

**AGENDA**  
**SPECIAL COUNCIL MEETING OF THE MAYOR AND CITY COUNCIL**  
**IN THE COUNCIL CHAMBERS – 81 ELKHORN ROAD**  
**CITY OF SUN VALLEY, IDAHO**  
**July 7, 2015 - 10:00 A.M.**

**CALL TO ORDER**

**ROLL CALL**

**PLEDGE OF ALLEGIANCE**

**PUBLIC COMMENT** - *The Mayor and Council welcome comments from the public on any subject. Please state your name and address for the record. Public comments may be limited to three (3) minutes. Please note this is the only time during this meeting that public comment time will be provided.*

**MAYOR AND COUNCIL RESPONSE TO PUBLIC COMMENT (5 min.)**

**COUNCIL COMMENT (5 min.)**

**MAYOR COMMENT (5 min.)**

**QUESTIONS FROM THE PRESS (3 min.)**

**GENERAL DISCUSSION REGARDING FISCAL YEAR 2016 BUDGET (60 min.)**

**EXECUTIVE SESSION** – Pursuant to Idaho Code 74-206 sections (a), (b) and (f).

**ADJOURNMENT** - *Meeting will conclude after the completion of agenda items or at the latest 9:00 p.m. Any item under discussion or consideration at 9:00 p.m. will be completed. Any remaining items on the agenda will be scheduled for another meeting*

*Please Note: The agenda is subject to revisions.  
Anyone needing assistance to attend or participate should contact Sun Valley City Hall prior to the meeting at 622-4438.  
Council packets are available online at [www.sunvalley.govoffice.com](http://www.sunvalley.govoffice.com).*

**Total City Revenue Excluding Fund Transfers**

General Fund	\$ 5,235,476.87
Street & Path Fund	\$ 332,343.77
Workforce Housing Fund	\$ 7,000.00
<b>Subtotal</b>	<b>\$ 5,574,820.64</b>

**Revenue vs Expenditures**

Revenues	\$ 5,574,821	90%
Transfers In	\$ 637,782	10%
<b>Subtotal</b>	<b>\$ 6,212,603</b>	

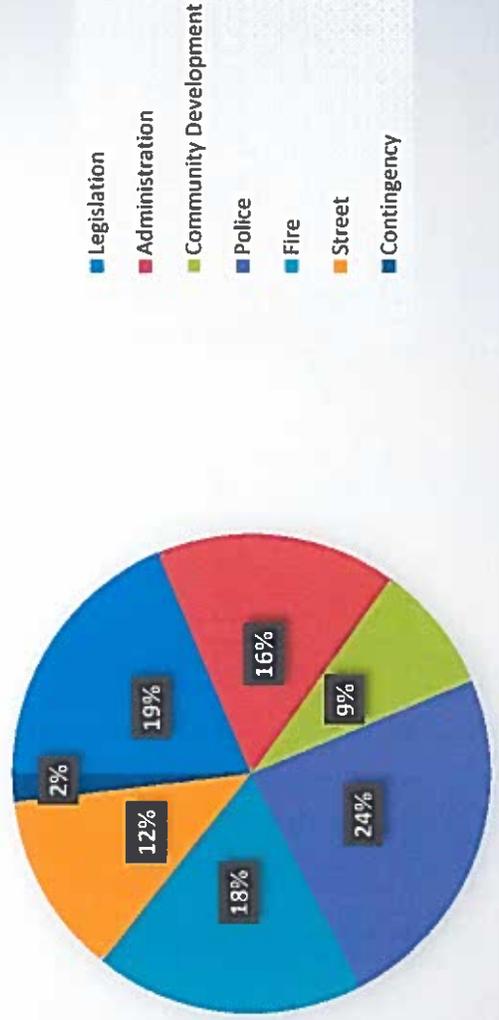
Expenditures	\$ 6,212,603
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	Estimated beginning fund balances	Assigned Fund Balances (Amount that is designated for a specific task)	Beginning Unassigned Fund Balance (Amount available)	Fund Balance Applied or Earned (Amount proposed to be used or saved)	Ending Unassigned Fund Balance (Amount remaining to be used or saved)	FY 2016 Estimated Ending Fund Balance (Total including assigned amount)
GENERAL FUND	\$ 2,828,964	\$ 1,610,916	\$ 1,218,048	(378,926)	\$ 839,122	\$ 2,450,038
STREET & PATH FUND	\$ 110,306	\$ -	\$ 110,306	42,344	\$ 152,650	\$ 152,650
FIXED ASSET FUND	\$ -	\$ -	\$ -	-	\$ -	\$ -
LAND ACQUISITION FUND	\$ 244,109	\$ -	\$ 244,109	(241,966)	\$ 2,143	\$ 2,143
CAPITAL IMPROVEMENT FUND	\$ -	\$ -	\$ -	-	\$ -	\$ -
WORKFORCE HOUSING FUND	\$ 151,543	\$ 40,000	\$ 111,543	(59,234)	\$ 52,309	\$ 92,309
<b>SUBTOTALS</b>	<b>\$ 3,334,922</b>	<b>\$ 1,650,916</b>	<b>\$ 1,684,006</b>	<b>\$ (637,782)</b>	<b>\$ 1,046,224</b>	<b>\$ 2,697,140</b>

## FY 15-16 TOTAL BUDGET BY FUND



## FY 15-16 GENERAL FUND EXPENDITURES



**Fiscal Year 2015-2016  
Tentative Budget**

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City of Sun Valley  
 FY 16 DRAFT BUDGET

FUND SUMMARY	FY 2013		FY 2014		FY 2015	FY 2015	FY 2016	FY 2017
	Prior Year 2		Prior Year 1		ADOPTED	Estimated	PROPOSED	ANTICIPATED
	Audited	Actuals	Audited	Actuals	BUDGET	Actuals	BUDGET	BUDGET
<b>REVENUES</b>								
GENERAL FUND	4,875,968		5,412,663		5,065,052	4,976,303	5,235,477	5,235,477
FIXED ASSET FUND	-		-		175,426	182,548	273,926	147,426
DEBT SERVICE FUND	5,259		-		-	-	-	-
CAPITAL IMPROVEMENT FUND	50,000		-		51,000	105,000	105,000	-
WORKFORCE HOUSING FUND	9,192		7,339		47,759	308,200	308,200	45,200
STREET & PATH FUND	302,946		311,139		311,937	311,936	332,344	332,344
REVENUE Total:	<b>5,243,365</b>		<b>5,731,140</b>		<b>5,651,174</b>	<b>5,883,988</b>	<b>6,254,947</b>	<b>5,760,447</b>
<b>EXPENDITURES</b>								
GENERAL FUND	4,602,122		4,462,461		5,065,053	4,986,305	5,235,477	5,294,667
FIXED ASSET FUND	341,229		203,085		175,426	182,548	273,926	147,426
DEBT SERVICE FUND	29,996		-		-	-	-	-
CAPITAL IMPROVEMENT FUND	22,283		69,163		51,000	105,000	105,000	-
WORKFORCE HOUSING FUND	(8,466)		42,190		45,200	308,200	308,200	45,200
STREET & PATH FUND	192,246		422,914		311,937	332,344	332,344	-
EXPENDITURE Total:	<b>5,179,411</b>		<b>5,199,813</b>		<b>5,648,616</b>	<b>5,914,397</b>	<b>6,254,947</b>	<b>5,487,293</b>

FISCAL YEAR 2016 TOTAL FUND BALANCES	Estimated Beginning Fund Balance	Assigned Fund Balances	Beginning Unassigned Fund Balance	Fund Balance Applied or Earned	Ending Unassigned Fund Balance	FY 2016 Estimated Ending Fund Balance
GENERAL FUND	2,828,964	1,610,916 *	1,218,048	(378,926)	839,122	2,450,038
STREET & PATH FUND	110,306	-	110,306	42,344	152,650	152,650
FIXED ASSET FUND	-	-	-	-	-	-
LAND ACQUISITION FUND	244,109	-	244,109	(241,966)	2,143	2,143
CAPITAL IMPROVEMENT FUND	-	-	-	-	-	-
WORKFORCE HOUSING FUND	151,543	40,000	111,543	(59,234)	52,309	92,309

\* 16 week reserve

City of Sun Valley  
 FY 16 DRAFT BUDGET

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	Notes and Descriptions
		Prior Year 2	Prior Year 1	ADOPTED	Estimated	PROPOSED	ANTICIPATED	of line item purchases
Acct No	Account Description	Audited Actuals	Audited Actuals	Budget	Actuals	BUDGET	BUDGET	FY 2016
GENERAL FUND								
<u>REVENUES</u>								
<u>GENERAL PROPERTY TAXES</u>								
10-311-100	GENERAL PROPERTY TAXES	2,479,179	2,468,859	2,389,998	2,389,998	2,453,848	2,453,848	No 3% revenue increase; See Street & Path Fund
10-311-200	GENERAL PROPERTY TAXES - NEW CONSTRUCTION	56	-	29,282	29,282	-	-	New Construction estimate
10-311-300	PROPERTY TAXES INT&PENALTY	-	6,741	10,000	10,000	10,000	10,000	
	<i>GENERAL PROPERTY TAXES Totals:</i>	2,479,235	2,475,600	2,429,280	2,429,280	2,463,848	2,463,848	
<u>LOCAL OPTION TAXES</u>								
10-313-100	LOCAL OPTION TAX - LIQUOR 3%	63,828	72,571	49,000	55,000	60,000	60,000	
10-313-200	LOCAL OPTION TAX - LODGING 3%	497,094	483,591	391,000	400,000	470,000	470,000	
10-313-300	LOCAL OPTION TAX - RETAIL 3% (non-tangible) 2% (tangible) 1% (ski lift tickets)	687,614	701,067	538,000	545,000	690,000	690,000	
10-313-600	LOCAL OPTION TAX - AIR SERVICE 1%	-	341,792	326,000	333,333	406,667	406,667	
10-313-700	LOCAL OPTION TAX - PENALTIES & INTEREST	-	194	500	500	500	500	
	<i>LOCAL OPTION TAXES Totals:</i>	1,248,536	1,599,215	1,304,500	1,333,833	1,627,167	1,627,167	
<u>BUSINESS &amp; FRANCHISE TAXES</u>								
10-316-110	GAS FRANCHISE	48,231	64,136	80,000	60,000	70,000	70,000	Intermtn Gas=3% of GR, pd. Qtrly
10-316-120	CABLE FRANCHISE	49,626	52,639	50,000	57,000	55,000	55,000	Cox =3% of GR, pd qtrly
	<i>BUSINESS &amp; FRANCHISE TAXES Totals:</i>	97,857	116,776	130,000	117,000	125,000	125,000	
<u>BUSINESS LICENSES &amp; PERMITS</u>								
10-321-100	BEER, LIQUOR & WINE LICENSES	2,995	2,560	2,000	2,000	2,000	2,000	
10-321-200	MUNICIPAL TAX PERMITS	-	330	300	300	300	300	
10-321-300	TEMP MUNICIPAL TAX PERMITS	-	1,440	2,000	2,000	2,000	2,000	
	<i>BUSINESS LICENSES &amp; PERMITS Totals:</i>	2,995	4,330	4,300	4,300	4,300	4,300	
<u>NON-BUSINESS LICENSES &amp; PERMITS</u>								
10-322-110	BUILDING PERMITS	277,908	420,785	190,000	190,000	190,000	190,000	
	<i>NON-BUSINESS LICENSES &amp; PERMITS Totals:</i>	277,908	420,785	190,000	190,000	190,000	190,000	

City of Sun Valley  
 FY 16 DRAFT BUDGET

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	Notes and Descriptions
		Prior Year 2	Prior Year 1	ADOPTED	Estimated	PROPOSED	ANTICIPATED	of line item purchases
Acct No	Account Description	Audited Actuals	Audited Actuals	Budget	Actuals	BUDGET	BUDGET	FY 2016
<u>STATE OF IDAHO SHARED REVENUES</u>								
10-335-100	STATE LIQUOR APPORTIONMENT	5,289	2,760	5,000	2,208	2,208	2,208	Provided by AIC
10-335-500	STATE SALES TAX	638,392	610,532	713,711	689,820	722,454	722,454	Provided by AIC
10-355-200	STATE HIGHWAY USER FEES	-	551	-	-	-	-	moved to Street & Path Fund
	<i>STATE OF IDAHO SHARED REVENUES Totals:</i>	643,681	613,843	718,711	692,028	724,662	724,662	
<u>GENERAL GOVERNMENT</u>								
10-341-100	ENGINEERING & CONSULTANT REIMBURSABLES	6,955	6,296	10,000	7,000	10,000	10,000	
10-341-110	APPLICATION FEES	5,275	48,128	10,000	10,000	10,000	10,000	
10-341-120	PUBLIC NOTICE REIMBURSABLES	-	-	3,000	-	3,000	3,000	
	<i>GENERAL GOVERNMENT Totals:</i>	12,230	54,424	23,000	17,000	23,000	23,000	
<u>FINES</u>								
10-361-901	TRAFFIC FINES	669	385	500	500	500	500	Traffic fines & Parking tickets
10-361-902	MOTOR VEHICLE TAX	8,195	3,787	6,000	6,000	6,000	6,000	Motor Veh Tax- SV residents
	<i>FINES &amp; MOTOR VEHICAL TAX Totals:</i>	8,864	4,172	6,500	6,500	6,500	6,500	
<u>INTEREST EARNINGS</u>								
10-371-100	INTEREST REVENUES	4,725	3,305	4,000	4,600	4,000	4,000	
	<i>INTEREST EARNINGS Totals:</i>	4,725	3,305	4,000	4,600	4,000	4,000	
<u>MISCELLANEOUS</u>								
10-379-150	NEXTEL LEASE	25,308	10,800	-	-	-	-	
10-379-252	POLICE TRUST ACCOUNT	8,500	8,500	8,500	17,000	8,500	8,500	
10-379-260	FIRE TRUST ACCOUNT	7,500	7,500	7,500	8,500	8,500	8,500	
10-379-300	OTHER REVENUES	30,260	29,305	25,000	25,000	30,000	30,000	
10-379-301	WILDLAND FIRES	28,369	64,106	20,000	20,000	20,000	20,000	
	<i>MISCELLANEOUS Totals:</i>	99,937	120,212	61,000	70,500	67,000	67,000	
<u>TRANSFER FROM RESERVES</u>								
10-381-001	TRANS FROM GF UNASSIGNED FUND BALANCE	-	-	193,761	111,262	-	-	
	<i>TRANSFER FROM RESERVES Totals:</i>	-	-	193,761	111,262	-	-	
	<b><i>GENERAL FUND REVENUE Total:</i></b>	<b>4,875,968</b>	<b>5,412,663</b>	<b>5,065,052</b>	<b>4,976,303</b>	<b>5,235,477</b>	<b>5,235,477</b>	

City of Sun Valley  
 FY 16 DRAFT BUDGET

	FY 2013 Prior Year 2	FY 2014 Prior Year 1	FY 2015 ADOPTED	FY 2015 Estimated	FY 2016 PROPOSED	FY 2017 ANTICIPATED	Notes and Descriptions of line item purchases	
Acct No	Audited Actuals	Audited Actuals	BUDGET	Actuals	BUDGET	BUDGET	<i>FY 2016</i>	
<b>GENERAL FUND</b>								
<b>EXPENDITURES</b>								
<u>LEGISLATION</u>								
<b>SALARIES AND WAGES</b>								
10-411-110	SALARIES AND WAGES - Elected Officials	65,362	59,347	69,000	69,000	69,000	69,000	1 Mayor & 4 Councilpersons
	<i>TOTAL SALARIES AND WAGES:</i>	65,362	59,347	69,000	69,000	69,000	69,000	
<b>FRINGE BENEFITS</b>								
10-411-210	FICA CONTRIBUTION	4,978	4,246	5,279	5,279	5,279	5,279	7.65%
10-411-220	RETIREMENT CONTRIBUTION	7,276	6,905	7,811	7,811	7,811	7,811	11.32%
10-411-250	HEALTH INSURANCE	60,527	55,465	49,959	49,959	47,017	47,017	
	<i>TOTAL FRINGE BENEFITS:</i>	72,781	66,616	63,048	63,048	60,107	60,107	
<b>OPERATIONAL EXPENDITURES</b>								
10-411-240	WORKERS COMPENSATION	173	153	235	200	300	300	
10-411-429	PROFESSIONAL FEES	83,059	63,677	11,000	20,000	13,000	13,000	Granicus, Inc \$7,224
10-411-450	NEWSLETTERS	532	-	10,000	10,000	10,000	10,000	Newsletters and property owner/citizen communication
10-411-474	TRAVEL FOR LEGAL PROCEEDINGS	-	947	5,000	5,000	5,000	5,000	
10-411-475	MEETINGS, CONVENTIONS & CONF.	793	2,106	5,000	5,000	5,000	5,000	AIC, regional travel
10-411-476	CITY FUNCTIONS	2,546	1,102	2,700	2,700	2,700	2,700	Primarily Council meeting food
10-411-740	OFFICE FURNITURE & EQUIPMENT	273	2,785	4,500	4,500	1,500	10,000	
10-411-850	AIR SERVICE 1% LOT	-	255,957	320,674	327,181	399,443	399,443	
	<i>TOTAL OPERATIONAL EXPENDITURES:</i>	87,376	326,727	359,109	374,581	436,943	445,443	
<b>EXTERNAL CONTRACTS</b>								
10-411-603	RECREATIONAL SERVICES	20,000	-	-	-	-	-	Contract with City of Ketchum
10-411-605	COMMUNITY HOUSING SERVICES	5,000	-	-	-	-	-	Moved to WFHF
10-411-XXX	EXTERNAL AGENCIES					407,060	590,000	(BCHA in WFHF)
10-411-689	MARKETING SERVICES	-	-	300,000	300,000	-	-	Participation in regional support of SVMA
10-411-692	ECONOMIC DEVELOPMENT, CULTURAL AND INFORMATION SERVICES	298,004	227,583	8,500	8,500	-	-	Participation in regional support of Sun Valley Economic Development (Seperated SVMA in FY 15)
10-411-694	PUBLIC TRANSIT SERVICES	250,000	250,000	250,000	250,000	-	-	Participation in regional support of Mountain Rides
10-411-699	ECONOMIC DEVELOPMENT - SPECIAL EVENT FUNDING	11,750	19,250	25,000	25,000	-	-	Funding for events which increase economic activity in the City

City of Sun Valley  
 FY 16 DRAFT BUDGET

		FY 2013 Prior Year 2	FY 2014 Prior Year 1	FY 2015 ADOPTED	FY 2015 Estimated	FY 2016 PROPOSED	FY 2017 ANTICIPATED	Notes and Descriptions of line item purchases
Acct No	Account Description	Audited Actuals	Audited Actuals	BUDGET	Actuals	BUDGET	BUDGET	<i>FY 2016</i>
10-411-698	USGS Study	-	-	-	-	-	-	
	<i>TOTAL EXTERNAL CONTRACTS:</i>	584,754	496,833	583,500	583,500	407,060	590,000	
	<i>LEGISLATION Total:</i>	810,272	949,523	1,074,657	1,090,129	973,109	1,164,549	

Footnote #1

City of Sun Valley  
 FY 16 DRAFT BUDGET

Acct No	Account Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	Notes and Descriptions of line item purchases
		Prior Year 2	Prior Year 1	ADOPTED	Estimated	PROPOSED	ANTICIPATED	
		Audited Actuals	Audited Actuals	BUDGET	Actuals	BUDGET	BUDGET	FY 2016
<b>GENERAL FUND</b>								
<b>EXPENDITURES</b>								
<u>ADMINISTRATION</u>								
<b>SALARIES AND WAGES</b>								
10-415-110	SALARIES AND WAGES	353,208	293,882	309,619	335,633	325,643	325,643	4 FTE
10-415-120	MERIT INCREASES - ALL CLASSIFIED EMPLOYEES	-	-	51,180	-	55,040	55,040	
	<b>TOTAL SALARIES AND WAGES:</b>	353,208	293,882	360,799	335,633	380,683	380,683	
<b>FRINGE BENEFITS</b>								
10-415-200	PHYSICAL INCENTIVE PROGRAM	-	-	-	-	1,600	1,600	
10-415-210	FICA CONTRIBUTION	29,548	19,615	23,686	25,676	29,122	29,122	7.65%
10-415-220	RETIREMENT CONTRIBUTION	31,888	31,650	35,049	37,994	43,093	43,093	11.32%
10-415-250	HEALTH INSURANCE	44,324	37,863	44,580	44,580	49,324	49,324	
10-415-260	LIFE INSURANCE	8,163	2,692	2,160	2,160	2,700	2,700	
	<b>TOTAL FRINGE BENEFITS:</b>	113,922	91,819	105,475	110,410	125,840	125,840	
<b>OPERATIONAL EXPENDITURES</b>								
10-415-240	WORKERS COMPENSATION	4,020	2,686	2,100	3,000	3,000	3,000	
10-415-280	STATE UNEMPLOYMENT	8,232	477	-	200	-	-	
10-415-310	OFFICE / OPERATING SUPPLIES	10,960	9,963	12,500	12,500	12,500	12,500	Copy machine, paper, pens, coffee/tea supplies
10-415-315	JANITORIAL SUPPLIES	1,091	1,242	1,200	1,200	1,200	1,200	ALSCO - entry rugs cleaning & supply
10-415-350	MOTOR FUELS & LUBRICANTS	84	67	200	200	150	150	1 vehicle
10-415-370	POSTAGE	1,156	1,518	1,600	1,000	1,600	1,600	Postage meter; fed ex, stamps
10-415-420	PROFESSIONAL FEES	3,192	1,555	4,000	4,000	4,000	4,000	New code codification (500); Drug testing (3,500)
10-415-421	AUDIT	21,150	14,000	14,000	14,000	14,000	14,000	Contract ends FY 16
10-415-425	ATTORNEY FEES	65,532	62,027	60,000	60,000	50,693	50,693	Avg hours for past 1.5 years at \$175 an hour
10-415-426	ATTORNEY FEES - SPECIAL COUNSEL	1,932	7,189	20,000	20,000	20,000	20,000	Unforeseen legal demands
10-415-427	COMPUTER CONSULTANTS	30,954	27,464	20,000	30,000	30,000	30,000	
10-415-430	NEWSLTR & ANNUAL RPT W/POSTAGE	1,500	-	-	-	-	-	
10-415-435	WEBSITE	1,443	1,255	1,000	1,000	1,000	1,000	Monthly hosting fee; gov.com minor changes
10-415-437	COMP PLAN	1,559	-	-	-	-	-	

City of Sun Valley  
 FY 16 DRAFT BUDGET

Acct No	Account Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	Notes and Descriptions of line item purchases
		Prior Year 2	Prior Year 1	ADOPTED	Estimated	PROPOSED	ANTICIPATED	
		Audited Actuals	Audited Actuals	BUDGET	Actuals	BUDGET	BUDGET	<i>FY 2016</i>
10-415-440	ADVERTISING & LEGAL PUBLISHING	2,697	2,199	4,500	4,500	4,000	4,000	Public hearings, Treasurer's report, ordinances, etc.
10-415-465	INSURANCE - LIABILITY FUND	102,556	74,267	78,767	78,767	95,622	95,622	\$90,622 plus \$5,000 deductible
10-415-470	TRAVEL, TRAINING & MEETINGS	6,960	9,618	8,000	8,000	9,000	9,000	Training (AIC etc) for City Admin, City Clerk & Finance, plus various regional meetings which require travel.
10-415-476	CITY FUNCTIONS	5,050	5,705	7,500	7,500	7,500	7,500	Annual holiday party (\$5,500); small City Hall events
10-415-480	DUES/SUBSCRIPTIONS/MEMBERSHIPS	10,396	10,620	10,623	10,623	17,082	17,082	Footnote #1
10-415-500	CUSTODIAL & CLEANING SERVICES	14,040	14,371	15,000	15,000	15,000	15,000	Monthly contract of \$1,170
10-415-510	TELEPHONE & COMMUNICATIONS	13,994	15,802	11,000	15,000	15,000	15,000	Landline for City Hall, two smartphones for city admin & Mayor, & mobile hotspot for the Mayor
10-415-521	UTILITIES	32,981	29,617	30,000	30,000	30,000	30,000	Gas + electricity
10-415-540	RENTAL - OFFICE FURN & EQUIP	4,906	5,014	3,900	3,900	3,000	3,000	Postage meter, lease on copier
10-415-580	REPAIR/MAINT - OFFICE FURN/EQ	877	-	2,500	2,500	1,000	1,000	Repairs on copier, document management system maintenance
10-415-585	REPAIR & MAINT - BUILDINGS	4	-	2,000	2,000	2,000	2,000	Contingency for small repairs
10-415-590	REPAIR/MAINT - GROUNDS	-	-	500	500	-	-	Small contingency for landscaping
10-415-600	REPAIR/MAINT - AUTOMOTIVE EQ	2,543	30	500	500	500	500	1 vehicle
10-415-680	BANK CHARGES	3,497	4,561	1,800	1,800	1,800	1,800	Bank fees on City accounts
10-415-740	OFFICE EQPMT, COMPUTER EQPMT	19,510	10,725	5,168	17,563	6,368	1,500	See Footnote #2
	<b>TOTAL OPERATIONAL EXPENDITURES:</b>	372,816	311,971	318,358	345,253	346,015	341,147	
	<b>ADMINISTRATION Total:</b>	839,946	697,673	784,632	791,295	852,537	847,669	

Footnote #1 Accounting software - Caselle (\$13,110 annually); AIC membership (\$693 a year), Life flight (\$1,600 a year); GFOA membership (\$160); Barracuda mail archiving (\$499) and spam filtering (\$400); Domain name and SSL certificate (\$120); and Online back ups (\$500)

Footnote #2 New laptop for City Administrator (\$1,100); Laserfiche (\$1,168); New office chair for City Administrator's office (\$600); 3 Fire safe fire cadinets for City Clerk (\$1,000 each); and small contingency

City of Sun Valley  
 FY 16 DRAFT BUDGET

Acct No	Account Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	Notes and Descriptions of line item purchases
		Prior Year 2	Prior Year 1	ADOPTED	Estimated	PROPOSED	ANTICIPATED	
		Audited Actuals	Audited Actuals	Budget	Actuals	BUDGET	BUDGET	FY 2016
<b>GENERAL FUND</b>								
<b>EXPENDITURES</b>								
<u>COMMUNITY DEVELOPMENT/BUILDING SAFETY</u>								
<b>SALARIES AND WAGES</b>								
10-418-110	SALARIES AND WAGES	228,231	222,462	271,385	152,576	225,522	225,522	3 FTEs
10-424-140	SALARIES & WAGES-PART-TIME EMPLOYE	15,454	18,098	17,183	41,230	41,230	41,230	1 FTE
	<i>TOTAL SALARIES AND WAGES:</i>	228,231	240,559	288,568	193,806	266,752	266,752	
<b>FRINGE BENEFITS</b>								
10-418-200	PHYSICAL INCENTIVE PROGRAM	-	-	-	-	1,600	1,600	
10-418-210	FICA CONTRIBUTION	20,901	17,293	22,075	14,826	20,407	20,407	7.65%
10-418-220	RETIREMENT CONTRIBUTION	24,225	24,045	30,721	17,272	25,529	25,529	11.32%
10-418-250	HEALTH INSURANCE	15,801	16,309	28,534	28,534	28,410	28,410	
	<i>TOTAL FRINGE BENEFITS:</i>	60,927	57,647	81,330	60,632	75,946	75,946	
<b>NEWSLETTERS</b>								
10-418-240	WORKERS COMPENSATION	2,756	2,761	2,700	2,700	2,700	2,700	
10-418-285	P&Z EXPENSE REIMBURSEMENT	11,400	31,035	21,000	21,000	21,000	21,000	\$200 per commissioner per meeting @ 5 Commissioners - 21 meetings scheduled per fiscal year.
10-418-290	PLANNING BUS EXP	280	395	1,000	1,000	1,000	1,000	P&Z lunches and expenses based on expected workload and length of meetings.
10-418-310	OFFICE / OPERATING SUPPLIES	4,156	5,182	4,500	4,500	4,500	4,500	Office and operating supplies needed for Planning and Building. Building at \$750 per annum for operating expenses i.e. uniforms, tape measures, codes
10-418-350	MOTOR FUELS & LUBRICANTS	1,604	996	3,000	3,000	3,000	3,000	Building Official car and CD Dept car - fuels and lubricants only
10-418-420	PROFESSIONAL FEES	7,512	5,031	10,000	10,000	10,000	10,000	Outside expertise and consulting on planning and building issues, studies and other information or exhibits that arise.
10-418-422	ENGINEERING	8,674	19,182	10,000	10,000	10,000	10,000	Project reviews CH2MHill and other engineering work, i.e. legal descriptions, surveying, right-of-way, path and trail work.
10-418-423	CONTRACT LABOR	14,232	81,594	31,000	31,000	31,000	31,000	Footnote #1
10-418-437	COMP PLAN	3,771	8,020	5,000	5,000	3,000	3,000	Comp Plan Update- continued process requires office supplies, public noticing and final printing and publication expenses
10-418-440	ADVERTISING & LEGAL PUBLISHING	10,784	12,756	10,000	10,000	10,000	10,000	Public notices for development applications, Development Code updates and building code adoptions and issues

City of Sun Valley  
 FY 16 DRAFT BUDGET

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	Notes and Descriptions of line item purchases
		Prior Year 2	Prior Year 1	ADOPTED	Estimated	PROPOSED	ANTICIPATED	
Acct No	Account Description	Audited Actuals	Audited Actuals	Budget	Actuals	BUDGET	BUDGET	<i>FY 2016</i>
10-418-470	TRAVEL, TRAINING & MEETINGS	4,475	6,111	7,000	7,000	9,500	9,500	3 FTE: Planning continuing education for AICP & APA, seminars, webinars; Building Official CEUs for ICC, IDABO, IEDC, CECD, & IHDC, USGBC
10-418-480	DUES/SUBSCRIPTIONS/MEMBERSHIPS	1,010	1,085	2,000	2,000	2,000	2,000	3 FTE: Professional Organization dues, i.e. APA, AICP for planning staff and ICC, IDABO, IHDC, USGBC for building staff & IEDC for CD Director
10-418-510	TELEPHONE & COMMUNICATIONS	1,395	1,391	1,500	1,500	1,500	1,500	Keep smart phones for CD Dept and Bldg official (FLSA exempt employees)
10-418-600	REPAIR/MAINT - AUTOMOTIVE EQ	1,761	1,140	3,000	3,000	3,000	3,000	Building Official car and CD Dept car - no major repairs.
10-418-740	OFFICE FURNITURE & EQUIPMENT	-	987	1,500	1,500	4,900	2,000	New desktops for CD Director & Building Official (\$900 each); New GIS Laptop (\$1,200); Adobe (\$1,400); small contingency
	<i>TOTAL OPERATIONAL EXPENDITURES:</i>	73,810	177,664	113,200	113,200	117,100	114,200	
	<b>COMMUNITY DEVELOPMENT Total:</b>	<u>362,967</u>	<u>475,870</u>	<u>483,099</u>	<u>367,638</u>	<u>459,798</u>	<u>456,898</u>	

Footnote #1 GIS Analyst one day per week at 20% of joint County/City of SV salary and benefits; Building Inspections and backup - 160 hours of vacation/sick time coverage (\$16,000)

City of Sun Valley  
 FY 16 DRAFT BUDGET

Acct No	Account Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	Notes and Descriptions ANTICIPATED
		Prior Year 2	Prior Year 1	ADOPTED	Estimated	PROPOSED	ANTICIPATED	
		Audited Actuals	Audited Actuals	Budget	Actuals	BUDGET	BUDGET	FY 2016
<b>GENERAL FUND</b>								
<b>EXPENDITURES</b>								
<b>POLICE DEPARTMENT</b>								
<b>SALARIES AND WAGES</b>								
10-421-110	SALARIES AND WAGES	671,693	624,209	660,310	660,310	681,183	681,183	11 FTEs
10-421-122	OVERTIME SALARIES	27,143	21,393	30,000	30,000	30,000	30,000	See footnote #1
10-421-130	WAGES - TEMPORARY PART TIME	-	-	-	-	-	-	Part time officers for events
	<b>TOTAL SALARIES AND WAGES:</b>	<b>698,836</b>	<b>645,602</b>	<b>690,310</b>	<b>690,310</b>	<b>711,183</b>	<b>711,183</b>	
<b>FRINGE BENEFITS</b>								
10-421-200	PHYSICAL INCENTIVE PROGRAM	-	-	-	-	4,400	4,400	
10-421-210	FICA CONTRIBUTION	53,230	41,800	52,809	52,809	54,405	54,405	7.65%
10-421-220	RETIREMENT CONTRIBUTION	67,642	59,371	80,490	80,490	82,924	82,924	11.66%
10-421-250	HEALTH INSURANCE	145,925	106,543	122,315	122,315	135,707	135,707	
	<b>TOTAL FRINGE BENEFITS:</b>	<b>266,797</b>	<b>207,715</b>	<b>255,614</b>	<b>255,614</b>	<b>277,436</b>	<b>277,436</b>	
<b>OPERATIONAL EXPENDITURES</b>								
10-421-240	WORKERS COMPENSATION	21,388	20,040	21,000	21,000	21,000	21,000	
10-421-310	OFFICE SUPPLIES	1,464	1,029	1,500	2,400	1,800	1,800	
10-421-315	JANITORIAL SUPPLIES	620	654	800	750	800	800	
10-421-320	OPERATING SUPPLIES	1,816	3,196	4,000	2,500	4,000	4,000	
10-421-321	POLICE TRUST ACCOUNT	911	29,673	5,000	5,000	5,000	5,000	
10-421-340	MINOR EQUIPMENT	10,176	7,007	8,000	8,000	10,000	10,000	Bullets, upgrade firearms, specialty equipment, kevlar vests
10-421-345	SAFETY EQUIPMENT	222	150	500	150	500	500	Medical equipment and fire extinguishers
10-421-347	RECORDS MGT SYSTEM - POLICE/FIRE	20,443	20,443	20,443	20,443	20,443	20,443	See footnote #2
10-421-350	MOTOR FUELS & LUBRICANTS	14,001	13,050	17,500	12,000	14,500	14,500	
10-421-370	POSTAGE	139	39	100	300	200	200	Shipping evidence or equipment
10-421-424	MEDICAL SERVICES	-	-	500	250	500	500	Unexpected hospital costs for arrestees
10-421-426	INVESTIGATIVE EXPERT SVCS	77	291	2,500	500	2,500	2,500	Unexpected investigative expenses
10-421-470	TRAVEL, TRAINING & MEETINGS	5,955	4,463	10,000	9,000	10,000	10,000	Travel/Training for 11 employees
10-421-480	DUES/SUBSCRIPTIONS/MEMBERSHIPS	1,685	3,006	3,155	4,100	4,000	4,000	See footnote #3
10-421-493	PHYSICAL EXAMINATIONS	136	50	500	303	500	500	Physical exam on new hires
10-421-510	TELEPHONE & COMMUNICATIONS	4,669	5,641	4,200	5,600	5,500	5,500	See footnote #4
10-421-575	EQUIPMENT PURCHASE - NON CAPITAL	-	-	-	-	-	-	
10-421-595	REPAIR & MAINT - EQUIPMENT	739	290	1,000	1,000	1,000	1,000	See footnote #5
10-421-600	REPAIR/MAINT - AUTOMOTIVE EQUIPMENT	4,426	2,834	5,500	5,500	5,500	5,500	LOF service on four vehicles
10-421-610	REPAIR/MAINT - OTHER	1,733	1,582	2,000	1,700	3,000	3,000	Lease and service on Police copy machine
10-421-615	REPAIR/MAINT - RADIO SERVICE	1,451	-	3,000	3,215	3,000	3,000	Repair/Service on Patrol Car electronics
10-421-630	LAUNDRY	1,955	2,495	2,250	2,250	2,250	2,250	Dry Cleaning Uniforms
10-421-665	UNIFORMS - POLICE	2,936	4,794	4,500	4,500	4,500	4,500	Purchasing uniforms 9 officers
10-421-695	VEHICLE TOWING	-	-	250	-	250	250	Impound vehicles for investigation

City of Sun Valley  
 FY 16 DRAFT BUDGET

Acct No	Account Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	Notes and Descriptions ANTICIPATED
		Prior Year 2	Prior Year 1	ADOPTED	Estimated	PROPOSED	ANTICIPATED	
		Audited Actuals	Audited Actuals	Budget	Actuals	BUDGET	BUDGET	FY 2016
10-421-740	OFFICE FURNITURE & EQUIPMENT	-	11,500	11,500	14,113	5,000	5,000	New work station for Asst Police Chief (\$900); Office Equipment
10-421-745	EQUIPMENT - SHARED EXPENSE	-	-	-	-	5,400	5,400	
10-421-753	RADIOS-HANDHELD	2,621	3,840	5,400	5,400	2,500	2,500	
10-421-770	ANIMAL CONTROL	1,000	2,662	2,000	2,000	-	-	
10-421-780	DRUG DOG PROGRAM	2,003	1,128	-	-	-	-	
	<b>TOTAL OPERATIONAL EXPENDITURES:</b>	<b>102,565</b>	<b>146,148</b>	<b>137,098</b>	<b>131,974</b>	<b>133,643</b>	<b>133,643</b>	
	<b>EXTERNAL CONTRACTS</b>							
10-421-348	COMMUNICATIONS-POLICE/FIRE DISPATCH	117,211	91,522	95,728	95,728	96,656	96,656	See footnote #7
10-421-428	PROSECUTION OF MISDEMEANORS	23,204	35,155	23,901	23,901	23,901	23,901	
	<b>TOTAL EXTERNAL CONTRACTS:</b>	<b>140,415</b>	<b>118,685</b>	<b>119,629</b>	<b>119,629</b>	<b>120,557</b>	<b>120,557</b>	
	<b>POLICE DEPARTMENT Total:</b>	<b>1,208,614</b>	<b>1,121,469</b>	<b>1,202,651</b>	<b>1,197,527</b>	<b>1,242,819</b>	<b>1,242,819</b>	

COMMUNICATIONS-POLICE/FIRE DISPATCH

Blaine County E-911 Dispatch	93,656
Qwest lines - t-1 & E-911	3,000
<b>Total:</b>	<b>96,656</b>

FOOTNOTES POLICE DEPARTMENT

- Footnote 1 Pavilion and SV Resort Event Venue: Traffic Control: 30 events X 2 officers X \$55/hr X 4 hrs. = \$13,200, SERT Team Training 13X10hrs.X\$55=\$7,150, NET Investigations 26X10X\$55=\$14,300
- Footnote 2 Contract for City of Sun Valley's share of valley wide law enforcement records management system
- Footnote 3 Pistol Range Ohio Gulch, Idaho Chief of Police, ICRMP Lexipol fees, Rocky Mountain Information Network
- Footnote 4 Six Verizon cell phones; 4 voice only phones for police cars, 2 smartphones for police administration
- Footnote 5 Repair & maintenance of police equipment ie: garage doors, radar certification, mobile data computers
- Footnote 6 Blaine County for 700MHz fees, \$306/yr/unit, 16units = \$4,836/yr., \$522 for power on Baldy
- Footnote 7 Dispatch Contract: \$93,656; Century Link Frame Relay \$3,000

City of Sun Valley  
FY 16 DRAFT BUDGET

Acct No	Account Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	Notes and Descriptions ANTICIPATED
		Prior Year 2	Prior Year 1	ADOPTED	Estimated	PROPOSED	ANTICIPATED	
		Actuals	Actuals	BUDGET	Actuals	BUDGET	BUDGET	FY 2016
<b>GENERAL FUND</b>								
<b>EXPENDITURES</b>								
<b>FIRE DEPARTMENT</b>								
<b>SALARIES AND WAGES</b>								
10-423-110	SALARIES AND WAGES	155,703	262,160	344,512	344,512	411,051	411,051	7 FTEs
10-423-120	SALARIES & WAGES -ON CALL FF	68,200	75,996	87,050	87,050	87,050	87,050	
10-423-122	OVERTIME SALARIES	-	-	-	10,000	5,000	5,000	
10-423-130	SALARIES & WAGES-WILDLAND	38,064	26,289	10,000	10,000	10,000	10,000	
10-423-140	SALARIES & WAGES-TEMP EMPLOYEE	78,569	27,166	6,000	6,000	-	-	
10-423-145	SALARIES & WAGES - PART TIME	-	-	-	-	16,373	16,373	0.13 FTE (Admin Asst 5 hours a week)
	<b>TOTAL SALARIES AND WAGES:</b>	<b>340,536</b>	<b>391,611</b>	<b>447,562</b>	<b>457,562</b>	<b>529,474</b>	<b>529,474</b>	
<b>FRINGE BENEFITS</b>								
10-423-200	PHYSICAL INCENTIVE PROGRAM	-	-	-	-	3,000	-	
10-423-210	FICA CONTRIBUTION	25,296	27,042	34,896	34,896	41,163	41,163	7.65%
10-423-220	RETIREMENT CONTRIBUTION	28,651	34,472	41,173	41,173	51,423	51,423	11.66%
10-423-250	HEALTH INSURANCE	41,639	58,055	83,388	83,388	104,681	-	
10-423-290	HOUSING ALLOWANCE	2,167	-	-	-	-	-	MOVED TO WFH FUND
	<b>TOTAL FRINGE BENEFITS:</b>	<b>97,753</b>	<b>119,569</b>	<b>159,457</b>	<b>159,457</b>	<b>200,267</b>	<b>92,586</b>	
<b>OPERATIONAL EXPENDITURES</b>								
10-423-240	WORKERS COMP & SUPPLMTL ACCDT	16,779	18,330	16,000	16,000	16,000	16,000	
10-423-310	OFFICE SUPPLIES	2,574	2,484	2,200	2,200	3,200	3,200	Paper, pens, ink cartridges, copy machine rental + copes
10-423-315	JANITORIAL SUPPLIES	1,649	1,214	1,500	1,500	1,500	1,500	Carpet cleaning once a year & gym cleaning supplies
10-423-320	OPERATING SUPPLIES	7,912	10,542	10,000	10,000	10,000	10,000	Coffee, linens, station smoke & fire system, cleaning of rugs,
10-423-321	FIRE TRUST ACCOUNT	-	-	-	-	-	-	
10-423-325	MEDICAL SAFETY SUPPLIES	18,770	5,096	10,000	10,000	10,000	10,000	EMT medical safety supplies
10-423-340	MINOR TOOLS	112	52	3,200	3,200	3,200	3,200	Shop tools, wrenches, screw drivers etc. & \$1,200 for floor jack
10-423-350	MOTOR FUELS & LUBRICANTS	12,314	13,574	12,000	12,000	12,000	12,000	Station fuel & oil changes
10-423-360	MOTOR FUELS & LUBRICANTS - WLF	-	859	5,000	5,000	5,000	5,000	
10-423-470	TRAVEL, TRAINING & MEETINGS	9,391	18,512	31,600	31,600	31,600	31,600	All volunteers EMS Transitional Class; EMT Renewal (5 persons); wildland training; professional conferences
10-423-480	DUES/SUBSCRIPTIONS/MEMBERSHIPS	5,450	3,962	5,200	5,200	5,200	5,200	Professional fire organizations
10-423-510	TELEPHONE & COMMUNICATIONS	3,332	8,836	9,300	9,300	9,300	9,300	Verizon (6 smart phones) Cox Comm. Dollar Mtn
10-423-555	RENTAL- EQUIPMENT	191	-	2,500	2,500	2,500	2,500	Antennae lease & wifi for 5 iPads
10-423-570	RENTAL - OTHER	1,180	450	1,500	1,500	1,500	1,500	Loader to clear snow from fire hydrants
10-423-575	EQUIPMENT PURCHASE - NON CAPITAL	-	-	-	-	15,000	15,000	Equipment not in FD inventory
10-423-576	TURNOUTS- REPLACEMENT & MAINT.	2,706	18,706	5,400	5,400	12,000	12,000	5 sets
10-423-580	REPAIR/MAINT - OFFICE FURN/EQ	-	-	-	-	-	-	No furniture needed
10-423-585	REPAIR/MAINT - BUILDINGS	3,225	11,348	5,000	5,000	5,000	5,000	
10-423-590	REPAIR/MAINT - GROUNDS	2,814	6,800	7,000	7,000	7,000	7,000	New plants, Tile, & Landscape
10-423-591	WILDLAND EQUIP REIMB -WILDLAND ENG	-	-	-	-	-	-	
10-423-595	REPAIR & MAINT - EQUIPMENT	25,554	46,665	23,500	23,500	16,000	16,000	Firefighting equip. chain saws, smoke ejector fan, foam, parts & masks
10-423-600	REPAIR/MAINT - AUTOMOTIVE EQ	14,923	13,429	24,900	24,900	21,100	17,400	Vehicle equipment: tires, windshield wipers, etc.
10-423-615	REPAIR/MAINT - RADIO SERVICE	7,146	4,794	5,000	5,000	5,000	5,000	
10-423-620	RADIO AND ANTENNA LEASES	-	-	-	-	3,400	3,400	
10-423-630	LAUNDRY	-	228	1,500	1,500	1,500	1,500	
10-423-631	UNIFORMS	6,031	7,059	10,000	10,000	12,000	12,000	Summer/Winter uniforms
10-423-635	UNIFORMS - WILDLAND FIRE	385	1,364	5,000	5,000	5,000	5,000	
10-423-740	OFFICE FURNITURE & EQUIPMENT	2,032	2,339	5,900	5,900	5,900	5,900	2 New office chairs (\$1,000); work station for PPC (\$900); small contingency
	<b>TOTAL OPERATIONAL EXPENDITURES:</b>	<b>144,467</b>	<b>196,642</b>	<b>203,200</b>	<b>203,200</b>	<b>219,900</b>	<b>216,200</b>	

City of Sun Valley  
 FY 16 DRAFT BUDGET

	FY 2013 Prior Year 2	FY 2014 Prior Year 1	FY 2015 ADOPTED	FY 2015 Estimated	FY 2016 PROPOSED	FY 2017 ANTICIPATED	Notes and Descriptions ANTICIPATED	
Acct No	Account Description	Actuals	Actuals	BUDGET	Actuals	BUDGET	BUDGET	FY 2016
	<b>CODE ENFORCEMENT</b>							
10-423-910	TRAINING/TRAVEL - CE	-	1,610	4,000	4,000	5,000	5,000	NFPA, FBIC, or Fire Cause & Determination Class
10-423-920	OFFICE/OPERATING SUPPLIES - CE	-	548	1,165	1,165	1,165	1,165	
10-423-930	TOOLS & SUPPLIES - CE	-	-	250	250	250	250	
10-423-940	OFFICE FURNITURE & EQUIP. - CE	-	1,277	-	-	-	-	
	<b>TOTAL CODE ENFORCEMENT EXPENDITURES:</b>	-	3,435	5,415	6,415	6,415	6,415	
	<b>FIRE DEPARTMENT Total:</b>	582,756	711,257	815,634	826,634	956,056	844,675	

**City of Sun Valley  
FY 16 DRAFT BUDGET**

Acct No	Account Description	FY 2013		FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	Notes and Descriptions of line item purchases
		Prior Year 2	Prior Year 1	ADOPTED	Estimated	PROPOSED	ANTICIPATED		
		Audited	Actuals	Audited Actuals	Budget	Actuals	BUDGET	BUDGET	<i>FY 2016</i>
<b>GENERAL FUND</b>									
<b>EXPENDITURES</b>									
<b>STREET DEPARTMENT</b>									
<b>SALARIES AND WAGES</b>									
10-431-110	SALARIES AND WAGES		194,690	197,265	202,579	202,579	208,189	208,189	3 FTE's
10-431-120	SALARIES & WAGES - PART TIME		8,341	-	7,000	7,000	7,000	7,000	For additional snowplow help & to cover staff vacations. With shared temporary staff
10-431-122	SALARIES & WAGES - OVER TIME		-	-	5,000	5,000	5,000	5,000	Overtime for snow plowing
	<b>TOTAL SALARIES AND WAGES:</b>		203,031	197,265	214,579	214,579	220,189	220,189	
<b>FRINGE BENEFITS</b>									
10-431-200	PHYSICAL INCENTIVE PROGRAM		-	-	-	-	1,200	-	
10-431-210	FICA CONTRIBUTION		15,834	13,047	17,073	17,073	17,502	17,502	7.65%
10-431-220	RETIREMENT CONTRIBUTION		21,189	21,453	24,471	24,471	25,107	25,107	11.32%
10-431-250	HEALTH INSURANCE		59,486	44,755	45,356	45,356	50,459	50,459	
10-431-290	HOUSING ALLOWANCE		7,200	-	-	-	-	-	MOVED TO WFHF
	NEWSLETTERS		103,709	79,255	86,901	86,901	94,268	93,068	
<b>OPERATIONAL EXPENDITURES</b>									
10-431-240	WORKERS COMPENSATION		10,949	10,717	12,000	12,000	12,000	12,000	
10-431-315	JANITORIAL SUPPLIES		313	161	400	300	400	400	Cleaning supplies for Street Shop
10-431-320	OPERATING SUPPLIES		3,265	4,477	4,000	4,000	4,000	4,100	Small daily operating supplies; ie, fasteners, electrical tape, etc.
10-431-340	TOOLS & EQUIPMENT		291	3,144	1,000	2,000	2,000	2,000	
10-431-345	SAFETY EQUIPMENT		363	-	500	350	500	500	First aid kit maintenance; safety glasses, earplugs, etc.
10-431-350	MOTOR FUELS & LUBRICANTS		12,987	13,991	24,000	12,000	24,000	24,000	Fuel and oil purchases
10-431-429	OTHER PROFESSIONAL SERVICES		-	-	-	-	-	-	Done in-house 10-431-620
10-431-440	ADVERTISING & LEGAL PUBLISHING		-	1,205	1,000	500	1,000	1,000	Bid documents
10-431-470	TRAVEL, TRAINING & MEETINGS		1,034	3,054	4,000	5,500	5,500	5,500	Staff Training
10-431-510	TELEPHONE SERVICE		1,103	821	1,000	1,200	1,500	1,500	1 smartphones, 2 cell
10-431-536	SANDING/MAG CHLORIDE		3,868	9,053	14,000	14,000	14,000	14,000	Traction sand/salt/MC
10-431-555	RENTAL - EQUIPMENT		16	-	500	1,000	1,000	1,000	As needed rental of speciality tool or equipment
10-431-570	RENT/LEASE - SNOW REMOVAL EQUIP		-	74	1,000	-	1,000	1,000	Rentals, if needed, for breakdowns
10-431-591	REPAIR/MAINT/CLEANING-STREETS		4,753	2,978	3,500	4,500	4,500	4,500	Good inventory of parts on hand, street sweeper replacement brooms
10-431-592	STRIPING		12,048	25,773	28,000	29,000	29,000	29,000	Piggy-back on Ketchum bid - restripe all path and street markings in the City. Large truck spraying
10-431-595	REPAIR/MAINT - LARGE EQUIPMENT		45,793	12,857	18,000	12,000	18,000	18,000	Large equip repair; New tires for 2 snow plows (1,200 per tire)
10-431-596	REPAIR/MAINT - SMALL EQUIP		326	429	700	1,000	700	700	Mowers and snow blowers etc
10-431-600	REPAIR/MAINT - AUTO EQUIP		3,334	3,521	4,000	7,000	7,000	7,000	Repair/maint auto equipment
10-431-610	REPAIR/MAINT - MISC		343	71	1,000	500	1,000	1,000	Unusual expenses without appropriate line item
10-431-614	REPAIR/MAINT-BUILDING		12,756	8,120	12,000	12,000	12,000	12,000	All building maintenance
10-431-620	LANDSCAPE SERVICES		2,015	4,528	3,000	5,000	5,000	5,000	Spring landscape clean up, tree spraying
10-431-621	NOXIOUS WEED CONTROL		12,829	13,393	14,000	14,000	15,000	15,000	3 applications
10-431-631	UNIFORMS		732	958	1,000	1,100	1,100	1,100	Staff work clothing

**City of Sun Valley  
FY 16 DRAFT BUDGET**

		FY 2013 Prior Year 2		FY 2014 Prior Year 1	FY 2015 ADOPTED	FY 2015 Estimated	FY 2016 PROPOSED	FY 2017 ANTICIPATED	Notes and Descriptions of line item purchases
Acct No	Account Description	Audited	Actuals	Audited Actuals	Budget	Actuals	BUDGET	BUDGET	<i>FY 2016</i>
10-431-740	OFFICE FURNITURE & EQUIPMENT			2,234	1,800	1,800	2,000	2,000	New workstation for Street Superintendent (\$1,200) and small contingency
10-431-745	ROADS & PATHS CONDITION RATING ASSESSMENT - UPDATE		9,976	-	-	-	12,000	-	Every 3 years
10-431-778	STREET & PATH - FIVE YEAR ROTATIONAL - CHIP & SEAL		114,600	-	-	-	-	-	Moved to Street & Path Fund
10-431-780	ROADS & PATHS MAINT. PROGRAM		109,079	106,672	150,000	169,850	160,000	160,000	Shouldering, path slurry seal, drainage work, asphalt repairs, etc.
10-431-790	LAND MAINTENANCE 5 ACRE PARCEL		445	960	2,500	1,000	2,500	2,500	Sprinkler repair, fence stain, fertilizer, etc.
	<b>TOTAL OPERATIONAL EXPENDITURES:</b>		363,218	229,192	302,900	311,600	336,700	324,800	
	<b>STREET FUND EXPENDITURE Total:</b>		669,958	505,712	604,380	613,080	651,157	638,057	

City of Sun Valley  
 FY 16 DRAFT BUDGET

Acct No	Account Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	Notes and Descriptions of line item purchases
		Prior Year 2	Prior Year 1	ADOPTED	Estimated	PROPOSED	ANTICIPATED	
		Audited Actuals	Audited Actuals	Budget	Actuals	BUDGET	BUDGET	
<b>GENERAL FUND</b>								
<b>EXPENDITURES</b>								
<u>OTHER GENERAL GOVERNMENT</u>								
10-419-800	CONTINGENCY	82,909	956	100,000	100,000	100,000	100,000	
10-419-949	TRANSFERS OUT TO UNASSIGND FB	44,700	-	-	-	-	-	
10-419-951	TRANSFERS OUT TO CIPF	-	-	-	-	-	-	
10-419-952	TRANSFERS OUT TO FIXED ASSET FUND	-	-	-	-	-	-	
10-419-954	TRANSFERS OUT TO WORKFORCE HOUSING FUND	-	-	-	-	-	-	
	<b>OTHER GENERAL GOVERNMENT Total:</b>	<b>127,609</b>	<b>956</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	

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City of Sun Valley  
 FY 16 DRAFT BUDGET

Acct No	Account Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	Notes and Descriptions of line item purchases
		Prior Year 2	Prior Year 1	ADOPTED	Estimated	PROPOSED	ANTICIPATED	
		Audited Actuals	Audited Actuals	Budget	Actuals	BUDGET	BUDGET	<i>FY 2016</i>
<b>STREET &amp; PATH FUND</b>								
<u>GENERAL PROPERTY TAXES</u>								
52-311-100	PROPERTY TAX - 3% INCREASE			-	-			
52-311-Xxxx	PROPERTY TAX - GENERAL	256,970	265,555	265,555	265,555	272,650	272,650	10% of total property taxes
	GENERAL PROPERTY TAXES Totals:	256,970	265,555	265,555	265,555	272,650	272,650	
<u>STATE OF IDAHO SHARED REVENUES</u>								
52-335-200	STATE HIGHWAY USER	45,975	45,584	46,381	46,381	59,694	59,694	Provided by AIC
	STATE OF IDAHO SHARED REVENUES Totals:	45,975	45,584	46,381	46,381	59,694	59,694	
<u>MISCELLANEOUS</u>								
52-380-100	TRANSFER FROM S&P FUND BALANCE	-	-	-	-	-	-	
52-380-110	TRANSFER FROM LAF FUND BALANCE	-	-	-	-	-	-	
52-380-000	TRANSFER FROM GF UNASSIGNED FUND BALANCE	-	-	-	-	-	-	
		-	-	-	-	-	-	
	<b>STREET &amp; PATH FUND REVENUE Totals:</b>	<b>302,946</b>	<b>311,139</b>	<b>311,937</b>	<b>311,937</b>	<b>332,344</b>	<b>332,344</b>	
<u>STREETS &amp; PATHS</u>								
52-431-780	STREETS & PATHS - 5 YEAR ROTATION - CHIP & SEAL	192,246	-	187,000	187,000	290,000	130,000	See Footnotes 1 & 2
52-431-784	SINCLAIR PATH WALL	-	250,763	-	-	-	-	
52-431-786	TRAIL CREEK PATH	-	172,151	-	14,630	-	-	
	CAPITAL PROJECTS Totals:	192,246	422,914	187,000	201,630	290,000	130,000	
<u>MISCELLANEOUS</u>								
52-431-960	TRANSFER TO S&P FUND BALANCE	-	-	124,937	110,306	42,344	202,344	
	MISCELLANEOUS Totals	-	-	124,937	110,306	42,344	202,344	
	<b>STREET &amp; PATH FUND EXPENDITURE Totals:</b>	<b>192,246</b>	<b>422,914</b>	<b>311,937</b>	<b>311,936</b>	<b>332,344</b>	<b>332,344</b>	
	<b>STREET &amp; PATH FUND Total:</b>	<b>110,700</b>	<b>(111,775)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>	<b>-</b>	

Footnote 1 FY 16 Chip seal project is Saddle Lane, Baldy View, Bitterroot, Snow Brush, Silverweed, Diamondback, Monarch, Sun Peak, Old Dollar, Dollar Estimated Cost: \$290,000

Footnote 2 FY 17 chip seal project is Juniper, Sage, Mayleaf, Bluebell, Lupine, Thistle, and Sunrise.

City of Sun Valley  
Fiscal Year 13 Tentative Budget Amendment

Acct No	Account Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	Notes and Descriptions of line item purchases
		Prior Year 2 Audited Actuals	Prior Year 1 Audited Actuals	ADOPTED Budget	Estimated Actuals	PROPOSED BUDGET	ANTICIPATED BUDGET	
<b>FIXED ASSET FUND</b>								
<u>REVENUE</u>								
29-311-500	PROPERTY TAXES	-	-	-	-	-	-	
29-311-510	VEHICLE SALES	-	-	-	-	-	-	
	<b>GENERAL REVENUE Totals:</b>	-	-	-	-	-	-	
<u>OPERATING TRANSFERS IN</u>								
29-399-500	TRANS. FROM GENERAL FUND	-	-	-	-	-	-	
29-399-501	TRANS. FROM FA FUND BALANCE	-	-	21,546	21,546	-	-	
29-399-502	TRANS. FROM DEBT SERVICE FUND BAL	-	-	-	-	-	-	
29-399-503	TRANS FROM LA FUND BALANCE	-	-	78,797	85,919	-	-	
29-399-504	TRANS. FROM GF UNASSIGNED FUND BALANCE	-	-	75,083	75,083	273,926	147,426	
	<b>TOTAL OPERATING TRANSFERS IN:</b>	-	-	175,426	182,548	273,926	147,426	
	<b>FIXED ASSET REVENUE Totals:</b>	-	-	175,426	182,548	273,926	147,426	
<u>EXPENDITURES</u>								
<u>POLICE DEPARTMENT</u>								
29-490-761	POLICE- PATROL VEHICLE	73,885	-	35,000	26,257	35,000	35,000	
	<b>POLICE DEPARTMENT Total:</b>	73,885	-	35,000	26,257	35,000	35,000	
<u>FIRE DEPARTMENT</u>								
29-490-780	Wildland Engine 63	130,000	-	-	-	-	-	
29-490-781	Fire Engine - Pumper	21,550	1,341	-	-	-	-	
29-490-784	Wildland Engine 64	111,025	1,086	-	-	-	-	
29-490-750	Municipal Engine 62	-	-	-	-	-	-	
29-490-751	Chief 1	-	-	-	-	45,000	-	
29-490-752	Chief 2	-	44,921	-	-	-	-	
29-490-753	Radios	-	13,936	-	9,365	-	-	
29-490-754	Airpacks	-	-	28,000	28,000	-	-	
29-490-756	Aerial Tower	-	112,426	112,426	112,426	112,426	112,426	10 year lease purchase
29-490-779	New Engine Support Equipment	-	-	-	-	10,000	-	New deck gun for Eng 63
	<b>FIRE DEPARTMENT Total:</b>	262,575	173,709	140,426	149,791	167,426	112,426	
<u>STREET DEPARTMENT</u>								
29-490-785	Oshkosh Plow Blade Replacements (2)	-	28,658	-	1,000	-	-	
29-490-786	Bobcat Toolcat	27,386	-	-	5,500	-	-	
29-490-788	Street Vehicle with Snow Plow	-	-	-	-	49,500	-	
29-490-789	Washer & Dryer	-	-	-	-	-	-	
29-490-XXX	Mag Chloride Tank	-	-	-	-	5,000	-	Replace existing tank - 15 + years old
	<b>STREET DEPARTMENT Total:</b>	-	28,658	-	6,500	54,500	-	
<u>OTHER</u>								
29-490-XXX	Council Chamber Microphones	-	-	-	-	17,000	-	
29-490-802	Network Server	4,769	719	-	-	-	-	
	<b>OTHER Totals:</b>	4,769	719	-	-	17,000	-	
	<b>FIXED ASSET EXPENDITURE Totals:</b>	341,229	203,085	175,426	182,548	273,926	147,426	
	<b>FIXED ASSET Totals:</b>	(341,229)	(203,085)	-	-	-	-	

City of Sun Valley  
 FY 16 DRAFT BUDGET

	FY 2013 Prior Year 2	FY 2014 Prior Year 1	FY 2015 ADOPTED	FY 2015 Estimated	FY 2016 PROPOSED	FY 2017 ANTICIPATED	Notes and Descriptions of line item purchases
Acct No Account Description	Audited Actuals	Audited Actuals	Budget	Actuals	BUDGET	BUDGET	FY 2016
<b>CAPITAL IMPROVEMENT FUND</b>							
<u>REVENUES - PROPERTY TAXES</u>							
50-311-500 PROPERTY TAXES	-	-	-	-	-	-	
<i>REVENUES - PROPERTY TAXES Totals:</i>	-	-	-	-	-	-	
<u>GRANTS</u>							
50-399-900 LHTAC Transportation Grant	50,000	-	-	-	-	-	
<i>GRANTS Totals:</i>	50,000	-	-	-	-	-	
<u>OPERATING TRANSFERS IN</u>							
50-399-100 TRANSFER FROM CIF FUND BALANCE	-	-	-	-	-	-	
50-399-200 TRANSFER FROM GF UNASSIGNED BALANCE	-	-	-	-	105,000	-	
50-399-300 TRANSFER FROM LAF UNASSIGNED BALANCE	-	-	51,000	41,735	-	-	
50-399-500 TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	
<i>OTHER TRANSFERS IN Totals:</i>	-	-	51,000	41,735	105,000	-	
<b>CAPITAL IMPROVEMENT FUND REVENUE Total:</b>	<b>50,000</b>	<b>-</b>	<b>51,000</b>	<b>41,735</b>	<b>105,000</b>	<b>-</b>	
<b>EXPENDITURES</b>							
CAPITAL PROJECTS							
<u>BUILDINGS</u>							
50-480-440 City Hall Exterior Paint	9,813	-	-	-	-	-	
50-480-441 Street Facility Repair and Paint	-	-	9,000	9,000	-	-	
50-480-442 Street Department Ventilation System	-	-	20,000	5,000	15,000	-	
50-480-450 City Hall Generator	-	-	-	-	90,000	-	Generator capable of powering all of City Hall Drainage and sump pumps (\$15,000) and re-grade walkway and drainage (\$7,000)
50-480-460 City Hall exterior repairs	-	-	22,000	22,000	-	-	
50-470-801 Capital Improvement Plan	-	-	-	-	-	-	
50-470-837 Heating & Cooling System - City Hall	-	-	-	-	-	-	
<u>OTHER</u>							
50-470-820 Transportation Plan Update	12,470	69,163	-	5,735	-	-	
<i>CAPITAL PROJECTS Totals:</i>	22,283	69,163	51,000	41,735	105,000	-	
<b>CAPITAL IMPROVEMENT FUND EXPENDITURE Totals:</b>	<b>22,283</b>	<b>69,163</b>	<b>51,000</b>	<b>41,735</b>	<b>105,000</b>	<b>-</b>	
<b>CAPITAL IMPROVEMENT FUND Total:</b>	<b>27,717</b>	<b>(69,163)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

City of Sun Valley  
 FY 16 DRAFT BUDGET

Acct No	Account Description	FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	Notes and Descriptions of line item purchases
		Prior Year 2	Prior Year 1	ADOPTED	Estimated	PROPOSED	ANTICIPATED	
		Audited Actuals	Audited Actuals	Budget	Actuals	BUDGET	BUDGET	<i>FY 2016</i>
<b>WORKFORCE HOUSING FUND</b>								
<u>FEES AND RENTS</u>								
42-311-510	PAYMENT OF FEES IN LIEU							
42-311-515	RENTS	9,192	7,339	7,000	7,000	7,000	7,000	
	<i>FEES AND RENTS Totals:</i>	9,192	7,339	15,600	7,000	7,000	7,000	
<u>OPERATING TRANSFERS IN</u>								
42-399-300	TRANS. FROM GF UNASSIGNED FUND BALANCE							
42-399-400	TRANS. FROM LAF FUND BALANCE					241,966	-	
42-399-500	TRANS. FROM WFHF FUND BAL.	-	-	32,159	47,546	59,234	38,200	
	<i>OPERATING TRANSFERS IN Totals:</i>	-	-	32,159	47,546	301,200	38,200	
	<b>WORKFORCE HOUSING FUND REVENUE Total:</b>	<b>9,192</b>	<b>7,339</b>	<b>47,759</b>	<b>54,546</b>	<b>308,200</b>	<b>45,200</b>	
<u>EXPENDITURES</u>								
42-470-701	TRANSFER TO WFH FUND BALANCE	-	-	-	-	-	-	
42-470-702	EMPLOYEE HOUSING ALLOWANCE	-	17,317	17,200	17,200	17,200	17,200	
42-470-703	COMMUNITY HOUSING SERVICES	-	10,000	18,000	18,000	18,000	18,000	
42-470-705	CITY OWNED UNITS/ UTILITIES & MAINT.	6,534	9,914	10,000	19,346	10,000	10,000	
<b>CAPITAL PROJECTS</b>								
42-470-710	FUTURE HOUSING PROJECTS	(15,000)	4,959	-	-	-	-	
42-470-732	FIRE DEPARTMENT SLEEPING QUARTERS	-	-	-	-	263,000	-	
	<i>CAPITAL PROJECTS Totals:</i>	(8,466)	42,190	45,200	54,546	308,200	45,200	
	<b>WORKFORCE HOUSING FUND EXPENDITURE Totals:</b>	<b>(8,466)</b>	<b>42,190</b>	<b>45,200</b>	<b>54,546</b>	<b>308,200</b>	<b>45,200</b>	
	<b>WORKFORCE HOUSING FUND Total:</b>	<b>17,658</b>	<b>(34,851)</b>	<b>2,559</b>	<b>-</b>	<b>-</b>	<b>-</b>	

City of Sun Valley  
 FY 16 DRAFT BUDGET

		FY 2013	FY 2014	FY 2015	FY 2015	FY 2016	FY 2017	Notes and Descriptions
		Prior Year 2	Prior Year 1	ADOPTED	Estimated	PROPOSED	ANTICIPATED	of line item purchases
Acct No	Account Description	Audited	Audited	Budget	Actuals	BUDGET	BUDGET	<i>FY 2016</i>
		Actuals	Actuals					
<b>LAND ACQUISITION FUND</b>								
<u>GENERAL PROPERTY TAXES</u>								
40-311-500	PROPERTY TAXES	-	-	-	-	-	-	
	<i>GENERAL PROPERTY TAXES Totals:</i>	-	-	-	-	-	-	
<u>OPERATING TRANSFERS IN</u>								
40-399-500	TRANSFER FROM GENERAL FUND	-	-	-	-	-	-	
40-399-550	TRANSFER IN FROM LAF FUND BALANCE	-	-	129,797	127,654	241,966	-	
	<i>OPERATING TRANSFERS IN Totals:</i>	-	-	129,797	127,654	241,966	-	
<b>LAND ACQUISITION FUND REVENUE Total:</b>		-	-	129,797	127,654	241,966	-	
<u>EXPENDITURES</u>								
<u>OPERATING TRANSFERS OUT</u>								
40-470-800	TRANSFER OUT TO FA FUND	-	-	78,797	85,919	-	-	
40-470-850	TRANSFER OUT TO WFH FUND	-	-	-	-	241,966	-	
40-470-950	TRANSFER OUT TO CIP	-	-	51,000	41,735	-	-	
	<i>TRANSFERS OUT TO OTHER FUNDS</i>	-	-	129,797	127,654	241,966	-	
<b>LAND ACQUISITION FUND EXPENDITURE Total:</b>		-	-	129,797	127,654	241,966	-	
<b>LAND ACQUISITION FUND Total:</b>		-	-	-	-	-	-	

-  
 9,300  
 5,500

## Glossary of Budgeting and Finance Terms

**1 Percent Initiative (tax).** A property tax limitation initiative brought to a statewide vote in 1978, 1992 and 1996. Idaho voters approved the original initiative in 1978, but defeated the others. The initiative aimed to restrict aggregate property taxes to no more than 1 percent of taxable market value for a particular property. The 1978 initiative was drastically amended by the Idaho Legislature and never fully went into effect—however, lawmakers did impose strict property tax limits on local governments including a 5 percent cap on property tax budget increases which was in place from 1980 to 1991.

**3-legged stool (tax).** Shorthand commonly used to describe Idaho's state and local government tax structure, which has fairly equal reliance on three major revenue sources: sales, income and property taxes.

**3 Percent Cap (tax).** The law that limits increases in local government property tax levies to 3 percent over the highest levy of the preceding three years, plus growth factors for new construction and annexation. The 3 Percent Cap does not restrict voter approved bonds or levies. The law was sponsored by Governor Phil Batt and was passed by the 1995 Idaho Legislature.

**Accrual (finance).** A method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

**Ad valorem (tax).** Formal term for property tax; literally, "according to value." It is a tax on the value of real property (land, buildings and any fixtures attached to buildings) and personal property (equipment, furniture, etc., not attached to real property).

**Agency Funds (finance).** One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

**Agricultural Exemption (tax).** Also known as the "speculative value exemption." The exemption provides that the value of agricultural land for development is exempt for purposes of determining its taxable market value. The policy rationale for the exemption is that it encourages preservation of agricultural land.

**Annexation (tax).** Cities are allowed to increase the property tax portion of their budgets up to 3 percent over the highest levy of the prior three years, plus growth factors for annexation and new construction. The amount of the levy for annexation is determined by applying the prior year's nonexempt levy rate to the value of properties annexed to the city during the previous calendar year. The values are obtained from the county assessor and the state tax commission (for operating property).

**Appropriation Ordinance** (*finance*). The appropriation ordinance is approved by the city council and provides the legal authority for expenditure of city funds up to the specified amount for each fund or department during the upcoming fiscal year.

**Assessed Market Value** (*tax*). In Idaho, property is assessed at full market value using comparable sales or construction cost data. Every parcel within the county is reassessed on a scheduled basis, usually every five years. Assessed market value is the full market value determined by the county assessor (or the state Tax Commission, in the case of operating property). Taxable market value is the assessed market value less any applicable exemptions, such as the homeowner's, agricultural or personal property exemption.

**Assessment** (*tax*). In Idaho, property is assessed at full market value using comparable sales or construction cost data. Every parcel 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** (*tax*). Some states have assessment ratios, whereby properties are assessed at a certain percentage of market value. Since 1982, Idaho properties have been assessed at 100 percent of their current market value.

**Assessor, County** (*government*). The county official charged with assessment of all real and personal property in the county (except operating property), which forms the basis for property tax levies by local governments.

**Assets** (*finance*). Property that has monetary value.

**Audit** (*finance*). An examination of an entity's accounting system, review of its authority to carry out activities, the presence of adequate controls against fraud and misuse of public funds, and "to attest to the fairness of management's assertion in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities."

**Balanced Budget** (*finance*). All governmental entities in Idaho are required to adopt a balanced budget. They succeed when planned (budgeted) expenditures and revenues match. The term is often misunderstood, because it doesn't necessarily require that the books balance at \$0 when the fiscal year ends. It simply means that the state or local government cannot *plan* to run a deficit during the fiscal year. Options such as holdbacks, spending reserves and borrowing exist to prevent governments from going in the red.

**Balanced Tax Structure** (*tax*). Idaho has one of the nation's most "balanced" tax structures, which means that it has thoroughly hedged its bets, spreading the tax load primarily around income, property and sales taxes. In good times, the elasticity of income and sales taxes allow for budget expansion; in bad times, property tax revenues provide some stability. States that lack one or more of these basic types of taxes (such as

Oregon, which does not have a sales tax, or Washington, which does not have an income tax) are said to have unbalanced tax structures. *See 3-legged stool.*

**Base Budget** (*finance*). The expenditure and revenue base budget reflects ongoing costs and revenues for services that are reasonably anticipated to be provided in the future. One-time costs and revenues do not generally become part of the base budget. New ongoing commitments (such as additional facilities to maintain or new personnel to support added services) and new ongoing funding sources become part of the base and therefore their impact on future budgets must be considered.

**Basis of Accounting** (*finance*). The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (when the transactions or events take place) or on a cash basis (when cash is received or paid).

**Biennial Budgeting** (*finance*). Some cities, notably Boise, utilize two-year (biennial) budgets. The process avoids the need for extensive budget preparation every year and improves productivity. Idaho statute requires cities to adopt annual budgets—therefore, every year the city must go through the process of approving the tentative budget, advertising and holding the budget hearing and adopting the appropriations ordinance. However, additional budget development work is largely eliminated for the second year of the two-year budget.

**Bond** (*finance*). A written promise, generally under seal, to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future (the “date of maturity”) together with periodic interest at a specified rate. There are two major types of bonds. General obligation bonds commit the full faith and credit of the entity to repay the bonds. Given this level of commitment interest rates are relatively low and are tax exempt for public purposes. Revenue bonds are paid off with revenue generated by the facility financed by the bonds (as in the case of an airport, civic center or sewer project). Both types of borrowing are addressed in Article VIII, Section 3 of the Idaho Constitution. General obligation bonds require two-thirds voter approval and typically are redeemed out of a special property tax levy dedicated for that purpose. Revenue bonds for water, sewer and electrical facilities require simple majority voter approval—revenue bonds to finance airport facilities do not require voter approval. Once bonds are approved, some entities issue bond anticipation notes to begin the up-front cash flow for the project—the notes are repaid when the bonds are sold. Cities, counties and some special districts can also issue local improvement district bonds, which do not require an election.

**Bond Counsel** (*finance*). These advisers to local governments issuing bonds examine the legal authority of the entity to issue the obligation, the validity of the obligation, source of funds, and whether interest is tax-exempt for the bondholder. Potential bondholders rely heavily on the bond counsel opinion.

**Bond Rating** (*finance*). The rating established by a rating company (such as Fitch, Moody's or Standard & Poor's) that assesses a city's financial stability, resources and capacity to repay the issued debt by evaluating the organization's administrative management, financial management, debt load and local economy.

**Budget** (*finance*). Idaho Code provides a budget adoption process that all cities must follow each year. The council approves a tentative budget, which sets a ceiling on aggregate expenditures and the city's property tax levy. Following a public hearing, the city approves the appropriation ordinance for the upcoming fiscal year, which provides the legal authority for expenditure of city funds up to the specified amount for each fund or department.

**Budget Cycle** (*finance*). Related to, but not the same as, the fiscal year. A budget cycle refers to the planning, proposal, public hearing and adoption schedule public entities use in developing their budgets.

**Budget Hearing** (*finance*). The council must hold a public hearing on the budget and legal notice must be published twice in the official city newspaper at least seven days apart. The hearing must occur prior to the city's certification of its property tax levy to the county commissioners (which must happen by the Thursday preceding the second Monday in September). The notice of public hearing must include: the date, time and place of the budget hearing; the proposed expenditures and revenues by fund or department for the upcoming fiscal year, the budgeted revenues and expenditures for the current fiscal year, and actual revenues and expenditures from the prior fiscal year; and the estimated property tax and non-property tax revenues for the upcoming fiscal year. At the hearing, any interested person may testify concerning the proposed budget.

**Budget Transfer** (*finance*). Occurs when a governmental entity moves money from one fund (spending category) to another. Unlike private businesses, most governments operate with many different types of funds that can be used only in specific ways. Cities are prohibited from transferring revenues from certain dedicated funds, e.g. bond redemption, capital improvement or street funds, where revenues are restricted to specified purposes.

**Capital Budget** (*finance*). The plan for future construction, repair, rehabilitation, renovation or purchase of capital facilities. The capital budget is based on a capital improvement plan, which is a multiyear (typically 5-year) plan for capital projects. Because capital projects often extend beyond the fiscal year, the city either appropriates the entire project cost in the initial fiscal year or identifies annual phases, which may be approved in future years if funding is available.

**Capital Expenditures** (*finance*). Purchases of facilities and equipment with a life cycle of more than 1 year, which cost more than a specified dollar amount.

**Capital Improvement Plan** (*finance, government*). A long-term plan for construction, repair, rehabilitation, renovation or purchase of capital assets having a useful life of more than 5 years. These activities may be planned for years ahead because of their cost and the need to juggle debt. Capital improvement plans identify the necessary improvements over a 5-year period; the timing of construction, repair or purchase; and the revenue sources to support the plan. CIPs assist local government officials in making basic decisions about the rate and direction of growth in their communities.

**Cash Flow** (*finance*). A way to look at how revenues are received and the coordination required to deal with revenues that ebb and flow during different times of the fiscal year. For example, cities begin their fiscal year on the first day of October, but the vast majority of property tax revenue is received in January and July. Governments deal with this by carrying over revenues from the previous fiscal year or using tax anticipation notes, registered warrants, or some other short-term borrowing.

**Centrally-Assessed Property** (*tax*). Most property is assessed by county assessors, but property of utilities and railroads is “centrally-assessed” by the Idaho Tax Commission.

**Certification of Property Tax Levy** (*tax*). The council is required to certify the property tax levy (in dollars) to the county commissioners no later than the Thursday prior to the second Monday in September (unless granted an extension by the county commissioners, not to exceed seven working days). The certification must include taxes levied for payment of bonds and any special levies.

**Circuit Breaker** (*tax*). Also known as the Property Tax Reduction Program, this reduces property taxes on primary residences for homeowners who are low income, elderly, disabled, children, widow(ers), and the blind. The amount of relief is tied to income and applicants must make an annual application. Local governments are reimbursed through a state appropriation for lost revenues.

**COLA (Cost of Living Allowance)** (*acronym, finance*). In governmental budgeting this usually refers to increases in employee pay and benefits to reflect the rising cost of living.

**Community Development Block Grant** (*finance*). A federal grant program under the U.S. Dept. of Housing & Urban Development, which provides funding for infrastructure and public facilities, rehabilitation of blighted urban areas, economic development and job creation, and other activities that benefit low to moderate income people. Principal cities of metropolitan statistical areas and other cities with populations of at least 50,000 receive “entitlement” funds allocated according to a formula that takes into account the local poverty level, population, housing overcrowding, age of housing and population growth compared to other metropolitan areas. Smaller cities are able to apply for grant funds on a competitive basis.

**Comprehensive Annual Financial Report (CAFR) (finance).** The CAFR is the city's annual financial statement to its citizens outlining the financial health of the city. The report includes results of the completed fiscal year operations and the status of all city funds and account groups. It also includes a disclosure of the city's compliance with generally accepted accounting principles and governmental accounting and financial reporting standards as promulgated by the Governmental Accounting Standards Board.

**Comprehensive Plan (planning).** A long term planning document used to guide the growth and development of a community. The plan is the result of public input, study and analysis of existing physical, economic, environmental and social conditions and a projection of expected future conditions. Idaho's Local Land Use Planning Act spells out specific elements that must be addressed in the comprehensive plan, including property rights, population, schools, economic development, land use, natural resources, hazardous areas, infrastructure and public services, transportation, recreation, housing, community design, implementation, etc. The plan serves as a guide for making land use changes, preparing implementing ordinances (including zoning and subdivision ordinances), and developing the capital improvement plan.

**Debt (finance).** There are various types of indebtedness, short and long-term. The state and local governments are legally prohibited from deficit spending. They must adopt a balanced budget (a constitutional requirement for the state, and statutory for local governments). Certain types of indebtedness are permitted, including voter-approved general obligation bonds repaid with a special property tax levy, and revenue bonds that are repaid through revenues generated by the new public facility.

**Debt Service (finance).** The annual payments that are required to support debt issues including interest and principal payments.

**Debt Service Fund (finance).** Governmental fund type used to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

**Dedicated Fund (finance).** Dedicated funds are established to ensure that revenues are used for specific purposes, usually defined by state law or local policy.

**Deficit (finance).** In public finance, when spending exceeds revenues.

**Delinquency (tax).** There is a statutory procedure for the handling of property tax delinquencies. Taxpayers have three years to pay off their property tax bill plus interest before the property is taken by the county in a tax deed. Local governments have varied policies on dealing with delinquent utility bills, such as termination of services, penalties, and interest.

**Effective Tax Rate (tax).** The tax base of each property taxpayer is the taxable value after exemptions are applied. The effective tax rate is the actual tax divided by the tax base.

**Elasticity (tax).** The sensitivity of tax collections to changes in income and the economy. An “elastic” tax grows and shrinks in relation to economic growth and decline (the sales tax is an elastic tax). An “inelastic” tax is stable and does not fluctuate with the economy (property taxes are relatively inelastic).

**Encumbrance (finance).** Involves a commitment to spend, such as a purchase order or a contract. An encumbrance reserves part of the current year’s budgeted amount and is released when the amount reserved is paid, which sometimes occurs in the next fiscal year.

**Enterprise Funds (finance).** Public services that are self-supporting through user fees, most commonly water, sewer, and sanitation services.

**Equalization (tax).** Boards of county commissioners meet as boards of equalization to equalize assessments and act on appeals and claims for property tax exemptions. Once the equalization process is complete, the rolls are transmitted to the county auditor who prepares an abstract of all real and personal property to be submitted to the Idaho Tax Commission, which further reviews and equalizes all values.

**Exemption (tax).** Property tax exemptions include the homeowner’s exemption, speculative value of agricultural land, business inventory, livestock, business personal property, certain intangibles, and household goods. The circuit breaker is not an exemption—the state replaces lost revenues to local governments. There are also sales and income tax exemptions.

**Expenditure (finance).** The spending of public funds by a city official, authorized by the appropriations ordinance.

**Expenditure Forecast (finance).** A prediction by a government budgeting official of how much the agency is expected to spend over a period of time.

**Fee (finance).** A payment charged by a local government for a service provided to a specific consumer. Fees constitute a growing portion of state and local budgets. The most commonly charged fees are for water and sewer service, recreation, building permits, dog licenses, etc. Public notice and hearing are required if new fees are established or existing fees are increased more than 5 percent. It is important to understand the distinction between a fee (which must be directly related to the cost of providing a specific service) versus a tax (a forced contribution for government services provided to the population at large). Taxes imposed by local governments must be specifically authorized by state law.

**Fiduciary Funds (finance).** Funds used to report assets held in a trustee or agency capacity for others and which cannot be used to support the government’s own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Fiscal Year** (*finance*). The fiscal year for cities runs October 1 through September 30, which is the same for Idaho counties and the federal government. The state fiscal year runs July 1 through June 30. The fiscal year for cities and counties was changed in 1977—prior to that time, cities and counties budgeted by the calendar year.

**Franchise Fees** (*utility*). Utilities are charged a fee as part of being granted a franchise for use of the public right-of-way. Examples of services with franchise agreements include electricity, natural gas, cable television, etc.

**Full-Time Equivalents** (*finance*). Personnel resources are budgeted by position (which may be full-time or part-time). Positions are identified by their equivalence to a full-time position.

**Fund** (*finance*). An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities that are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance** (*finance*). Funds remaining at the end of the fiscal year that are carried over into the new fiscal year.

**Fund Classifications** (*finance*). The three categories used to classify various types of funds: governmental, proprietary, and fiduciary.

**Fund Type** (*finance*). One of 11 classifications into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**General Fund** (*finance*). This fund includes revenues that may be spent on a wide variety of governmental purposes, typically including administration, law enforcement, fire protection, planning and zoning, building, code enforcement, parks, etc. The Government Finance Officers Association definition: “The fund used to account for all financial resources, except those required to be accounted for in another fund.”

**General Obligation Bond** (*finance*). These bonds commit the full faith and credit of the government entity and are repaid by a special property tax levy. General obligation bonds must receive two-thirds supermajority voter approval and are used for major public facilities such as schools, city halls, jails and libraries.

**General Revenue Sharing (*finance*).** One of the most popular federal programs among local officials, general revenue sharing was established in 1972. Few strings were attached to these federal moneys, which could be used for almost any lawful purpose. Some local governments used the money almost exclusively for capital outlay, while others relied heavily on the revenue for operating expenses. When the program ended in September 1986, local governments faced the difficult choice of increasing taxes or cutting programs. The Idaho Legislature responded in 1987 by providing additional state sales tax revenue sharing to cities and counties.

**Hardship Exemption (*tax*).** County commissioners acting as a board of equalization may exempt a petitioner from property tax if a taxpayer can make the case that paying the tax would cause an undue hardship. Each applicant must apply on or before June 20 annually. The taxpayer also has to document their financial condition.

**Highway Distribution Account (*finance*).** The Highway Distribution Account receives revenue from vehicle registration fees, state fuel taxes and various transportation-related fees. The revenue is allocated to the Idaho Transportation Department, Idaho State Police and local highway jurisdictions. Constitutional and statutory provisions require these revenues be used for construction, maintenance and repair of streets and bridges.

**Hold Harmless (*legal*).** Proposals for reallocating state shared revenues typically include a “hold harmless” provision intended to ensure that no governmental entity receives less than they receive under the current formula, assuming there is no sharp reduction in total revenues or in the total distribution.

**Homeowner’s Exemption (*tax*).** The homeowner’s property tax exemption was originally passed by voter initiative in 1982. The exemption covers owner-occupied primary residences with up to one acre of land, exempting 50 percent of the value or a maximum dollar amount adjusted annually to reflect Idaho housing prices, whichever is less.

**ICRMP (Idaho Counties Risk Management Program) (*acronym*).** ICRMP provides property and casualty insurance to over 600 cities, counties, special districts and other local government entities throughout Idaho. Started by the Idaho Association of Counties in 1985, it is now an independent public entity operated by a board of directors comprised of local government officials.

**Impact Fee (*finance*).** Proportionate sharing of the impact of new development on off-site improvements (streets, parks, police and fire stations, etc.). Impact fees are authorized under the Idaho Development Impact Fee Act. Cities, counties, and countywide highway districts may utilize the authority, but not school districts. The adoption of impact fees requires an extensive capital improvement planning process to identify necessary projects eligible for impact fee funding.

**Incentive Reallocation** (*finance*). A key budget policy for encouraging efficiency in city departments. At year-end, a part of department savings is returned to the department for discretionary use. The uses are generally for productivity tools and other improvements.

**Inflationary Increase** (*government*). In governmental budgeting, this refers to a built-in increase in budget levels to account for rising costs and prices.

**Infrastructure** (*government*). The term has many dimensions, typically referring to the physical structures necessary to sustain a population base, such as bridges, roads, water and sewer, city halls and police and fire stations. The technical definition reads as follows: “Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.”

**Inventory Replacement** (*tax*). Refers to the property tax on business inventories, which was repealed when the state sales tax was instituted in the mid-1960s. The business inventory replacement program allocates a portion of state sales tax revenue to most non-school taxing districts to reimburse them for the loss of these property tax revenues.

**Judicial Confirmation** (*finance*). Local governments in Idaho cannot incur debt beyond the fiscal year without a vote of the people, except for “ordinary and necessary expenses.” Idaho statute allows government entities to seek prior approval from a judge confirming that a proposed expenditure is an ordinary and necessary expense.

**Levy** (*tax*). A property tax, expressed as a rate or percent of value of the property.

**Levy Limit** (*tax*). Restriction on the tax rate for particular funds authorized to levy property taxes. For example, the maximum levy rate to support city cemeteries is 0.0004. Levy limits work alongside, but independently of, the 3 Percent Cap on property tax revenues.

**Liabilities** (*finance*). Debt or other legal obligation arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

**LID (Local Improvement District)** (*acronym, government*). Areas in a city or county set up for financing of improvements that typically benefit property owners in a specific area (often for streets, curb and gutter, sidewalks, etc.). LIDs are created upon initiation of a petition from property owners or by resolution of the governing board. Local improvement districts levy assessments on property owners within the district in relation to the benefits derived from the improvements. LIDs may issue bonds and there is no requirement for a popular vote. Detailed procedures are set out in Idaho Code Title 50, Chapter 17 for operation of these districts.

**Line-Item Budgeting** (*finance*). Traditional, widely used budget format emphasizing budget control. The focus is on specific spending items that are included in a long laundry list. This format is mostly used in smaller jurisdictions. Larger entities frequently utilize more of a performance or program budgeting format. The line-item format works well for discussions of budgetary control, but not for resolving the broader questions of program priorities or effectiveness.

**Line-Item** (*finance*). An individual expenditure within the budget.

**Local Government Investment Pool** (*finance*). This program is administered by the State Treasurer's office. Local entities may invest by passing a resolution. By pooling their money local governments get the advantage of volume and more professional investment expertise. Money in this pool can be invested only in specified types of financial "paper." Money can be fairly easily withdrawn.

**Major Fund** (*finance*). A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures/expenses, assets or liabilities (excluding extraordinary items) are at least 10 percent of the corresponding total for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other governmental or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

**Minimum Wage** (*personnel*). Idaho law provides that the state conforms to the federal minimum wage, which is \$7.25 per hour effective July 24, 2009. There are exceptions and special conditions.

**Modified Accrual** (*finance*). Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

**Net General Obligation Debt** (*finance*). General obligation debt reduced by amounts being paid with other than general resources (e.g., general obligation debt associated with proprietary funds and special assessment debt) as well as amounts available in sinking funds for debt repayment.

**New Construction** (*finance*). Cities are allowed to increase the property tax portion of their budgets up to 3 percent over the highest amount of the prior three years, plus growth factors for annexation and new construction. The values for new construction are determined by the county assessor, who is required to prepare a new construction roll. The values for new construction are certified by the county by the first Monday in June and are finalized the first Monday in August. The levy for new construction is

determined by applying the prior year's nonexempt levy rate to the value of new construction in the city.

**Object of Expenditure (finance).** Expenditure classifications within each organizational unit (department). Objects of expenditure are used to classify the numerous line-items in the budget and include: salaries and wages, fringe benefits, professional services, travel and transportation, utilities, office supplies, industrial supplies, buildings and improvements, and furnishings and equipment.

**Occupancy Tax (tax).** Taxes assessed for new properties, which are prorated for the portion of the year that the property is occupied. Because the tax is prorated it is less than the full fair market value of the property.

**One-Time Money (finance).** Revenues that are the result of an unusual or singular occurrence and are not expected to recur in future years. Prudent budgeting dictates that such revenues be spent on one-time costs, such as purchase of equipment or new building construction, rather than ongoing programs or costs (such as salaries for permanent employees) that would need funding in future years.

**Operating Budget (finance).** The operating budget finances the day-to-day, current operations of government over the fiscal year. This is in contrast to the capital budget, which funds long-term projects on a multi-year basis.

**Operating Property (tax).** Most property is assessed by county assessors, but operating property owned by businesses such as utilities and railroads is centrally assessed by the Idaho Tax Commission. The money collected is then passed out in the counties where the centrally assessed property is located. Some of Idaho's strange county boundaries (such as the mostly unpopulated southeast dogleg of Blaine County) can be attributed to the attempt to be sure railroad properties were included within as many counties as possible.

**Ordinary and Necessary Expense (finance).** Article VIII, Section 3 of the Idaho Constitution requires voter approval of multi-year debt or liabilities with the exception of "ordinary and necessary expenses authorized by the general laws of the state." Ordinary and necessary expenses may go through the process of judicial confirmation to ensure they meet the necessary criteria.

**Organizational Unit (finance).** Each major department in the government is classified (for budgeting purposes) as an organizational unit. Organizational units for cities would include: administration, police, fire, water, sewer, etc.

**Overlapping Debt (finance).** Proportionate share that property within a government must bear of the debts of other local governments located wholly or in part within the geographic boundaries of the reporting government. Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction

lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessments receivable in each jurisdiction, which will be used wholly or in part to pay off the debt, to total assessments receivable, which will be used wholly or in part for this purpose.

**Own Source Revenue** (*finance*). Term often used in U.S. Census Reports to compare locally raised revenue with state or federal aid. Own source revenue includes taxes, fees, service charges, etc.

**Performance Budgeting** (*finance*). A budgeting format that focuses on efficiency. Performance measurements (such as dollar amount per lane-mile of road paved) are used as the basis for budgeting and comparing efficiency in service delivery with other jurisdictions. The criticism of this format is that efficiency is emphasized almost to the exclusion of effectiveness considerations. Decision makers understand how many miles of roads are being paved, but this format does not encourage discussion of effectiveness: which roads should be paved or should paving roads have priority over other services?

**Performance Measures** (*government*). Specific, quantitative measures of work performed within a service unit or department, or results obtained through a program or activity. Performance measures include: output (activity or work units completed—i.e. number of lane-miles of streets swept); efficiency (rates of output to resources used—i.e. number of utility bills processed per hour); and outcomes and effectiveness (impact on customers—i.e. citizen ratings of city services).

**PERSI** (Public Employee Retirement System of Idaho) (*acronym, personnel*). PERSI handles the massive retirement fund for employees of the state and many local governments, including all school districts. Its governing board, which meets monthly and oversees investment of the fund, is appointed by the governor.

**Personal Property** (*tax*). For tax purposes, this term has a broad meaning which includes everything that is “not fastened to the earth, or screwed, bolted or welded to the wall or floor” (according to the Idaho Association of Counties *County Handbook*.) Also includes buildings on public lands.

**Program Budgeting** (*finance*). A method of budgeting that treats the budget as a planning document, giving a clearer overview of the overall purposes to which the money will be put than the more control-oriented line-item format. By allocating funds on a program basis, elected officials can compare and prioritize programs.

**Progressive Tax** (*tax*). A tax whose burden increases as the taxpayer’s income increases, based on “an ability to pay” principle. Under it, in theory, higher income taxpayers pay more; lower incomes pay less. The model for this tax is the progressive income tax.

**Property Taxes (tax).** Also referred to as *ad valorem* (“according to value”) taxes, property taxes comprise the most important revenue source for local governments. Property taxes are levied on real and personal property. Increases in the property tax portion of a city’s budget are limited to 3 percent over the highest amount of the prior three years, plus growth factors for new construction and annexation.

**Real Property (tax).** Idaho law establishes three classifications of property: real, personal and operating. For taxation purposes, real property is defined by Idaho Code as “land, and all standing timber thereon... and all buildings, structures and improvements, or other fixtures of whatsoever kind on land...”

**Reappropriation (finance).** The inclusion of a balance from the prior year’s budget as part of the budget of the subsequent fiscal year. Reappropriation is common for encumbrances outstanding at the end of a fiscal year that a government intends to honor in the subsequent fiscal year.

**Regressive Tax (tax).** A tax which requires poor people to pay a higher proportion of their income than wealthier people. An unintended consequence of a regressive tax is that it can deny access to certain public services and programs for those who cannot afford to pay.

**Reserve (finance).** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

**Reserve for Contingencies (finance).** A budgetary reserve set aside for emergencies or other unforeseen expenditures.

**Resort Cities Tax (tax).** Resort cities with less than 10,000 population can adopt local option retail sales, alcohol by the drink and lodging taxes, provided they obtain 60 percent voter approval. To qualify the city must derive “the major portion of its economic well-being from businesses catering to recreational needs and meeting needs of people traveling to that destination city for an extended period of time.”

**Revenue (finance).** Funds received by the city as income, including tax payments, interest earnings, grants, and state sales tax revenue sharing.

**Revenue Anticipation Notes (finance).** RANs are cash flow borrowings in the national municipal credit markets to allow the city to obtain funds to meet current obligations in advance of receipt of revenues. Idaho Code and federal arbitrage rules constrain the amount and timing of such borrowing.

**Revenue Bond** (*finance*). Typically issued to fund improvements for local government enterprise operations including water, sewer, and airports. Unlike general obligation bonds, most do not require two-thirds voter approval—however, their interest rates are higher because the full faith and credit and taxing power of the governmental entity is not committed to repay the debt. Revenue bonds are paid off from the revenue generated by the new facility. Interest on revenue bonds used for public purposes is usually tax-exempt.

**Revenue Estimate** (*finance*). Revenue estimation is critical in the budgeting process. Decision makers have to agree on revenue projections before they can proceed to put a budget together matching revenue to anticipated expenditures. All units of local government in Idaho are required to approve balanced budgets.

**Revenue Neutral** (*finance*). An action that will have no net effect on the amount of money received.

**Revenue Sharing** (*finance*). Revenue sharing in Idaho can mean several different things. For some, it is a general term that includes all of the state shared revenues allocated to local governments, including: Highway Distribution Account, business inventory replacement revenues, local government revenue sharing, State Liquor Account, etc. To others it specifically refers to the City-County Revenue Sharing Program created in 1984, where a portion of state sales tax revenue is allocated to local governments on a formula basis. Half goes to the counties on a per capita basis, though there is a floor of \$30,000 for each county. Half is allocated to the cities on the basis of taxable market value and population.

**Sales Tax** (*tax*). The sales tax was adopted by the Idaho Legislature in 1965 and affirmed by the voters in a statewide referendum in 1966. Initially it was 3 percent, but then it was increased “permanently” twice in the 1980s: to 4 percent in 1984 and then 5 percent in 1987. The last increase to 6 percent went into effect in October 2006. Sales tax revenues comprise a significant source of revenue for the state general fund. All but five states impose a sales tax; two of these five states border Idaho—Oregon and Montana.

**Service Charge** (*finance*). Typically refers to a charge for water, sewer, sanitation and other enterprise operations of local governments. They are called charges (instead of taxes) because the charges must have a reasonable relationship to the cost of providing the services. Taxes are typically imposed for general revenue raising purposes. Charges are levied to maintain operations on a self-supporting basis. Service charges for enterprise funds are often a major source of revenue to a municipality’s total budget.

**Short-Term Borrowing** (*finance*). Occurs when a governmental entity borrows money either internally or externally for cash flow purposes and pays the money back within the same fiscal year. Examples include tax anticipation notes and registered warrants.

**Special Assessment (tax).** Charge imposed on a parcel of property for the payment of a service or project that has direct benefit to the property being assessed. *See also* local improvement district.

**State Liquor Account (finance).** Created in 1982, the state liquor account pays the bills of the state Liquor Division and then apportions the remaining revenue among the state, cities and counties. The cities' portion is distributed on the basis of each city's share of statewide liquor sales; those cities that do not have a liquor store or distribution station receive funds on a per capita basis. There is a hold harmless provision that guarantees cities will receive the "base" established in Fiscal Year 1981.

**Subsequent Roll (tax).** Transient personal property in the county from the fourth Monday of June to the fourth Monday of November, "missed" personal properties are included in this roll. Estimates of this roll are included in the calculation of property tax levies based upon the dollar amount certified by each taxing entity.

**Surplus (finance).** A surplus exists where there is an excess of funds at the end of a fiscal year.

**TAN (Tax Anticipation Note) (acronym, finance).** A promissory note of a governmental entity in anticipation of taxes to be collected by that entity, usually within the same fiscal year. These are commonly used during (predictable) parts of the year when expenses exceed available revenues.

**Tax Base (tax).** The taxable value of a property after all exemptions and other adjustments have been applied. It is referred to as either the taxable value of an individual property or the total taxable value for a government entity.

**Tax Code Area (tax, finance).** Organizing device for determining tax liability. All taxpayers pay property taxes to the county and to a school district, but cities and a wide array of special districts (highway, sewer, water, cemetery, etc.) each with their own boundaries creates considerable complexity. Each variation—even small counties can have dozens—is a tax code area. There are about 3,300 tax code areas in Idaho.

**Tax Collections (tax).** The amount actually collected; does not include delinquencies.

**Tax Increment Financing (tax).** Also known as "revenue allocation." A financing tool typically used as part of an economic development strategy to attract businesses into a blighted or underdeveloped part of a city. To utilize TIF, the city must establish an urban renewal agency and officially designate an area in which public improvements will be made using property tax revenue generated by development within the TIF area.

**Tax Indexing (tax).** A part of the assessment process: properties not physically assessed are indexed to an updated market value amount.

**Tax Rate (*tax*).** For property tax purposes the tax rate is determined by dividing the tax base into the dollar amount of the property tax portion of the entity's budget.

**Truth in Taxation (*tax*).** Truth in Taxation was substituted for the 5 percent cap, which was repealed by the Idaho Legislature in 1992. The Idaho Truth in Taxation law was modeled after the Utah law requiring extensive newspaper advertising of property tax rate increases above a certain threshold level. Truth in Taxation in Idaho was repealed with the imposition of the current 3 percent cap in 1995.

**Unfunded Mandate (*government*).** A requirement imposed by a higher level of government requiring a subordinate unit of government to perform certain functions without providing a funding source to pay for carrying out the requirement. Congress has often imposed requirements on the states without attaching commensurate dollars to pay for implementation. Likewise, the state and federal governments can pass unfunded mandates that apply to local governments.

**Warrant (*finance*).** A written promise of a governmental entity to pay money, which is similar to a check. These are used by the state of Idaho (payments issued through the State Controller's office are issued as warrants) and many local governments.

**Warrant of Distraint (*tax*).** An order for seizure of property to force payment of a property tax or certain other assessments or fees.

**Withholding Tax (*tax*).** Income tax payments withheld by employers and sent to a state or federal tax agency on behalf of employees.

**Zero-Base Budgeting (*finance*).** An approach to budgeting that includes reconsideration of all spending, in every budget cycle. It means, among other things, that each department must justify its existence each year by preparing decision units showing the actual goods and services that need to be funded.