funding to enhance services and promote community involvement in energy efficiency improvements. The Department will also coordinate with other jurisdictions in upgrading City buildings for better energy efficiency.

The Building Official is an Energy Code Ambassador for the International Code Council. There are only five ambassadors in the State of Idaho. The Ambassador Program is a pilot program for the Country. Ambassadors provide assistance to jurisdictions that do not have energy codes in implementing energy code programs. In jurisdictions that have energy codes the ambassadors assist them in efficiency measures to existing programs, answer code questions and implement best practices.

Major Objectives

- Increased collaboration interdepartmentally through the implementation of Land Management Software.
- Promote building safety, sustainable and green building practices regionally in concert with public and private entities.
- Provide enhanced and timely services of plan reviews and issuance of building permits.
- Promote professional development and training opportunities for staff.
- Provide high service levels and national recognition through Building Department Accreditation.

Performance Measures/Demand Indicators	
Assisting customers upon entering building department	Within 2 minutes
Provide accurate and timely plan reviews	1-3 weeks for Single Family Residences
Provide timely response to requests for inspections	Same or next day inspection
Customers who rate services satisfactory	95%
Number of inspections per building	10 visits per Single Family Residence

**NUMBER OF FULL TIME EQUIVALENT EMPLOYEES
DEPARTMENT OF BUILDING SAFETY**

	FY 08 Actual	FY 09 Budget	FY 10 Budget	FY 11 Budget
Department of Building Safety				
Building Official	1.00	1.00	1.00	1.00
Assistant to Building Official	0.35	0.35	0.48	0.48
Permit Technician	<u>0.40</u>	<u>0.40</u>	<u>0.50</u>	<u>0.50</u>
Total Department of Building Safety	1.75	1.75	1.98	1.98

Total Salaries \$123,675

DEPARTMENT OF BUILDING SAFETY BUDGET FY 11

		FY 09 ACTUALS	FY 10 BUDGET	FY 10 ESTIMATED ACTUALS*	FY 10 AMENDED BUDGET	FY 11 BUDGET
GENERAL FUND 400						
424	BUILDING DEPARTMENT					
	SALARIES AND WAGES					
10-424-110	SALARIES AND WAGES	79,172	82,975	47,157	82,975	84,634
10-424-140	SALARIES & WAGES-TEMP EMPLOYEE	<u>15,567</u>	<u>38,275</u>	<u>11,767</u>	<u>38,275</u>	<u>39,041</u>
	TOTAL SALARIES AND WAGES	94,739	121,250	58,924	121,250	123,675
	FRINGE BENEFITS					
10-424-200	PHYSICAL INCENTIVE PROGRAM	230	450	0	450	450
10-424-210	FICA CONTRIBUTION	7,150	9,254	5,061	9,254	9,770
10-424-220	RETIREMENT CONTRIBUTION	8,634	8,621	5,649	8,621	8,997
10-424-250	HEALTH INSURANCE	<u>5,196</u>	<u>6,080</u>	<u>3,895</u>	<u>6,080</u>	<u>6,629</u>
	TOTAL FRINGE BENEFITS	21,210	24,405	14,605	24,405	25,846
	OPERATIONAL EXPENDITURES					
10-424-240	WORKERS COMPENSATION	926	375	657	900	1,200
10-424-310	OFFICE SUPPLIES	546	300	231	300	1,000
10-424-315	JANITORIAL SUPPLIES	0	0	0	0	750
10-424-320	OPERATING SUPPLIES	1,012	2,500	1,254	2,500	3,000
10-424-350	MOTOR FUELS & LUBRICANTS	965	2,500	677	1,200	2,500
10-424-420	PROFESSIONAL FEES	2,072	15,000	0	0	15,000
10-415-435	WEBSITE	0	0	0	0	2,500
10-418-440	ADVERTISING & LEGAL PUBLISHING	0	0	0		500
10-424-470	TRAVEL, TRAINING & MEETINGS	1,619	2,900	1,381	2,900	3,000
10-424-480	DUES/SUBSCRIPTIONS/ MEMBERSHIPS	446	1,000	316	1,000	1,000
10-424-510	TELEPHONE & COMMUNICATIONS	1,579	1,300	1,351	1,600	1,600
10-424-540	RENTAL OFFICE FURN. & EQUIP.	0	0	0	0	300
10-424-600	REPAIR/MAINT - AUTOMOTIVE EQ	2,390	2,000	713	1,200	2,000
10-424-630	LAUNDRY	0	0	0	0	1,000
10-424-740	OFFICE FURNITURE & EQUIPMENT	<u>2,007</u>	<u>2,500</u>	<u>7,528</u>	<u>7,600</u>	<u>6,000</u>
	TOTAL OPERATIONAL EXPENDITURES	13,563	30,375	14,108	19,200	41,350
DEPARTMENT OF BUILDING SAFETY TOTAL		129,511	176,842	87,636	164,854	190,870

GENERAL FUND STREET DEPARTMENT



Program Description

The Street Department is responsible for the repair, maintenance, and snow removal on twenty-one miles of roadway and fifteen miles of paved multi-use path within the City of Sun Valley. It is the goal of the Street Department to provide safe, efficient, and orderly travel ways for residents and visitors. The Department strives to provide the community with the best service available regardless of the time of year.

Program Highlights

In 2010 the Street Department was responsible for the design, inspection and coordination with the Sun Valley Resort for the construction of the roads and pathways located within the White Clouds Subdivision. As part of the agreement with the resort, the newly constructed roads and pathways will be annexed into the City of Sun Valley.

The Street Dept was responsible for overseeing 5.3 miles of path slurry seal located at Idaho State Highway 75 and Elkhorn Road to North Village Way and Morning Star Road. During FY 10 maintenance was performed on Sunrise, Grey Eagle, and Morning Star Roads by the application of chip-seal. "Chip Sealing" is a common pavement maintenance practice that extends pavement life and provides a good driving surface.

During FY 10 the Mayor and City Council continued a comprehensive analysis of its Capital Improvement Program (“CIP”). The CIP includes a Capital Improvement Plan and a Fixed Asset Plan. The objective of the CIP is to provide a strategic and integrated approach to planning and funding capital projects and fixed assets. It is used to identify infrastructure maintenance, development, improvements, facility deficiencies and plan for vehicle and equipment to meet the current needs and future growth of the City of Sun Valley. By identifying needs, the City can anticipate, plan and manage staff and funding.

During FY 11 the Mayor and City Council will discuss funding options for the CIP. Once funding is determined and implementation of the CIP is initiated, the Street Department will play an integral role in many of the projects such as street and multi-use path construction and maintenance. One of the projects under consideration in the CIP is the construction of a new maintenance facility. The current facility does not accommodate the street department equipment.

Major Objectives

- Effective and efficient communication with other City Departments, elected officials, residents, and visitors.
- Maintain and upgrade the Department’s Streets and Paths condition assessment program.
- Work diligently to maintain and improve the City’s streets, paths, and Right of Ways as needed.
- Continue crew education and implementation of toxic weed abatement in the City.
- Schedule maintenance project so not to conflict with local events.

Performance Measures/Demand Indicators	
Street sweep streets and multi-use path	Path twice a week. Streets as needed
Snow plow streets and multi-use path within 2” of snow fall	6 hrs.
Weed abatement	Three applications
Street and path striping	annually

**NUMBER OF FULL TIME EQUIVALENT EMPLOYEES
STREET DEPARTMENT**

	FY 08 Actual	FY 09 Budget	FY 10 Budget	FY 11 Budget
Street Department				
Street Superintendent	1.00	1.00	1.00	1.00
Street Supervisor	1.00	1.00	1.00	1.00
Main Worker/Equip Operator	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Street Department	3.00	3.00	3.00	3.00

Total Salaries \$200,709

STREET DEPARTMENT BUDGET FY 11

	FY 09 ACTUALS	FY 10 BUDGET	FY 10 ESTIMATED ACTUALS	FY 10 AMENDED BUDGET	FY 11 BUDGET
SALARIES AND WAGES					
10-431-110 SALARIES AND WAGES	190,990	190,891	112,775	190,891	194,709
10-431-120 SALARIES & WAGES - PT	<u>2,385</u>	<u>6,000</u>	<u>323</u>	<u>2,000</u>	<u>6,000</u>
TOTAL SALARIES AND WAGES	193,375	196,891	113,098	192,891	200,709
FRINGE BENEFITS					
10-431-200 PHYSICAL INCENTIVE PROG	667	1,350	415	1,350	1,500
10-431-210 FICA CONTRIBUTION	14,926	15,062	9,834	15,062	15,856
10-431-220 RETIREMENT CONTRIBUTION	20,157	19,834	13,311	15,238	20,698
10-431-250 HEALTH INSURANCE	53,815	50,717	25,639	50,717	53,390
10-431-290 HOUSING ALLOWANCE	<u>7,200</u>	<u>8,400</u>	<u>3,600</u>	<u>7,200</u>	<u>7,200</u>
TOTAL FRINGE BENEFITS	96,765	95,364	52,797	89,567	98,644
OPERATIONAL EXPENDITURES					
10-431-240 WORKERS COMPENSATION	10,931	14,629	6,360	12,000	16,000
10-431-315 JANITORIAL SUPPLIES	362	300	0	300	300
10-431-320 OPERATING SUPPLIES	2,374	4,000	1,866	4,000	4,000
10-431-340 TOOLS & EQUIPMENT	1,222	1,000	746	1,000	1,000
10-431-345 SAFETY EQUIPMENT	657	600	212	600	600
10-431-350 MOTOR FUELS & LUBRICANTS	11,707	12,000	8,381	12,000	15,000
10-431-429 OTHER PROFESSIONAL SERVICES	777	3,500	21	1,000	3,500
10-431-440 ADVERT & LEGAL PUB	114	1,000	0	500	1,000
10-431-470 TRAVEL, TRAINING & METGS	0	1,000	6	1,000	1,000
10-431-510 TELEPHONE SERVICE	1,903	2,000	1,268	2,300	2,300
10-431-536 SANDING/MAG CHLORIDE	13,458	12,000	10,106	12,000	13,000
10-431-555 RENTAL - EQUIPMENT	0	1,000	0	0	1,000
10-431-570 RENT/LEASE - SNOW REMOV	0	1,000	0	0	1,000
10-431-591 REPAIR/MAINT/CLEANING- STREETS	4,093	4,500	3,658	4,500	5,000
10-431-592 STRIPING	28,991	25,000	0	25,000	27,000
10-431-595 REPAIR/MAINT - LARGE EQUIPMENT	27,211	15,000	4,495	10,000	15,000
10-431-596 REPAIR/MAINT - SMALL EQUIP	428	2,000	9	1,000	2,000
10-431-600 REPAIR/MAINT - AUTO EQUIP	3,727	4,000	889	3,000	4,000
10-431-610 REPAIR/MAINT - MISC	5,593	1,000	97	1,000	1,000
10-431-614 REPAIR/MAINT-BUILDING	5,546	3,000	8,421	10,000	6,000
10-431-620 LANDSCAPE SERVICES	2,732	2,000	310	2,000	2,000
10-431-621 NOXIOUS WEED CONTROL	6,638	15,000	0	0	15,000
10-431-631 UNIFORMS	1,057	1,500	557	1,500	1,700
10-431-740 OFFICE FURNITURE & EQUIPMENT	1,643	1,000	0	1,000	1,000
10-431-741 MACHINERY	8,261	6,000	1,580	6,000	6,000
10-431-780 ROADS & PATHS MAINT. PROGRAM	203,062	250,000	94,724	250,000	260,000
10-431-800 CONTINGENCY	0	0	0	0	0
52-431-951 TRANSFER TO CIP FUND	40,906	0	0	0	0
10-431-790 LAND MAINTENANCE 5 ACRE PARCEL	<u>79</u>	<u>2,000</u>	<u>103</u>	<u>2,000</u>	<u>2,500</u>
TOTAL OPERATIONAL EXPENDITURES	383,834	386,329	143,808	363,700	407,900
STREET DEPARTMENT EXPENDITURE TOTAL	673,974	678,584	309,703	646,158	707,253

OTHER GENERAL GOVERNMENT BUDGET FY 11

	FY 09 ACTUALS	FY 10 BUDGET	FY 10 AMENDED BUDGET	FY 10 ESTIMATED ACTUALS	FY 11 BUDGET	
GENERAL FUND 400						
OTHER GENERAL GOVERNMENT						
10-419-800	CONTINGENCY	0	200,000	200,000	0	200,000
10-419-951	TRANSFERS OUT TO CIPF	315,168	0	0	0	0
	TRANSFERS OUT TO FIXED					
10-419-952	ASSET REPLACEMENT FUND	47,647	0	0	0	0
	TRANSFERS OUT TO					
10-419-954	WORKFORCE HOUSING FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER GENERAL GOVERNMENT TOTALS		362,842	200,000	200,000	0	200,000

FIXED ASSET FUND



During FY 10 the City continued a comprehensive analysis of its Capital Improvement Program ("CIP"). The CIP includes a Capital Improvement Plan and a Fixed Asset Plan. The objective of the CIP is to provide a strategic and integrated approach to planning and funding capital projects and fixed assets. It is used to identify infrastructure maintenance, development, improvements, facility deficiencies and plan for vehicle and equipment to meet the current needs and future growth of the City of Sun Valley. By identifying needs, the City can anticipate, plan and manage staff and funding.

During FY 11 the Mayor and City Council will discuss funding options for the CIP. Current annual revenues cover current annual operating expenditures. The current annual operating budget does not include expenditures for capital projects or fixed assets. A challenge that the Mayor and City Council must address is how to fund projects and fixed assets identified in the CIP.

FIXED ASSET FUND BUDGET FY 11

	FY 09 ACTUALS	FY 10 BUDGET	FY 10 AMENDED BUDGET	FY 10 ESTIMATED ACTUALS	FY 11 BUDGET
FIXED ASSET FUND RESOURCES					
29-311-500 PROPERTY TAXES	69,573	0	0	0	0
29-311-510 VEHICLE SALES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	69,573	0	0	0	0
OPERATING TRANSFERS IN					
29-399-500 TRANSFER FROM GENERAL FUND FUND BALANCE	47,674	0	140	0	0
29-399-501 TRANSFER FROM FIXED ASSET FUND FUND BALANCE	<u>0</u>	<u>2,123</u>	<u>30,097</u>	<u>30,097</u>	<u>0</u>
TOTAL OPERATING TRANSFERS IN	47,674	2,123	30,237	30,097	0
FIXED ASSET FUND RESOURCES TOTAL	117,247	2,123	30,237	30,097	0
FIXED ASSET FUND EXPENDITURES					
POLICE					
29-490-761 POLICE- PATROL VEHICLE	19,271		29,207	29,207	0
POLICE RADIO SYSTEM	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL POLICE	19,271	0	29,207	29,207	0
FIRE					
ELKHORN STATION MAINTENANCE	0	0	0	0	0
ELKHORN STATION, PHONE SYSTEM	0	0	0	0	0
ELKHORN STATION, SECURITY	0	0	0	0	0
NEW EQUIPMENT	0	0	0	0	0
29-490-768 MDT NOTEBOOK COMPUTER - FIRE	0	0	0	0	0
29-490-779 NEW ENGINE SUPPORT EQUIPMENT	25,133		1,030	1,029	0
COMMAD VEHICLE	0	0	0	0	0
29-490-765 FIRE VEHICLES	5,541	0	0	0	0
29-490-778 FIRE ENGINE-REFURBISH	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FIRE	30,674	0	1,030	1,029	0
STREET					
EQUIPMENT	0	0	0	0	0
FACILITY MAINTENANCE	0	0	0	0	0
VEHICLE	0	0	0	0	0
29-490-776 SNOW REMOVAL EQUIP	<u>23,131</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL STREET	23,131	0	0	0	0
BUILDING					
VEHICLE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BUILDING	0	0	0	0	0
TRANSIT - CITY					
29-490-804 SV/KETCHUM BUSES	<u>151,990</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TRANSIT - CITY	151,990	0	0	0	0
TECHNOLOGY					
PHONE SYSTEM, CITY HALL	0	0	0	0	0
SECURITY SYSTEM, CITY HALL	0	0	0	0	0

FIXED ASSET FUND BUDGET FY 11

	FY 09 ACTUALS	FY 10 BUDGET	FY 10 AMENDED BUDGET	FY 10 ESTIMATED ACTUALS	FY 11 BUDGET
29-490-800 AERIAL PHOTOGRAPHY	0	0	0	0	0
29-490-801 PLANNING/BUILDING SOFTWARE	0	2,123	0	0	0
29-490-803 COPIER/SCANNER/FAX	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL TECHNOLOGY	0	2,123	0	0	0
OTHER					
29-490-772 FILE CABINETS FOR CLERK'S OFFICE	0	0	0	0	0
29-490-777 GRANICUS	1,114	0	0	0	0
29-490-778 LASERFICHE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER	1,114	0	0	0	0
FIXED ASSET FUND EXPENDITURE TOTAL	226,180	2,123	30,237	30,236	0

DEBT SERVICE FUND



Resolution No. 2009-01 adopted on January 15, 2009 established a debt management policy. The policy complies with the issuance of debt set forth in the Idaho state statutes. Idaho Code §50-1019 is cited as follows in the policy, “Every city incorporated under the laws of the territory of Idaho or the state of Idaho shall have power and authority to issue city coupon bonds not to exceed in aggregate at any time, two per cent (2%) of the market value for assessment purposes of the real and personal property in said city, according to the assessment of the preceding year”.

The City’s goal in regard to debt issuance is to maintain a sound debt position and to ensure that credit quality is protected. Debt is incurred only for the purposes provided by Idaho state statute. The capital improvement budgeting process determines which capital improvements will be finance and ties to the City’s Strategic Plan. Repayment schedules are structured to achieve a low borrowing cost and to accommodate the debt service payments of existing debt. Shorter maturities are always encouraged.

In February 1995 the voters of Sun Valley approved the issuance of \$6,500,000 in bonds for street improvements. On August 12, 1995 the City issued \$2,000,000 of the bonds. The City issued the remaining \$4,500,000 of bonds on July 15, 1997. In May 2004 bonds in the amount of \$4,060,000 were refinanced. In August 2004 the City

issued \$1,300,000 in general obligation capital notes to finance the repair of a secondary roadway in the City.

The City currently has \$590,000 of the 2003 Bonds (the “2003 Bonds”) outstanding. These bonds are repaid with a special property tax (the “Bond Levy”) authorized by a bond election held in February 1995. The original bonds (1995 and 1996) were sold to fund street improvements. The City is currently paying (levying) approximately \$620,000 in annual bond payments on the 2003 Bonds. The 2003 bonds will be fully repaid on August 1, 2011. The 2003 Bonds are the only long term debt currently owed by the City.

During FY 10 the City continued a comprehensive analysis of its Capital Improvement Program (“CIP”). The CIP includes a Capital Improvement Plan and a Fixed Asset Plan. The objective of the CIP is to provide a strategic and integrated approach to planning and funding capital projects and fixed assets. It is used to identify infrastructure maintenance, development, improvements, facility deficiencies and plan for vehicle and equipment to meet the current needs and future growth of the City of Sun Valley. By identifying needs, the City can anticipate, plan and manage staff and funding.

During FY 11 the Mayor and City Council will discuss funding options for the CIP. Current annual revenues cover current annual operating expenditures. The current annual operating budget does not include expenditures for capital projects or fixed assets. A challenge that the Mayor and City Council must address is how to fund projects and assets identified in the CIP.

DEBT SERVICE FUND BUDGET FY 11

	FY 09 ACTUALS	FY 10 BUDGET	FY 10 AMENDED BUDGET	FY 10 ESTIMATED ACTUALS	FY 11 BUDGET
DEBT SERVICE FUND RESOURCES					
PROPERTY TAXES - GENERAL TAXES					
30-311-500 FOR FAIRWAY NOTE	282,018	0	0	0	0
30-311-750 PROPERTY TAX- 2003 BOND	<u>629,400</u>	<u>622,750</u>	<u>622,750</u>	<u>627,617</u>	<u>619,500</u>
TOTAL	911,418	622,750	622,750	627,617	619,500
MISCELLANEOUS					
TRANSFER FROM DEBT SERVICE					
30-380-100 FUND FUND BALANCE	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
MISCELLANEOUS TOTAL	0	1,000	1,000	1,000	1,000
DEBT SERVICE FUND RESOURCE TOTAL	911,418	623,750	623,750	628,617	620,500
DEBT SERVICE FUND EXPENDITURES					
PRINCIPAL EXPENDITURES					
30-480-429 FISCAL AGENT SERVICES	1,500	1,000	1,000	1,000	1,000
30-480-813 2003 BOND PRINCIPAL	540,000	565,000	565,000	565,000	590,000
30-480-814 FAIRWAY RD. PRINCIPAL PAYMENT	<u>275,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
PRINCIPAL EXPENDITURES TOTALS	816,500	566,000	566,000	566,000	591,000
INTEREST EXPENDITURES					
30-490-300 INTEREST 03 SERIES	83,400	57,750	57,750	57,750	29,500
30-490-400 INTEREST 2004 NOTE - FAIRWAY RD.	<u>9,075</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
INTEREST EXPENDITURES TOTAL	92,475	57,750	57,750	57,750	29,500
DEBT SERVICE FUND EXPENDITURE TOTAL	908,975	623,750	623,750	623,750	620,500

LAND ACQUISITION FUND



Purchase and ownership of land by the City of Sun Valley has been a topic of discussion with Mayors and Council members over the years. The Land Acquisition Fund was established to segregate funds for the purchase of land needed for things such as public facilities, including buildings, parks, open space and work force housing.

Currently, the City owns a five acre parcel of land located at the south entrance of the City on Sun Valley Road. The five acre parcel commonly referred to as “Festival Meadow” is undeveloped and unimproved. It is typically used in the summer seasons to host art fairs and in the winter season as an avalanche rescue training area. The City Council has identified as a short-term priority, the development and implementation of a plan for the use of Festival Meadow.

The City also owns two condominium units located in Elkhorn Springs. The two units serve as work force housing and are occupied by firefighters who also serve as emergency medical technicians (EMTs). Finalizing a work force housing plan with an emphasis on housing critical emergency personnel is also a short-term priority.

During FY 11 the City may finalize its Capital Improvement Program (“CIP”). The CIP includes a Capital Improvement Plan and a Fixed Asset Plan. The objective of the CIP is to provide a strategic and integrated approach to planning and funding capital projects and fixed assets. It is used to identify infrastructure maintenance, development, improvements, facility deficiencies and plan for vehicle and equipment to meet the current needs and future growth of the City of Sun Valley. A component of the CIP is a new maintenance facility. The Mayor and City Council are discussing options for locations of the new facility. The City may need to purchase land to construct a new facility. If land is purchased by the City, the purchase would be shown in the Land Acquisition Fund.

LAND ACQUISITION FUND FY 11

	FY 09 ACTUALS	FY 10 BUDGET	FY 10 AMENDED BUDGET	FY 10 ESTIMATED ACTUALS	FY 11 BUDGET
LAND ACQUISITION FUND RESOURCES					
OPERATING TRANSFERS IN					
TRANSFER IN FROM LAND					
40-399-550 AQCQUISITION FUND	0	0	0	0	0
OPERATING TRANSFERS IN TOTAL	0	0	0	0	0
LAND ACQUISITION FUND RESOURCES					
	0	0	0	0	0
LAND ACQUISITION FUND EXPENDITURES					
CAPITAL PROJECTS					
40-470-750 FUTURE LAND ACQUISITION	0	0	0	0	0
CAPITAL PROJECTS TOTAL	0	0	0	0	0
OPERATING TRANSFERS OUT					
40-470-950 TRANSFER OUT TO CIP	<u>217,732</u>	0	0	0	0
LAND ACQUISITION FUND TRANSFER OUT					
TOTAL	217,732	0	0	0	0
TOTAL					
	217,732	0	0	0	0

CAPITAL IMPROVEMENT FUND



There are no budgeted expenditures for FY 11 in the Capital Improvement Fund. However, during FY 11 the Mayor and City Council will complete a comprehensive analysis of its Capital Improvement Program (“CIP”). The CIP is used to identify infrastructure maintenance, development, improvements, facility deficiencies and plan for vehicle and equipment to meet the current needs and future growth of the City of Sun Valley.

During FY 11 the Mayor and City Council will discuss funding options for the CIP. Current annual revenues cover current annual operating expenditures. The current annual operating budget does not include expenditures for capital projects or fixed assets. A challenge that the Mayor and City Council must address is how to fund projects and assets identified in the CIP.

Should the Mayor and City Council be in a position to fund capital projects, a budget amendment will be made to the Capital Improvement Fund budget. The budget amendment will show revenues and expenditures for the planned capital projects.

Sun Valley Capital Improvement Program Evaluation Criteria

The following criteria are used for evaluating requests for capital improvements projects, fixed assets, and land acquisition. Because project feasibility is the first cut criterion, it is not included in the list below. If a project is not considered feasible, then it is not entered into the list of potential projects. Project budget is another important criterion that does not appear in the list below. Project budget is addressed specifically as an independent item within the capital improvements program document.

- **Safety.** Is there an imminent threat to the health and safety of citizens or property?
- **Regulation.** Does a local, state, or federal law or regulation require the project or action?
- **Maintenance.** Is the project or action needed to maintain existing operations or service levels? Ordinary maintenance is not included as part of this criterion. This criterion is related to maintaining a current service level through improvement of a capital asset. Maintaining a level of service indicates an ability to stay abreast of growth. Improvements may be major expenditures that would prevent damage to critical property or disruption of service to the community.
- **Planned Activity.** Is the project or action a goal, objective, or action item identified in the *2005 Comprehensive Plan Update* (City of Sun Valley, 2005), the Council Priorities, and the *City of Sun Valley Transportation Plan* (CH2M HILL, 1997), or other City planning document?
- **Infrastructure & Facilities Improvement.** Does the project or action improve an existing facility or infrastructure? This criterion is related to longer term improvements or development of existing infrastructure or facilities. Improvement may include such activities as building an addition or expansion, widening of a road or pathway, or modification of an alignment to create a better or safer system.
- **Productivity or Efficiency Improvement.** Does the project or action improve the productivity or efficiency of City government, Council, or City employees? This criterion is focused mainly on tools or processes that can be purchased, implemented or otherwise used to improve productivity and efficiency. This criterion is not meant to pressure staff or council into increasing productivity without providing some means for that increase.
- **Resort Community Enhancement.** Does the project or action enhance the City of Sun Valley as a resort community? This criterion is intended to focus on projects that will provide a better visitor experience, including qualities like: more enjoyable, less confusing, easy to access and navigate, more choices, improved aesthetics, and welcoming atmosphere. As possible and applicable, specific qualities or features of other successful resort communities will be used as benchmarks.
- **On-Going or Operation & Maintenance Cost.** What is the impact of the project, project expenditures and future expenditures for operations and management on the City's financial position?

CAPITAL IMPROVEMENT FUND FY 11

	FY 09 ACTUALS	FY 10 BUDGET	FY 10 AMENDED BUDGET	FY 10 ESTIMATED ACTUALS	FY 11 BUDGET
CAPITAL IMPROVEMENT FUND RESOURCES					
PROPERTY TAXES					
50-311-500 PROPERTY TAXES	<u>252,729</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
PROPERTY TAXES TOTAL	252,729	0	0	0	0
OPERATING TRANSFERS IN					
50-399-400 TRANSFER FROM STREET FUND	40,906	0	0	0	0
50-399-500 TRANSFER FROM GENERAL FUND	315,168	0	0	0	0
50-399-300 TRANSFER FROM LAND ACQUISITION FUND	217,732	0	0	0	0
50-399-600 TRANSFER FROM CAPITAL IMPROVEMENT FUND	<u>0</u>	<u>375,018</u>	<u>375,018</u>	<u>61,901</u>	<u>0</u>
OPERATING TRANSFERS IN TOTAL	573,806	375,018	375,018	61,901	0
CAPITAL IMPROVEMENT FUND RESOURCES TOTAL					
	826,535	375,018	375,018	61,901	0
CAPITAL IMPROVEMENT EXPENDITURES					
CAPITAL PROJECTS					
ROADS & INTERSECTIONS					
50-470-822 SADDLE ROAD	0	0	0	0	0
50-470-823 DOLLAR ROAD	0	0	0	0	0
50-470-828 GREY EAGLE ROAD	0	0	0	0	0
50-470-829 SUNRISE ROAD	0	0	0	0	0
50-470-831 CITY STREETS	<u>457,556</u>	<u>375,018</u>	<u>375,018</u>	<u>16,423</u>	<u>0</u>
ROADS & INTERSECTIONS TOTAL	457,556	375,018	375,018	16,423	0
PATHS					
50-470-814 PATHWAY RELOCATION	0	0	0	0	0
50-470-832 ELKHORN PATH	0	0	0	0	0
50-470-833 TRAIL CREEK/SINCLAIR	275,171	0	0	0	0
50-470-834 TRAIL CREEK CLUB HOUSE TO END	0	0	0	0	0
50-470-825 PATHWAY CRABS PHASE 1	0	0	0	0	0
50-470-826 PATHWAY CRABS PHASE 2	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
PATHS TOTAL	275,171	0	0	0	0
BUILDINGS					
50-470-816 COUNCIL CHAMBERS REMODEL	0	0	0	0	0
50-470-821 CAPITAL IMPROVEMENT PLAN	14,315	0	0	45,479	<u>0</u>
50-470-835 CAPITAL IMPROVEMENT PROGRAM	<u>11,050</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
BUILDINGS TOTAL	25,365	0	0	45,479	0
TRANSIT, PARK & RECREATION FACILITIES					
50-470-807 MEADOWS/GATEWAY ENTRYWAY PARK SITE DESIGN	0	0	0	0	0
50-470-830 TRAILHEAD DEVELOPMENT	0	0	0	0	0
50-470-824 STREETSCAPE - TRANSIT	<u>2,795</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TRANSIT, PARK & REC FACILITIES TOTAL	2,795	0	0	0	0
OTHER					
50-470-811 ENERGY REDUCTION & WATER CONSERVATION	0	0	0	0	0
50-470-820 TRANSPORTATION PLAN UPDATE	0	0	0	0	0
50-470-835 CAPITAL IMPROVEMENTS PLAN	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OTHER TOTAL	0	0	0	0	0
CAPITAL IMPROVEMENTS TOTAL					
	760,888	375,018	375,018	61,901	0

WORK FORCE HOUSING FUND



The Work Force Housing Fund was established to segregate funds for the purchase and maintenance of housing for critical emergency personnel. The City purchased two housing units in Elkhorn Springs which are currently occupied by firefighters who also serve as emergency medical technicians (EMTs). Revenues into this Fund consist of rents collected from the current residents. Expenditures are for the maintenance and homeowner association dues for each unit.

As of September 30, 2010 the Work Force Housing Fund had an estimated \$201,021. The fund balance is unreserved and undesignated. In FY 11 \$200,000 of the Work Force fund balance will be transferred to the General Fund to balance the General Fund budget.

WORK FORCE HOUSING FUND FY 11

	FY 09 ACTUALS	FY 10 BUDGET	FY 10 AMENDED BUDGET	FY 10 ESTIMATED ACTUALS	FY 11 BUDGET
WORKFORCE HOUSING FUND RESOURCES					
FEES AND RENTS					
42-311-510 PAYMENT OF FEES IN LIEU	0	0	0	0	0
42-311-515 RENTS	<u>16,925</u>	<u>17,700</u>	<u>17,700</u>	<u>16,348</u>	<u>17,700</u>
FEES AND RENTS TOTAL	16,925	17,700	17,700	16,348	17,700
OPERATING TRANSFERS IN					
42-399-100 TRANS. FROM GF FUND BAL.	0	0	0	0	0
42-399-500 TRANS. FROM WKFC FUND BAL.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING TRANSFERS IN TOTAL	0	0	0	0	0
WORKFORCE HOUSING FUND REVENUE TOTAL	16,925	17,700	17,700	16,348	17,700
WORK FORCE HOUSING EXPENDITURES					
MISC EXPENDITURES					
42-470-705 CITY OWNED UNITS/ UTILITIES & MAINT.	<u>6,213</u>	<u>7,696</u>	<u>3,849</u>	<u>6,538</u>	<u>7,696</u>
MISC EXPENDITURES TOTAL	6,213	7,696	3,849	6,538	7,696
CAPITAL PROJECTS					
42-470-710 FUTURE HOUSING PROJECTS	<u>0</u>	<u>10,004</u>	<u>0</u>	<u>0</u>	<u>10,004</u>
CAPITAL PROJECTS TOTAL	0	10,004	0	0	10,004
WORKFORCE HOUSING FUND EXPENDITURE TOTAL	6,213	17,700	3,849	6,538	17,700

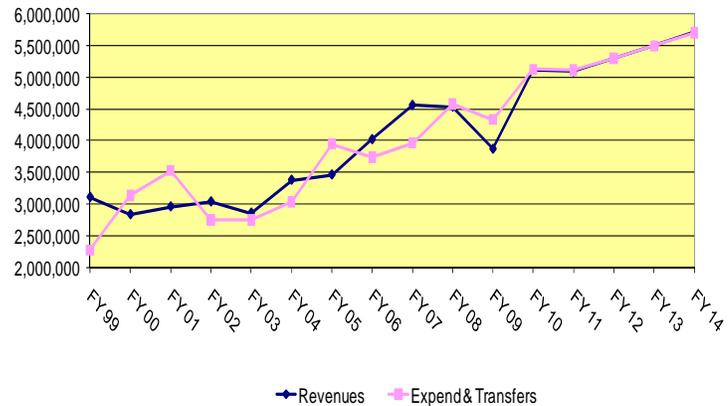
GENERAL FUND ANALYSIS

The charts below show a history of revenue, expenditure and fund balances of the City's General Fund. The *General Fund* is usually the largest and most important of the governmental funds. The general fund is the primary operating fund and the most important in terms of the operating budget. It is "general" because any transaction that cannot be accounted for in another fund must be recorded in the general fund.

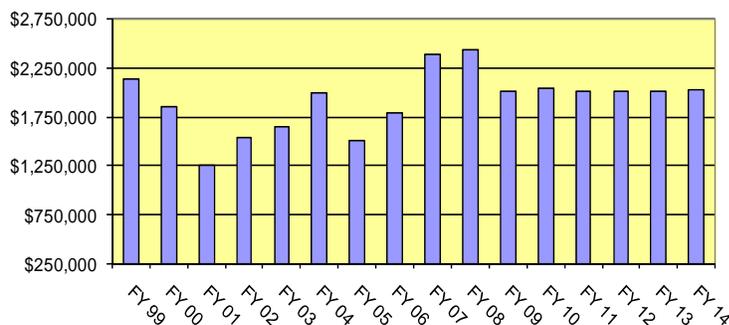
The information provided for years FY 99 to FY 08 are actual audited numbers. Information provided for years FY 09 through FY 14 is based on estimates and projections. As you can see over the years, revenues exceeded expenditures in some years for example, in FY 99, FY 02, FY 04 and FY 06 and FY 07. In some years expenditures exceeded revenues for example, FY 01 and FY 05. When revenues exceed expenditures, unexpended funds lapse at the end of the year into the fund balance.

The City is required to operate a balanced budget and although expenditures may exceed revenues, the City must have the funds available to spend. Expenditures may exceed revenues if the City spends from its fund balance. In FY 08 and FY 09, the City planned to spend from its fund balance for capital improvement projects. Projections into FY 14 are based on an analysis of historical revenue and expenditure trends. Ideally, revenues will track closely with expenditures. The Mayor, City Council and City Staff manage and monitor revenues and expenditures carefully to ensure fiscal stability.

Revenue and Expenditures
with Transfers



General Fund
Fund Balance History and Projections

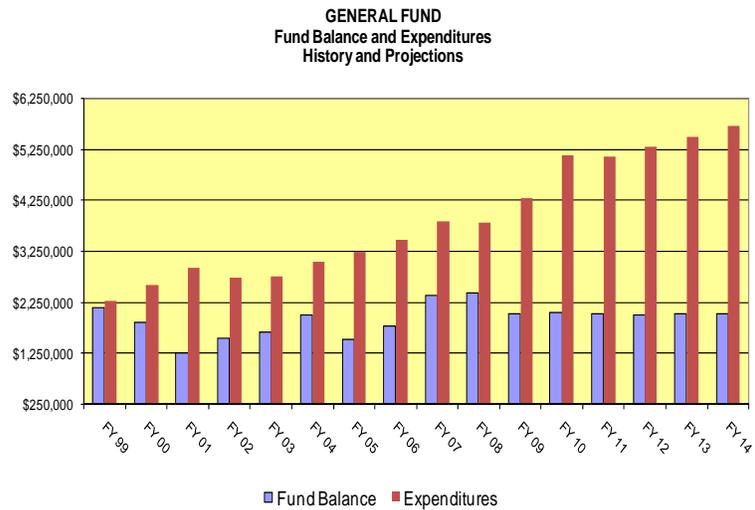


The chart to the left shows the history of the General Fund fund balance. Similar to the prior chart, the information provided for years FY 99 to FY 08 are actual audited numbers. Information provided for years FY 09 through FY 14 is based on estimates and projections.

It is common for a fund balance to decrease and increase as the financial needs of the City change over the years. In good economic times, the fund balance may be increased to

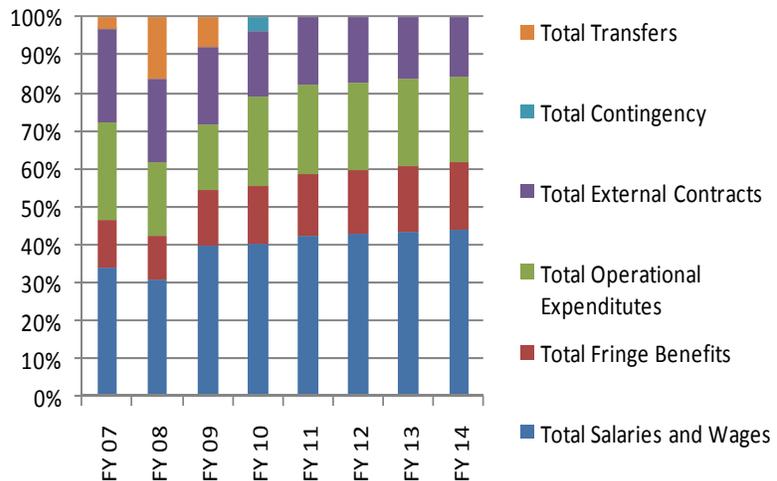
give the City savings if the economy takes a downturn. The City Council adopted a General Fund Fund Balance Policy in FY 09. The Policy is set forth in the Budget Overview section of this budget. In summary the Policy provides that the City shall maintain at all times in its General Fund, an unreserved, designated fund balance entitled “Fiscal Policy Reserve” of no less than the equivalent of 16 weeks and no more than the equivalent of 32 weeks of regular General Fund operating expenditures, based on its annual General Fund Budget.

The chart to the right shows history and projections of the ratio of fund balance to expenditures in the General Fund. It is prudent and fiscally responsible for a city to maintain a healthy fund balance. However, it is not reasonable for a city to maintain an excessive fund balance. The chart below shows that the Mayor and City Council



are managing the City’s General Fund fund balance at an appropriate fiscally responsible level is compliance with their adopted policy.

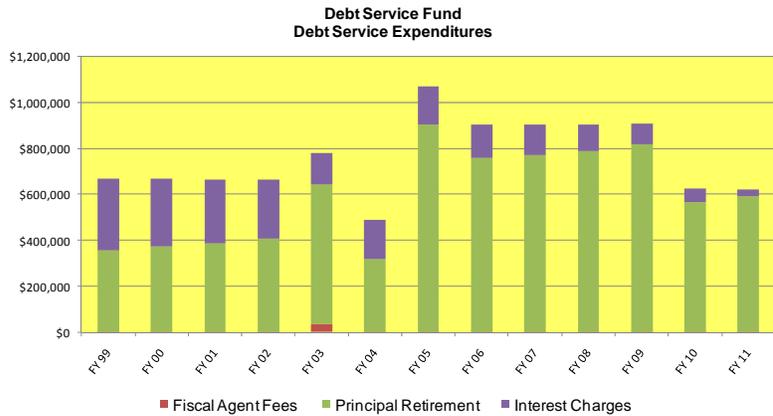
The categories of expenditures for the General Fund are salaries and wages, fringe benefits, operational expenditures, external contracts, contingency and transfers. The portion of these categories of expenditures is not projected to change significantly over the next five years.



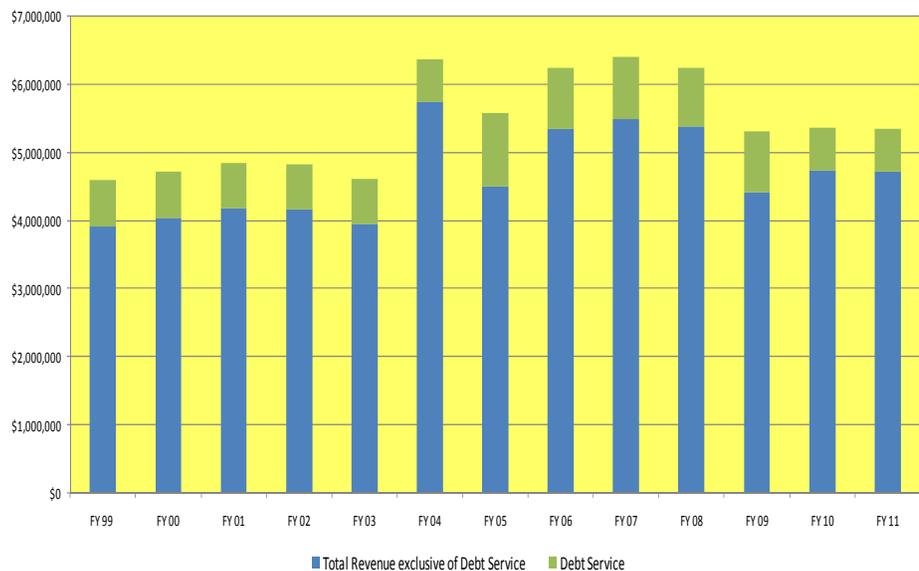
DEBT SERVICE FUND ANALYSIS

The chart below shows the debt service of the City since FY 99. In February 1995 the voters of Sun Valley approved the issuance of \$6,500,000 in bonds for street improvements. On August 12, 1995 the City issued \$2,000,000 of the bonds. On July 15, 1997 the City issued the remaining \$4,500,000 of bonds. In May 2004 bonds in the amount of \$4,060,000 were refinanced. In August 2004 the City issued \$1,300,000 in general obligation capital notes to finance the repair of a secondary roadway in the City.

The City currently has \$590,000 of the Series 2003 General Obligation Bonds (the "2003 Bonds") outstanding. The 2003 Bonds refinanced the City's 1995 and 1996 series of bonds. These bonds are repaid with a special property tax (the "Bond Levy") authorized by a bond election held in February 1995. The original bonds (1995 and 1996) were sold to fund street improvements. The City is currently paying (levying) approximately \$620,000 in annual bond payments on the 2003 Bonds. The 2003 bonds will be fully repaid on August 1, 2011.

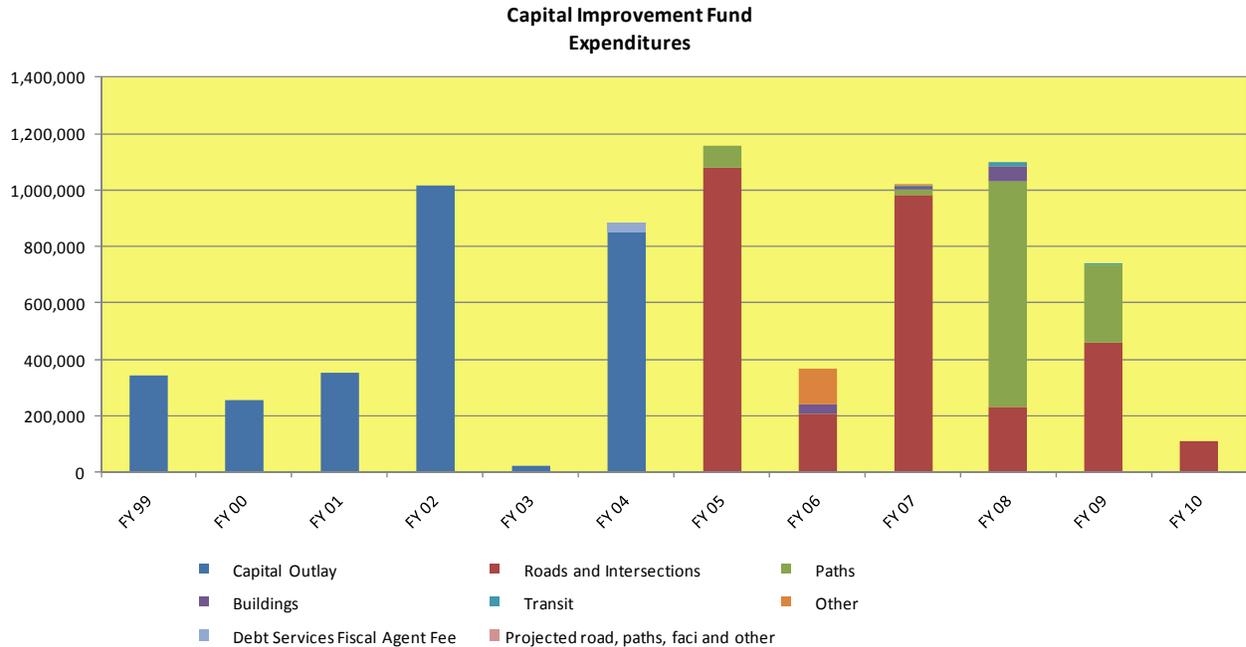


The chart to the right shows the ratio of debt service to total City revenues. The City has historically kept the debt service ratio to total revenues low. The City will retire its outstanding debt in 2011. During FY 11 the City will review its Capital Improvement Program ("CIP") and explore funding alternatives for program components.

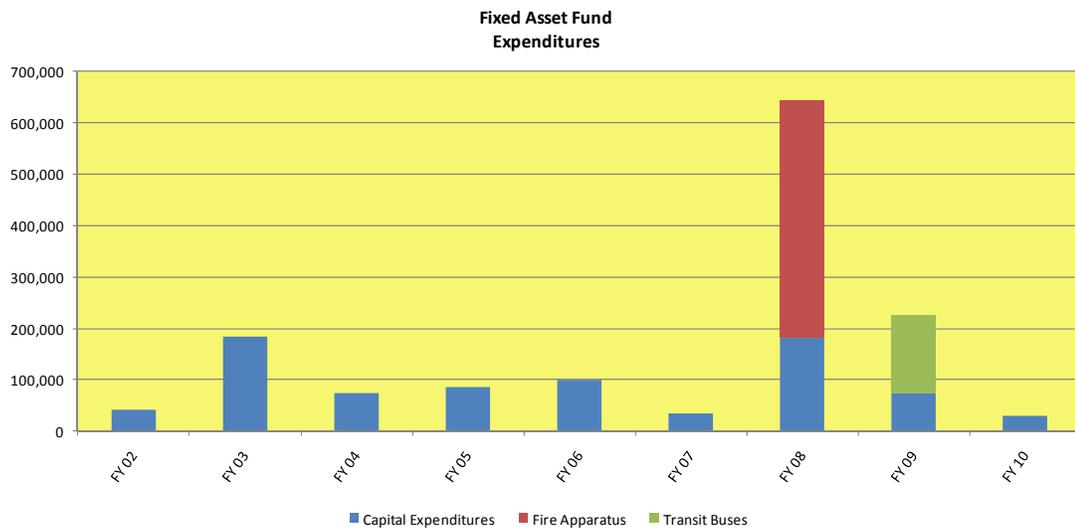


CAPITAL IMPROVEMENT AND FIXED ASSET FUND ANALYSIS

The charts below graphically represent expenditures in the Capital Improvement Fund and the Fixed Asset Fund. The categories of expenditures in the Capital Improvement Fund are broken out by: Capital Outlay, Buildings, Debt Services, Roads and Intersections, Transit, Projected Roads, Paths, Facilities, Paths and Other. In FY 99 through FY 03 there is no detail available on the expenditures. Therefore, all expenditures are categorized as Capital Outlay. In FY 04 through FY 10 expenditures are broken down by category.



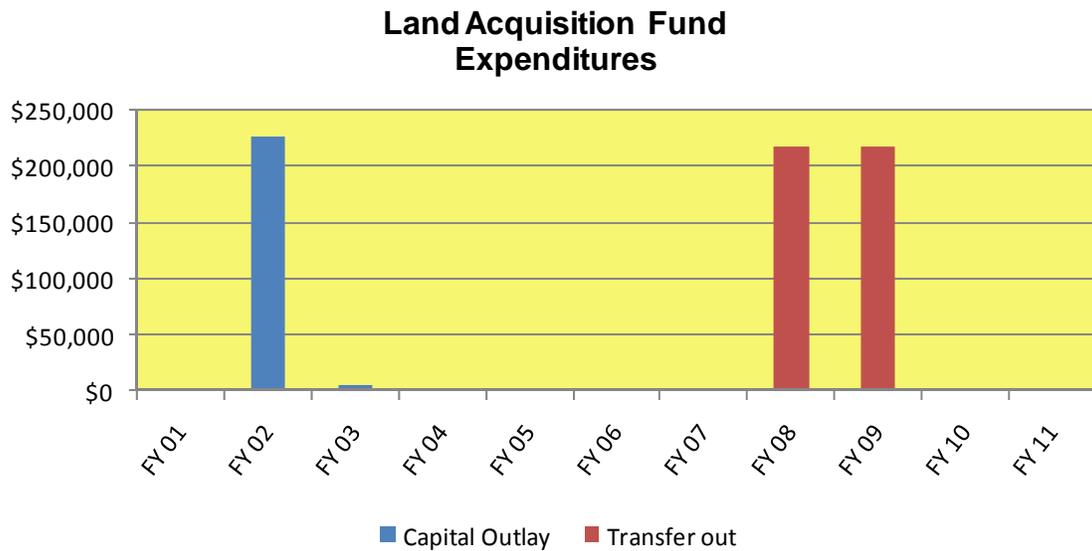
Expenditures in the Fixed Asset Fund primarily represent expenditures for equipment such as street sweeping and snow plowing equipment. In FY 08 the City purchased a new fire engine which is represented by the expenditure over \$600,000.



LAND ACQUISITION FUND ANALYSIS

The chart below represents expenditures in the Land Acquisition Fund since the fund's creation in FY 01. In FY 02 the City purchased two work force housing units in Elkhorn Springs. Those units are currently occupied by firefighters who also serve as emergency medical technicians (EMTs).

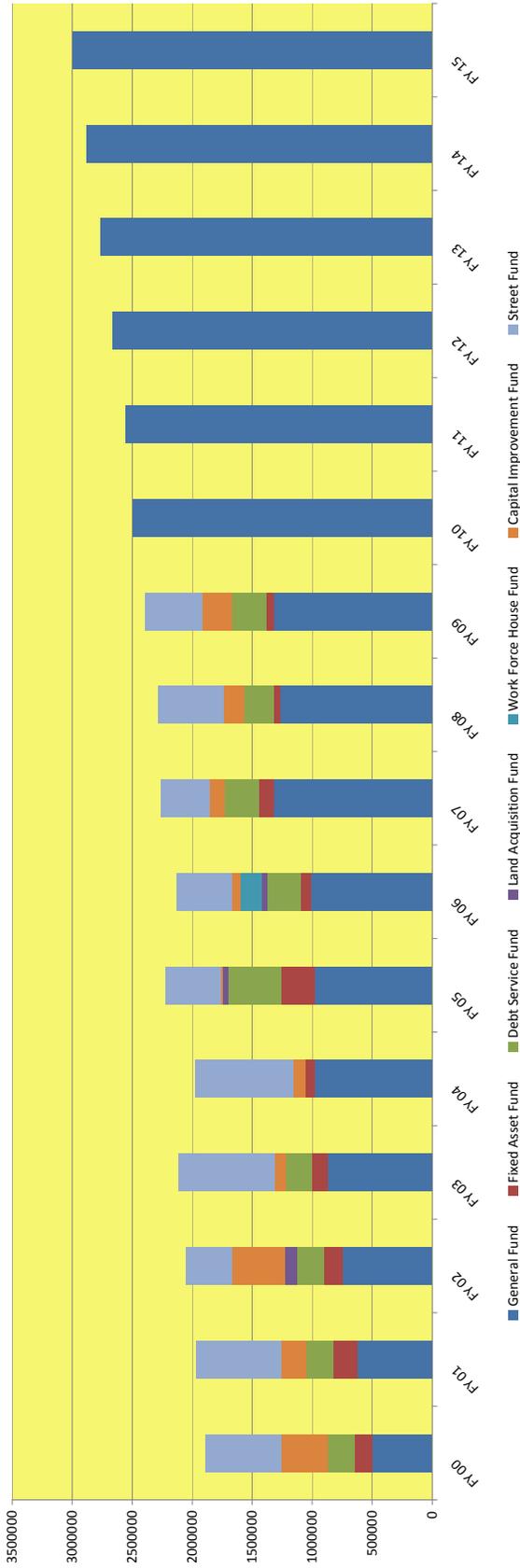
The transfer out in FY 08 was the result of a law suit that resulted in the City refunding to developers fees previously collected to support work force housing.



**Property Tax Revenue
All Funds**

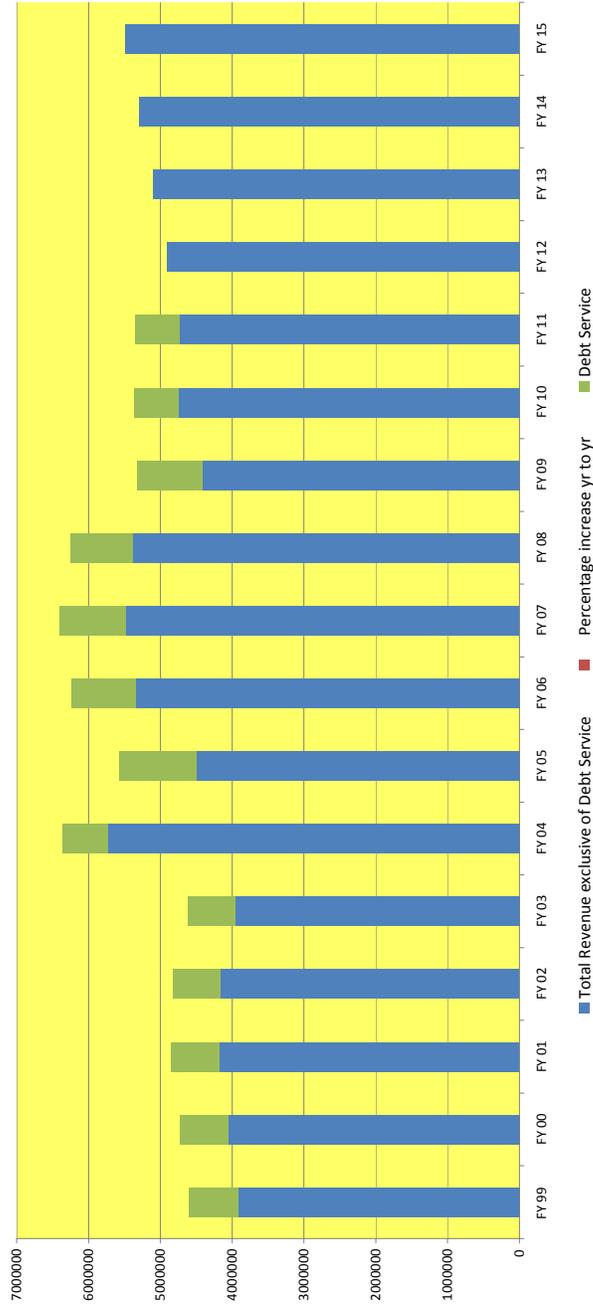
	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15
General Fund	494,777	621,306	750,872	868,775	977,922	981,538	1,009,068	1,319,930	1,262,829	1,314,160	2,496,062	2,559,076	2,661,439	2,767,897	2,878,612	2,993,757
Fixed Asset Fund	154,061	200,000	150,823	131,062	78,088	277,805	85,600	126,215	56,369	69,573	0	0	0	0	0	0
Debt Service Fund	223,250	228,553	223,298	217,920	0	439,408	278,959	286,061	250,313	285,075	0	0	0	0	0	0
Land Acquisition Fund	0	0	100,000	0	0	49,492	43,354	0	0	0	0	0	0	0	0	0
Work Force House Fund	0	0	0	0	0	0	183,085	0	0	0	0	0	0	0	0	0
Capital Improvement Fund	386,153	212,000	441,289	93,616	97,610	18,658	66,675	121,741	170,675	252,101	0	0	0	0	0	0
Street Fund	629,538	704,293	381,797	805,096	819,923	456,795	462,687	402,264	543,409	472,600	0	0	0	0	0	0
Total Property Tax Revenues All Funds	1,887,778	1,966,151	2,048,079	2,116,469	1,973,543	2,223,697	2,129,428	2,256,211	2,283,594	2,393,509	2,496,062	2,559,076	2,661,439	2,767,897	2,878,612	2,993,757
Percentage Increase year-to-year		104.15%	104.17%	103.34%	93.25%	112.68%	95.76%	105.95%	101.21%	104.81%	104.28%	102.52%	104.00%	104.00%	104.00%	104.00%
Bond	453,264	443,661	439,420	442,445	457,310	631,097	621,611	625,412	624,252	623,400	623,750	619,500	0	0	0	0

**Property Tax Revenue
All Funds**



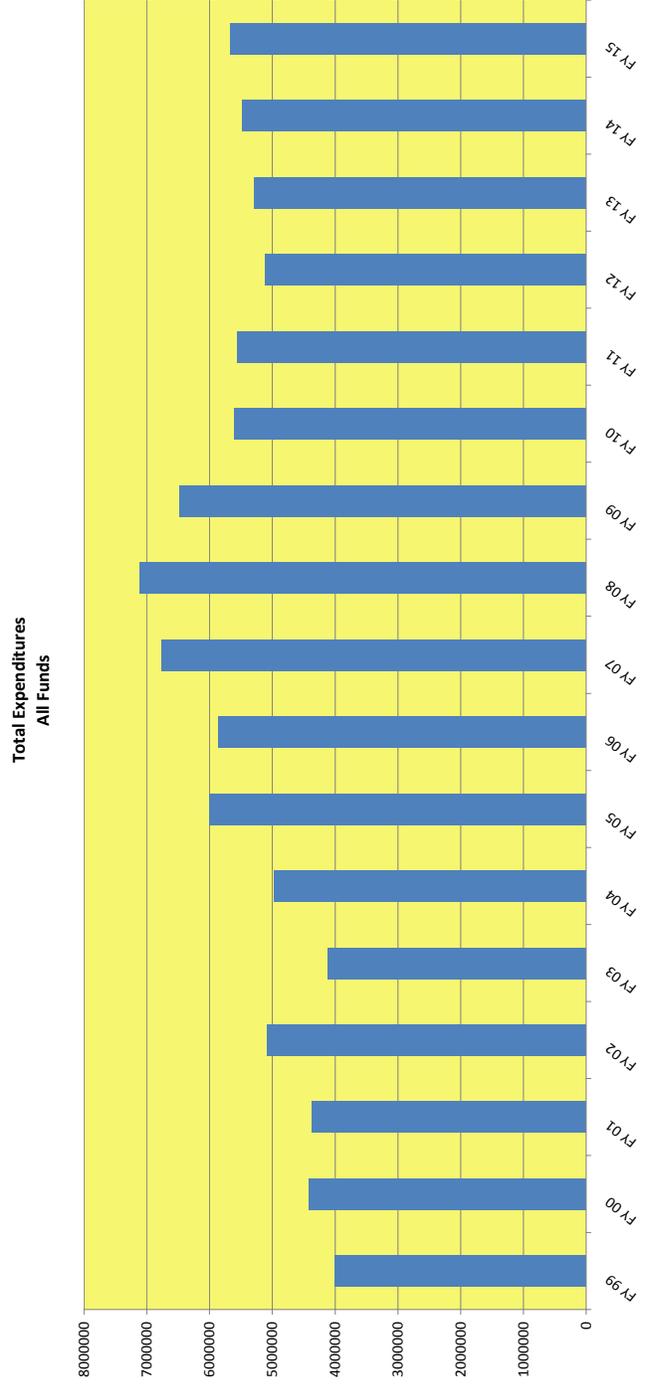
**Total Revenue
All Funds**

	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15
Total Revenue exclusive of Debt Service	\$3,914,133	\$4,045,662	\$4,179,078	\$4,165,529	\$3,948,825	\$5,736,855	\$4,505,431	\$5,342,014	\$5,485,939	\$5,380,747	\$4,407,461	\$4,746,555	\$4,727,408	\$4,910,110	\$5,100,043	\$5,297,496	\$5,485,072
Debt Service	\$684,462	\$676,514	\$672,213	\$662,718	\$660,365	\$624,670	\$1,070,505	\$900,069	\$916,552	\$868,745	\$911,419	\$623,750	\$620,500	\$0	\$0	\$0	\$0
Total Revenue	\$4,598,595	\$4,722,176	\$4,851,291	\$4,828,247	\$4,609,190	\$6,361,525	\$5,575,936	\$6,242,083	\$6,402,491	\$6,249,492	\$5,318,880	\$5,370,305	\$5,347,908	\$4,910,110	\$5,100,043	\$5,297,496	\$5,485,072



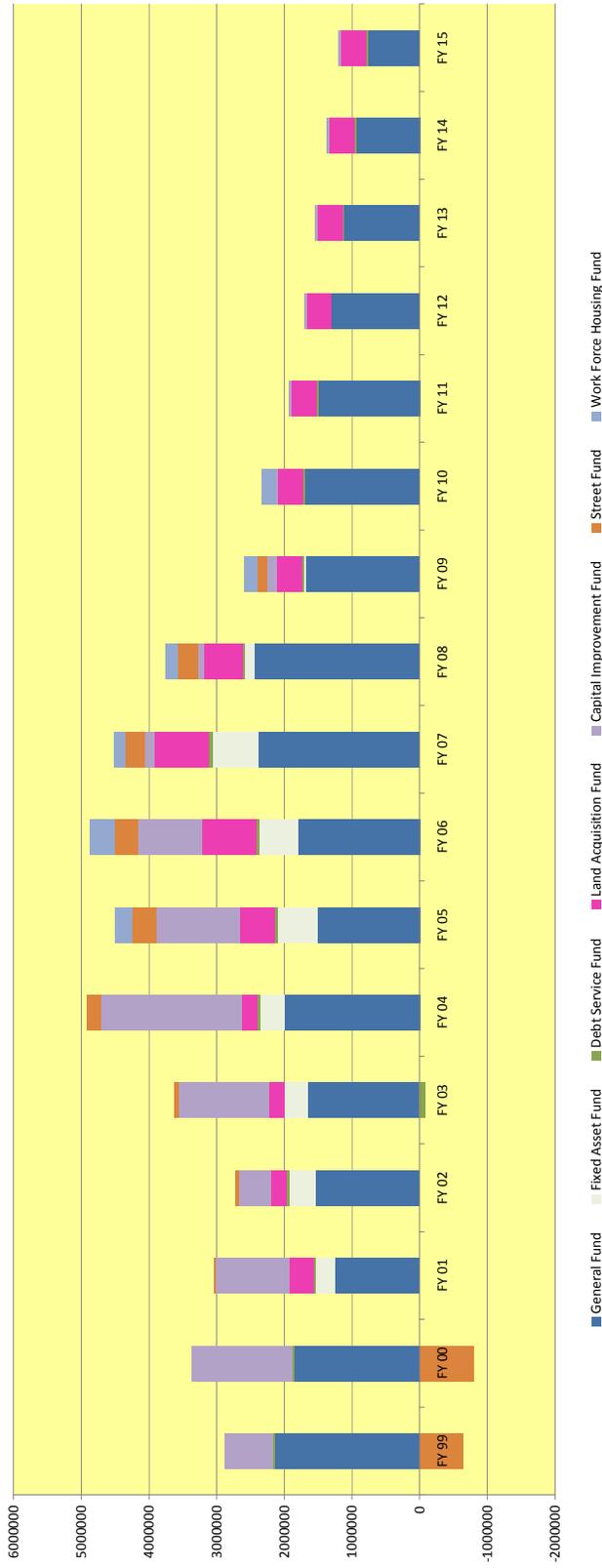
Total Expenditures All Funds

	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15
Total Expenditures	\$4,009,047	\$4,410,379	\$4,364,564	\$5,080,678	\$4,109,659	\$4,971,804	\$6,005,866	\$5,860,419	\$6,767,392	\$7,113,819	\$6,478,414	\$5,603,860	\$5,547,908	\$5,107,024	\$5,286,373	\$5,475,165	\$5,673,937
Percentage Inc from yr to yr		110.01%	98.96%	116.41%	80.89%	120.98%	120.80%	97.58%	115.48%	105.12%	91.07%	86.50%	99.00%	92.05%	103.51%	103.57%	103.63%



End of Year Fund Balances Individual Funds																	
	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15
General Fund	2,144,479	1,851,723	1,256,014	1,543,653	1,652,531	1,995,118	1,508,654	1,790,386	2,385,682	2,442,727	1,680,993	1,694,891	1,494,891	1,297,977	1,111,647	933,978	762,813
Fixed Asset Fund	n/a	n/a	280,543	390,592	343,715	354,843	583,349	579,171	672,181	139,029	31,300	1,064	1,064	1,064	1,064	1,064	1,064
Debt Service Fund	17,270	25,691	34,327	32,297	-87,451	47,350	48,220	45,624	56,943	24,330	26,774	26,774	26,774	0	26,774	26,774	26,774
Land Acquisition Fund	n/a	n/a	351,302	230,174	225,346	225,346	514,240	806,307	806,307	589,496	371,764	371,764	371,764	371,764	371,764	371,764	371,764
Capital Improvement Fund	714,870	1,481,704	1,091,250	466,758	1,332,120	2,092,107	1,235,697	937,297	143,255	75,013	140,661	32,865	32,865	32,865	32,865	32,865	32,865
Street Fund	-636,302	-794,344	15,051	55,153	67,312	208,429	355,401	351,527	279,778	294,607	143,464	0	0	0	0	0	0
Work Force Housing Fund	n/a	n/a	n/a	n/a	n/a	n/a	247,000	364,612	165,877	180,497	191,209	201,213	1,213	1,213	1,213	1,213	1,213
Total Fund Balances End of Year	2,240,317	2,564,774	3,028,487	2,718,627	3,533,573	4,923,193	4,493,261	4,874,924	4,510,023	3,745,699	2,586,165	2,328,571	1,928,571	1,704,883	1,545,327	1,367,658	1,196,493

End of Year Fund Balances
Individual Funds



Blaine County Population Estimates

	2003	2004	2005	2006	2007	2008	2009
City of Bellevue	2,115	2,201	2,203	2,203	2,190	2,168	2,165
City of Carey	527	521	511	511	508	504	511
City of Hailey	7,301	7,462	7,583	7,583	7,751	7,844	7,883
City of Ketchum	3,121	3,142	3,145	3,145	3,226	3,234	3,272
City of Sun Valley	1,446	1,453	1,444	1,444	1,452	1,448	1,466
Blaine County	20,731	21,103	21,166	21,166	21,501	21,560	21,731
State of Idaho	1,366,332	1,393,262	1,429,096	1,429,096	1,466,465	1,499,402	1,523,816

Source: Idaho Department of Labor

**Principal Property Taxpayers
Fiscal Year 2009**

Property Owners	Category	Net Taxable Value	Rank	% of Total Assessed Value
Sun Valley Resorts	Resort	152,203,278	1	5.72%
Argyros Company Trustee	Real Estate	17,418,270	2	0.65%
Whiting, M.	Real Estate	11,606,014	3	0.44%
Mc Caw, M.	Real Estate	11,291,842	4	0.42%
Elkhorn Golf LLC	Resort	11,140,114	5	0.42%
Selig, M.	Real Estate	9,010,810	6	0.34%
Elkhorn Hotel LLC	Resort	8,673,508	7	0.33%
Sun Valley Company	Resort	8,611,696	8	0.32%
ECD INC	Real Estate	8,448,935	9	0.32%
Glassmeyer Prop. LTD Ptnship	Real Estate	8,143,233	10	0.31%
Sub-Total Majory Property Taxpayers		246,547,700		9.26%
All Other		2,416,240,430		90.74%
Total Net Taxable Property		2,662,788,130		100.00%

Source: Blaine County Treasurer
Prior years' data not available

**City of Sun Valley
Principal Employers
2010**

Employer	Employer Type	Number of Employees*
Sun Valley Company	Resort	750
CG-Elkhorn Golf, LLC	Resort	85
The Community School	Education	75
City of Sun Valley	Government	30

*Includes seasonal employees

Data from individual Human Resources departments

Relevant Statutory Provisions



Included in this section is:

- Idaho Code § 50-1002. Annual budget
- Idaho Code § 50-1003. Annual appropriations bill--Amending appropriation ordinance — Special appropriation upon petition or election
- Idaho Code § 50-1007. Certification and collection of city taxes

RELEVANT STATUTORY PROVISIONS

§ 50-1002. Annual budget

The city council of each city shall, prior to passing the annual appropriation ordinance, prepare a budget, estimating the probable amount of money necessary for all purposes for which an appropriation is to be made, including interest and principal due on the bonded debt and sinking fund, itemizing and classifying the proposed expenditures by department, fund or service, as nearly as may be practicable, and specifying any fund balances accumulated under section 50-1005A, Idaho Code. To support such proposed expenditure, the council shall prepare an estimate of the total revenue anticipated during the ensuing fiscal year for which a budget is being prepared classifying such receipts by source as nearly as may be possible and practicable, said estimate to include any surplus not subject to the provisions of sections 50-1004 and 50-1005A, Idaho Code, nor shall said estimated revenue include funds accumulated under section 50-236, Idaho Code. The proposed budget for the ensuing fiscal year shall list expenditures and revenues during each of the two (2) previous fiscal years by fund and/or department. Following tentative approval of the revenues and expenditures estimated by the council, the same shall be entered at length in the journal of proceedings. Prior to certifying to the county commissioners, a notice of time and place of public hearing on the budget, which notice shall include the proposed expenditures and revenues by fund and/or department including the two (2) previous fiscal years, and a statement of the estimated revenue from property taxes and the total amount from sources other than property taxes of the city for the ensuing fiscal year, shall be published twice at least seven (7) days apart in the official newspaper. At said hearing any interested person may appear and show cause, if any he has, why such proposed budget should or should not be adopted.

§ 50-1003. Annual appropriations bill--Amending appropriation ordinance-- Special appropriation upon petition or election

The city council of each city shall, prior to the commencement of each fiscal year, pass an ordinance to be termed the annual appropriation ordinance, which in no event shall be greater than the amount of the proposed budget, in which the corporate authorities may appropriate such sum or sums of money as may be deemed necessary to defray all necessary expenses and liabilities of such corporation, not exceeding in the aggregate the amount of tax authorized to be levied during that year in addition to all other anticipated revenues. Provided, the amount appropriated from property tax revenues shall not exceed the amount of property tax revenue advertised pursuant to section 50-1002, Idaho Code.

Such ordinance shall specify the object and purposes for which such appropriations are made and the amount appropriated for each object or purpose. Said ordinance shall be filed with the office of the secretary of state.

The city council of any city may, by the same procedure as used in adopting the original appropriation ordinance at any time during the current fiscal year, amend the appropriation ordinance to a greater amount than that adopted, if after the adoption of the appropriation ordinance, additional revenue will accrue to the city during the current fiscal year as a result of increase in state or federal grants or allocations, or as a result of an increase in an enterprise fund or funds to finance the operation and maintenance of governmental facilities and services which are entirely or predominantly self-supporting by user charges, or as a result of an increase in revenues from any source other than ad valorem tax revenues. A city whose property tax certification is made for the current fiscal year may amend its budget and annual appropriation ordinance, pursuant to the notice and hearing requirements of section 50-1002, Idaho Code, prior to certification to the county commissioners.

No further appropriation, except as herein provided, shall be made at any other time within such fiscal year unless the proposition to make each appropriation has been first sanctioned by a majority of the legal voters of such city, either by petition signed by them equal in number to a majority of the number who voted at the last general city election, or approved at a special election duly called therefor, and all appropriations shall end with the fiscal year for which they are made.

§ 50-1007. Certification and collection of city taxes

The council of each city not later than the second Monday in September, as provided in section 63-803(3), Idaho Code, shall certify to the county commissioners of the county, the total amount required from a property tax upon property within the city to raise the amount of money fixed by their budget as previously approved which shall include all special taxes assessed as provided by law. The amount which may be so certified, assessed and collected shall not exceed the maximum levy provided by section 50-235, Idaho Code, to defray its general expenses for either the current or the ensuing fiscal year, together with any special taxes, authorized under the provisions of this act, and such tax as may be authorized by law to be levied for the payment of outstanding bonds and debts. In all sales for delinquent city taxes, if there be other delinquent taxes from the same person, or lien upon the same property, the sale shall be for all the delinquent taxes; and such sales and all sales made under and by virtue of this section or the provisions of law herein referred to shall be of the same validity, and in all respects be deemed and treated as though sales had been made for delinquent state and county taxes exclusively.

TAX AND LEVY INFORMATION

In 1946, a group of Idahoans formed the Associated Taxpayers of Idaho (“ATI”), an independent, nonpartisan, not-for-profit organization to work on behalf of Idaho’s taxpayers. Today, ATI remains the only statewide association encouraging effective and responsible government through research and public education. ATI’s based membership ranges from individual taxpayers to large corporations.

ATI provides objective, historical and current tax and fiscal research from a taxpayer's perspective. ATI’s credible information and taxpayer advocacy make it an extremely effective participant in the formation of Idaho's public finance policy. ATI represents its members at meetings of legislative tax committees, the State Tax Commission, the Governor's Office, city/county officials and other public entities. ATI also works closely with industry trade associations, chambers of commerce, a variety of civic groups, the media and many others.

ATI is an active member of the National Taxpayers Conference (NTC), a national network of longtime taxpayers associations. It is also a member of the Government Research Association, a national professional association of individuals engaged in public finance research. ATI combines this national expertise with its own to maximize member services.

The following tax and levy information in Blaine County is provided by the ATI.

THE STEVE AND SHARON SPUD - IDAHO FAMILY TAX BURDEN
By Associated Taxpayers of Idaho & Idaho Tax Foundation

The Steve and Sharon Spud family is a statistical unit of four created by the Associated Taxpayers of Idaho to illustrate the annual Idaho family tax burden.

This statistical family has been created using data provided by the Idaho State Tax Commission and other state agencies. In addition, income and spending patterns have been obtained from local and national sources. Steve and Sharon Spud have two children, 16-year-old Sam and 12-year-old Shelly and both attend public schools. Steve and Sharon are like many tax-paying families in Idaho. Their story is the story of taxes paid by citizens of our state.

Steve and Sharon are aware of the taxes they pay directly such as their personal income taxes, social security taxes, property taxes, and sales taxes.

In addition to these taxes, the typical Idaho family's annual tax burden is comprised of numerous employment taxes, which are paid by employers.

In addition to employment taxes, businesses also pay "hidden" or "indirect" taxes on their business income, as well as many of the same taxes individuals pay, such as fuel, property, and sales tax.

The Spud's annual family income was \$68,977 (\$68,841 reported wages), the average adjusted federal gross income for Idaho families filing jointly in 2008. When all direct and indirect taxes are considered, the Spud's share of the billions of dollars paid by Idaho taxpayers to local, state, and federal governments amounts to \$14,695 or over 21% of their total income.

TOTAL TAXES

When Steve and Sharon added up all the taxes paid in 2008, they found that their total direct tax bill came to \$14,695 or 21% of their \$68,841 wages income. The indirect taxes, which are paid by their employers, totaled \$6,288. Of the total taxes paid by Steve and Sharon, 60.09% were federal, 29.06% state and 10.85% local.

TOTAL 2008 TAXES PAID

Federal Income Tax	\$3,171
Social Security	\$5,266
State Income Tax	\$2,620
Property Taxes	\$1,447
Sales Taxes	\$1,160
Auto Taxes	\$661
Excise Tax	\$163
Franchise/Other Taxes/Fees	\$207

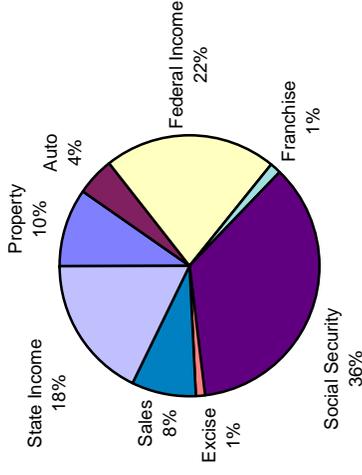
TOTAL FAMILY TAXES	\$14,695
Employers Employment Taxes	\$6,288
(Includes employers share of Social Security Tax)	
GRAND TOTAL	\$20,983

TOTAL 2008 FAMILY BUDGET

	Amount	% of Total
Taxes	\$14,695	21.35%
Housing	\$19,178	27.86%
Transportation	\$10,382	15.08%
Food/Tobacco/Beverage	\$8,298	12.05%
Miscellaneous	\$4,156	6.04%
Health & Personal Care	\$3,724	5.41%
Apparel & Services	\$2,648	3.85%
Entertainment	\$3,505	5.09%
Personal Ins. & Pensions	\$2,255	3.27%
Total Expenses & Taxes	\$68,841	100.00%

STEVE AND SHARON'S TAX BURDEN

The following pie chart shows the different taxes as a percentage of the Spud family's \$14,695 tax burden.



THE SPUD'S INCOME

As is true for most Idaho families, Steve and Sharon must both hold jobs in order to comfortably support their family.

Steve Spud earned \$34,420 as an accountant with a local manufacturing company and Sharon Spud earned \$34,421 working as an administrative assistant with a local law firm. Their total income was \$68,841.

Based on this income and national and local expenditure patterns, the Spud family paid the following taxes:

PROPERTY TAX

One of the direct taxes paid by the Spud family is the real property tax.

A homeowner's property tax depends on the taxable value of the home and local property tax rates. In 2008, Idaho exempted 50% up to \$100,938 of the homestead value, (home up to 1 acre land).

The Spud's home market value in 2008 was \$223,693 (the residential building was \$185,667 and the land \$38,028).

Various taxing entities are permitted to levy property taxes. School districts usually accounted for the greatest part of the 2008 Idaho family property tax bill. The average 2008 tax bill was 30.8% for school districts, 26.3% county government, 26.2% cities, 6.4% roads and 10.3% all other local taxing districts.

The rate used to calculate the Spud family's property tax bill was \$.01179 per dollar of taxable value, the Idaho urban average rate. The tax is calculated as follows:

Home (building) value	\$185,667
Plus Land Value	\$38,028
Less 50% up to \$100,938 Exempt	<u>(\$100,938)</u>

Taxable Value	\$122,757
2008 Tax Rate	x <u>.01179</u>

2008 PROPERTY TAXES \$1,447

STATE INCOME TAX

For 2008, Steve and Sharon filed a joint return. They reported a federal adjusted gross income of \$68,977 and Idaho adjusted income of \$68,841. They had two personal exemptions and two dependency exemptions totaling \$14,000.

Their net taxable income after \$12,031 net itemized deductions and the exemptions totaled \$42,810. The state income tax for that amount was \$2,730. After a \$10 tax for the Idaho permanent building fund, the net result was \$2,740. After a \$120 grocery tax credit the total Idaho income tax Steve and Sharon paid in 2008 was **\$2,620**.

FEDERAL INCOME TAX

As with their state income tax return, Steve and Sharon reported a federal adjusted gross income of \$68,977 (\$68,841 in reported wages). The Spud family reported itemized deductions of \$15,169. The total amount of their exemptions was \$14,000. After all the deductions and exemptions, their taxable income came to \$39,808. The taxes paid for that amount totaled \$5,171. After deducting the \$2,000 child tax credit, their total tax amounted to **\$3,171**.

AUTO TAXES

Like many Idahoans, the Spud family travels mostly by private automobile. They own two cars—a 2007 Ford Explorer 4x4 and a 2005 Honda Accord. They drive about 13,000 miles a year in the Explorer, which gets about 17 mpg and put about 12,000 miles on the Accord which gets about 24 mpg.

During 2008, they used a total of 1,265 gallons of gasoline, paying 25 cents/gallon in state gasoline tax. The Spud family paid 18.4 cents/gallon in federal gasoline tax.

The Explorer and Honda, respectively, are subject to an annual registration fee of \$48 and \$36, ISP fee of \$3.00, EMS fee of \$1.25, plate fees of \$6, and rounded County Administration/mail fee of \$3.50. A local option vehicle registration fee may also be assessed.

TAX	2008 TAX
Gasoline	\$549
State Registration Fee	\$84
ID, State Police (ISP) fee	\$6
Plate Fees	\$12
EMS (rounded)	\$3
County Administration (rounded)	\$7
TOTAL AUTO TAXES	\$661

STATE SALES TAX, Franchise And Other Taxes/Fees

During 2008, the Spud family spent a total of \$19,333 on purchases subject to an average annual 6% state sales tax. Resort cities and certain counties may also assess a local option sales tax.

TAXABLE EXPENDITURES

Food	\$9,054
Transportation (maint, purchase, etc.)	\$2,534
Housing (maint, furnishings, etc.)	\$2,821
Apparel	\$1,645
Entertainment	\$2,179
Miscellaneous	\$665
Personal Care (health care products)	\$435
Total	\$19,333

Total Sales Tax (\$19,333 x 6.0%)	\$1,160
Franchise/Other Taxes/Fees	\$207
Total Tax	\$1,367

Utilities (gas, electricity, water, telephone, and cable) are currently subject to locally imposed utility franchise taxes of 1% to +5% rates and/or various other local, state and federal charges levied on each bill. In 2008, the Spud family paid a total of **\$207** in utility tax/fee charges.

EXCISE TAXES

There are specific taxes on some items such as alcohol and tobacco that are levied by both the federal and state governments. They are easily overlooked since they are not listed separately from the selling price.

The Spud family paid a total of **\$163** in state and federal excise taxes in 2008.

TAX	2007 TAX
Beer	\$16
Wine	\$20
Liquor	\$27
Cigarettes	\$100
TOTAL	\$163

SOCIAL SECURITY

In 2008, Steve and Sharon Spud's salaries were subject to a 7.65% social security tax.

Steve paid \$2,633 in social security tax and Sharon paid \$2,633.

The total amount of **\$5,266** must also be matched by their respective employers. Note that Steve and Sharon have the same incomes.

EMPLOYMENT TAXES

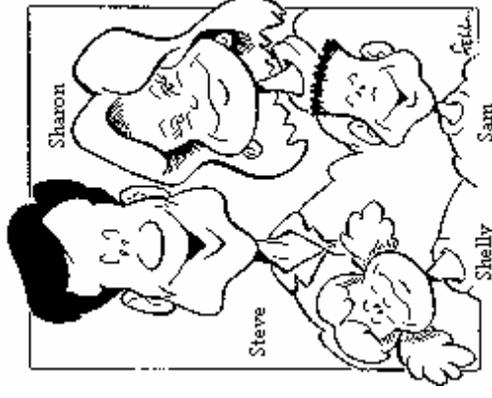
Unemployment Compensation Insurance is paid by employers to cover employees in the event they lose their jobs. The average estimated rate in 2008 was 1.000% against a maximum wage base of \$32,200. Steve's employer paid \$322 in unemployment insurance. Sharon's employer also paid \$322. Altogether, their employers paid a total of **\$644** for unemployment compensation insurance.

Workers Compensation provides insurance coverage for employees who are injured on the job. The cost of coverage to the employer depends upon how hazardous the employee's job is. Because both Steve and Sharon have less than dangerous jobs, they are taxed at 55 cents per \$100 of income. A total of **\$378** was paid by Steve and Sharon's employers for workers compensation insurance.

Employers Share of Employment Taxes

Employers Share of Social Security	\$5,266
Unemployment Compensation Ins.	\$644
Workers Compensation	\$378
TOTAL	\$6,288

THE STEVE AND SHARON SPUD FAMILY TAX BURDEN 2008



TAXES/FEES CONSUME OVER 21 CENTS OF EVERY DOLLAR EARNED.

Prepared by
**Associated Taxpayers of Idaho
& Idaho Tax Foundation**
Randall L. Nelson, President
P.O. Box 1665
Boise, Idaho 83701
(208) 344-5581
www.ati-taxinfo.com
October 2010



STATEWIDE SUMMARY

FOR ALL TAXING DISTRICTS BY COUNTY

	2008 <u>Population</u>	2009 <u>Tax Charge</u>	2008 <u>Tax Charge</u>	% Tax <u>Change</u>
Ada	380,920	\$406,823,367	\$408,478,246	-0.4%
Adams	3,499	3,392,245	3,391,533	0.0%
Bannock	80,812	61,614,287	58,556,880	5.2%
Bear Lake	5,798	4,883,144	4,131,173	18.2%
Benewah	9,352	4,953,240	4,744,358	4.4%
Bingham	43,903	23,170,872	21,267,799	8.9%
Blaine	21,731	62,825,671	60,403,424	4.0%
Boise	7,504	6,789,407	6,411,043	5.9%
Bonner	41,168	46,851,352	44,917,918	4.3%
Bonneville	99,135	79,323,744	78,300,314	1.3%
Boundary	10,962	7,088,142	6,673,112	6.2%
Butte	2,751	1,837,585	1,893,365	-2.9%
Camas	1,126	1,377,266	1,331,335	3.5%
Canyon	183,939	138,887,011	144,547,910	-3.9%
Caribou	6,826	7,023,023	6,815,166	3.0%
Cassia	21,348	\$11,063,439	11,110,303	-0.4%
Clark	910	927,731	897,649	3.4%
Clearwater	8,176	6,217,657	6,071,030	2.4%
Custer	4,254	3,059,643	2,781,190	10.0%
Elmore	28,997	17,058,225	16,330,494	4.5%
Franklin	12,454	5,728,538	5,590,325	2.5%
Fremont	12,551	10,357,224	10,013,122	3.4%
Gem	16,513	8,718,233	6,496,536	34.2%
Gooding	14,295	8,743,877	8,294,835	5.4%
Idaho	15,448	7,511,723	7,392,392	1.6%
Jefferson	23,860	13,472,162	12,058,670	11.7%
Jerome	20,468	15,785,726	14,656,972	7.7%
Kootenai	137,475	124,617,567	121,433,438	2.6%
Latah	35,906	27,319,991	26,981,226	1.3%
Lemhi	7,808	3,947,168	3,977,095	-0.8%
Lewis	3,594	2,976,054	2,910,604	2.2%
Lincoln	4,503	3,035,637	3,113,268	-2.5%
Madison	37,456	18,520,677	17,494,381	5.9%
Minidoka	18,645	10,212,198	9,826,033	3.9%
Nez Perce	38,975	39,624,472	37,742,828	5.0%
Oneida	4,130	2,299,635	2,220,481	3.6%
Owyhee	10,877	5,329,756	4,752,445	12.1%
Payette	22,966	13,664,578	13,390,200	2.0%
Power	7,683	10,712,315	10,693,957	0.2%
Shoshone	12,913	12,692,716	12,343,320	2.8%
Teton	8,833	12,718,229	10,939,120	16.3%
Twin Falls	74,284	57,535,421	55,263,860	4.1%
Valley	8,862	23,972,342	22,842,042	4.9%
<u>Washington</u>	<u>10,206</u>	<u>6,732,296</u>	<u>6,308,881</u>	<u>6.7%</u>
TOTAL	1,523,816	\$1,341,395,585	\$1,315,790,274	1.9%

ASSESSED TAXABLE VALUES BY COUNTY

<u>COUNTY</u>	<u>2009</u>	<u>% Inc.</u>	<u>2008</u>	<u>% Inc.</u>	<u>2007</u>	<u>% Inc.</u>	<u>2006</u>	<u>% Inc.</u>
Ada	\$30,974,584,417	-11.1%	\$34,824,294,358	2.7%	\$33,909,510,728	20.1%	\$28,229,418,283	16.4%
Adams	\$470,432,936	0.1%	470,186,826	-3.5%	487,101,339	2.6%	474,569,733	52.5%
Bannock	\$3,479,348,257	6.7%	3,259,753,384	9.7%	2,970,576,468	12.1%	2,650,047,712	2.6%
Bear Lake	\$728,950,753	4.8%	695,894,521	18.1%	589,342,950	15.2%	511,452,029	22.3%
Benewah	\$697,646,968	0.1%	696,904,036	11.5%	625,082,286	13.7%	549,796,498	18.7%
Bingham	\$1,540,490,538	3.8%	1,483,977,827	9.4%	1,356,579,049	6.5%	1,273,483,801	2.2%
Blaine	\$11,827,880,485	-5.0%	12,450,007,318	0.9%	12,342,184,508	4.8%	11,776,823,237	20.3%
Boise	\$1,000,504,504	3.9%	962,511,316	9.1%	882,161,777	23.8%	712,549,174	23.5%
Bonner	\$7,224,428,790	-0.8%	7,282,182,277	3.8%	7,015,233,486	5.4%	6,653,250,196	54.0%
Bonneville	\$5,628,217,100	2.7%	5,482,085,948	13.4%	4,834,725,132	14.7%	4,216,859,100	7.4%
Boundary	\$932,917,765	0.5%	928,317,194	7.8%	861,418,238	18.4%	727,669,047	19.0%
Butte	\$130,541,798	2.3%	127,547,999	1.0%	126,231,538	8.6%	116,224,947	-31.0%
Camas	\$148,339,697	3.2%	143,779,777	16.1%	123,800,800	19.9%	103,248,936	5.9%
Canyon	\$8,577,330,056	-12.4%	9,796,053,097	9.7%	8,929,808,721	29.8%	6,881,484,775	8.8%
Caribou	\$608,927,294	4.6%	582,107,232	3.7%	561,345,641	-0.6%	564,818,817	-1.7%
Cassia	\$1,086,574,595	3.4%	1,050,497,991	6.6%	985,861,584	8.6%	908,175,198	4.8%
Clark	\$115,689,993	3.3%	111,969,516	1.8%	110,012,791	2.3%	107,509,223	8.3%
Clearwater	\$637,218,457	0.3%	635,412,686	-0.6%	639,181,943	19.5%	534,739,983	9.5%
Custer	\$968,633,249	16.5%	831,211,077	-1.9%	847,584,205	-13.8%	983,327,737	75.4%
Elmore	\$1,443,758,675	5.8%	1,364,637,970	11.2%	1,227,392,945	15.8%	1,060,057,439	6.3%
Franklin	\$553,240,435	3.9%	532,586,004	6.6%	499,554,425	26.9%	393,519,816	-1.5%
Fremont	\$1,575,614,800	5.7%	1,490,079,732	21.8%	1,223,081,778	18.2%	1,035,146,276	9.8%
Gem	\$923,108,703	-8.5%	1,009,194,820	13.6%	888,650,375	23.9%	717,419,691	9.7%
Gooding	\$808,056,884	3.6%	779,789,390	5.9%	736,343,096	10.0%	669,375,987	1.6%
Idaho	\$1,267,096,994	1.0%	1,254,653,195	7.4%	1,168,508,141	17.2%	996,884,247	18.5%
Jefferson	\$1,137,715,128	7.0%	1,063,570,822	12.0%	949,604,437	17.2%	810,120,364	7.7%
Jerome	\$1,091,307,857	0.1%	1,089,912,159	6.2%	1,026,193,003	19.2%	860,935,930	5.3%
Kootenai	\$14,781,630,221	-7.6%	15,993,511,529	-5.0%	16,841,126,658	15.9%	14,535,837,541	44.9%
Latah	1,817,292,223	1.8%	1,784,915,196	6.4%	1,677,918,009	11.2%	1,509,415,180	1.9%
Lemhi	\$650,901,861	0.5%	647,835,804	9.3%	592,572,798	21.8%	486,501,682	4.8%
Lewis	\$239,904,214	-1.3%	243,034,539	9.3%	222,336,005	6.9%	207,908,751	3.1%
Lincoln	\$319,467,802	11.2%	287,306,450	5.1%	273,373,452	5.8%	258,458,490	7.6%
Madison	\$1,373,152,095	9.3%	1,256,108,318	10.1%	1,141,368,560	12.8%	1,012,089,337	8.4%
Minidoka	\$944,838,429	-3.0%	973,701,859	16.4%	836,636,804	8.3%	772,171,660	3.7%
Nez Perce	\$2,480,431,200	1.9%	2,435,029,173	5.5%	2,308,556,876	9.8%	2,103,255,012	0.8%
Oneida	\$231,785,761	4.6%	221,571,337	9.4%	202,517,090	2.3%	198,024,522	0.2%
Owyhee	\$635,223,009	2.0%	622,720,524	1.1%	615,798,131	34.7%	457,241,166	13.3%
Payette	\$1,066,196,353	0.4%	1,062,458,190	6.2%	1,000,437,464	27.2%	786,498,320	3.4%
Power	\$686,931,443	4.2%	659,236,270	5.5%	624,613,127	3.6%	603,159,209	1.2%
Shoshone	\$998,707,711	-8.5%	1,091,087,468	10.5%	987,103,675	27.2%	776,096,234	38.1%
Teton	\$2,139,285,534	-2.1%	2,184,781,504	19.0%	1,835,860,206	42.0%	1,292,836,102	48.3%
Twin Falls	\$4,308,341,085	2.5%	4,203,465,180	6.7%	3,940,134,347	28.4%	3,068,002,477	5.4%
Valley	\$4,658,162,004	-15.5%	5,513,672,249	7.5%	5,127,837,800	28.5%	3,990,896,203	50.5%
Washington	\$659,351,326	1.6%	648,792,311	2.8%	631,286,168	23.6%	510,868,175	3.3%
TOTAL	\$123,570,159,399	-5.1%	\$130,228,346,373	4.4%	\$124,776,548,554	16.5%	\$107,088,168,237	19.8%

Note: This report does not include final previous year's subroll

Blaine County

<u>Taxing Unit</u>		<u>2009 CERTIFIED TAX CHARGE</u>	<u>2009 ASSESSED VALUATION</u>	<u>LEVY PER \$100 A.V.</u>
County	* Blaine (Override) (Other levies)	\$1,700,000 \$8,549,808	\$11,929,814,427 \$11,827,880,485	0.0142500 0.0722847
Cities	Bellevue Carey Hailey Ketchum Sun Valley	\$503,525 \$41,500 \$1,863,633 \$3,128,247 \$3,097,575	\$291,147,476 \$42,946,030 \$1,278,745,835 \$3,588,463,750 \$2,662,778,130	0.1729450 0.0966329 0.1457391 0.0871751 0.1163287
School Districts	061 Blaine County	\$38,437,811	\$11,827,880,485	0.3249762
Ambulance	Ambulance	\$1,578,788	\$11,827,880,485	0.0133480
Cemetery Districts	Bellevue Carey Hailey Ketchum Picabo	\$17,679 \$11,895 \$187,408 \$42,689 \$9,736	\$708,929,858 \$72,659,665 \$2,693,076,881 \$5,871,499,070 \$78,341,949	0.0024937 0.0163708 0.0069589 0.0007271 0.0124275
Fire Districts	Carey Ketchum Rural Minidoka County Joint Smiley Creek West Magic Joint Wood River	\$86,651 \$404,053 \$7,105 \$48,709 \$7,915 \$686,963	\$62,776,178 \$2,472,067,843 \$7,860,745 \$34,657,965 \$9,685,105 \$1,146,773,874	0.1380537 0.0163448 0.0903871 0.1405420 0.0817200 0.0600784
Flood Control	Carey #2 Wood River #9	\$41,696 \$3,853	\$4,651,277,868 \$52,308,249	0.0008964 0.0073659
Library Districts	Little Wood	\$21,092	\$127,501,849	0.0165425
Recreation	Blaine County	\$1,017,186	\$11,827,880,485	0.0085999
Sewer & Water Districts	Sun Valley	\$1,328,156	\$2,579,662,026	0.0514856
	Total Tax Charge	\$62,825,671		
	Number of Taxing Units	24		
	Average Tax Rate Per \$100 A.V.	0.526627399		

*** NOTE:**

Some taxing district levies/funds include urban renewal increment value in their calculation while others do not (due to H470 legislation in 2008). See Appendix p. 56 -63 for H470 impacted school/other taxing districts, including documentation by county as to what taxable value was used and how the tax charge by each levy/fund type was determined.

City of Sun Valley

Tax Assessed Valuation and Levy Rate History

Bond and M&O Levy History

Year	Tax Assessed Value	M&O Levy		Bond Levy		Total M&O and Bond Levy	
		Rate per \$1,000	Total Levy Generated	Rate per \$1,000	Total Levy Generated	Rate per \$1,000	Total Levy Generated
2007	2,658,476,754	0.8602440	2,286,939	0.2322370	617,397	2,904,335	
2006	2,534,816,198	0.8762750	2,221,196	0.2444690	619,684	2,840,880	
2005	2,100,852,048	1.0188830	2,140,522	0.2949680	619,684	2,760,207	
2004	1,817,736,561	1.1247510	2,044,501	0.4328700	786,844	2,831,345	
2003	1,500,025,364	1.3109690	1,966,487	0.3022880	453,440	2,419,926	
2002	1,459,301,443	1.2981220	1,894,351	0.4511320	658,338	2,552,689	
2001	1,328,746,838	1.3551380	1,800,635	0.5010120	665,718	2,466,353	
2000	1,192,777,652	0.6541100	780,208	0.5588190	666,547	1,446,755	
1999	1,134,264,744	0.7174260	813,751	0.5907330	670,048	1,483,799	
1998	1,064,475,836	0.7402480	787,976	0.6328560	673,660	1,461,636	
1997	994,637,664	0.8937930	889,000	0.6785560	674,917	1,563,918	
1996	846,895,948	0.9741450	824,999	0.7949570	673,246	1,498,245	
1995	739,646,321	0.6065060	448,600	0.3515460	260,020	708,620	

All Property Tax Levies for Sun Valley

Year	Tax Assessed Value	M&O Levy		Bond Levy		Tort Levy		Streets & Capital		Reserve Rate per \$1,000	Total Tax Levy Rate	Total Levy Generated
		Rate per \$1,000	Total Levy Generated	Rate per \$1,000	Total Levy Generated	Rate per \$1,000	Total Levy Generated	Rate per \$1,000	Total Levy Generated			
2007	2,658,476,754	0.8602440	2,232,2370	0	0	0	0	0	0	0	1.0924810	2,904,335
2006	2,534,816,198	0.8762750	2,244,4690	0	0	0	0	0	0	0	1.1207440	2,840,880
2005	2,100,852,048	1.0188830	2,294,9680	0	0	0	0	0	0	0	1.3138510	2,760,207
2004	1,817,736,561	1.1247510	2,432,8700	0	0	0	0	0	0	0	1.5576210	2,831,345
2003	1,500,025,364	1.3109690	2,302,2880	0	0	0	0	0	0	0	1.6132570	2,419,926
2002	1,459,301,443	1.2981220	2,451,1320	0	0	0	0	0	0	0	1.7492540	2,552,689
2001	1,328,746,838	1.3551380	2,501,0120	0	0	0	0	0	0	0	1.8561500	2,466,353
2000	1,192,777,652	0.6541100	2,558,8190	0	0	0	0	0.602712	0	0	2.0042760	2,390,656
1999	1,134,264,744	0.7174260	2,590,7330	0	0	0	0	0.472129	0	0	2.0447770	2,319,318
1998	1,064,475,836	0.7402480	2,632,8560	0.035698	0.622622	0.035698	0.093943	0.622622	0	0	2.1253670	2,262,402
1997	994,637,664	0.8937930	2,678,5560	0.035188	0.362819	0.035188	0.150782	0.362819	0.100539	0	2.2216770	2,209,764
1996	846,895,948	0.9741450	2,794,9570	0	0	0	0.195426	0	0	0	2.3299740	1,973,246
1995	739,646,321	0.6065060	2,351,5460	0	0	0	0	0	0	0	0.9580520	708,620

Historical Taxable Assessed Values and Property Tax Rates

(Rate Per \$1,000 Taxable Assessed Value)

Tax Year	City of Sun Valley			City of Ketchum			City of Hailey			City of Bellevue		
	Taxable Assessed Value	Tax Levy Rate		Taxable Assessed Value	Tax Levy Rate		Taxable Assessed Value	Tax Levy Rate		Taxable Assessed Value	Tax Levy Rate	
2008	\$2,700,028,379	1.1161190		\$3,780,211,244	0.7987080		\$1,404,120,623	1.2870420		\$323,896,481	1.5066170	
2007	2,658,476,754	1.0924810		3,703,804,211	0.7855490		1,435,390,979	1.3225230		361,092,947	1.3019220	
2006	2,534,816,198	1.1207440		3,479,376,796	0.8015780		1,348,744,503	1.3380470		343,082,854	0.75884340	
2005	2,100,852,048	1.3138551		2,724,946,746	0.9747790		1,278,527,416	1.3702490		342,115,902	0.7274640	
2004	1,817,736,561	1.5576210		2,393,117,738	1.0617660		889,174,326	1.8703880		238,134,519	0.9920770	
2003	1,500,025,364	1.6132570		2,139,417,990	1.1354290		640,865,370	2.5018540		165,475,032	1.3296200	
2002	1,459,301,443	1.7492540		2,052,481,335	1.0930380		595,811,978	2.5661940		155,859,785	1.3421100	
2001	1,328,746,838	1.8561500		1,645,610,640	1.2946890		522,525,039	2.7899620		131,386,222	1.5109490	
2000	1,192,777,652	2.0042760		1,495,809,490	1.3187520		484,774,715	2.8611970		121,557,726	1.5282700	
1999	1,134,264,744	2.0447770		1,395,808,039	1.3380090		442,922,563	2.9863270		115,071,900	1.5467810	

GLOSSARY OF TERMS

A

ACCOUNTING SYSTEM - The methods and records established to identify, assemble, analyze, classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

ACCOUNTS PAYABLE - A short-term liability account reflecting amounts owed for goods and services received by a government.

ACCOUNTS RECEIVABLE - An asset account reflecting amounts due for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCRUAL ACCOUNTING - A basis of accounting in which debits and credits are recorded at the time they are incurred, as opposed to when cash is actually received or spent. For example in accrual accounting, a revenue which was earned between April 1 and April 30, but for which payment was not received until May 10, is recorded as of April 30 rather than on May 10.

AD VALOREM TAX – Formal term for property tax, meaning “according to value”. The tax on the value of real property and personal property.

APPROPRIATION ORDINANCE - An ordinance passed by the City Council which legally permits the City to incur obligations and to make expenditures of resources for the upcoming fiscal year.

ASSESSED MARKET VALUE/ ASSESSED VALUATION - A value that is established for real estate for use as a basis for levying property taxes. The property values are established by the County Assessor and are assessed at full market value in Idaho.

ASSESSMENT - The value of taxable property as shown on the tax collector's record for the last year in which taxes are paid. In Idaho, property is assessed at full market value and every property within the county is reassessed on a scheduled basis, usually every five years. In years when a property is not reassessed its value is adjusted according to a formula to reflect current market conditions.

ASSESSMENT RATIO – The ratio at which properties are assessed at a certain percentage of market value. Since 1982, Idaho properties have been assessed at 100 percent of their current market rate value.

ASSET - A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

AUDIT - A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the Appropriation Ordinance.

B

BALANCE SHEET - A financial statement that discloses the assets, liabilities, reserves and equity balances of a fund as of a specific date.

BALANCED BUDGET – All governmental entities in Idaho are required to adopt a balanced budget. A balanced budget occurs when budgeted expenditures and revenues match for the fiscal year. See Budget.

BASIS OF ACCOUNTING - A term used to refer to *when* revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Specifically, it relates to the *timing* of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BASIS OF BUDGETING - A fund's Basis of Budgeting and Basis of Accounting determines when a transaction or event is recognized with a fund's operating statement. The budget is prepared and reported on a modified accrual basis. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. "Measurable" means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers property taxes as available if they are due before the end of the year and collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred.

BENCHMARKING - The process of critically evaluating a program or service's activities, functions, operations and processes to achieve a desired level of performance. A benchmark is forward-looking rather than backward-looking with respect to performance.

BOND - A written promise to pay a specified sum of money, called the face value of principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a, specified rate. There are two types of bonds. **General obligation bonds** commit the entity to repay the bond in good faith. **Revenue bonds** are paid off by revenues generated by the specific entity or facility financed by the bond. See General Obligation Bond. See Revenue Bonds

BUDGET - A financial plan containing an estimate of proposed expenditures for a specified period of time (fiscal year) and the proposed means of financing them. Idaho Code provides a budget adoption process that all cities must follow each year. The city council approves a tentative budget, which limits the expenditures and city's property tax levy.

The appropriation ordinance is then approved, during a public hearing, which gives the city legal authority to expend city funds up to the determined amount for each fund or department.

See Balanced Budget.

BUDGET CALENDAR - The schedule of key dates or milestones which the City follows in the preparation, adoption and administration of the Annual Budget.

BUDGET DOCUMENT - The official written statement prepared by the City and supporting staff which represents the proposed budget to the City Council.

BUDGET MESSAGE - The opening section of the budget which provides a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Mayor.

BUDGETARY CONTROL - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

C

CALLABLE BOND - A call option grants the issuer the privilege of paying the debt obligation prior to the stated maturity date.

CAPITAL IMPROVEMENT - A permanent major addition to the City's real property assets, including the design, construction or purchase of land, buildings or facilities, or major renovations of same.

CAPITAL IMPROVEMENT PLAN (CIP) - A financial plan of proposed capital improvement projects and the means of financing them for a given period of time. Capital improvements include construction, repair, rehabilitation, renovation, or purchase of capital assets having a useful life of more than five years. The CIP identifies the necessary improvements, the timing of construction, repair, or purchase.

CAPITAL OUTLAY - Buildings and structures, land, improvements, or items of equipment whose useful life generally exceeds one year and are not classified as expendable.

CASH ACCOUNTING - a basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

CASH MANAGEMENT - The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and out-flows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining

banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

COMPREHENSIVE ANNUAL FINANCIAL REPORT - The official annual report of a government. It includes (a) the five combined financial statements in the combined statements-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and a detailed statistical section.

CONTINGENCY - A budgetary reserve set aside for emergencies or unforeseen expenditures.

CONTINGENT LIABILITY - Items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, unsettled disputed claims, unfilled purchase orders and uncompleted contracts. Contingent liabilities should be disclosed within the financial statements (including the notes) when there is a reasonable possibility a loss may have been incurred. Guarantees, however, should be disclosed even though the possibility of loss may be remote.

CURRENT TAXES - Taxes that are levied and become due within one year.

D

DEBT – Includes short (less than one year) and long-term (greater than one year) debts. Certain types of indebtedness are permitted, including voter approved general obligation bonds (paid off with property tax levies) or revenue bonds (paid off from revenues generated by the new public facility).

DEBT RATIOS - Comparative statistics illustrating the relation between the issuer's outstanding debt and such factors as its tax base, income or population. These ratios often are used as part of the process of determining the credit rating of an issue, especially with general obligation bonds.

DEBT SERVICE - Payment of interest and principal on an obligation resulting from the issuance of bonds, notes, or certificates of indebtedness.

DELINQUENT TAXES - Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

DEPARTMENT - A major administrative group which indicates overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION - The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

DESIGNATED FUND BALANCE - Funds set aside for anticipated expenditure requirements which are uncertain, such as capital improvements. Designated funds are not legally restricted.

DISBURSEMENT - Payment for goods and services in cash or by check.

E

EARMARKED FUNDS - Money set aside for special purposes. This is a designation by the City Council and not a legal designation.

ENCUMBRANCE - The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

ESTIMATED ACTUAL REVENUE - The amount of projected revenue to be collected during the fiscal year.

EXPENDITURE - The outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid and applies to all funds. Note that an encumbrance is not an expenditure but reserves funds to be expended.

EXPENSES - Charges incurred, whether paid immediately or unpaid, for operation, maintenance, interest and other charges.

F

FISCAL YEAR - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Sun Valley has specified October 1 through September 30 as its fiscal year.

FORMAL BUDGETARY INTEGRATION - The management control technique through which the annual operating budget is recorded in the general ledger through the use of budgetary accounts. It is intended to facilitate control over revenues and expenditures during the year.

FTE - See Full Time Equivalent.

FULL TIME EQUIVALENT (FTE) - Used in relation to employees, the number of employee hours worked to equal one full-time employee, i.e. for FY 09, one FTE is equal to 2,080 Hours.

FUND - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitation.

FUND BALANCE - The difference between fund assets and fund liabilities of governmental and similar trust funds.

FUND BALANCE DESIGNATED FOR CAPITAL IMPROVEMENT - An account used to segregate a portion of fund balance for resources designated for capital improvement.

FUND BALANCE RESERVED FOR RETIREMENT - An account used to segregate a portion of fund balance for resources that are legally restricted for a particular purpose ie: retirement.

FUND TYPE - The City of Sun Valley six fund types include: the general fund, fixed asset fund, debt service fund, land acquisition fund, capital improvement fund, and the work force housing fund.

G

GAAP - See Generally Accepted Accounting Principals.

GASB - See Governmental Accounting Standards Board.

GENERAL FUND - The fund within the City that accounts for most of the financial resources of the government. General fund revenues include property taxes, local option tax, business and franchise taxes, non-business license and permits and state of Idaho shared revenues. The City of Sun Valley general fund includes the legislation, administration, community development, police, fire, building, streets and "other" departments.

GENERAL LEDGER - A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double-entry bookkeeping, the debits and credits in the general ledger are equal (i.e., the debit balances equal the credit balances).

GENERAL OBLIGATION BONDS - An obligation secured by an unconditional pledge to levy the taxes necessary to pay the debt. These bonds usually carry the lowest interest rate. General Obligation bonds can be issued that are paid back from other revenue sources, in which case that amount not paid back through property taxes is abated, or

canceled. General obligation bonds require two-thirds voter approval and are typically fulfilled out of a special property tax levy dedicated for that purpose.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GOALS, OBJECTIVES AND STRATEGIES - Goals are the ends the organization wants to attain. Goals may be the aim that an organization wants to attain or maintain that supports an organization's policies or mission. Objectives are the specific methods sought in a period of time that accomplish or maintain a goal. Strategies are the detailed actions made in order to accomplish an objective.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) - The authoritative accounting and financial reporting standard-setting body for government entities.

GOVERNMENTAL FUND TYPES - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and fiduciary funds.

GRANT - A contribution by a government or other organization to be used or expended for a specific purpose and may be classified as categorical or block, depending upon the amount of discretion allowed the grantee.

I

INPUTS - Resources allocated for performing work processes so that stated goals, objectives, and outcomes can be achieved. Generally, program inputs include employee salaries, equipment, materials, and supplies.

INTERGOVERNMENTAL REVENUE - Revenue from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

INTERNAL CONTROL STRUCTURE - Policies and procedures established to provide reasonable assurance that specific governmental objectives will be achieved.

INVENTORY - (1) A detailed list showing quantities, descriptions and values of property and frequently, units of measure and unit prices. (2) An asset account reflecting the cost of goods held for resale or for use in operations.

INVESTMENTS - Securities and real estate held for the production of revenue in the form of interest, dividends, rental or lease payments. Not included are fixed assets used in governmental operations.

INVOICE - A bill requesting payment for goods or services by a vendor or other governmental unit.

L

LEVY - To impose taxes, special assessments, or service charges for the support of City services.

LIABILITIES - Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

LINE ITEM BUDGET - A budget that lists each expenditure category separately, such as wages, travel, utilities, etc., along with the dollar amount budgeted for each specific category.

LOCAL OPTION TAX (LOT) – Locally adopted tax option on retail sales, alcohol by the drink, and lodging sales.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

M

MEETING - Any gathering where more than one half of the members needed for a quorum of the public body are present to discuss public business.

MODIFIED ACCRUAL ACCOUNTING - A basis of accounting in which expenditures are recognized when the related fund liability is incurred, but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting, since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or available and measurable. This type of accounting basis is a conservative financial approach and is recommended as the standard for most governmental funds.

O

OBJECT CODE - An expenditure category, such as salaries and office supplies, relating to the types of items or services purchased.

OBJECTIVES - see “Goals, Objectives and Strategies.”

OPEN MEETINGS ACT - A state law requiring meetings of the City Council, as well as those of boards and commissions, to be open to the public.

OPERATING BUDGET - Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

OPERATING TRANSFERS - All inter-fund transfers other than residual equity transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

ORDINANCE - A formal legislative enactment by the City Council, barring conflict with higher law, having the full force and effect of law within the City.

OTHER FINANCING SOURCES - Governmental fund general long-term debt proceeds and operating transfers-in from other funds of the same government unit which are classified separately from revenues.

OTHER FINANCING USES - Governmental fund operating transfers-out to other funds of the same government unit which are classified separately from expenditures.

OUTCOMES - The intended results that should be achieved by a governmental agency or unit responsible for undertaking a specific goal and objective.

OUTPUTS - Goods and services performed by a governmental unit or delivered to customers. Outputs can be produced for internal or external customers.

OVERHEAD - Salary and wages paid other than direct labor, including holidays, sick leave, funeral leave, vacations and expenses for all other line items accounts.

P

PER CAPITA DEBT - The amount of a government's debt divided by its population. Per capita debt is used to indicate the government's credit by reference to the proportionate debt borne per resident.

PERFORMANCE MEASURE - A specific quantitative measure or qualitative assessment of results obtained through a program or activity. It summarizes the relationship between inputs and outputs in achieving outcomes with respect to effectiveness, cost (efficiency) and quality.

PERFORMANCE MEASUREMENT - A process for determining how a program is accomplishing its mission, goals and objectives through the delivery of products, services or processes. It is a systematic process of evaluating outcomes of specific government programs and services that are delivered to customers with respect to effectiveness, efficiency, quality and return on investment.

PROPERTY TAX – Referred to as *ad valorem* "according to value" taxes. Tax which is levied on real property according to that property's valuation and tax rate.

PERSONAL PROPERTY - Material items; equipment, vehicles, furniture, not attached to real property.

PURCHASE ORDER - A document which authorizes the purchase and charges of specific merchandise or services from a vendor and encumbers the funds to pay for the merchandise or services.

QUORUM - A majority of the members of a public body needed for the legal transaction of public business to occur.

R

REAL PROPERTY- Property such as land, buildings, and fixtures attached to buildings.

REFERENDUM - The submission of a question or proposition for voter approval at a local election. A referendum may be either binding on the unit of government (such as authority to issue bonds for a given purpose) or advisory for informational purposes intended to guide local action or show the will of the people on a given proposal.

REQUEST FOR PROPOSAL (RFP) - A formal public solicitation for bids to accomplish a project or contract.

REQUEST FOR QUALIFICATIONS (RFQ) - A formal public solicitation for qualifications to conduct certain types of work.

RESERVE - An account which indicated that a portion of a fund's balance is legally restricted for a specific purpose and is not available for general expenditure.

RESERVED FUND BALANCE - Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specific future use.

RESOLUTION - A special or temporary order of legislative body; an order or a legislative body requiring less legal formality than an ordinance or statute.

RESOURCES - Total amounts available for appropriation during the fiscal year, including revenues, fund transfers and beginning fund balances.

REVENUE - Funds the government receives as income, excluding "other financing sources." Such funds may be tax payments, grants or interest income.

REVENUE BONDS - An obligation of the local government that is payable from revenues or earnings derived from the operation of the facility which has been constructed or acquired with the proceeds of such bonds.

RFP - See Request for Proposal.

RFQ - See Request for Qualifications.

RISK MANAGEMENT - An organized attempt to protect a government's assets against accidental loss in the most economical method.

S

SHORT-TERM DEBT - Debt with a maturity of one year or less after the date of issuance.

SINGLE AUDIT - An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

SOURCE OF REVENUE - Revenues are classified according to their point of origin.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only requires the use of special revenue funds when legally mandated.

STATEMENT OF REVENUES AND EXPENDITURES - The financial statement that is the governmental fund and expendable trust fund GAAP operating statement. It presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in an entity's net current assets. Statements of changes in equity of

governments should be combined with operating statements into “all-inclusive” operating statement formats.

STRATEGIES - see “Goals, Objectives and Strategies.”

T

TAX ABATEMENT - A reduction in the tax levy.

TAXING DISTRICTS - Refers to the entities that under state law have the authority to levy taxes.

TAX LEVY - The City’s annual request to the County for property tax revenue. The levy is approved by the City Council and submitted to the County. The levy is converted into a rate per \$100 of Equalized Assessed Valuation and applied to each property in the City in the following year.

TAX LIENS - Claims governments have upon properties until the taxes levied against them have been paid. This term is sometimes limited to those delinquent taxes the government has taken legal action to collect through the filing of liens.

TAX RATE - The amount of taxes due as a percentage of the tax base or EAV. A tax rate of 2.95 represents a tax extension of 2.95 percent of the Township’s total EAV. Also it represents the amount of taxes payable by a single taxpayer. A taxpayer would pay \$2.95 per \$100 of EAV of their property.

TAX-RATE LIMIT (or Rate Ceiling) - The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose or to taxes imposed for all purposes and may apply to a single government to a class of governments operating in a particular area. Overall tax-rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

TAX LEVY ORDINANCE - An ordinance by means of which taxes are imposed.

U

UNENCUMBERED BALANCE - The amount of funds which is neither expended or reserved, but is still available for future purchases.

UNRESERVED FUND BALANCE - An undesignated fund balance consisting of revenues over appropriations.

USE - Any purpose for which a building or other structure or a tract of land may be designed, arranged, intended, maintained, or occupied; also, any activity, occupation,

business, or operation carried on or intended to be carried on in a building or other structure or on a tract of land.

USER FEES - Payment by consumers for public services directly received.

V

VARIABLE INTEREST RATE - A rate of interest subject to adjustment (e.g., the rate of interest specified may be a percentage of the prime rate on certain set dates).

W

WARRANT - A written promise of all bills to be paid with the approval of the City Council, similar to a check.