

Parks and Recreation Trust Fund

Parks and Recreation Trust Fund

Purpose

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

FY2013-2014 Objectives

The objective of the Parks and Recreation Trust Fund for FY2013-2014 is to support the Parks and Recreation Department's grant and donation funded projects. It is anticipated that the Recreation and Public Purposes Environmental Assessment Project will be facilitated through this fund during FY2013-2014.

PARK & RECREATION TRUST FUND - 93

RESOURCES (Beginning Cash Balance + Revenues)

	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	% CHANGE FY14/FY13
BEGINNING CASH BALANCE	0	0	0	3,247	0	N/A
FUND REVENUE						
3700-1000 Interest Earnings	0	8	0	30	0	N/A
3700-6000 Donations	0	522	35,000	0	3,590	-89.7%
3700-6100 Hemingway Splash Park	0	0	0	500	0	N/A
3700-6200 Park Memorial Bench/Trees	0	7,135	5,000	400	1,000	-80.0%
3700-6300 River Park	0	60,000	67,000	67,000	39,315	-41.3%
3700-6500 Ice Rink	0	247	0	18,610	0	N/A
3700-6600 Kagan Park	0	100	0	0	100	N/A
3700-6800 Ketchum Arts Commission	0	11,750	0	23,136	19,135	N/A
3700-6900 Ketchum Events Commission	0	7,050	0	5,971	5,860	N/A
3700-7100 Youth Recreation Scholarships	0	4,905	5,000	1,500	1,500	-70.0%
3700-7200 Jazz in the Park	0	0	0	3,470	3,500	N/A
3700-7300 Ketch'em Alive	0	0	0	1,000	1,000	N/A
TOTAL REVENUE	0	91,717	112,000	121,617	75,000	-33.0%
TOTAL RESOURCES (Balance + Revenues)	0	91,717	112,000	124,864	75,000	-33.0%

PARK & RECREATION TRUST FUND - 93

REQUIREMENTS (Appropriations + Ending Cash Balance)

	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	% CHANGE FY14/FY13
MATERIALS AND SERVICES						
6100 Hemingway Splash Park	0	0	26,460	26,460	0	-100.0%
6200 Park Memorial Bench/Trees	0	1,553	0	350	0	N/A
6300 River Park	0	58,697	102,000	87,953	0	-100.0%
6600 Kagan Park	0	5,600	0	0	0	N/A
6900 Other Grant/Donation Programs	0	22,620	10,000	10,101	75,000	650.0%
TOTAL	0	88,470	138,460	124,864	75,000	-45.8%
CAPITAL OUTLAY						
7500 Capital Projects	0	0	0	0	0	N/A
7600 Other Machinery & Equipment	0	0	0	0	0	N/A
TOTAL	0	0	0	0	0	N/A
TOTAL PARK & REC TRUST APPROPRIATIONS	0	88,470	138,460	124,864	75,000	-45.8%
ENDING BALANCE (RESERVES)	0	3,247	-26,460	0	0	-100.0%
TOTAL PARK & REC TRUST REQUIREMENTS	0	91,717	112,000	124,864	75,000	-33.0%

Local Option Tax Fund

Local Option Tax Fund

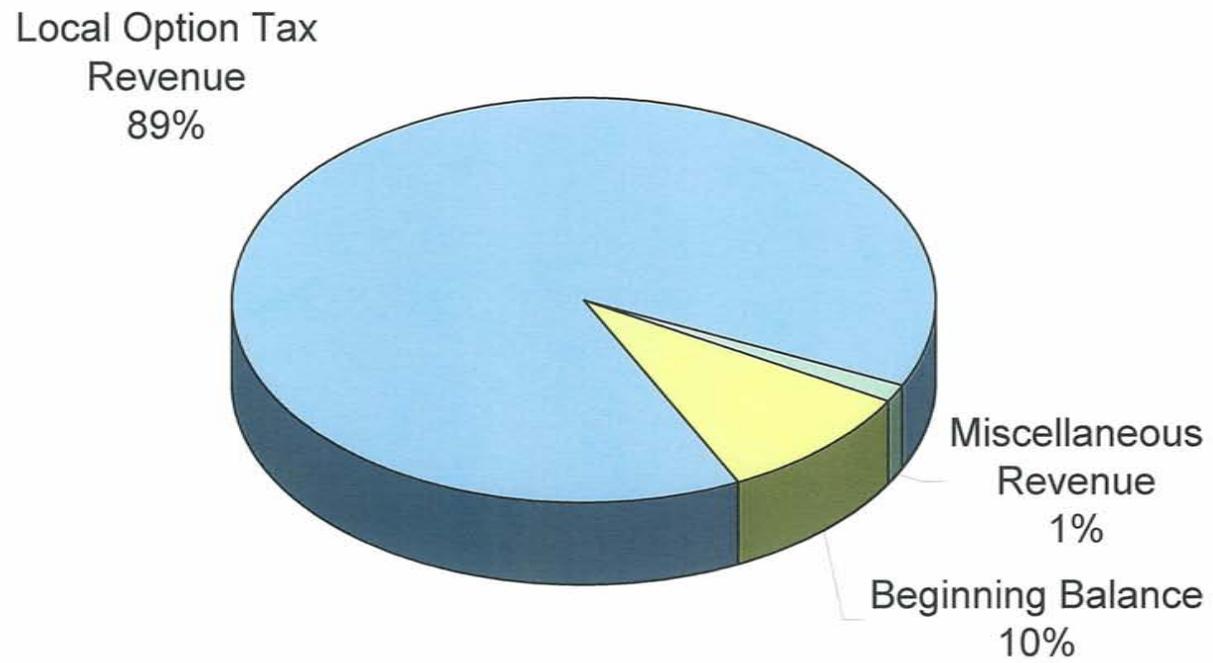
Purpose

The Local Option Tax Fund provides budget authority to implement City Ordinance 712, the City Sales Tax Ordinance, which was approved by voters on November 4, 1997 and was subsequently renewed for a new 15-year term by voters on November 8, 2011. The tax will expire on December 31, 2027. The Ordinance imposes a 1 percent municipal sales tax on all items subject to taxation under the Idaho Sales Tax Act, except for most grocery items. Grocery items subject to taxation include alcoholic beverages, tobacco, food served at any “eating place” as defined by the Idaho Code, any food sold by a retailer for immediate human consumption, and any food product sold through a vending machine with a price in excess of fifteen cents. The Ordinance imposes a 2 percent municipal sales tax on short-term room rentals inclusive of hotels, motels, condominium units, and tourist homes. Finally, the Ordinance imposes a 2 percent municipal sales tax on liquor, beer, wine and all other alcoholic beverages sold by-the-drink by a retailer for consumption on the premises. The Ordinance provides that revenues derived from the tax may be used for (a) municipal transportation, (b) open space acquisition and recreation, (c) capital improvements for roads, water, sewer, parking, and the Ore Wagon Museum, (d) emergency services, (e) city promotion, visitor information and special events, (f) property tax relief, and (g) the administration of the tax.

FY2013-2014 Staffing

The Local Option Tax Fund is supported by a cumulative total of .5 Elected Official Equivalents (EOE) and 0.9 FTE. Personal Services expenses reflect this total.

Local Option Tax Fund Resources

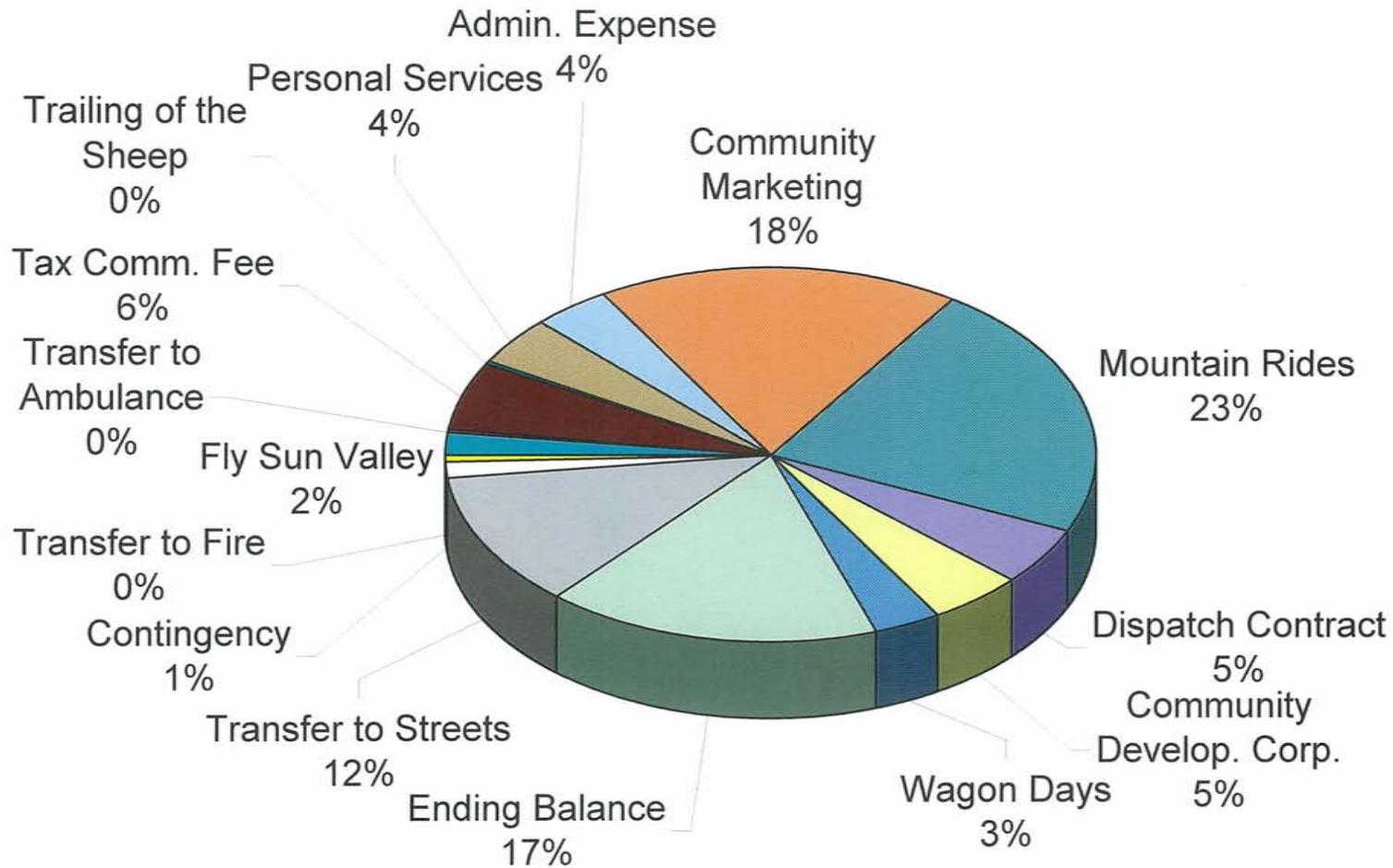


LOCAL OPTION TAX FUND - 22

RESOURCES (Beginning Cash Balance + Revenues)

	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	% CHANGE FY14/FY13
BEGINNING CASH BALANCE	84,967	161,843	163,734	206,752	237,730	45.2%
FUND REVENUE						
3100-3000 Local Option Sales Taxes	1,638,904	1,755,624	2,085,838	1,847,363	2,216,835	6.3%
3200-1400 Business License Permit Fees	27,620	32,470	27,000	32,000	32,000	18.5%
3700-1000 Interest Earnings	31	2	0	0	0	N/A
TOTAL REVENUE	1,666,555	1,788,096	2,112,838	1,879,363	2,248,835	6.4%
TOTAL RESOURCES (Balance + Revenues)	1,751,522	1,949,939	2,276,572	2,086,115	2,486,565	9.2%

Local Option Tax Fund Expenditures



LOCAL OPTION TAX FUND 22-4910

REQUIREMENTS (Appropriations + Ending Cash Balance)

	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	% CHANGE FY14/FY13
PERSONAL SERVICES						
1000 Salaries	59,322	60,029	60,591	60,591	53,027	-12.5%
1900 Overtime	0	0	0	0	0	N/A
2700 Vacation/Sick Accrual	0	0	3,472	31	2,738	-21.1%
2800 Employer Paid Taxes and Benefits	35,540	36,172	45,489	51,879	45,906	0.9%
TOTAL	94,862	96,201	109,552	112,501	101,671	-7.2%
MATERIALS AND SERVICES						
4200 Administration Fees-Tax Commission	0	0	68,600	68,600	144,600	110.8%
5000 Administrative Expense	38,860	74,927	87,089	84,000	98,161	12.7%
6030 Chamber of Commerce	0	0	0	0	0	N/A
6040 Community Marketing Contract	400,000	450,000	450,000	450,000	450,000	0.0%
6050 Fly Sun Valley	10,000	25,000	40,000	40,000	50,000	25.0%
6060 Trailing of the Sheep	0	0	5,000	5,000	5,000	0.0%
6080 Mountain Rides	497,610	522,610	522,610	522,610	550,000	5.2%
6090 Consolidated Dispatch	168,915	166,981	166,981	166,981	127,534	-23.6%
6500 Community Development Corp.	116,400	116,400	116,400	116,400	116,400	0.0%
TOTAL	1,231,785	1,355,918	1,456,680	1,453,591	1,541,695	5.8%
TRANSFERS TO OTHER FUNDS						
8802 Transfer to Wagon Days Fund	75,000	85,000	95,000	95,000	85,000	-10.5%
8804 Transfer to Street Fund	188,032	188,032	188,032	188,032	288,032	53.2%
8805 Transfer to Street Capital Fund	0	0	0	0	0	N/A
8810 Transfer to Fire and Rescue Fund	0	0	0	0	10,000	N/A
8814 Transfer to Ambulance Fund	0	0	0	0	10,000	N/A
TOTAL	263,032	273,032	283,032	283,032	393,032	38.9%
OPERATING CONTINGENCY	0	18,036	35,000	10,000	35,000	0.0%
TOTAL APPROPRIATIONS	1,589,679	1,743,187	1,884,264	1,859,124	2,071,398	9.9%
ENDING BALANCE (RESERVES)	161,843	206,752	392,308	226,991	415,167	5.8%
TOTAL LOCAL OPTION TAX REQUIREMENTS	1,751,522	1,949,939	2,276,572	2,086,115	2,486,565	9.2%

General Obligation Debt Service Fund

General Obligation Debt Service Fund

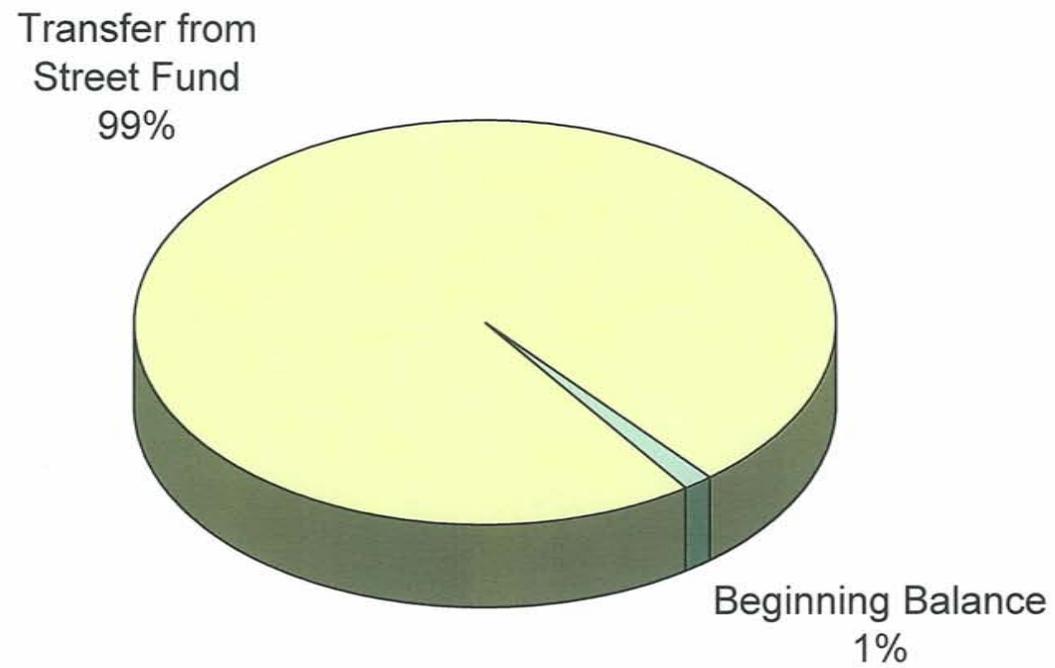
Purpose

The General Obligation Debt Service Fund has been established pursuant to Ordinance 1014, which provides for the sale of the City's Series 2007 General Obligation (G.O.) Bonds. The 2007 G. O. Bonds were authorized by the requisite two-thirds of the voters at an election held on November 7, 2006, in the amount of \$1,550,000. Ordinance 1014 provides for the repayment of the bonds over a 14-year term. The final payment is scheduled for August 1, 2021. Interest rates on the bonds vary from 3.72% to 4.43%.

FY2013-2014 Objectives

The objective of the General Obligation Debt Service Fund for FY2013-2014 is to provide budget authority to meet the annual debt service requirements related to the Series 2007 G.O. Bonds.

General Obligation Debt Service Fund Resources

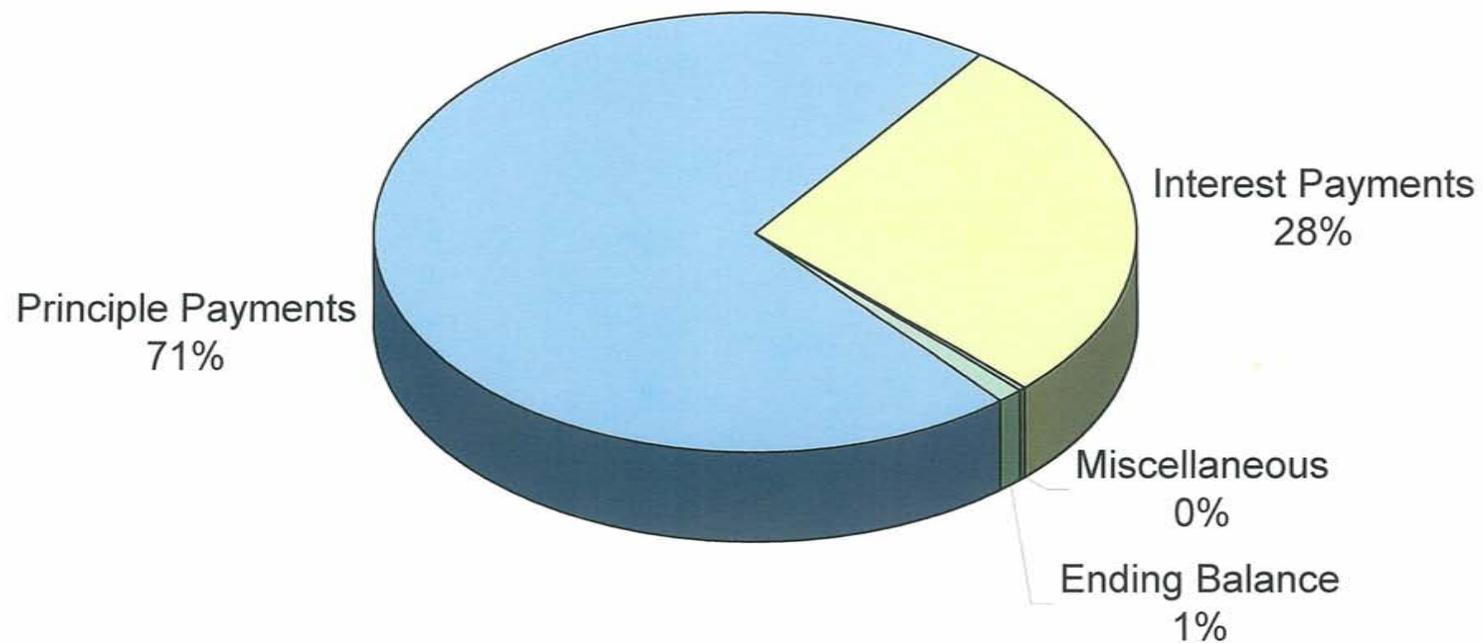


G.O. DEBT SERVICE FUND - 40

RESOURCES (Beginning Cash Balance + Revenues)

	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	% CHANGE FY14/FY13
BEGINNING CASH BALANCE	2,086	1,974	1,572	1,576	2,064	31.3%
FUND REVENUE						
3400-9200 Bond Proceeds	0	0	0	0	0	N/A
3700-1000 Interest Earnings	5	4	0	0	0	N/A
3700-7000 Miscellaneous Revenue	0	0	0	0	0	N/A
3700-8701 Transfer from General Fund	0	0	0	0	0	N/A
3700-8704 Transfer from Street Fund	150,000	150,000	150,000	150,000	150,000	0.0%
TOTAL REVENUE	150,005	150,004	150,000	150,000	150,000	0.0%
TOTAL RESOURCES (Balance + Revenues)	152,091	151,978	151,572	151,576	152,064	0.3%

General Obligation Debt Service Fund Requirements



G.O. DEBT SERVICE FUND 40-4800

REQUIREMENTS (Appropriations + Ending Cash Balance)

	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	% CHANGE FY14/FY13
MATERIALS AND SERVICES						
4200 Professional Services	0	0	0	0	0	N/A
TOTAL	0	0	0	0	0	N/A
DEBT SERVICE						
4200 Paying Agent Fees	500	500	500	500	500	0.0%
8100 Principle-Street Equipment Bond	96,000	100,000	103,000	103,000	108,000	4.9%
8200 Interest-Street Equipment Bond	53,617	49,902	46,012	46,012	41,954	-8.8%
TOTAL	150,117	150,402	149,512	149,512	150,454	0.6%
TRANSFERS TO OTHER FUNDS						
8850 Transfer to Capital Imp. Fund	0	0	0	0	0	N/A
TOTAL	0	0	0	0	0	N/A
TOTAL G.O. DEBT SERV. APPROPRIATIONS	150,117	150,402	149,512	149,512	150,454	0.6%
ENDING BALANCE (RESERVES)	1,974	1,576	2,060	2,064	1,610	-21.8%
TOTAL G.O. DEBT SERVICE REQUIREMENTS	152,091	151,978	151,572	151,576	152,064	0.3%

Undergrounding Improvement Fund

Undergrounding Improvement Fund

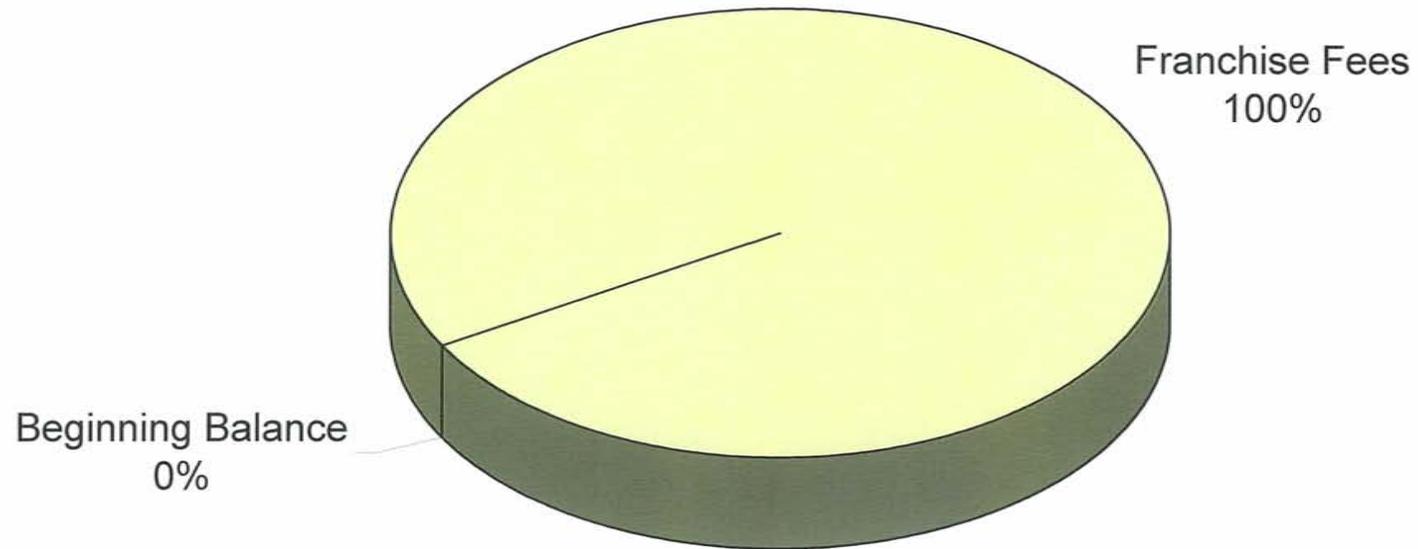
Purpose

The Undergrounding Improvement Fund (formerly known as the Capital Improvement Fund) was initially established to provide a central fund for the administration of capital projects identified through the City's Capital Improvement Plan (C.I.P.). Beginning with FY2011-12, separate capital funds were established for Law Enforcement, Fire, Parks, Water and Wastewater. This fund now serves the singular purpose of addressing the undergrounding of overhead utility lines.

FY2013-2014 Objectives

The objective of the Undergrounding Improvement Fund for FY2013-2014 is to collect franchise fees from Idaho Power to provide funding for projects to underground overhead utility lines.

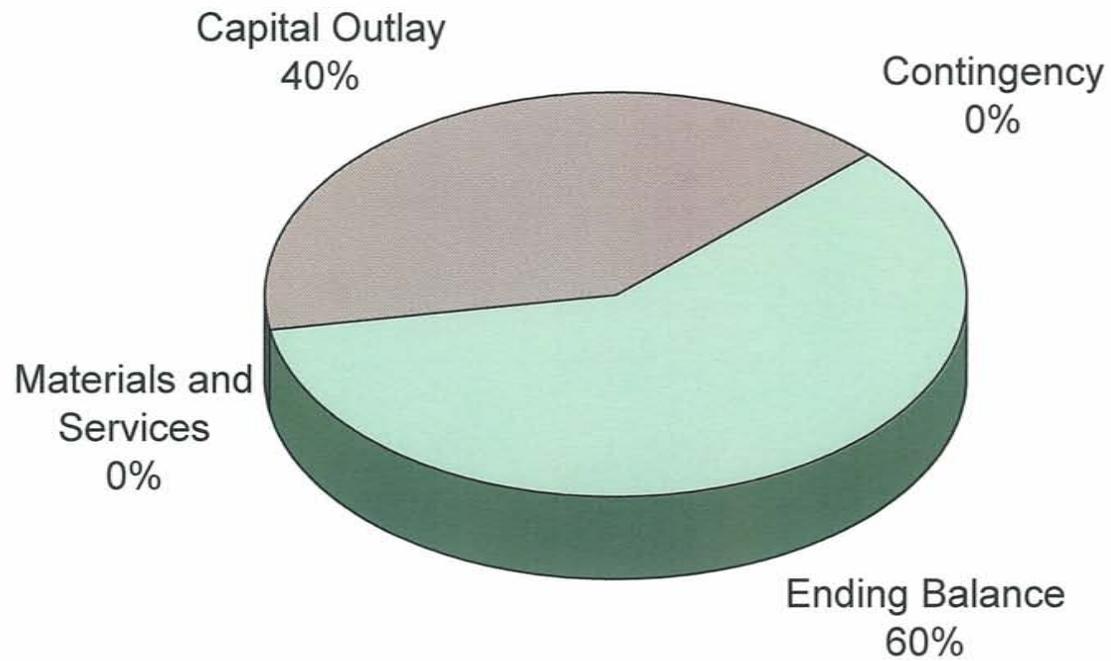
Undergrounding Improvement Fund Resources



UNDERGROUNDING IMPROVEMENT FUND - 50 RESOURCES (Beginning Cash Balance + Revenues)

	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	% CHANGE FY14/FY13
BEGINNING CASH BALANCE	-68,253	3,263	221,042	221,088	0	0.0%
FUND REVENUE						
3100-6100 Franchise Fees - Idaho Power	222,975	217,765	247,497	247,451	247,000	-0.2%
3400-7200 Street Impact Fees	8,785	0	0	0	0	N/A
3400-7220 Fire Impact Fees	2,448	0	0	0	0	N/A
3400-7230 Law Enforcement Impact Fees	389	0	0	0	0	N/A
3700-1000 Interest Earnings	1	60	0	0	0	N/A
TOTAL REVENUE	234,598	217,825	247,497	247,451	247,000	-0.2%
TOTAL RESOURCES (Balance + Revenues)	166,345	221,088	468,539	468,539	247,000	-47.3%

Undergrounding Improvement Fund Requirements



UNDERGROUNDING IMPROVEMENT FUND - 50 REQUIREMENTS (Appropriations + Ending Cash Balance)

	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	% CHANGE FY14/FY13
MATERIALS AND SERVICES						
4200 Professional Services	3,392	0	0	10,000	0	N/A
4201 Professional Services-Impact Fees	125,716	0	0	0	0	N/A
5000 Administrative Expense	31,443	0	0	0	0	N/A
6950 Town Square Project	2,531	0	0	0	0	N/A
TOTAL	163,082	0	0	10,000	0	N/A
CAPITAL OUTLAY						
7800 Undergrounding Projects	0	0	468,539	458,539	100,000	-78.7%
TOTAL	0	0	468,539	458,539	100,000	-78.7%
OPERATING CONTINGENCY	0	0	0	0	0	N/A
TOTAL UND IMP FUND APPROPRIATIONS	163,082	0	468,539	468,539	100,000	-78.7%
ENDING BALANCE (RESERVES)	3,263	221,088	0	0	147,000	N/A
TOTAL UNDERGR IMPROVEMENT REQUIRE.	166,345	221,088	468,539	468,539	247,000	-47.3%

Community Housing In-Lieu Fund

Community Housing In-Lieu Fund

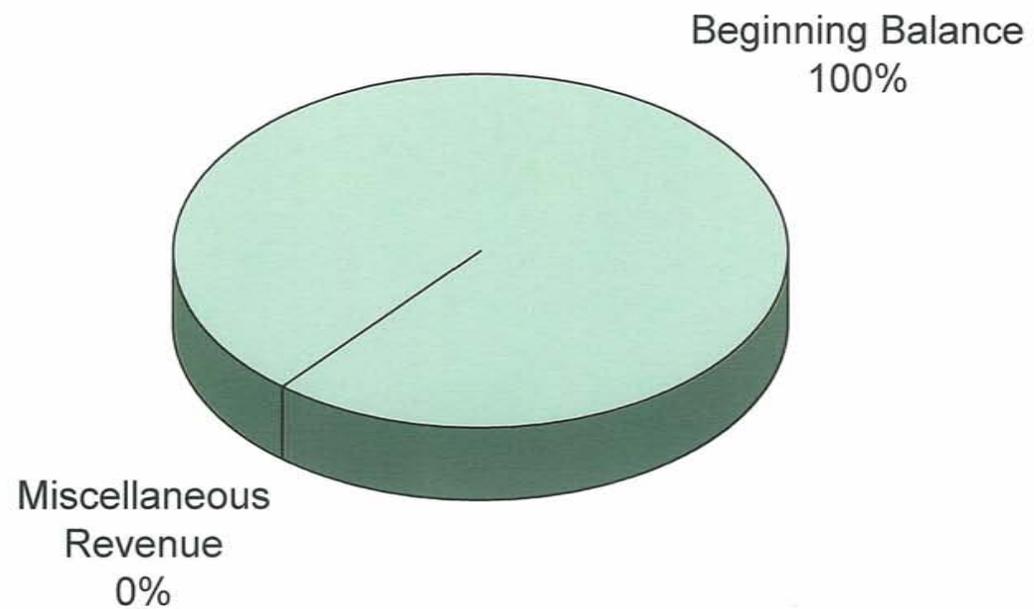
Purpose

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

FY2013-2014 Objectives

The objective of the Community Housing In-Lieu Fund for FY2013-2014 is to receive in-lieu payments to provide for future financial assistance to the Blaine County Housing Authority.

Community Housing In-Lieu Fund Resources

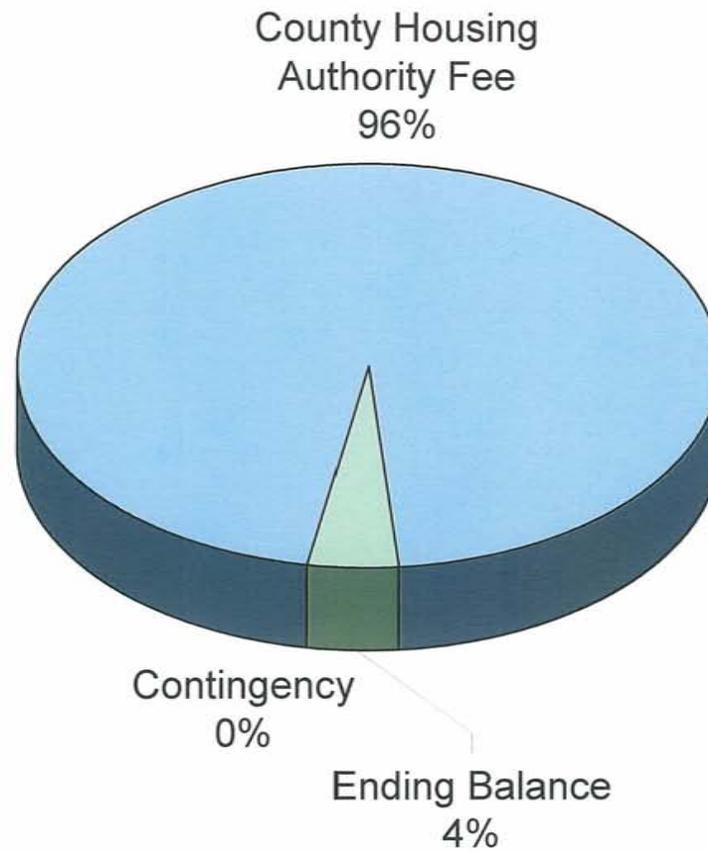


COMMUNITY HOUSING IN-LIEU FUND - 52

RESOURCES (Beginning Cash Balance + Revenues)

	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	% CHANGE FY14/FY13
BEGINNING CASH BALANCE	400,660	276,893	77,268	77,296	7,296	-90.6%
FUND REVENUE						
3400-9400 Lot 5A	0	0	0	0	0	N/A
3400-9100 Blaine County Housing Auth Repay	10,618	0	0	0	0	N/A
3400-9500 ARCH Community Housing	130,000	0	0	0	0	N/A
3700-1000 Interest Earnings	615	403	100	0	0	-100.0%
3700-7500 Affordable Housing In-Lieu Fees	0	0	0	0	0	N/A
TOTAL REVENUE	141,233	403	100	0	0	-100.0%
TOTAL RESOURCES (Balance + Revenues)	541,893	277,296	77,368	77,296	7,296	-90.6%

Community Housing In-Lieu Fund Requirements



COMMUNITY HOUSING FUND 52-4410

REQUIREMENTS (Appropriations + Ending Cash Balance)

	ACTUAL 2010-11	ACTUAL 2011-12	ADOPTED 2012-13	ESTIMATED 2012-13	PROPOSED 2013-14	% CHANGE FY14/FY13
MATERIALS AND SERVICES						
4200 Professional Services	0	0	0	0	0	N/A
6020 Blaine Co. Housing Authority Fee	70,000	70,000	70,000	70,000	7,000	-90.0%
6990 Refunds	0	0	0	0	0	N/A
TOTAL	70,000	70,000	70,000	70,000	7,000	-90.0%
CAPITAL OUTLAY						
7115 Workforce Housing Project	0	130,000	0	0	0	N/A
TOTAL	0	130,000	0	0	0	N/A
TRANSFERS TO OTHER FUNDS						
8898 Transfer to Urban Renewal Fund	0	0	0	0	0	N/A
TOTAL	0	0	0	0	0	N/A
OPERATING CONTINGENCY	195,000	0	0	0	0	N/A
TOTAL COMMUNITY HOUSING APPROP.	265,000	200,000	70,000	70,000	7,000	-90.0%
ENDING BALANCE (RESERVES)	276,893	77,296	7,368	7,296	296	-96.0%
TOTAL COMMUNITY HOUSING REQUIRE.	541,893	277,296	77,368	77,296	7,296	-90.6%

