



Fiscal Year 2014/2015  
Adopted Budget



**City of Ketchum, Idaho  
Fiscal Year 2014-2015  
Adopted Budget**

**Mayor**

Nina Jonas

**City Council**

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Anne Corrock

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# Budget Index

	Page
<b>Budget Message</b>	<b>1</b>
<b>Budget Overview</b>	<b>11</b>
<b>Budget Summary (All Funds)</b>	<b>12</b>
<b>General Fund</b>	<b>13</b>
<b>Summary</b>	<b>15</b>
<b>Resources</b>	<b>21</b>
<b>Requirements</b>	<b>27</b>
<b>Legislative and Executive Division</b>	<b>33</b>
<b>Administrative Division</b>	<b>39</b>
<b>Legal Services Division</b>	<b>45</b>
<b>Planning and Building Services Division</b>	<b>51</b>
<b>Law Enforcement Division</b>	<b>57</b>
<b>Non-Departmental Division (Fund Transfers &amp; Contingency)</b>	<b>63</b>
<b>Wagon Days Fund</b>	<b>69</b>
<b>Street Maintenance Fund</b>	<b>77</b>
<b>Street Capital Improvement Fund</b>	<b>85</b>
<b>Law Enforcement Capital Improvement Fund</b>	<b>91</b>
<b>Fire and Rescue Fund</b>	<b>97</b>
<b>Fire and Rescue Capital Improvement Fund</b>	<b>105</b>
<b>Ambulance Services Fund</b>	<b>111</b>

## Budget Index (Continued)

	Page
Parks and Recreation Fund	119
Parks and Recreation Capital Improvement Fund	127
Parks and Recreation Trust Fund	133
Local Option Tax Fund	139
General Obligation Debt Service Fund	153
Idaho Power Franchise Fund	161
Community Housing In-Lieu Fund	169
Water Fund	177
Water Capital Improvement Fund	185
Wastewater Fund	191
Wastewater Capital Improvement Fund	199
Police Trust Fund	205
Fire Trust Fund	213
Development Trust Fund	219

**August 26, 2014**

## **Fiscal Year 2014 - 2015 Budget Message**

### **Purpose:**

**The Fiscal Year 2014-15 City of Ketchum Proposed Budget provides budget authority for the services and projects the city plans to provide during the fiscal year, which runs from October 1, 2014 to September 30, 2015. The city budget contains a total of twenty-three active self-balancing funds. A self-balancing fund is defined as the beginning fund balance, plus the revenues estimated for the fiscal year, the appropriations for the year and the projected year-end fund balance.**

**The budget message provides an executive summary of what is contained in the overall budget. It also includes the budget objectives adopted by the Mayor and City Council for the fiscal year and the budget allocations to meet those objectives.**

### **Fiscal Year 2014-15 Objectives**

**The Mayor and City Council adopted 8 budget objectives for Fiscal Year (FY) 2014-15, which are listed below and the action the budget contains in response to it.**

#### **1. Adopt a Balanced General Fund Budget for FY 2014-15**

**Comment: The proposed budget for FY 2014-15 is balanced so that revenues and appropriations are equal. This was achieved through the use of one-time revenues from fund balances. Approximately \$322,771 of one-time revenue from the fund balances in the Fire and Rescue Fund and the Ambulances Services Fund, will be used to pay for the three firefighter positions for one year. The three firefighter positions were funded during the past two years from a Federal SAFER grant. \$20,000 of one-time revenue from the Wagon Days fund balance and \$220,998 of one-time revenue from the Street Fund balance are also appropriated to equalize this coming year's budget. The city will need**

to identify ongoing revenues or expenditure reductions in FY 2015-16 to pay for these ongoing costs that are funded with one-time funds.

**2. Initiate planning process for construction of a city hall, and/or fire station and police station:**

**Comment:** The Ketchum Urban Renewal Agency's (KURA) FY 2014-15 budget contains funds for the city to update the previous space utilization study. This will allow the KURA and the city to know the size of the facilities, the size of site needed to provide the necessary parking and landscaping, and cost estimates to construct and purchase land if necessary.

**3. Evaluate and consider utilization of a multi-departmental code enforcement officer.**

**Comment:** The proposed budget contains funds to hire a multi-department code enforcement officer in January 2015, since it will take time to hire the contract person. The primary assignment for this person for the first two years will be to enforce the Local Option Tax (LOT) to best assure full compliance. After this time frame, the position can focus on other code enforcement as well.

**4. Begin work on adopting and implementing environmental initiatives such as water, wildlife habitat, energy and natural resources conservation.**

**Comment:** The Public Works Director will work on these initiatives in the coming fiscal year. At this time it is not known what additional funds may be required. It is also recommended to provide \$25,000 from the Idaho Power Franchise Fund (IPFF) for the city's Energy Work Program.

**5. Restructure non-government organizations to use and coordinate resources more effectively.**

**Comment:** This should be one of the first tasks that the Mayor and City Administrator work on in the next fiscal year. It should not require any additional funds.

**6. Update the zoning code and make it consistent with the 2014 Comprehensive Plan.**



**Comment: The addition of a second senior planner, which is funded in the new proposed budget, will assure that this objective is met.**

**7. Pursue Fire Services coordination with the Wood River Fire & Rescue and the city of Sun Valley fire departments.**

**Comment: The Fire Chief will focus on this without additional funding required.**

**8. Maximize the utilization of social media in the city's communication program to attract and retain newer and younger generations.**

**Comment: The proposed budget contains funding to achieve this objective in the amount of \$78,700. Of this amount, 65.6 percent has been allocated to the General Fund, while the balance has been assigned to other funds. Prior to FY14-15, communications costs were paid from General Fund Contingency. Expenditures included approximately \$36,000 for Red Sky Public Relations and additional services from Whitney McNees, Nimbus Creative Group and others. This budget combines the communications expenses and advertising from various city departments. In FY12-13 the expenditures were approximately \$78,356; FY13-14 expenditures are estimated to be around \$85,000. There will be a savings in FY14-15 since the city has changed the format of the agenda advertisements, which were costing around \$18,000 per year. The savings is estimated to be around \$11,000.**

### **FY2014-15 Staffing**

**The city of Ketchum's budget provides for 5 elected officials, 51 full-time employee equivalents (FTE's), 5 part-time employees, 51 part-time seasonal, 39 paid on-call volunteers and 80 volunteers. The one new contract position recommended in the FY 2014-15 is the Multi-Departmental Code Enforcement Officer, which will have as its primary function the collection of the LOT. It is expected to pay its own fully burdened costs. If this contract position does not fully pay its costs by the end of FY 2014-15, it should be eliminated in the FY2015-16 budget. Also two ¾ time supervisor positions in the Parks and Recreation Department were converted to full-time positions.**

## **Overall Budget Focus and Strategy**

**In addition to incorporating the eight budget objectives adopted by the Mayor and City Council as outlined above, this budget's focus is on core city services and maintaining a General Fund balance of 17%. Core Services are defined as the basic services that a city provides; police services, fire services, public works services such as street, curb and gutter maintenance repair, water delivery services, wastewater services, planning and building oversight, and the support services to deliver these functions. The General Fund balance/reserve is projected to end the year at 17.1% of the estimated FY 2014-15 General Fund revenues.**

**In FY 2014-15 the General Fund, Ambulance Fund and the Fire and Rescue Fund costs are estimated to increase. Some of the major causes for this increase are as follows for the coming fiscal year:**

**A. The city needs to add the three firefighters with the expiration of the SAFER federal grant on September 30, 2014. This will cost about \$262,589. The new city/IAFF (International Association of Fire Fighters) contract increases the cost to these funds in an amount of approximately \$60,000.**

**B. There was a significant reduction in LOT funds in FY 2013-14, estimated at \$1,834,699, while appropriations were adopted and spent at \$2,071,398. The difference between funds received and expended were approximately \$236,699. For FY 2014-15 the estimated revenue is projected at the actual amount the city is expected to receive in FY 2013-14 plus a 10% increase. Therefore, proposed expenditures for FY 2014-15 will not exceed the budgeted revenues in LOT funds.**

**In November 2013, an additional 1% LOT was adopted. It is estimated that these funds will result in receiving \$1,586,882 in FY14-15.**

**C. The city expects an approximate 18% increase in health insurance premiums in FY 2014-15. The estimated increase cost for this is \$203,051 in order to maintain the city's health insurance at its current benefit level of 80/20 with a \$1,500 deductible, supplemented by a Health Reimbursement Account (HRA plan).**

- D. This upcoming year's budget includes approximately \$50,000 in additional ongoing costs in the Parks and Recreation budget to maintain and manage the increasing demands that have been placed on its resources to date. The \$12,000 maintenance costs for the Transportation Hub is included in this \$50,000.**
- E. The budget also includes the communications program for the city in the amount of \$78,700.**
- F. The city's Energy Work Program has been funded at \$25,000 in the Idaho Power Franchise Fund (IPFF).**
- G. Increased cost for the Blaine County Sheriff's Contract is \$36,729.**

**In order to pay for these, and other increased costs in such areas as utilities, Public Employee Retirement System of Idaho (PERSI), worker's compensation, disability insurance, and the dental program, other ongoing appropriations from last year are not funded or funded at a lower amount. The City programs that are recommended to be not funded or at a reduced level are:**

- a. Terminate the contract with the Idaho State Tax Commission for the collection of the LOT. This saves the City \$192,800 annually.**
- b. Eliminate City funds for the Recreation and Public Purposes Project. Last year the City General Fund contributed \$71,155.**
- c. Reduce the General Fund transfer to the Street Fund in the amount of \$184,271 and instead have this amount paid out of the Street Fund balance and LOT funds.**
- d. Reduce the KCDC payment from the LOT by \$46,400. The \$70,000 payment for KIC is moved to the General Fund.**
- e. Fly Sun Valley now receives the additional 1% LOT, so the \$50,000 appropriation is eliminated.**
- f. Eliminate the \$2,500 payment to the Environmental Resource Center.**

- g. Eliminate the \$6,000 rent payment to Visit Sun Valley since they are receiving the recently adopted additional 1% LOT revenues.**
- h. Maintain funding for Sun Valley Economic Development (SVED) at \$10,000, instead of the \$15,000 requested by the SVED.**
- i. Use \$20,000 from the Wagon Days fund balance.**

**Understandably, all of these programs are integral and important to the city of Ketchum's success. However, until General Fund and LOT revenues increase significantly, the city is unable to afford to pay for some or all of these programs and projects. LOT funds for Visit Sun Valley and special events have not been reduced since they are city initiatives that could most likely increase revenue streams in the short term.**

**The original Local Option Tax (LOT) became effective December 15, 1978. Since the original adoption of the Local Option Tax, changes to the Local Option Tax had voter approval in 1979, 1983, 1984, 1988, 1997 and 2011. In 2011, voters approved the LOT tax for a new 15-year term. This LOT's funds are to be used for a) Municipal Transportation, b) Open Space Acquisition and Recreation, c) Capital Improvements: roads, water, sewer, parking and the Ore Wagon Museum, d) Emergency Services: police, fire and ambulance, e) City Promotion, Visitor Information and Special Events, f) Property Tax Relief, and g) Direct costs to collect and enforce the tax. In summation, the original Local Option Tax imposes 1% on retail, 1% on building materials, 2% on liquor by the drink and 2% on short-term lodging.**

**In November 2013, an additional 1% was added to the LOT with authority to collect for five years. This additional 1% LOT is to be used to a) maintain and increase commercial air service to Friedman Memorial Airport through the use of minimum revenue guarantees or other inducements to providers, b) promote and market the existing service and any future service to increase passengers, c) all ancillary costs associated with the ongoing effort to maintain and increase commercial air service, including management costs and bussing due to flight diversions, and d) direct cost to collect and enforce the tax, including administrative and legal fees.**

**Original LOT Fund Expenditures for FY 2014-15 are proposed as follows:**

**A) Municipal Transportation**

**Contract with Mountain Rides \$550,000**

**B) Open Space Acquisition and Recreation**

**Expected if there is a growth in LOT receipts \$ 80,347**

**C) Capital Improvements: roads, water, sewer, parking & Ore Wagon Museum**

**Transfer to Street Fund \$440,815**

**Transfer to Street – Sidewalk Repair, if there is a growth in LOT receipts \$100,000**

**D) Emergency Services: police, fire and ambulance**

**Contract with Blaine County for Dispatch \$131,360**

**Transfer to Fire and Rescue Fund \$ 72,544**

**Transfer to Ambulance Fund \$ 29,000**

**C) City Promotion, Visitor Information and Special Events**

**Contract with Visit Sun Valley \$450,000**

**Transfer to Wagon Days \$ 55,000**

**Events / Promotions (depicts a small growth in LOT receipt) \$105,850**

**F) Property Tax Relief**

**\$0**

**G) Direct costs to collect and enforce the tax** **\$142,842**

**The additional 1% LOT Fund Expenditures for FY 2014-15 are proposed as follows:**

**Sun Valley Air Service Board** **\$1,521,229**

**A) Maintain and increase commercial air service to Friedman**

**Contract with Fly Sun Valley Alliance**

**B) Promote and market air service to increase passengers**

**Contract with Visit Sun Valley**

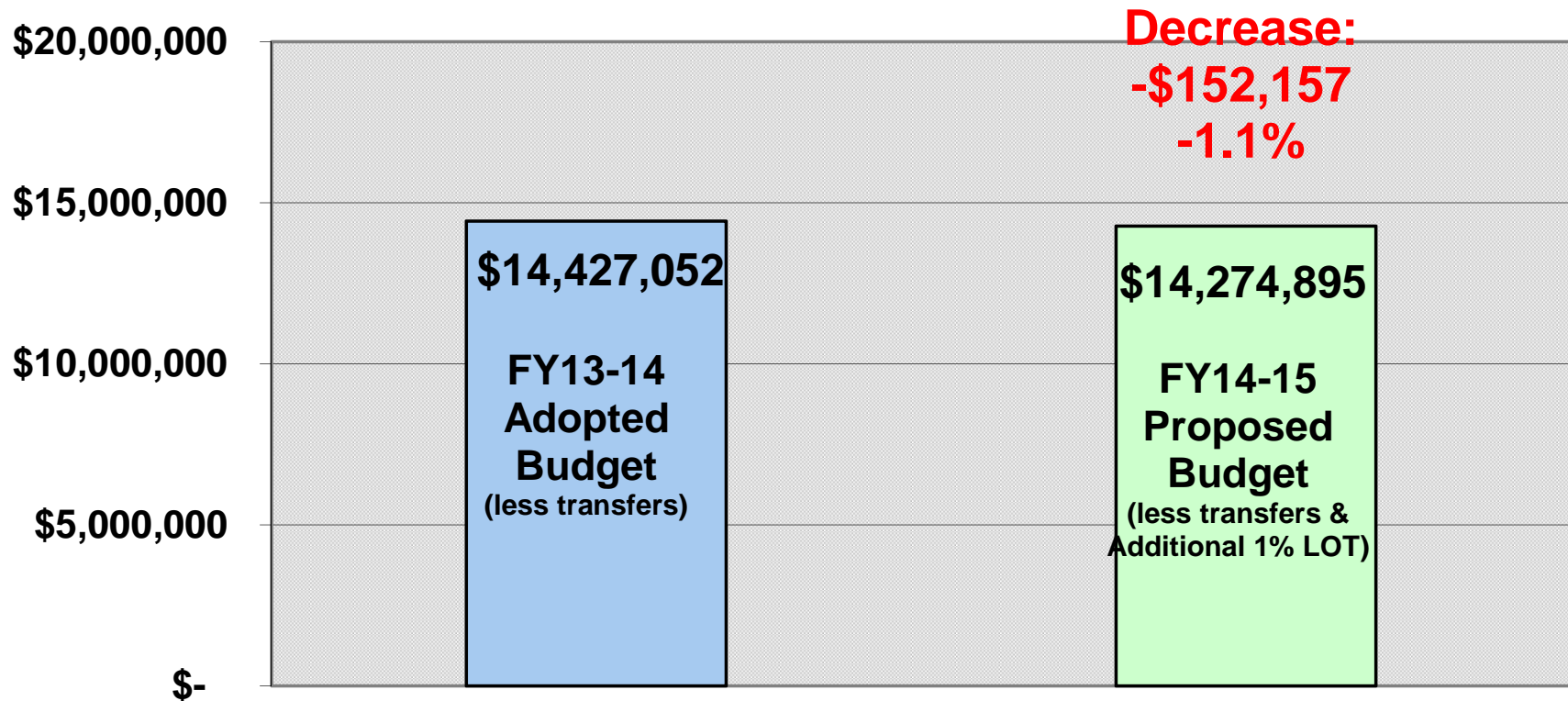
**C) Ancillary Costs** **\$0**

**D) Direct costs to collect and enforce the tax** **\$ 65,653**

**It has been a difficult process to determine which programs and projects can be funded in Fiscal Year 2014-15. The city has determined that the choices to balance the budget are limited and that core service levels need to be maintained in order to continue to attract more residents and tourists.**



# Fiscal Year Budget Comparison (All Funds) Adopted FY13-14 vs. Adopted FY14-15 "Apples to Apples" Comparison





# **Fiscal Year 2014-2015 Budget**

## **Purpose**

The Fiscal Year 2014-2015 Budget provides the legal authority to administer the services and projects provided by the city. The budget is a financial plan containing projections of resources (income) and requirements (expenses) for the fiscal year that begins October 1, 2014 and ends September 30, 2015. The city Budget contains a total of 23 active, self-balancing funds. “Self balancing” is defined as total resources (i.e. beginning fund balance plus current year revenue) equaling total requirements (i.e. appropriated spending authority plus ending fund balance). Each fund has been established to provide segregated accounting for a specific area of activity.

## **FY2014-2015 Objectives**

The objectives of the Fiscal Year 2014-2015 Budget are to provide budget authority to administer the city’s services and projects.

## **FY2014-2015 Staffing**

The city of Ketchum Budget provides for 5 elected officials and 51.00 Full Time Employee Equivalent (FTE), 5 part-time employees, 51 part-time seasonal employees, 39 on-call volunteer firefighters, and 80 volunteers. The amounts budgeted in Personal Services throughout the budget reflect these staffing totals.

**BUDGET SUMMARY (BY FUNDS)  
CITY OF KETCHUM ADOPTED BUDGET  
FISCAL YEAR 2014-2015**

Fund	RESOURCES				REQUIREMENTS						TOTAL	TOTAL	
	Beginning Balance	Revenue	Transfers	TOTAL	Personal Services	Materials & Services	Capital Outlay	Transfers	Debt Service	Conting.	APPROP. BUDGET	Unapprop.	APPROP. & UNAPPROP
General	836,698	5,506,009	0	<b>6,342,707</b>	1,124,336	2,155,766	20,472	1,915,734	0	186,000	<b>5,402,308</b>	940,399	<b>6,342,707</b>
Wagon Days	25,980	29,561	55,000	<b>110,541</b>	0	104,561	0	0	0	0	<b>104,561</b>	5,980	<b>110,541</b>
Street Maint.	364,890	468,679	1,080,032	<b>1,913,601</b>	891,264	643,300	0	203,145	0	35,000	<b>1,772,709</b>	140,892	<b>1,913,601</b>
Street Cap	61,125	100	53,000	<b>114,225</b>	0	0	25,000	0	0	0	<b>25,000</b>	89,225	<b>114,225</b>
Law Enf Cap	1,532	0	0	<b>1,532</b>	0	0	0	0	0	0	<b>0</b>	1,532	<b>1,532</b>
Fire & Rescue	186,563	301,450	411,995	<b>900,008</b>	756,008	78,000	0	56,000	0	10,000	<b>900,008</b>	0	<b>900,008</b>
Fire Cap	200,103	5,120	56,000	<b>261,223</b>	0	0	0	0	0	0	<b>0</b>	261,223	<b>261,223</b>
Ambulance	136,208	1,011,463	105,292	<b>1,252,963</b>	1,153,963	99,000	0	0	0	0	<b>1,252,963</b>	0	<b>1,252,963</b>
Parks & Rec	0	204,000	860,774	<b>1,064,774</b>	811,714	245,477	0	0	0	0	<b>1,057,191</b>	7,583	<b>1,064,774</b>
Parks Cap	13,709	10,000	0	<b>23,709</b>	0	0	0	0	0	0	<b>0</b>	23,709	<b>23,709</b>
Parks Trust	21,961	44,100	0	<b>66,061</b>	0	44,100	0	0	0	0	<b>44,100</b>	21,961	<b>66,061</b>
Local Op Tax	33,936	2,133,822	0	<b>2,167,758</b>	137,342	1,423,057	0	597,359	0	10,000	<b>2,167,758</b>	0	<b>2,167,758</b>
LOT-Add 1%	0	1,586,882	0	<b>1,586,882</b>	0	1,521,229	0	65,653	0	0	<b>1,586,882</b>	0	<b>1,586,882</b>
G. O. Debt	1,124	0	150,145	<b>151,269</b>	0	0	0	0	150,145	0	<b>150,145</b>	1,124	<b>151,269</b>
ID Power Fr	95,340	247,000	0	<b>342,340</b>	0	25,000	100,000	0	0	0	<b>125,000</b>	217,340	<b>342,340</b>
In-Lieu	12,275	0	0	<b>12,275</b>	0	12,000	0	0	0	0	<b>12,000</b>	275	<b>12,275</b>
Water	355,386	1,638,000	0	<b>1,993,386</b>	595,285	565,306	0	80,550	355,993	30,000	<b>1,627,134</b>	366,252	<b>1,993,386</b>
Water Cap	39,641	10,000	80,550	<b>130,191</b>	0	0	105,000	0	0	0	<b>105,000</b>	25,191	<b>130,191</b>
Sewer	360,204	2,158,333	0	<b>2,518,537</b>	1,070,128	655,302	0	150,000	279,029	50,000	<b>2,204,459</b>	314,078	<b>2,518,537</b>
Sewer Cap	221,034	12,000	150,000	<b>383,034</b>	0	0	318,000	0	0	0	<b>318,000</b>	65,034	<b>383,034</b>
Police Trust	103,975	100	0	<b>104,075</b>	0	5,000	0	0	0	0	<b>5,000</b>	99,075	<b>104,075</b>
Fire Trust	(33,621)	0	0	<b>(33,621)</b>	0	0	0	0	0	0	<b>0</b>	(33,621)	<b>(33,621)</b>
Dev Trust	17,406	53,000	0	<b>70,406</b>	0	70,000	0	0	0	0	<b>70,000</b>	406	<b>70,406</b>
<b>TOTAL</b>	<b>3,055,469</b>	<b>15,419,619</b>	<b>3,002,788</b>	<b>21,477,876</b>	<b>6,540,040</b>	<b>7,647,098</b>	<b>568,472</b>	<b>3,068,441</b>	<b>785,167</b>	<b>321,000</b>	<b>18,930,218</b>	<b>2,547,658</b>	<b>21,477,876</b>
<b>% of TOTAL</b>	<b>14.2%</b>	<b>71.8%</b>	<b>14.0%</b>	<b>100.0%</b>	<b>30.5%</b>	<b>35.6%</b>	<b>2.6%</b>	<b>14.3%</b>	<b>3.7%</b>	<b>1.5%</b>	<b>11.9%</b>	<b>11.9%</b>	<b>100.0%</b>

# General Fund

Including:

Legislative and Executive

Administrative Services

Legal Services

Planning and Building Services

Law Enforcement

Non-Departmental



# **General Fund**

## **Purpose**

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

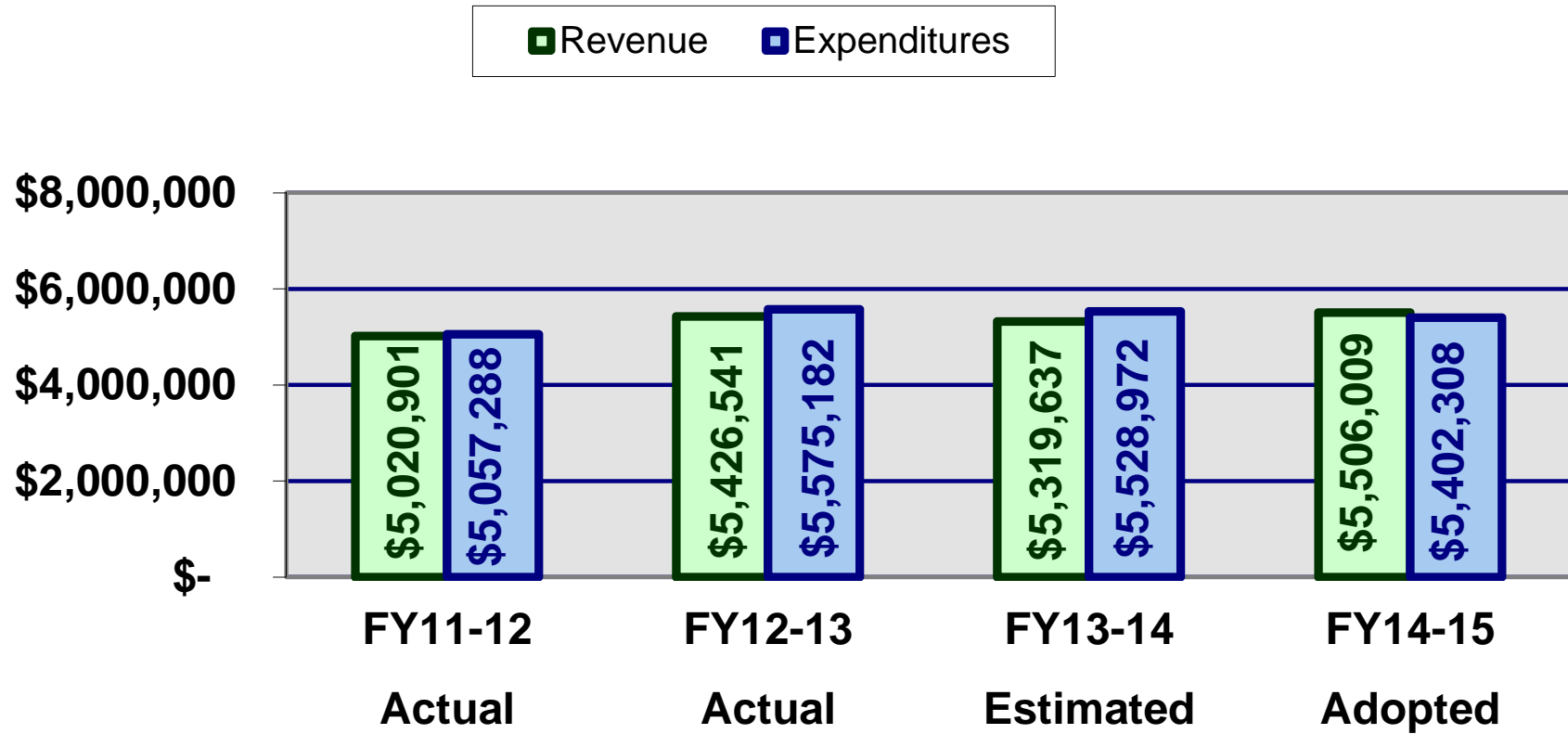
## **FY2014-2015 Objective**

The objective of the General Fund for Fiscal Year 2014-2015 is to provide budget authority to provide the services listed above within the city.

## **FY2014-2015 Staffing**

The General Fund supports a total of 2.25 Elected Officials Equivalent (EOE) and 7.65 Full Time Employee Equivalent (FTE). The amounts budgeted in Personal Services throughout the General Fund reflect these staffing totals, as explained in the following pages of this document.

## General Fund Revenue vs. Expenditures (FY2012 - FY2015)

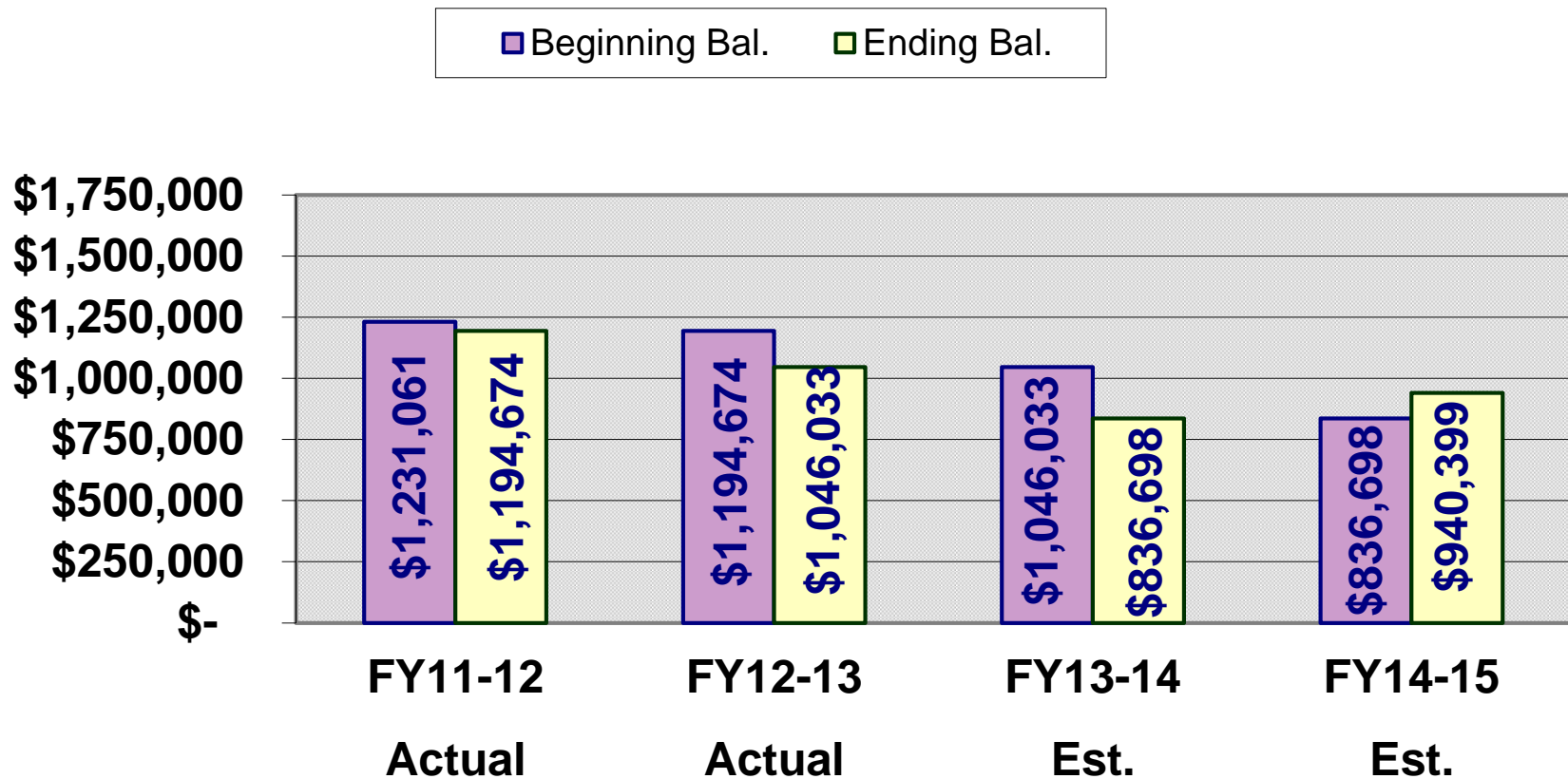


## GENERAL FUND - 01

## FUND SUMMARY

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	ESTIMATED 2013-14	ADOPTED 2014-15	% CHANGE FY15/FY14
<b>RESOURCES</b>						
Beginning Cash Balance	1,231,061	1,194,674	1,230,692	1,046,033	836,698	-32.0%
Revenue	5,020,901	5,426,541	5,272,576	5,319,637	5,506,009	4.4%
<b>Total Resources</b>	<b>6,251,962</b>	<b>6,621,215</b>	<b>6,503,268</b>	<b>6,365,670</b>	<b>6,342,707</b>	<b>-2.5%</b>
<b>REQUIREMENTS</b>						
<b>Appropriations:</b>						
Legislative and Executive	96,259	119,202	123,390	148,387	172,789	40.0%
Administrative Services	365,782	502,287	577,846	544,412	707,688	22.5%
Legal Services	144,489	135,345	158,922	133,922	168,240	5.9%
Planning & Bulding Services	786,981	868,436	835,109	835,312	725,320	-13.1%
Law Enforcement	1,258,197	1,280,272	1,350,100	1,349,600	1,388,537	2.8%
Building Code Services	0	0	0	0	0	N/A
Non-Departmental	2,405,580	2,669,641	2,538,939	2,517,339	2,239,734	-11.8%
<b>Total Appropriations</b>	<b>5,057,288</b>	<b>5,575,182</b>	<b>5,584,306</b>	<b>5,528,972</b>	<b>5,402,308</b>	<b>-3.3%</b>
<b>Ending Cash Balance</b>	<b>1,194,674</b>	<b>1,046,033</b>	<b>918,962</b>	<b>836,698</b>	<b>940,399</b>	<b>2.3%</b>
<b>Total Requirements</b>	<b>6,251,962</b>	<b>6,621,215</b>	<b>6,503,268</b>	<b>6,365,670</b>	<b>6,342,707</b>	<b>-2.5%</b>

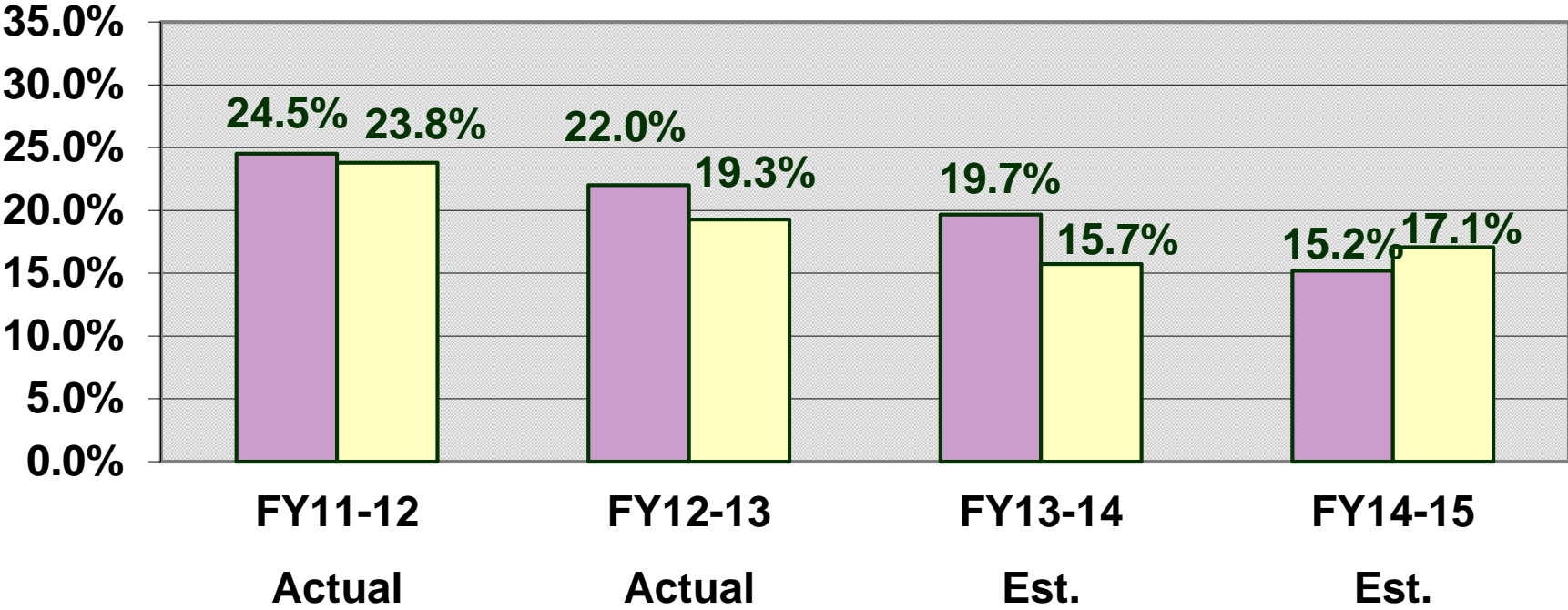
## General Fund Beginning & Ending Fund Balances (FY2012-FY2014)





# General Fund Beginning & Ending Fund Balances as a % of Operating Revenue (FY2012-FY2015)

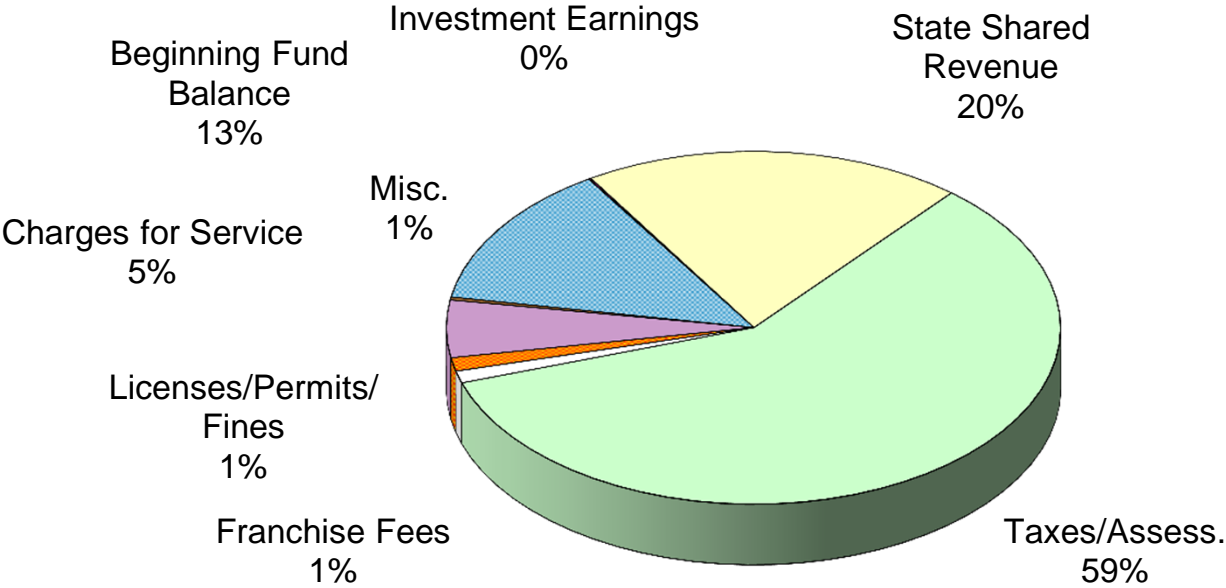
Beginning Bal.    
  Ending Bal.





# **General Fund Resources**

# General Fund Resources Summary

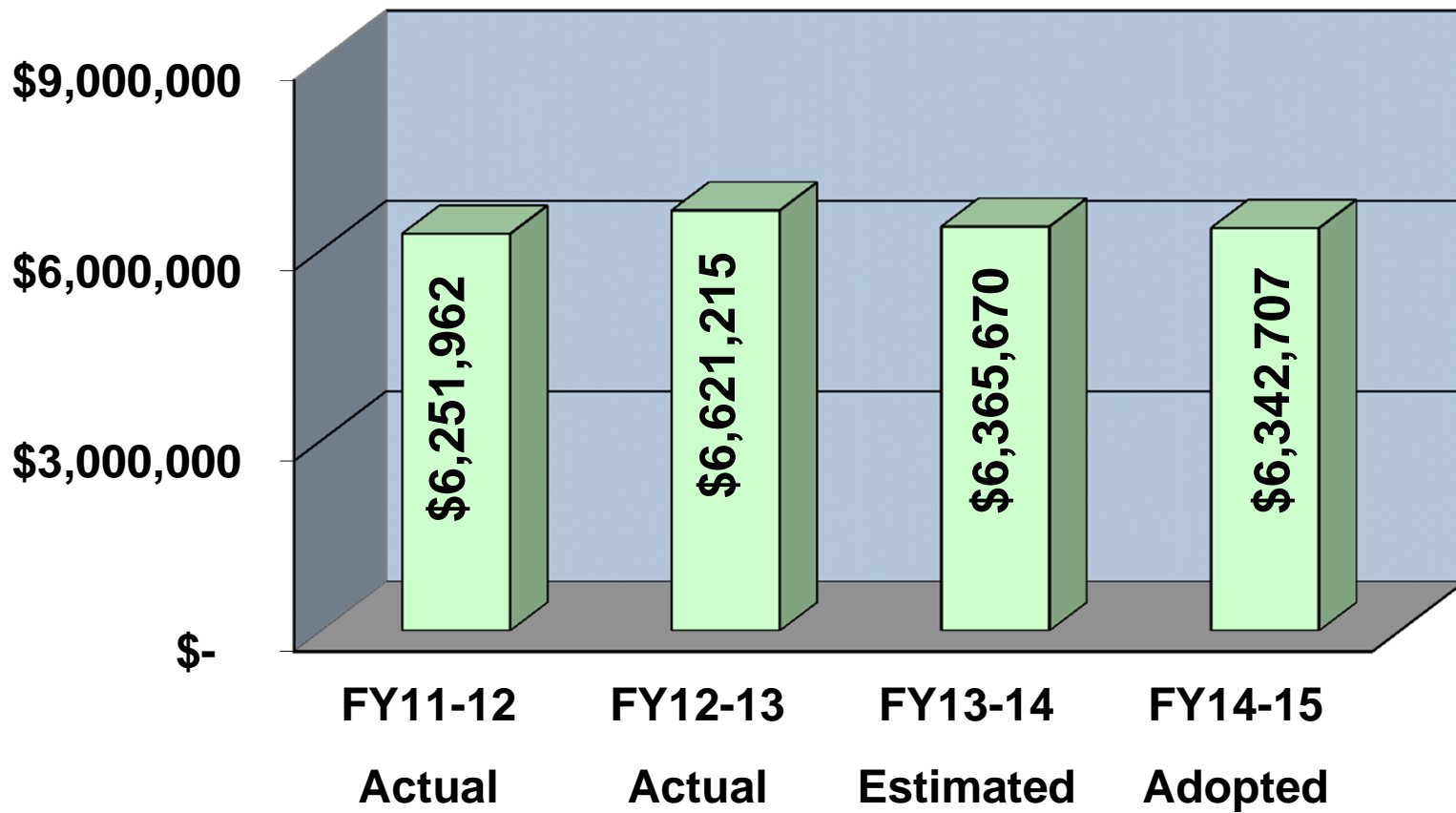


**GENERAL FUND - 01**

**RESOURCE SUMMARY (Beginning Cash Balance + Revenue)**

	<b>ACTUAL 2010-11</b>	<b>ACTUAL 2011-12</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
Beginning Cash Balance	1,231,061	1,194,674	1,230,692	1,046,033	836,698	-32.0%
Taxes/Assessments	3,370,287	3,538,661	3,617,861	3,616,141	3,727,324	3.0%
Franchise Fees	70,076	68,895	68,060	70,000	70,000	2.9%
Licenses/Permits/Fines	60,286	49,693	45,325	46,775	78,400	73.0%
State Shared Revenue	1,192,944	1,245,549	1,232,000	1,225,314	1,272,685	3.3%
Charges for Service	287,940	343,186	270,799	335,307	333,000	23.0%
Miscellaneous Revenue	30,410	172,311	31,031	18,600	17,100	-44.9%
Investment Earnings	8,958	8,246	7,500	7,500	7,500	0.0%
	<u>6,251,962</u>	<u>6,621,215</u>	<u>6,503,268</u>	<u>6,365,670</u>	<u>6,342,707</u>	<u>-2.5%</u>

## General Fund Resources (Beginning Fund Balance + Annual Revenue)



**GENERAL FUND - 01**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,231,061</b>	<b>1,194,674</b>	<b>1,230,692</b>	<b>1,046,033</b>	<b>836,698</b>	<b>-32.0%</b>
<b>FUND REVENUE</b>						
3100-1000 General Property Taxes	3,353,160	3,516,051	3,597,141	3,597,141	3,682,843	2.4%
3100-1050 Property Tax Replacement					25,481	
3100-6150 Solid Waste Franchise Fees	70,076	68,895	68,060	70,000	70,000	2.9%
3100-9000 Penalty and Interest	17,127	22,609	20,720	19,000	19,000	-8.3%
3200-1110 Beer License Permit Fees	13,179	12,879	11,000	12,275	12,000	9.1%
3200-1120 Liquor License Permit Fees	6,487	6,767	5,500	7,000	6,400	16.4%
3200-1130 Wine License Permit Fees	12,964	13,844	12,000	12,600	12,500	4.2%
3200-1140 Catering Permit Fees	980	1,340	600	1,300	1,300	116.7%
3200-1150 Special Events Permit Fees	2,675	1,400	2,000	2,100	2,000	0.0%
3200-1300 Light Industrial Permit Fees	75	50	25	0	0	-100.0%
3200-1400 Business License Permit Fees	32,470	32,250	32,000	27,000	32,000	0.0%
3200-1520 Taxi and Limousine Permit Fees	975	2,245	2,200	2,200	2,200	0.0%
3200-2100 Building Permit Fees	123,001	156,890	120,000	150,000	150,000	25.0%
3200-2150 Mechanical Permit Fees	0		0	0	0	N/A
3310-5100 State Liquor Apportionment	275,488	281,337	290,000	285,000	285,000	-1.7%
3310-5500 State Sales Tax Allocation	69,787	74,459	71,000	77,000	80,390	13.2%
3310-5600 State Shared Revenue	816,774	865,038	845,000	841,314	885,295	4.8%
3320-8400 County Court Fines	30,895	24,715	26,000	22,000	22,000	-15.4%
3400-1100 Planning Fees	14,586	16,137	17,000	24,000	22,000	29.4%
3400-1110 Building Plan Check Fees	75,867	97,052	76,000	93,000	93,000	22.4%
3400-1120 Planning Plan Check Fees	59,775	67,296	56,000	64,000	64,000	14.3%
3400-1400 Mailing Fees/Publication	2,830	865	299	500	500	67.2%
3400-1500 Reproduction/Fingerprint Fees	887	1,149	1,000	1,000	1,000	0.0%
3400-3000 Animal Transports	725	800	500	500	500	0.0%
3400-4000 Engineering Fees	2,914	2,997	0	2,000	2,000	N/A
3400-4100 Attorney Fees	7,355	0	0	307	0	N/A

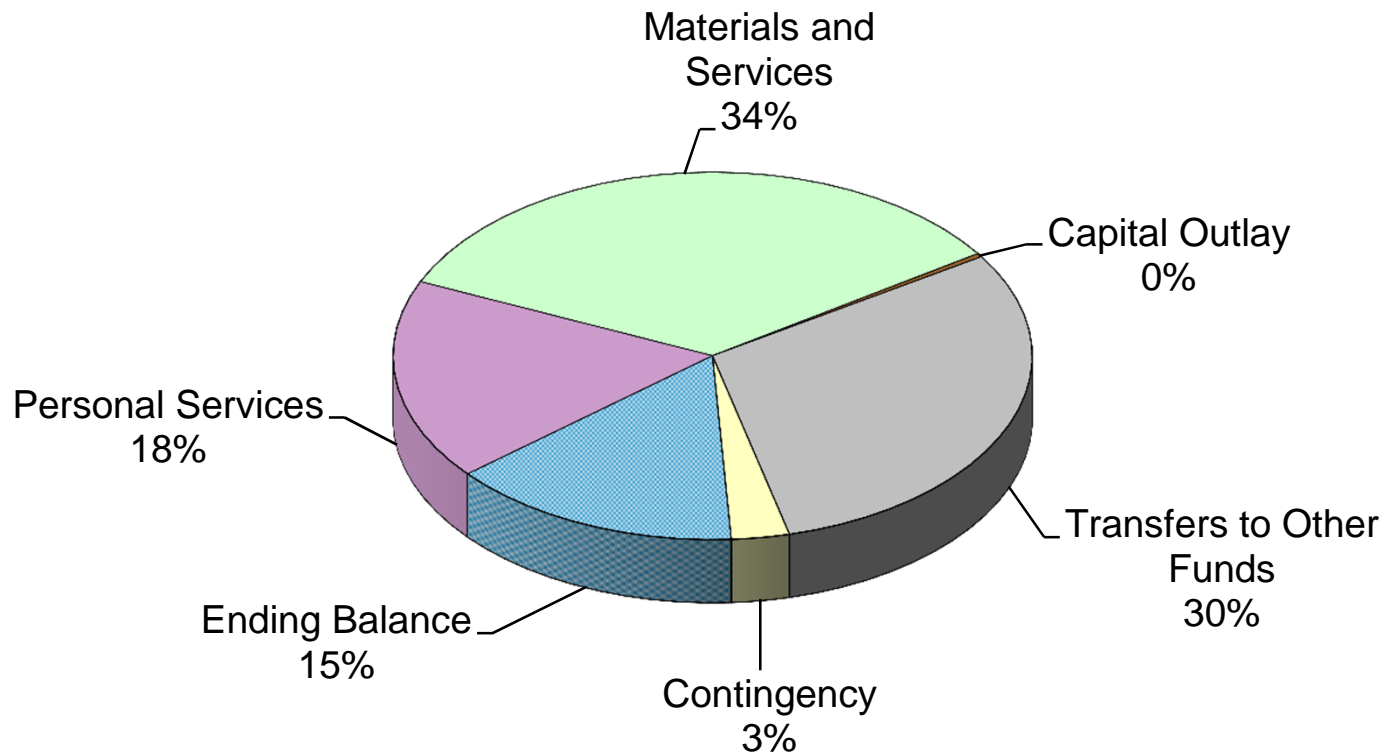
**GENERAL FUND - 01****RESOURCES (Beginning Cash Balance + Revenues) - Continued**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>FUND REVENUE (Continued)</b>						
3500-1100 Parking Fines	22,951	11,169	12,000	9,300	10,000	-16.7%
3700-1000 Interest Earnings	8,958	8,246	7,500	7,500	7,500	0.0%
3700-2000 Rent	11,593	10,461	9,000	10,000	10,000	11.1%
3700-3600 Refunds and Reimbursements	18,697	161,499	11,000	8,500	7,000	-36.4%
3700-4000 Sale of Fixed Assets-GG	0	0	0	0	0	N/A
3700-6500 Donations-Private	0	0	11,000	0	0	-100.0%
3700-7000 Miscellaneous Revenue	120	351	31	100	100	222.6%
<b>TOTAL REVENUE</b>	<b>5,020,901</b>	<b>5,426,541</b>	<b>5,272,576</b>	<b>5,319,637</b>	<b>5,506,009</b>	<b>4.4%</b>
<b>TOTAL RESOURCES (Begin. Cash + Revenues)</b>	<b>6,251,962</b>	<b>6,621,215</b>	<b>6,503,268</b>	<b>6,365,670</b>	<b>6,342,707</b>	<b>-2.5%</b>



# **General Fund Requirements**

## General Fund Requirements Summary (By Fund Categories)

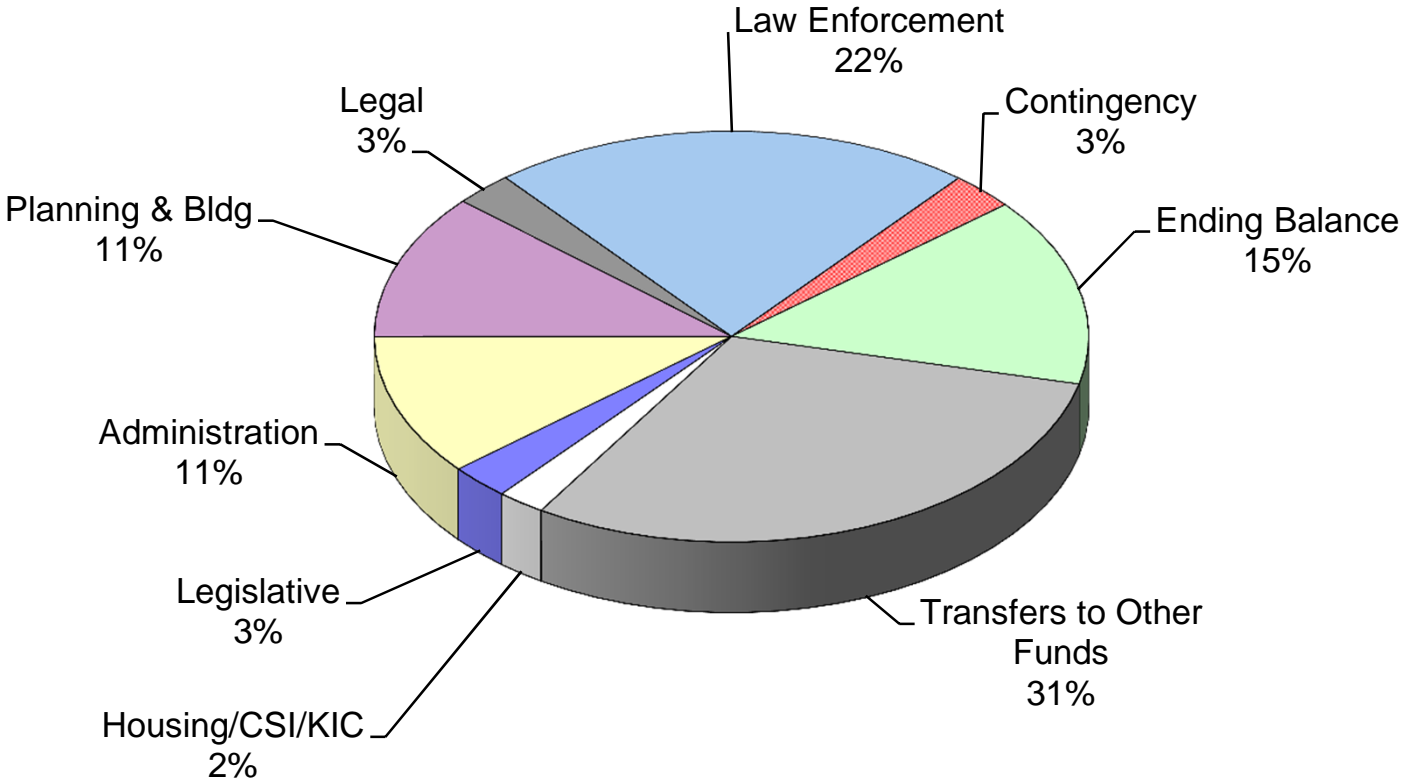


**GENERAL FUND - 01**

**REQUIREMENTS SUMMARY (Appropriations + Ending Cash Balance)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>PERSONAL SERVICES</b>						
Legislative and Executive	82,786	105,451	105,849	109,476	151,139	42.8%
Administrative Services	228,632	360,948	406,057	370,687	403,814	-0.6%
Legal Services	0	0	0	0	0	N/A
Planning & Building Services	528,640	521,907	550,009	584,704	557,020	1.3%
Law Enforcement	13,832	11,983	10,655	10,655	12,363	16.0%
Building Code Services	0	0	0	0	0	N/A
<b>TOTAL</b>	<b>853,890</b>	<b>1,000,289</b>	<b>1,072,570</b>	<b>1,075,522</b>	<b>1,124,336</b>	<b>4.8%</b>
<b>MATERIALS AND SERVICES</b>						
Legislative and Executive	12,481	13,022	14,841	36,211	20,694	39.4%
Administrative Services	132,205	139,034	169,094	170,975	285,358	68.8%
Legal Services	144,489	135,345	158,922	133,922	168,240	5.9%
Community & Economic Development	257,804	343,462	284,100	247,822	167,300	-41.1%
Law Enforcement	1,244,365	1,268,289	1,339,445	1,338,945	1,376,174	2.7%
Building Code Services	0	0	0	0	0	N/A
Non-Departmental	35,000	259,975	248,155	137,155	138,000	-44.4%
<b>TOTAL</b>	<b>1,826,344</b>	<b>2,159,127</b>	<b>2,214,557</b>	<b>2,065,030</b>	<b>2,155,766</b>	<b>-2.7%</b>
<b>CAPITAL OUTLAY</b>						
Legislative and Executive	992	728	2,700	2,700	956	-64.6%
Administrative Services	4,945	2,305	2,695	2,750	18,516	587.1%
Legal Services	0	0	0	0	0	N/A
Community & Economic Development	537	3,067	1,000	2,786	1,000	0.0%
Law Enforcement	0	0	0	0	0	N/A
Building Code Services	0	0	0	0	0	N/A
Non-Departmental	0	0	0	0	0	N/A
<b>TOTAL</b>	<b>6,474</b>	<b>6,100</b>	<b>6,395</b>	<b>8,236</b>	<b>20,472</b>	<b>220.1%</b>

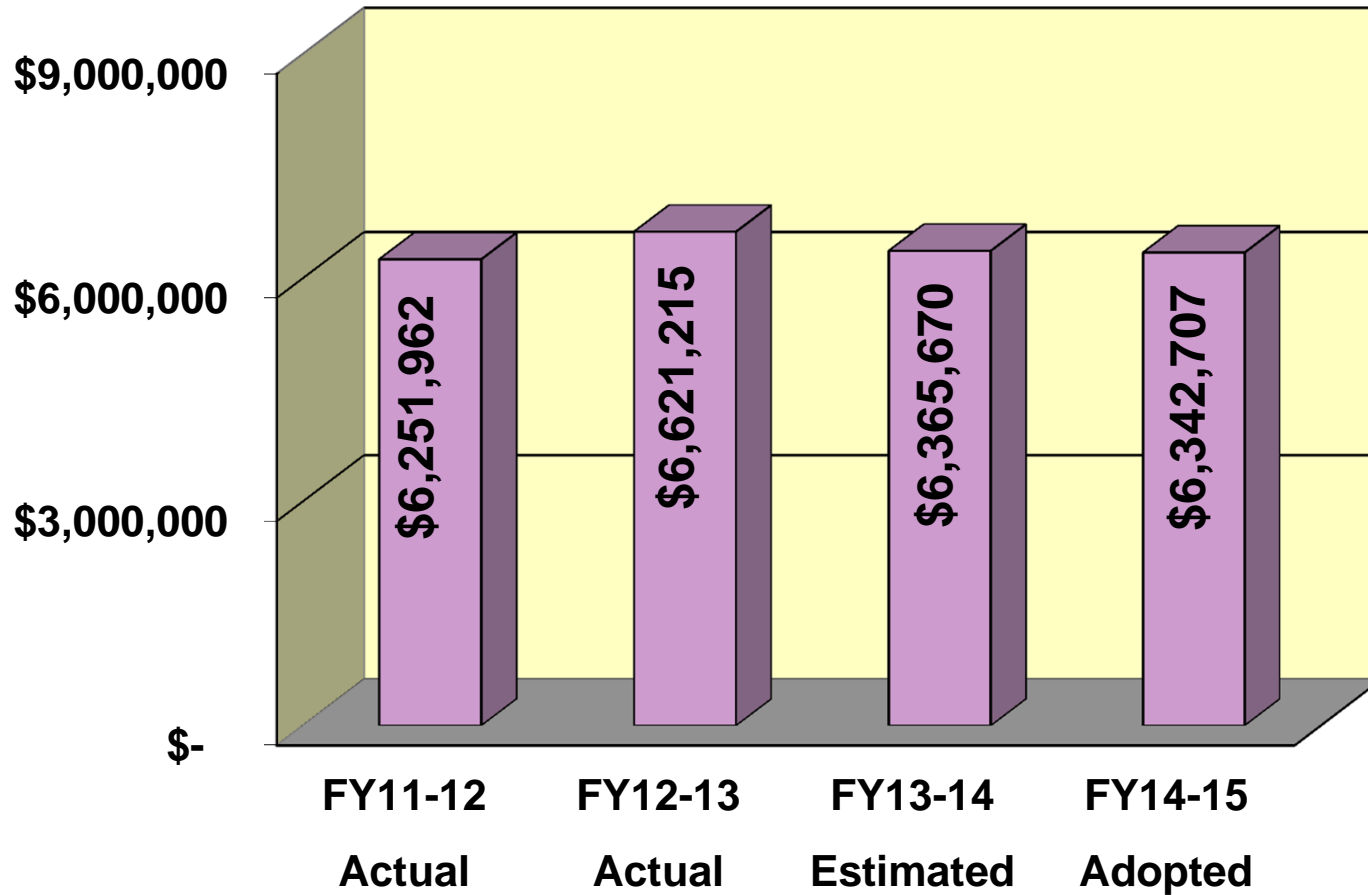
# General Fund Requirements Summary (By Departmental Divisions)



**GENERAL FUND - 01****REQUIREMENTS SUMMARY (Appropriations + Ending Cash Balance) - Continued**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>TRANSFERS TO OTHER FUNDS</b>						
Non-Departmental	2,235,600	2,235,600	2,081,784	2,140,184	1,915,734	-8.0%
<b>CONTINGENCY</b>						
Non-Departmental	134,980	174,066	209,000	240,000	186,000	-11.0%
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>5,057,288</b>	<b>5,575,182</b>	<b>5,584,306</b>	<b>5,528,972</b>	<b>5,402,308</b>	<b>-3.3%</b>
<b>ENDING CASH BALANCE (RESERVES)</b>	<b>1,194,674</b>	<b>1,046,033</b>	<b>918,962</b>	<b>836,698</b>	<b>940,399</b>	<b>2.3%</b>
<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>6,251,962</b>	<b>6,621,215</b>	<b>6,503,268</b>	<b>6,365,670</b>	<b>6,342,707</b>	<b>-2.5%</b>

## General Fund Requirements (Appropriations/Actuals + Unappropriated)



# **General Fund Legislative & Executive Division**





## **General Fund Legislative & Executive Division**

### **Purpose**

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

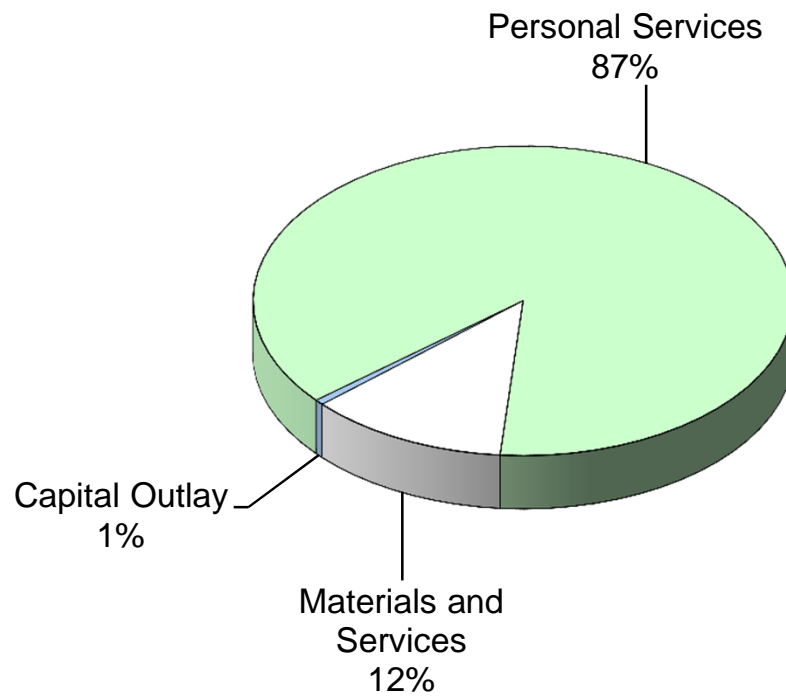
### **FY2014-2015 Objective**

The objective of the Legislative and Executive Division for Fiscal Year 2014-2015 is to provide budgetary authority to support the Mayor, City Council and the city's legislative process.

### **FY2014-2015 Staffing and Expense Allocation**

The Legislative and Executive Division is supported by a cumulative total of 2.25 Elected Official Equivalents. The amounts budgeted in Personal Services reflect this total. Many of the legislative actions taken by the City Council and the executive acts of the Mayor are undertaken on behalf of issues that are outside of the General Fund. As such, 65.6 percent of the materials and services costs associated with the Legislative and Executive function have been allocated to this division, while the balance of such costs have been assigned to other funds. The amount appropriated in the General Fund for legislative and executive actions represents the costs of such processes associated with General Fund services.

## Legislative & Executive Requirements



**GENERAL FUND 01-4110**

**LEGISLATIVE AND EXECUTIVE APPROPRIATIONS**

		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>% CHANGE</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>FY15/FY14</b>
<b>PERSONAL SERVICES</b>							
1000	Salaries	51,220	50,786	50,255	53,376	63,630	26.6%
2700	Vacation/Sick Accrual	0	0	0	0	352	N/A
2800	Employer Paid Taxes and Benefits	31,566	54,665	55,594	56,100	87,157	56.8%
	<b>TOTAL</b>	<b>82,786</b>	<b>105,451</b>	<b>105,849</b>	<b>109,476</b>	<b>151,139</b>	<b>42.8%</b>
<b>MATERIALS AND SERVICES</b>							
3100	Office Supplies and Postage	871	1,975	2,000	1,500	2,734	36.7%
3200	Operating Supplies	649	1,203	1,400	3,500	2,050	46.4%
4000	Election Expense	433	191	341	200	466	36.7%
4200	Professional Services	6,213	4,418	6,500	25,000	8,884	36.7%
4800	Dues, Subscriptions, Memberships	599	758	800	1,211	1,093	36.6%
4900	Personnel Travel, Training, Meet.	183	0	0	0	0	N/A
4910	Elected Off. Travel, Training, Meet.	2,564	3,945	3,500	3,000	4,784	36.7%
5100	Telephone and Communications	969	533	300	1,800	683	127.7%
	<b>TOTAL</b>	<b>12,481</b>	<b>13,022</b>	<b>14,841</b>	<b>36,211</b>	<b>20,694</b>	<b>39.4%</b>
<b>CAPITAL OUTLAY</b>							
7400	Office Furniture & Equipment	992	728	2,700	2,700	956	-64.6%
	<b>TOTAL</b>	<b>992</b>	<b>728</b>	<b>2,700</b>	<b>2,700</b>	<b>956</b>	<b>-64.6%</b>
<b>TOTAL LEGISLATIVE &amp; EXECUTIVE</b>		<b>96,259</b>	<b>119,202</b>	<b>123,390</b>	<b>148,387</b>	<b>172,789</b>	<b>40.0%</b>



**General Fund  
Administrative Services  
Division**



# **General Fund Administrative Services Division**

## **Purpose**

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

## **FY2014-2015 Objective**

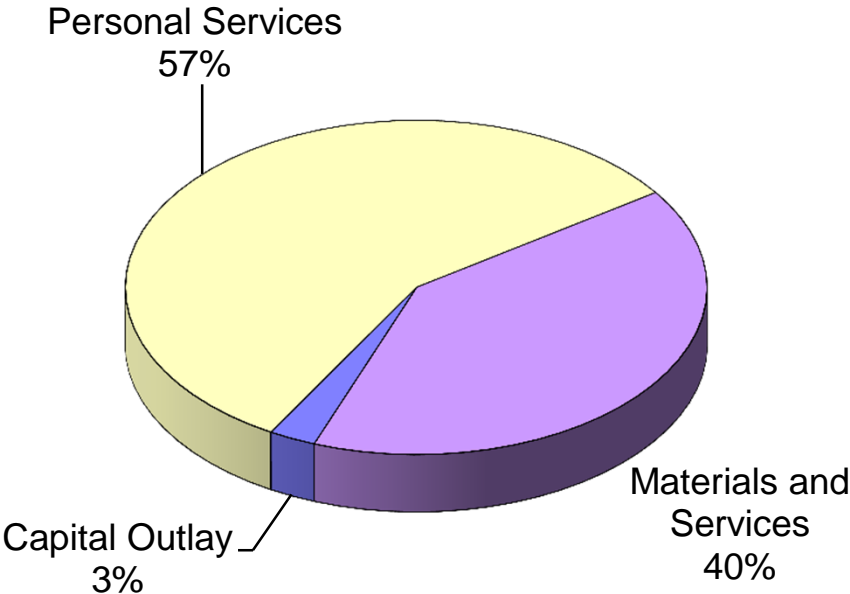
The objective of the Administrative Services Division for Fiscal Year 2014-2015 is to provide budgetary authority to administer the General Fund and the services it supports.

## **FY2014-2015 Staffing and Expense Allocation**

The Administrative Services Division is supported by a total of 2.95 FTE. The amounts budgeted in Personal Services reflect this total. Many Administrative Services Department functions support projects that are not included in the General Fund. As such, 65.6 percent of the materials and services costs associated with the Administrative Services Department have been allocated to this division, while the balance of such costs have been assigned to other funds. The amount appropriated in this division for administrative services represents the costs associated with the overall administration of the General Fund.

Contained in the FY2014-15 budget are the following: New Phone System for City Hall, Cisco 5510 Router for Fiber, Server Domain Controller, UPS Battery Replacement, Copier, and One Computer. Also, new to the Administrative Services Division for FY2014-15 is a Communications account.

# Administrative Services Requirements





**GENERAL FUND 01-4150**

**ADMINISTRATIVE SERVICES APPROPRIATIONS**

		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>% CHANGE</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>FY15/FY14</b>
<b>PERSONAL SERVICES</b>							
1000	Salaries	152,386	233,282	251,993	236,239	256,537	1.8%
1900	Overtime	0	2	0	0	0	N/A
2700	Vacation/Sick Accrual	0	0	9,864	2,400	8,374	-15.1%
2800	Employer Paid Taxes and Benefits	76,246	127,663	144,200	132,048	138,903	-3.7%
	<b>TOTAL</b>	<b>228,632</b>	<b>360,948</b>	<b>406,057</b>	<b>370,687</b>	<b>403,814</b>	<b>-0.6%</b>
<b>MATERIALS AND SERVICES</b>							
3100	Office Supplies and Postage	6,130	6,869	6,100	7,000	9,400	54.1%
3310	State Sales Tax-Gen Gov.	24	27	50	50	68	36.0%
3600	Computer Software	471	0	3,844	3,200	0	-100.0%
4000	Election Expense	0	0	0	0	0	N/A
4200	Professional Services	14,829	8,650	16,000	15,000	43,175	169.8%
4400	Advertising & Public Notices	1,554	5,108	6,000	6,000	2,700	-55.0%
4600	Property & Liability Insurance	38,577	44,437	43,500	43,500	61,500	41.4%
4800	Dues, Subscriptions, Memberships	2,639	1,271	1,600	1,600	2,165	35.3%
4900	Travel, Training and Meetings	9,047	11,117	12,000	12,000	16,350	36.3%
4950	Tuition Reimbursement	0	0	0	0	3,970	N/A
5100	Telephone and Communications	17,218	17,238	17,400	17,400	27,355	57.2%
5110	Computer Network	15,598	13,029	16,000	17,000	23,848	49.1%
5150	Communications		28,928	0	35,007	51,627	100.0%
5200	Utilities	13,351	14,761	14,400	16,000	22,700	57.6%
5220	Recycling Program-ERC	1,175	1,200	1,200	1,225	0	-100.0%
5900	Repair and Maintenance-Buildings	11,592	15,327	31,000	31,000	20,500	-33.9%
	<b>TOTAL</b>	<b>132,205</b>	<b>139,034</b>	<b>169,094</b>	<b>170,975</b>	<b>285,358</b>	<b>68.8%</b>
<b>CAPITAL OUTLAY</b>							
7400	Office Furniture & Equipment	4,945	2,305	2,695	2,750	18,516	587.1%
	<b>TOTAL</b>	<b>4,945</b>	<b>2,305</b>	<b>2,695</b>	<b>2,750</b>	<b>18,516</b>	<b>587.1%</b>
<b>TOTAL ADMINISTRATIVE SERVICES</b>		<b>365,782</b>	<b>502,287</b>	<b>577,846</b>	<b>544,412</b>	<b>707,688</b>	<b>22.5%</b>



# **General Fund Legal Services Division**



## **General Fund Legal Services Division**

### **Purpose**

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

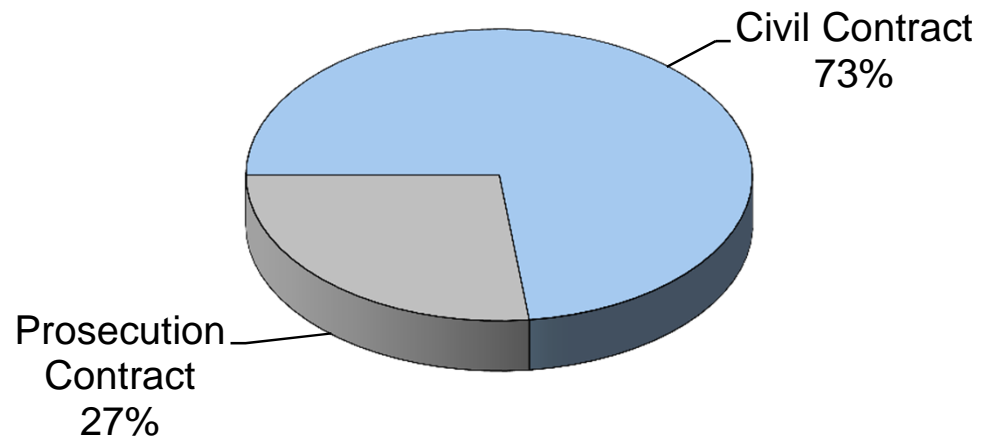
### **FY2014-2015 Objective**

The objective of the Legal Services Division for Fiscal Year 2014-2015 is to provide budget authority for the city's legal services.

### **FY2014-2015 Expense Allocation**

A portion of the work performed under the contract with the Moore Smith law firm is on behalf of matters falling outside of the General Fund. As a result, 65.6 percent of the costs of this contract have been allocated to this division, while the balance has been assigned to other funds. One-hundred percent of the Allington contract is budgeted in this division.

# Legal Services Requirements



**GENERAL FUND 01-4160**

**LEGAL SERVICES APPROPRIATIONS**

		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>% CHANGE</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>FY15/FY14</b>
<b>PERSONAL SERVICES</b>							
1000	Salaries	0	0	0	0	0	N/A
1900	Overtime	0	0	0	0	0	N/A
2700	Vacation/Sick Accrual	0	0	0	0	0	N/A
2800	Employer Paid Taxes and Benefits	0	0	0	0	0	N/A
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>MATERIALS AND SERVICES</b>							
3100	Office Supplies and Postage	0	2	0	0	0	N/A
4200	Professional Services	100,567	91,422	115,000	90,000	123,000	7.0%
4270	City Prosecutor	43,922	43,922	43,922	43,922	45,240	3.0%
4800	Dues, Subscriptions, Memberships	0	0	0	0	0	N/A
4900	Travel, Training and Meetings	0	0	0	0	0	N/A
	<b>TOTAL</b>	<b>144,489</b>	<b>135,345</b>	<b>158,922</b>	<b>133,922</b>	<b>168,240</b>	<b>5.9%</b>
<b>CAPITAL OUTLAY</b>							
7400	Office Furniture & Equipment	0	0	0	0	0	N/A
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL LEGAL SERVICES</b>		<b>144,489</b>	<b>135,345</b>	<b>158,922</b>	<b>133,922</b>	<b>168,240</b>	<b>5.9%</b>





**General Fund**  
**Department of Planning and Building**



# **General Fund**

## **Department of Planning and Building**

### **Purpose**

The Department of Planning and Building provides services in the broad area of community development including land use planning and zoning, development code writing, development review and building services, environmental protection, community sustainability, community housing issues and citizen participation. It oversees and is responsible for managing the National Flood Insurance Rating System through the Federal Emergency Management Agency. The department serves as staff to both the Planning and Zoning Commission and City Council on matters related to the above topics. The department also coordinates development review with all departments of the city, outside agencies, and other jurisdictions and organizations.

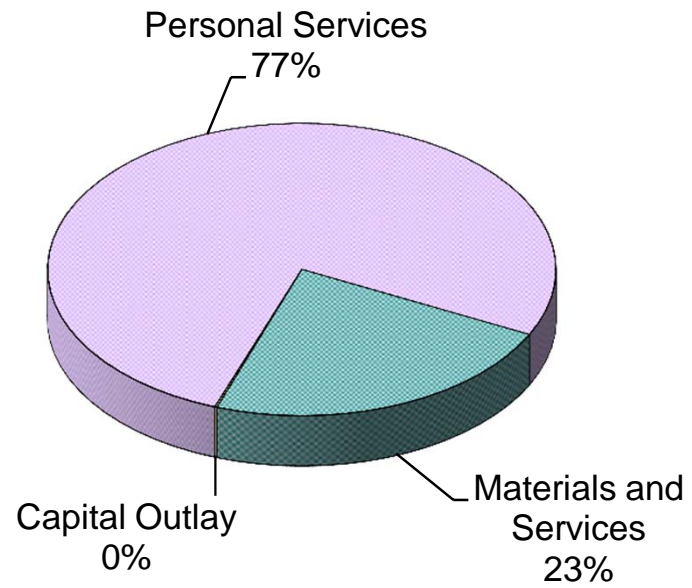
### **FY2014-2015 Objective**

The objective of the Department of Planning and Building for Fiscal Year 2014-2015 is to provide budget authority for a broad range of community development, planning and zoning services, and building services.

### **FY2014-2015 Staffing**

The Department of Planning and Building is supported by a total of 4.7 FTE. The amounts budgeted in Personal Services reflect this total. One (1) additional FTE serves the department as a contracted services employee through the Idaho Department of Building Services. (Budget for this staff position is listed separately under Professional Services.)

## Planning & Building Services Requirements



**GENERAL FUND 01-4170**

**PLANNING AND BUILDING SERVICES APPROPRIATIONS**

		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>% CHANGE</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>FY15/FY14</b>
<b>PERSONAL SERVICES</b>							
1000	Salaries	371,234	332,849	346,670	375,631	326,902	-5.7%
1200	Planning and Zoning Commission	16,425	19,350	26,000	21,000	21,000	-19.2%
1600	Part-Time/Seasonal Wages	0	3,745	0	0	0	N/A
1900	Overtime	928	196	0	1,190	4,952	N/A
2700	Vacation/Sick Accrual	0	0	7,214	7,148	5,889	-18.4%
2800	Employer Paid Taxes and Benefits	140,053	165,767	170,125	179,735	198,277	16.5%
	<b>TOTAL</b>	<b>528,640</b>	<b>521,907</b>	<b>550,009</b>	<b>584,704</b>	<b>557,020</b>	<b>1.3%</b>
<b>MATERIALS AND SERVICES</b>							
3100	Office Supplies and Postage	11,038	9,820	12,900	9,400	8,000	-38.0%
3160	Office Supplies & Postage - Hotels	4,190	3,444	0	0	0	N/A
3600	Computer Software	80	1,693	1,500	1,500	1,500	0.0%
4200	Professional Services	19,459	29,871	93,200	45,972	33,600	-63.9%
4210	Professional Services - IDBS	76,980	111,202	85,000	90,000	95,000	
4261	Professional Services - WS Ranch	9,667	0	0	0	0	N/A
4264	Professional Services - Bald Lodge	58	7,980	0	0	0	N/A
4265	Professional Services - River Run	0	0	0	0	0	N/A
4266	Professional Services - Econ Dev	31,950	49,114	26,000	26,000	0	-100.0%
4267	Professional Services - Comp Plan	71,194	66,879	0	4,000	0	N/A
4400	Advertising & Public Notices	3,231	5,307	4,500	4,500	0	-100.0%
4500	Graphic Information System	17,547	14,232	15,000	16,000	15,000	0.0%
4800	Dues, Subscriptions, Memberships	2,440	1,796	4,500	2,700	2,700	-40.0%
4900	Travel, Training and Meetings	9,764	10,837	7,500	7,500	7,500	0.0%
4970	Travel, Training and Meetings-P&Z	0	259	3,000	1,500	3,000	0.0%
5100	Telephone & Communications	0	492		250	0	
6510	Events Sponsorships	0	30,000	30,000	30,000	0	-100.0%
6910	Other Purchased Services	206	537	1,000	8,500	1,000	0.0%
	<b>TOTAL</b>	<b>257,804</b>	<b>343,462</b>	<b>284,100</b>	<b>247,822</b>	<b>167,300</b>	<b>-41.1%</b>
<b>CAPITAL OUTLAY</b>							
7400	Office Furniture & Equipment	537	3,067	1,000	2,786	1,000	0.0%
	<b>TOTAL</b>	<b>537</b>	<b>3,067</b>	<b>1,000</b>	<b>2,786</b>	<b>1,000</b>	<b>0.0%</b>
<b>TOTAL PLANNING &amp; BUILDING SERVICES</b>		<b>786,981</b>	<b>868,436</b>	<b>835,109</b>	<b>835,312</b>	<b>725,320</b>	<b>-13.1%</b>



# **Law Enforcement Division**





## **Law Enforcement Division**

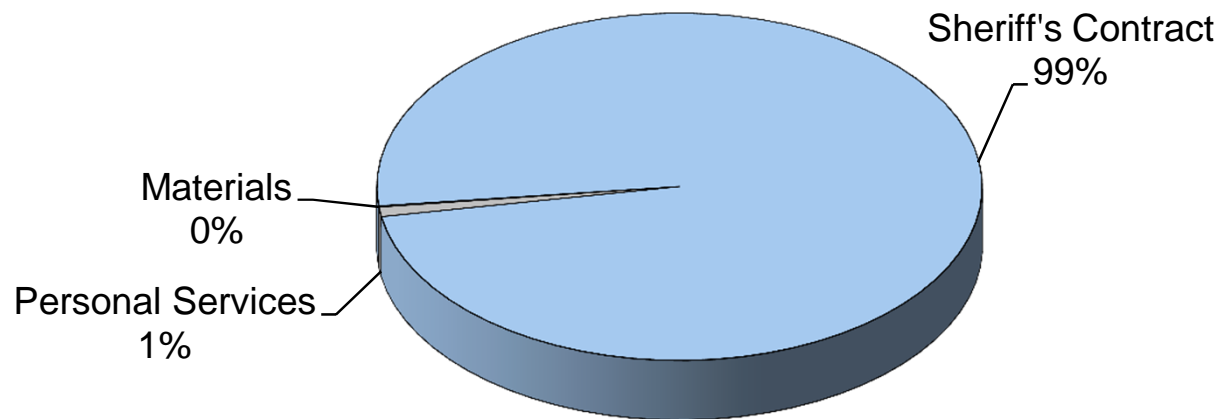
### **Purpose**

The Law Enforcement Division provides the primary financial support for the provision of police services in the city. Police services are provided to the city by the Blaine County Sheriff's Office (BCSO) through a contract for services. The BCSO provides policing services to the Ketchum community through a staff of ten (10) sworn officers (including the Chief of Police), two (2) community service officers, and two (2) administrative support positions. The BCSO Police Services Contract for FY2014-2015 will expire on September 30, 2015.

### **FY2014-2015 Objective**

The objective of the Law Enforcement Division for Fiscal Year 2014-2015 is to provide budget authority to support the BCSO contract and other costs related to the Ketchum Police Department.

# Law Enforcement Requirements



**GENERAL FUND 01-4210**

**LAW ENFORCEMENT APPROPRIATIONS**

		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>% CHANGE</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>FY15/FY14</b>
<b>PERSONAL SERVICES</b>							
1000	Salaries	10,710	9,808	8,332	8,332	8,559	2.7%
2700	Vacation/Sick Accrual	0	0	329	329	374	13.7%
2800	Employer Paid Taxes and Benefits	3,122	2,175	1,994	1,994	3,430	72.0%
	<b>TOTAL</b>	<b>13,832</b>	<b>11,983</b>	<b>10,655</b>	<b>10,655</b>	<b>12,363</b>	<b>16.0%</b>
<b>MATERIALS AND SERVICES</b>							
3100	Office Supplies and Postage	65	739	1,500	500	1,500	0.0%
4200	Professional Services	0	300	0	500	0	N/A
4250	Professional Svcs-BCSO Contract	1,244,300	1,267,250	1,337,945	1,337,945	1,374,674	2.7%
	<b>TOTAL</b>	<b>1,244,365</b>	<b>1,268,289</b>	<b>1,339,445</b>	<b>1,338,945</b>	<b>1,376,174</b>	<b>2.7%</b>
<b>CAPITAL OUTLAY</b>							
7500	Automotive Equipment	0	0	0	0	0	N/A
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL LAW ENFORCEMENT</b>		<b>1,258,197</b>	<b>1,280,272</b>	<b>1,350,100</b>	<b>1,349,600</b>	<b>1,388,537</b>	<b>2.8%</b>



# **General Fund Non-Departmental Division**



# **General Fund Non-Departmental Division**

## **Purpose**

The Non-Departmental Division provides budget authority for specific financial considerations. These considerations include transfer payments to the Street Maintenance, Fire and Rescue, Ambulance Services, and Parks and Recreation Funds and provision of an operating contingency for the General Fund. This division is also used to show the total of all General Fund requirements (appropriations), the projected ending fund balance, and the fund total.

## **FY2014-2015 Objectives**

The objectives of the Non-Departmental Division for Fiscal Year 2014-2015 is to provide budget authority for budget transfers to support the Street Maintenance Fund, Fire and Rescue, Ambulance Services, and Parks and Recreation Funds and provision of a General Fund contingency and to plan the ending fund balance.





## GENERAL FUND 01-4193/4197/4198

## NON-DEPARTMENTAL APPROPRIATIONS &amp; ENDING CASH BALANCE

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	ESTIMATED 2013-14	ADOPTED 2014-15	% CHANGE FY15/FY14
<b>MATERIALS AND SERVICES</b>							
4210	Professional Services - Housing Auth.	0	0	63,000	63,000	58,000	-7.9%
4200	Professional Services - BLM/River Pk	35,000	115,007	71,155	71,155	0	-100.0%
4266	Prof.Serv-SV Econ Dev(Sustain Blaine)	8,000	10,000	10,000	10,000	10,000	0.0%
6300	Blaine County Bike and Ped Plan	0	0	3,000	3,000	0	-100.0%
7800	Splash Park Appropriation	0	144,968	0	0	0	N/A
7840	College of S Idaho Campus Project	0	0	100,000	0	0	-100.0%
7850	KCDC Proj(KIC K.Innovation Center)	0	0	28,000	28,000	70,000	150.0%
7860	Zamboni Project	0	0	11,000	0	0	N/A
	<b>TOTAL</b>	35,000	259,975	248,155	137,155	138,000	-44.4%
<b>TRANSFERS TO OTHER FUNDS</b>							
8802	Transfer to Wagon Days Fund	0	0	0	0	0	N/A
8804	Transfer to Streets Fund	923,484	923,484	823,488	823,488	639,217	-22.4%
8810	Transfer to Fire and Rescue Fund	471,708	471,708	413,364	413,364	339,451	-17.9%
8814	Transfer to Ambulance Fund	44,664	44,664	34,188	34,188	76,292	123.2%
8818	Transfer to Parks & Rec Fund	795,744	795,744	810,744	869,144	860,774	6.2%
	<b>TOTAL</b>	2,235,600	2,235,600	2,081,784	2,140,184	1,915,734	-8.0%
<b>CONTINGENCY</b>							
9930	Operating Contingency	134,980	174,066	209,000	240,000	186,000	-11.0%
	<b>TOTAL</b>	134,980	174,066	209,000	240,000	186,000	-11.0%
<b>TOTAL NON-DEPARTMENTAL</b>		<b>2,405,580</b>	<b>2,669,641</b>	<b>2,538,939</b>	<b>2,517,339</b>	<b>2,239,734</b>	<b>-11.8%</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>		<b>5,057,288</b>	<b>5,575,182</b>	<b>5,584,306</b>	<b>5,528,972</b>	<b>5,402,308</b>	<b>-3.3%</b>
<b>ENDING CASH BALANCE (RESERVES)</b>		<b>1,194,674</b>	<b>1,046,033</b>	<b>918,962</b>	<b>836,698</b>	<b>940,399</b>	<b>2.3%</b>
<b>TOTAL GENERAL FUND REQUIREMENTS</b>		<b>6,251,962</b>	<b>6,621,215</b>	<b>6,503,268</b>	<b>6,365,670</b>	<b>6,342,707</b>	<b>-2.5%</b>



# **Wagon Days Fund**



# **Wagon Days Fund**

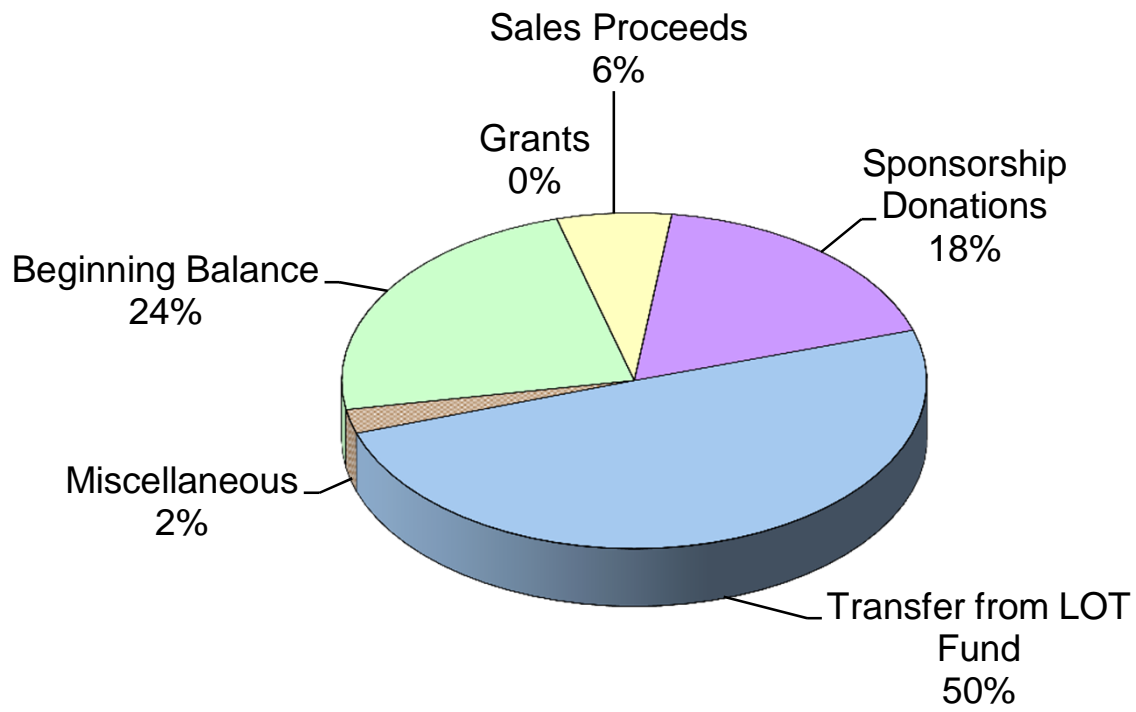
## **Purpose**

The Wagon Days Fund provides budget authority to support the annual Wagon Days Celebration, which takes place during the Labor Day weekend. Items funded in the Wagon Days Fund include the general costs of the celebration, professional service contracts, and the repair and maintenance of the city's fleet of historical ore wagons.

## **FY2014-2015 Objectives**

The objective of the Wagon Days Fund FY2014-2015 is to facilitate the financial needs of the Wagon Days Celebration, which is scheduled to take place September 3 - 6, 2015, and to provide maintenance for the ore wagons. The contribution from the LOT Fund has been reduced from \$85,000 in FY13-14 to \$55,000 in FY14-15, allowing \$20,000 to be appropriated from the one-time Wagon Days Fund Balance. It should be noted that in FY15-16 the LOT contribution to the Wagon Days Fund is anticipated to be \$75,000.

# Wagon Days Fund Resources

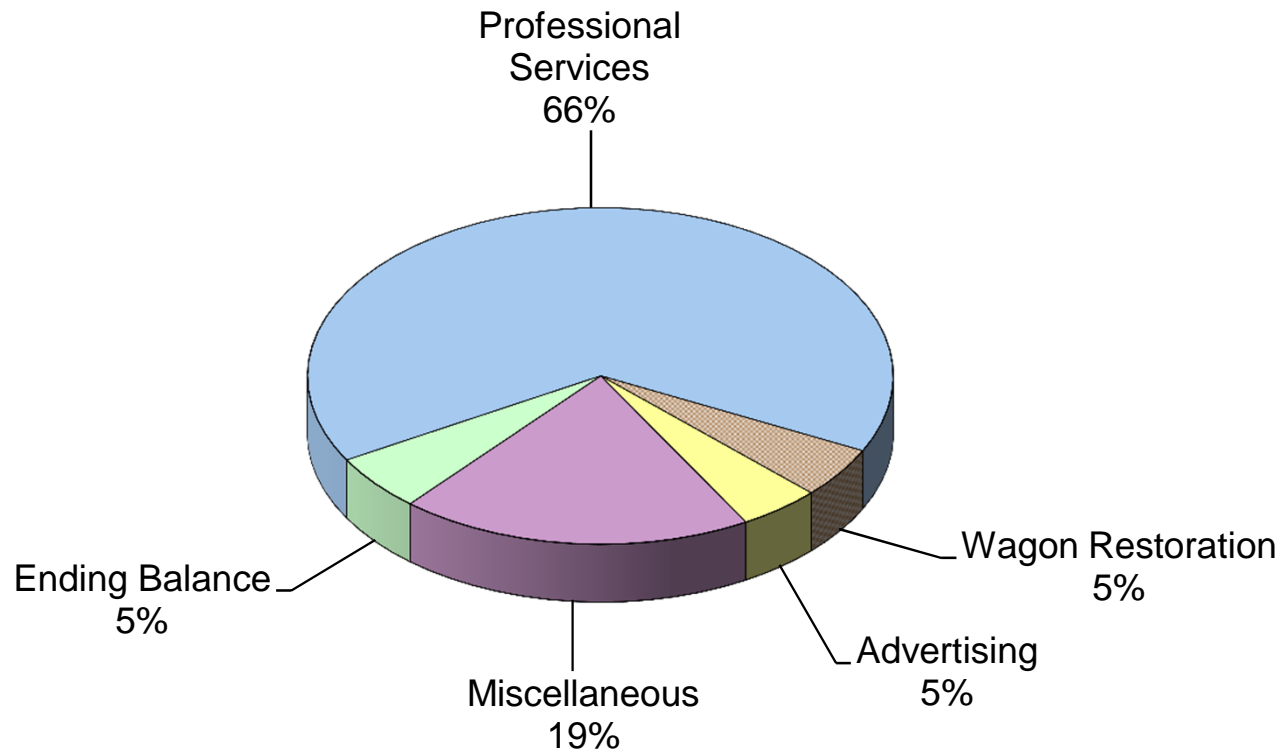


**WAGON DAYS FUND - 02**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>7,855</b>	<b>10,152</b>	<b>13,152</b>	<b>24,940</b>	<b>25,980</b>	<b>97.5%</b>
<b>FUND REVENUE</b>						
3300-4100 State Grants	0	0	0	0	0	N/A
3400-1100 Wagon Days Fees	1,290	1,485	1,500	1,500	2,500	66.7%
3400-6700 Sales Proceeds	7,950	7,371	6,000	7,000	7,000	16.7%
3700-1000 Interest Earnings	44	61	0	40	61	N/A
3700-6200 Wagon Restoration Donations	0	0	0	0	0	N/A
3700-6500 Event Sponsorship Donations	17,384	20,350	10,000	17,000	20,000	100.0%
3700-7000 Miscellaneous Revenue	0	0	0	0	0	N/A
3700-8701 Transfer from General Fund	0	0	0	0	0	N/A
3700-8722 Transfer from Local Op. Tax Fund	85,000	95,000	85,000	85,000	55,000	-35.3%
<b>TOTAL REVENUE</b>	<b>111,668</b>	<b>124,267</b>	<b>102,500</b>	<b>110,540</b>	<b>84,561</b>	<b>-17.5%</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>119,523</b>	<b>134,419</b>	<b>115,652</b>	<b>135,480</b>	<b>110,541</b>	<b>-4.4%</b>

# Wagon Days Fund Requirements





**WAGON DAYS FUND 02-4530**

**REQUIREMENTS (Appropriations + Ending Cash Balance)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>MATERIALS AND SERVICES</b>						
2900 Award Expense	5,303	5,362	5,200	5,400	5,500	5.8%
3100 Office Supplies and Postage	295	59	600	900	125	-79.2%
3200 Operating Supplies	3,009	4,983	3,200	4,500	6,036	88.6%
3250 Souvenir Supplies	4,437	9,422	8,100	8,100	5,150	-36.4%
3310 State Sales Tax Expense	413	254	800	400	250	-68.8%
4200 Professional Services	80,774	77,711	78,000	78,300	72,600	-6.9%
4400 Advertising & Public Notices	7,840	5,887	2,200	6,000	5,000	127.3%
5210 Solid Waste Collection	0	0	4,500	0	4,500	0.0%
6100 Repair & Maintenance-Ore Wagons	5,400	5,400	5,400	5,400	5,400	0.0%
6900 Miscellaneous Expense	1,900	400	1,500	500	0	-100.0%
<b>TOTAL WAGON DAYS APPROPRIATIONS</b>	<b>109,371</b>	<b>109,478</b>	<b>109,500</b>	<b>109,500</b>	<b>104,561</b>	<b>-4.5%</b>
<b>ENDING BALANCE (RESERVES)</b>	<b>10,152</b>	<b>24,940</b>	<b>6,152</b>	<b>25,980</b>	<b>5,980</b>	<b>-2.8%</b>
<b>TOTAL WAGON DAYS REQUIREMENTS</b>	<b>119,523</b>	<b>134,419</b>	<b>115,652</b>	<b>135,480</b>	<b>110,541</b>	<b>-4.4%</b>



# **Street Maintenance Fund**



# **Street Maintenance Fund**

## **Purpose**

The Street Maintenance Fund provides budget authority to support the operation, maintenance and improvement of streets under the jurisdiction of the city of Ketchum.

## **FY2014-2015 Objectives**

The objective of the Street Maintenance Fund for FY2014-2015 is to provide street maintenance and improvements for the driving, walking and bicycling public. Typical maintenance activities include street sweeping, chip sealing, crack sealing, asphalt repairs and preventative maintenance, snow removal, and upkeep of traffic signs and markings.

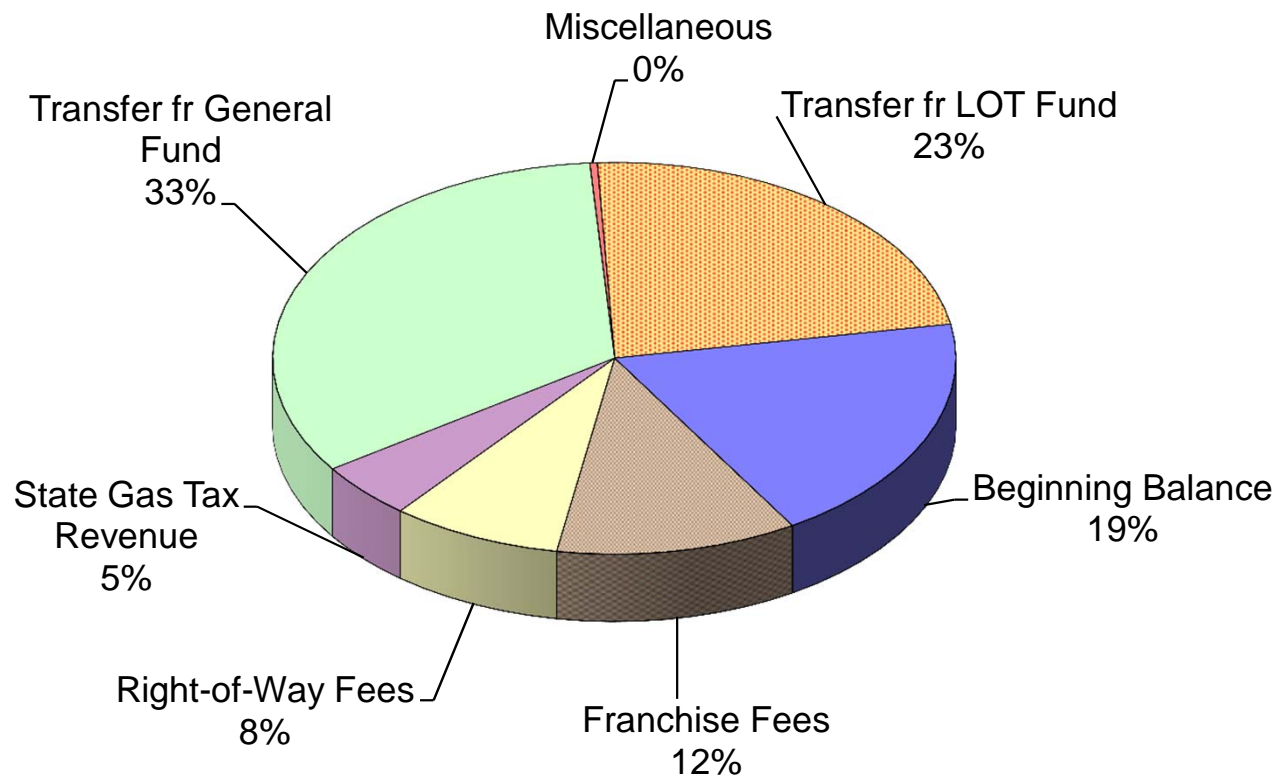
The Remaining Service Life of our roads is about 9 years; our goal is 12 years. This budget increases our Chip Sealing by 30% to help increase the Service Life of our streets.

This budget funds about \$30,000 for sidewalk trip hazard repairs. The trip hazard repairs in the concrete sections are estimated to cost about \$50,000 so this budget will cover more than half the anticipated cost. We still need more planning for long-term sidewalk maintenance.

## **FY2014-2015 Staffing**

The Street Maintenance Fund is supported by a total of 0.75 Elected Official Equivalents (EOE) and 6.90 FTE. The amounts budgeted in Personal Services reflect this total.

# Street Maintenance Fund Resources

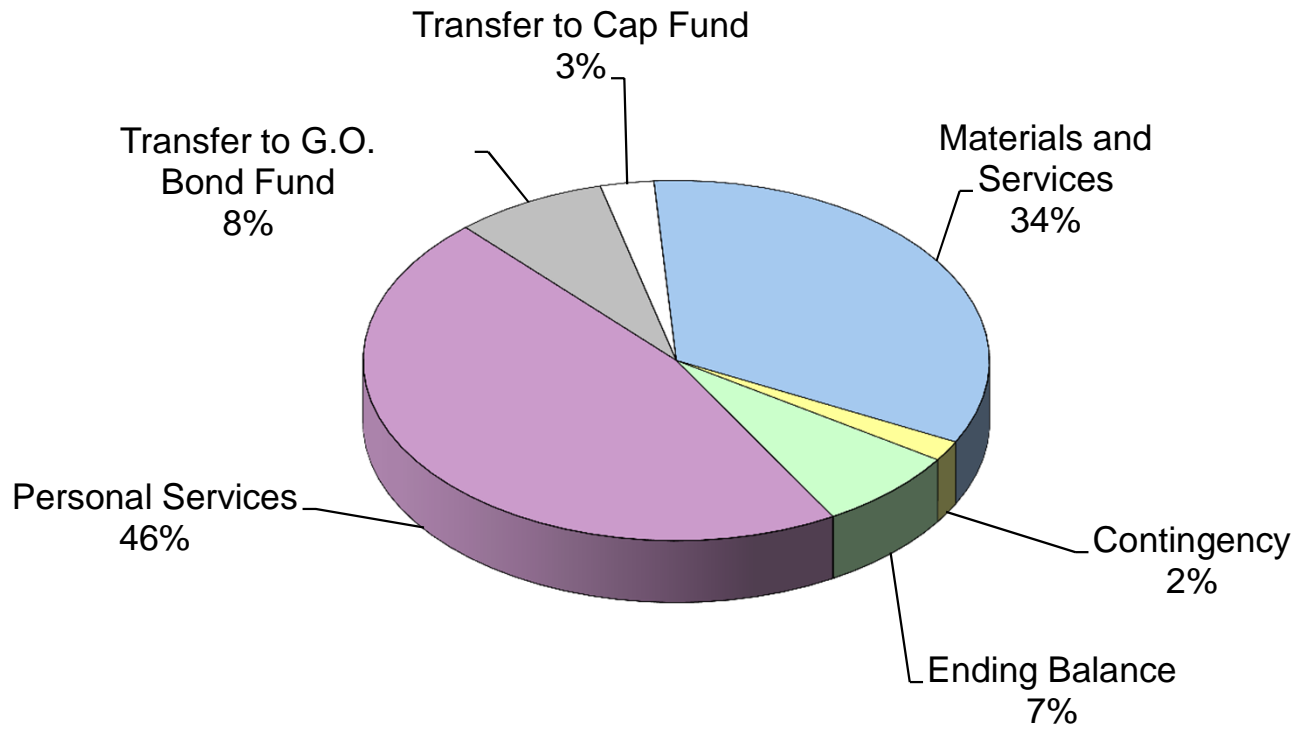


## STREET MAINTENANCE FUND - 04

## RESOURCES (Beginning Cash Balance + Revenues)

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	ESTIMATED 2013-14	ADOPTED 2014-15	% CHANGE FY15/FY14
<b>BEGINNING CASH BALANCE</b>	<b>363,077</b>	<b>365,083</b>	<b>259,080</b>	<b>360,946</b>	<b>364,890</b>	<b>40.8%</b>
<b>FUND REVENUE</b>						
3100-6110 Natural Gas Franchise Fees	99,387	96,099	103,000	99,400	99,400	-3.5%
3100-6120 Cable Franchise Fees	114,353	114,811	133,175	119,200	119,200	-10.5%
3100-6130 Water Utility ROW Fee (5%)	73,150	73,000	76,300	74,700	81,500	6.8%
3100-6140 Wastewater Utility ROW Fee (5%)	64,500	64,250	69,250	66,800	72,700	5.0%
3200-2140 Right-of-Way Fees	170	50	50	410	410	720.0%
3200-2160 Street Excavation Permit Fees	1,050	600	100	800	800	700.0%
3310-5200 State Gasoline Tax Allocation	101,048	88,787	89,400	87,635	89,169	-0.3%
3700-1000 Interest Earnings	828	753	650	700	700	7.7%
3700-4100 Sale of Fixed Assets - Streets	0	0	0	0	0	N/A
3700-7000 Miscellaneous Revenue	5,274	4,801	2,900	4,800	4,800	65.5%
3700-8701 Transfer from General Fund	923,484	923,484	823,488	823,488	639,217	-22.4%
3700-8722 Transfer from Local Op. Tax Fund	188,032	188,032	288,032	288,032	440,815	53.0%
<b>TOTAL REVENUE</b>	<b>1,571,276</b>	<b>1,554,668</b>	<b>1,586,345</b>	<b>1,565,965</b>	<b>1,548,711</b>	<b>-2.4%</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>1,934,353</b>	<b>1,919,751</b>	<b>1,845,425</b>	<b>1,926,911</b>	<b>1,913,601</b>	<b>3.7%</b>

# Street Maintenance Fund Requirements





## STREET MAINTENANCE FUND 04-4310

## REQUIREMENTS (Appropriations + Ending Cash Balance)

		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	ESTIMATED 2013-14	ADOPTED 2014-15	% CHANGE FY15/FY14
<b>PERSONAL SERVICES</b>							
1000	Salaries	389,149	389,695	403,948	411,474	431,548	6.8%
1500	Part-Time Wages	58,338	83,151	88,483	67,483	88,483	0.0%
1800	Differential Wages	8,114	8,252	10,854	15,500	8,311	-23.4%
1900	Overtime	24,891	15,280	24,500	24,500	24,500	0.0%
2700	Vacation/Sick Accrual	1,677	0	11,114	379	12,268	10.4%
2800	Employer Paid Taxes and Benefits	217,085	285,211	278,642	287,385	326,154	17.1%
	<b>TOTAL</b>	<b>699,254</b>	<b>781,589</b>	<b>817,541</b>	<b>806,721</b>	<b>891,264</b>	<b>9.0%</b>
<b>MATERIALS AND SERVICES</b>							
3200	Operating Supplies	13,215	14,660	14,000	14,000	14,000	0.0%
3400	Minor Equipment	4,098	3,604	3,000	4,000	4,000	33.3%
3500	Motor Fuels and Lubricants	86,404	67,483	75,000	54,000	75,000	0.0%
4200	Professional Services	87,751	68,742	155,000	75,000	155,000	0.0%
4900	Travel, Training and Meetings	2,032	2,923	3,000	3,000	3,000	0.0%
5000	Administrative Expense	0	0	0	0	0	N/A
5100	Telephone and Communications	2,246	2,394	2,300	2,300	2,300	0.0%
5200	Utilities	16,033	13,001	16,000	16,000	16,000	0.0%
6000	Repair & Maintenance-Automotive	6,913	9,863	7,000	7,000	7,000	0.0%
6100	Repair & Maintenance-Equipment	81,595	75,789	80,000	80,000	80,000	0.0%
6910	Other Purchased Services	11,066	10,881	10,000	10,000	10,000	0.0%
6920	Signs and Signalization	16,567	15,484	16,000	16,000	16,000	0.0%
6930	Street Lighting	13,827	25,461	21,000	23,000	23,000	9.5%
6950	Maintenance and Improvements	247,381	247,420	200,100	248,000	238,000	18.9%
	<b>TOTAL</b>	<b>589,128</b>	<b>557,705</b>	<b>602,400</b>	<b>552,300</b>	<b>643,300</b>	<b>6.8%</b>
<b>CAPITAL OUTLAY</b>							
7190	Sidewalk & Street Improvements	0	0	0	0	0	N/A
7400	Office Furniture & Equipment	888	0	0	0	0	N/A
7600	Machinery and Equipment	0	0	0	0	0	N/A
7702	Transfer to Internal Service Fund	0	0	0	0	0	N/A
	<b>TOTAL</b>	<b>888</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>

**STREET MAINTENANCE FUND 04-4310****REQUIREMENTS (Appropriations + Ending Cash Balance) - Continued**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>TRANSFERS</b>						
8805 Transfer to Street Capital Imp Fund	130,000	70,000	53,000	53,000	53,000	0.0%
8840 Transfer to G.O. Bond Fund	150,000	149,512	150,000	150,000	150,145	0.1%
<b>TOTAL</b>	<b>280,000</b>	<b>219,512</b>	<b>203,000</b>	<b>203,000</b>	<b>203,145</b>	<b>0.1%</b>
<b>OPERATING CONTINGENCY 9930</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>35,000</b>	<b>0.0%</b>
<b>TOTAL STREET MAINT. APPROPRIATIONS</b>	<b>1,569,270</b>	<b>1,558,805</b>	<b>1,657,941</b>	<b>1,562,021</b>	<b>1,772,709</b>	<b>6.9%</b>
<b>ENDING BALANCE (RESERVES)</b>	<b>365,083</b>	<b>360,946</b>	<b>187,484</b>	<b>364,890</b>	<b>140,892</b>	<b>-24.9%</b>
<b>TOTAL STREET MAINT. REQUIREMENTS</b>	<b>1,934,353</b>	<b>1,919,751</b>	<b>1,845,425</b>	<b>1,926,911</b>	<b>1,913,601</b>	<b>3.7%</b>

# **Street Capital Improvement Fund**



# **Street Capital Improvement Fund**

## **Purpose**

The Street Capital Improvement Fund was established to provide segregated accounting for capital funds, including development impact fees, and for the administration of capital projects, including those identified through the city's Capital Improvement Plan.

## **FY2014-2015 Objectives**

The objective of the Street Capital Improvement Fund for FY2014-2015 is to provide budget authority for street improvements, including some sidewalks.

This budget funds about \$25,000 for trip hazard repairs in the paver sections of our sidewalks. The trip hazard repairs (paver sections) are estimated to cost \$45,000 so this budget will provide more than half the anticipated cost. We need to continue work on a long-term maintenance plan for paver sidewalks and consider more cost-effective alternatives such as stamped concrete.

The Ending Balance (Reserves) is set aside for our future equipment purchases, which are detailed in our Capital Improvement Plan.

**STREET CAPITAL  
IMPROVEMENT FUND - 05**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>0</b>	<b>47,255</b>	<b>25,813</b>	<b>86,025</b>	<b>61,125</b>	<b>136.8%</b>
<b>FUND REVENUE</b>						
3400-7200 Street Impact Fees	26,951	30,555	0	0	0	N/A
3700-7000 Miscellaneous Revenue	4	83	0	100	100	N/A
3700-8704 Transfer from Street Fund	130,000	70,000	53,000	53,000	53,000	0.0%
3700-8722 Transfer from LOT Fund	0	0	0	0	0	N/A
<b>TOTAL REVENUE</b>	<b>156,955</b>	<b>100,638</b>	<b>53,000</b>	<b>53,100</b>	<b>53,100</b>	<b>0.2%</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>156,955</b>	<b>147,893</b>	<b>78,813</b>	<b>139,125</b>	<b>114,225</b>	<b>44.9%</b>

**STREET CAPITAL  
IMPROVEMENT FUND - 05-4310**

**REQUIREMENTS (Appropriations + Ending Cash Balance)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>CAPITAL OUTLAY</b>						
7190 Street Improvements	109,700	61,868	25,813	25,000	25,000	-3.1%
7600 Street Equipment	0	0	53,000	53,000	0	N/A
6900 Miscellaneous Expense	0	0	0	0	0	N/A
<b>TOTAL APPROPRIATIONS</b>	<b>109,700</b>	<b>61,868</b>	<b>78,813</b>	<b>78,000</b>	<b>25,000</b>	<b>-68.3%</b>
<b>ENDING BALANCE (RESERVES)</b>	<b>47,255</b>	<b>86,025</b>	<b>0</b>	<b>61,125</b>	<b>89,225</b>	<b>N/A</b>
<b>TOTAL REQUIREMENTS</b>	<b>156,955</b>	<b>147,893</b>	<b>78,813</b>	<b>139,125</b>	<b>114,225</b>	<b>44.9%</b>





# **Law Enforcement Capital Improvement Fund**



# **Law Enforcement Capital Improvement Fund**

## **Purpose**

The Law Enforcement Capital Improvement Fund was established to provide a segregated accounting for capital funds, including development impact fees, and for the administration of capital projects, including those identified through the city's Capital Improvement Plan.

## **FY2014-2015 Objectives**

The objective of the Law Enforcement Capital Improvement Fund for FY2014-2015 is to receive development impact fees and provide budget authority for capital projects.

**LAW ENFORCEMENT CAPITAL  
IMPROVEMENT FUND - 08**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>0</b>	<b>624</b>	<b>0</b>	<b>1,331</b>	<b>1,532</b>	<b>N/A</b>
<b>FUND REVENUE</b>						
3400-7230 Law Enforcement Impact Fees	624	706	0	200	0	N/A
3700-7000 Miscellaneous Revenue	0	1	0	1	0	N/A
3700-8701 Transfer from General Fund	0	0	0	0	0	N/A
<b>TOTAL REVENUE</b>	<b>624</b>	<b>707</b>	<b>0</b>	<b>201</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>624</b>	<b>1,331</b>	<b>0</b>	<b>1,532</b>	<b>1,532</b>	<b>N/A</b>

**LAW ENFORCEMENT CAPITAL  
IMPROVEMENT FUND - 08**

**REQUIREMENTS (Appropriations + Ending Cash Balance)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>CAPITAL OUTLAY</b>						
6900 Miscellaneous Expense	0	0	0	0	0	N/A
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>ENDING BALANCE (RESERVES)</b>	<b>624</b>	<b>1,331</b>	<b>0</b>	<b>1,532</b>	<b>1,532</b>	<b>N/A</b>
<b>TOTAL REQUIREMENTS</b>	<b>624</b>	<b>1,331</b>	<b>0</b>	<b>1,532</b>	<b>1,532</b>	<b>N/A</b>



# **Fire and Rescue Fund**





# **Fire and Rescue Fund**

## **Purpose**

The purpose of the Fire and Rescue Fund is to provide budget authority for the delivery of fire suppression, prevention, and rescue services to the city of Ketchum, representing an area of approximately 3.4 square miles. Fire and Rescue Fund services are also provided to the Ketchum Rural Fire District, representing 47 square miles, through a contract for service.

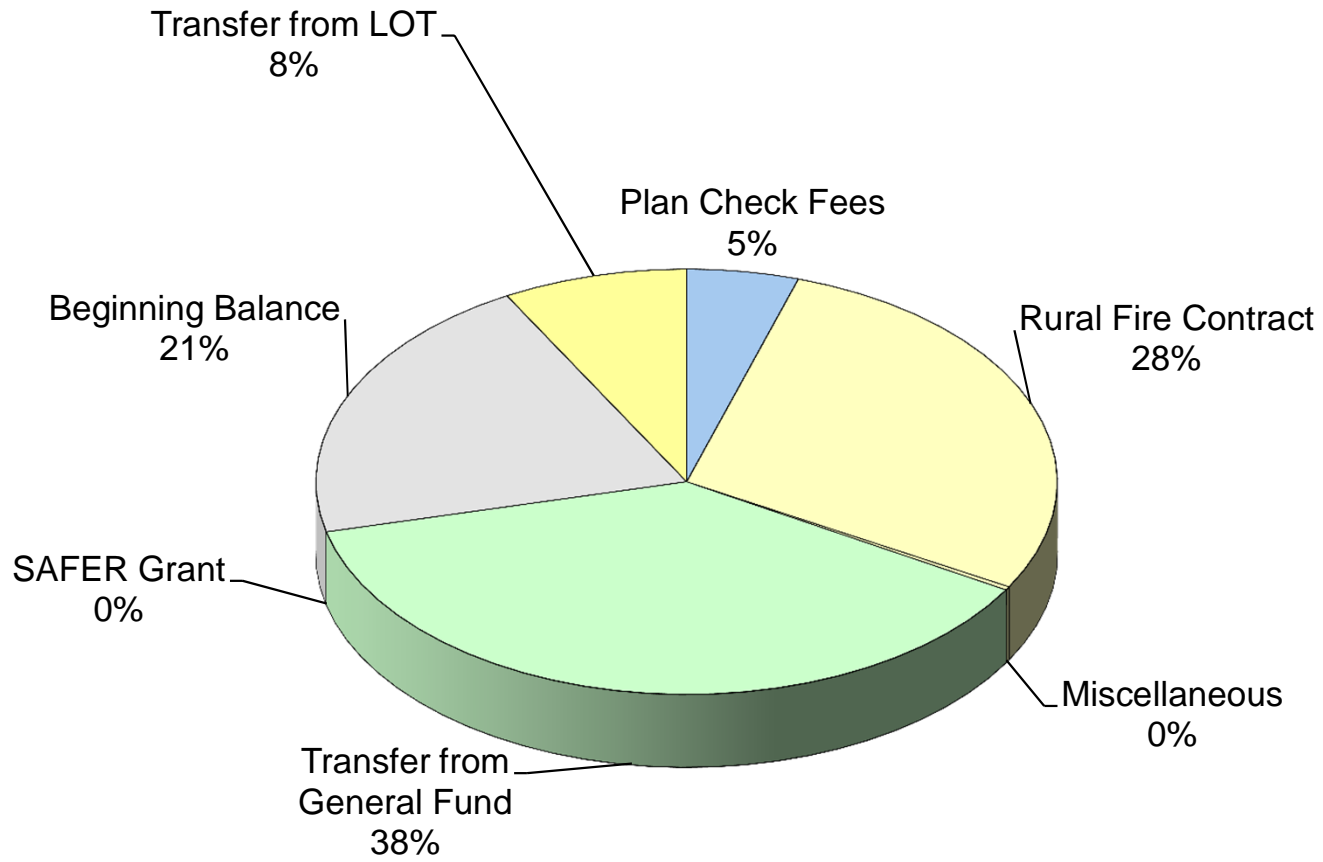
## **FY2014-2015 Objectives**

The objectives of the Fire and Rescue Fund for FY2014-2015 is to provide fire suppression services, fire and rescue services, hazardous materials incident response, fire code enforcement, and community education in its response area. The award of a Federal Emergency Management Agency SAFER staffing grant in 2012 provided funding for three FTEs until the end of FY2013-14. These three positions will be funded thru a split between the Fire and Rescue Fund and the Ambulance Fund on a 38/62 basis, respectively, and have been budgeted in the personal services divisions of these funds.

## **FY2014-2015 Staffing**

The Fire and Rescue Fund supports a total of 5.16 FTE. The amounts budgeted in Personal Services reflect this total. The staffing for the Ketchum Fire Department totals 13.4 FTE, with 5.16 FTE budgeted in the Fire and Rescue Fund. The Department also employs 39 paid-on-call emergency services personnel, with 19 budgeted in the Fire and Rescue Fund and 20 budgeted in the Ambulance Services Fund.

# Fire and Rescue Fund Resources

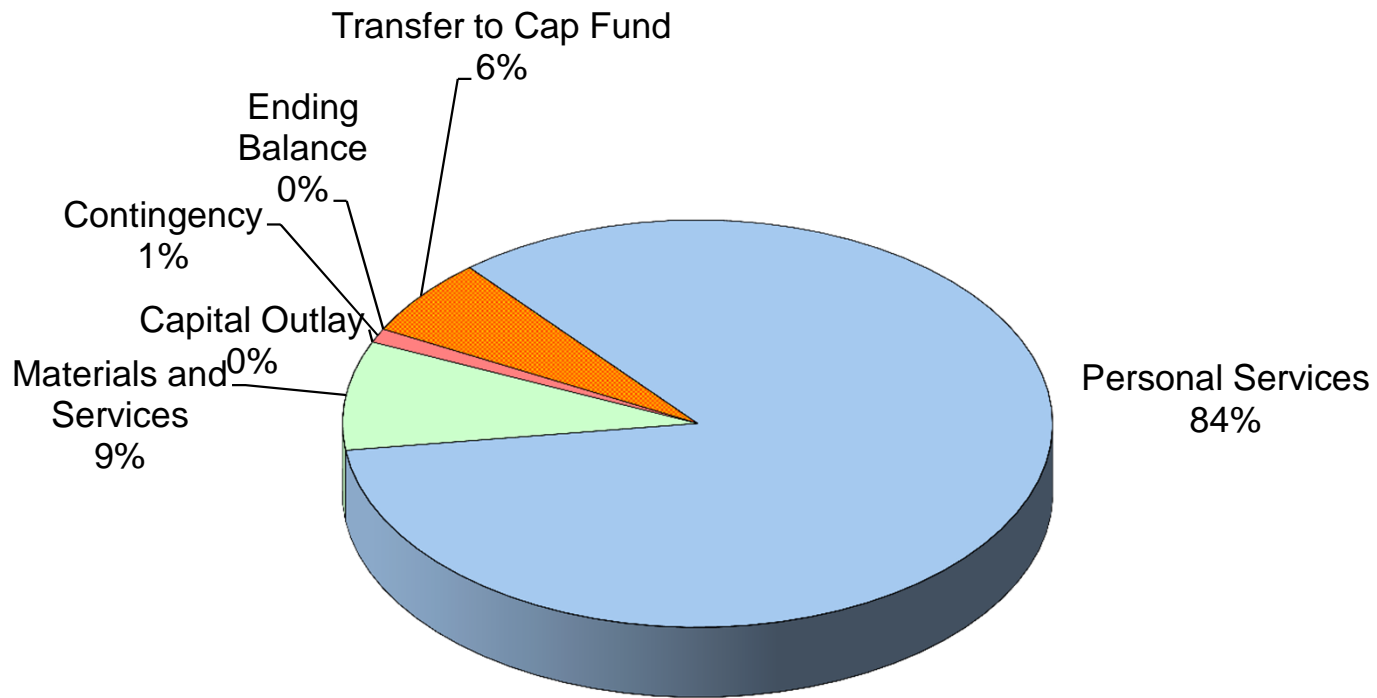


**FIRE AND RESCUE FUND - 10**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>94,409</b>	<b>119,052</b>	<b>141,059</b>	<b>144,803</b>	<b>186,563</b>	<b>32.3%</b>
<b>FUND REVENUE</b>						
3400-1130 Fire Plan Check Fees	44,722	67,331	43,900	45,000	43,900	0.0%
3400-2200 Rural Fire Protection Fees	233,565	240,541	247,757	247,757	255,190	3.0%
3400-2250 Special Fire Fees	5,625	220	75	75	75	0.0%
3700-1000 Interest Earnings	194	217	200	200	200	0.0%
3300-1120 FEMA SAFER Personnel Grant	0	41,937	101,712	86,968	0	-100.0%
3700-7000 Miscellaneous Revenue	3,998	9,756	2,085	56,563	2,085	0.0%
3700-8701 Transfer from General Fund	471,708	471,708	413,364	413,364	339,451	-17.9%
3700-8722 Transfer from LOT Fund	0	0	10,000	10,000	72,544	625.4%
<b>TOTAL REVENUE</b>	<b>759,812</b>	<b>831,709</b>	<b>819,093</b>	<b>859,927</b>	<b>713,445</b>	<b>-12.9%</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>854,221</b>	<b>950,761</b>	<b>960,152</b>	<b>1,004,730</b>	<b>900,008</b>	<b>-6.3%</b>

# Fire and Rescue Fund Requirements



**FIRE AND RESCUE FUND - 10-4230**

**REQUIREMENTS (Appropriations + Ending Cash Balance)**

		<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>PERSONAL SERVICES</b>							
1000	Salaries	278,842	322,455	330,066	324,966	350,293	6.1%
1500	On-Call Wages	89,912	60,486	70,000	65,000	65,000	-7.1%
1700	Work out of classification	0	769	178	6,000	3,549	1893.8%
1900	Overtime	9,124	9,767	12,875	8,000	11,000	-14.6%
2310	Deferred Comp/Pd On-call/PT EMP	5,000	5,000	6,000	6,000	6,000	0.0%
2520	Workmen's Comp-PD-ON CALL	2,354	2,354	0	2,354	2,500	N/A
2530	Employee Medical Services	243	1,673	0	1,000	1,500	N/A
2900	Performance Awards	1,823	1,647	2,500	2,100	2,100	-16.0%
2700	Vacation/Sick Accrual	699	0	18,107	0	20,298	12.1%
2710	Vacation/Compensation Accrual	1,572	2,057	0	4,000	4,000	N/A
2800	Employer Paid Taxes and Benefits	185,458	255,952	254,747	259,747	289,768	13.7%
	<b>TOTAL</b>	<b>575,027</b>	<b>662,161</b>	<b>694,473</b>	<b>679,167</b>	<b>756,008</b>	<b>8.9%</b>
<b>MATERIALS AND SERVICES</b>							
3200	Operating Supplies	18,305	22,152	18,000	18,000	19,000	5.6%
3500	Motor Fuels and Lubricants	5,892	7,830	6,000	5,000	6,000	0.0%
3600	Computer Software	0	0	0	0	0	N/A
4200	Professional Services	745	4,181	3,500	5,000	6,000	71.4%
4900	Travel, Training and Meetings	12,374	12,290	14,000	12,000	12,000	-14.3%
4902	Training-Fire Chief	330	130	1,500	1,000	1,500	0.0%
4903	Training-Asst. Fire Chief	1,387	45	1,500	1,000	1,500	0.0%
4950	Tuition Reimbursement	0	0	0	0	0	N/A
5100	Telephone and Communications	3,110	7,231	4,000	5,000	7,000	75.0%
5900	Repair & Maintenance-Building	27,583	4,095	15,000	12,000	7,000	-53.3%
6000	Repair & Maintenance-Automotive	24,689	9,862	10,000	10,000	10,000	0.0%
6100	Repair & Maintenance-Equipment	4,592	3,392	3,000	4,000	4,000	33.3%
6910	Other Purchased Services	5,135	4,906	4,000	4,000	4,000	0.0%
	<b>TOTAL</b>	<b>104,142</b>	<b>76,113</b>	<b>80,500</b>	<b>77,000</b>	<b>78,000</b>	<b>-3.1%</b>
<b>CAPITAL OUTLAY</b>							
7500	Automotive Equipment	0	0	0	0	0	N/A
7600	Other Machinery & Equipment	0	11,684	6,139	6,000	0	-100.0%
7700	Leases	0	0	0	0	0	N/A
	<b>TOTAL</b>	<b>0</b>	<b>11,684</b>	<b>6,139</b>	<b>6,000</b>	<b>0</b>	<b>-100.0%</b>
<b>TOTAL FIRE AND RESCUE</b>		<b>679,169</b>	<b>749,959</b>	<b>781,112</b>	<b>762,167</b>	<b>834,008</b>	<b>6.8%</b>

**FIRE AND RESCUE FUND - 10**

**REQUIREMENTS (Appropriations + Ending Cash Balance) - Continued**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>TRANSFERS</b>						
8811 Transfer to Fire Capital Fund	56,000	56,000	56,000	56,000	56,000	0.0%
<b>TOTAL</b>	56,000	56,000	56,000	56,000	56,000	0.0%
<b>OPERATING CONTINGENCY 9930</b>	0	0	15,000	0	10,000	-33.3%
<b>TOTAL FIRE AND RESCUE APPROPRIATIONS</b>	<b>735,169</b>	<b>805,959</b>	<b>852,112</b>	<b>818,167</b>	<b>900,008</b>	<b>5.6%</b>
<b>ENDING BALANCE (RESERVES)</b>	<b>119,052</b>	<b>144,803</b>	<b>108,040</b>	<b>186,563</b>	<b>0</b>	<b>-100.0%</b>
<b>TOTAL FIRE AND RESCUE REQUIREMENTS</b>	<b>854,221</b>	<b>950,761</b>	<b>960,152</b>	<b>1,004,730</b>	<b>900,008</b>	<b>-6.3%</b>

# **Fire and Rescue Capital Improvement Fund**





# **Fire and Rescue Capital Improvement Fund**

## **Purpose**

The Fire and Rescue Capital Improvement Fund was established to provide a segregated accounting for capital funds, including development impact fees, and for the administration of capital projects, including those identified through the city's Capital Improvement Plan.

## **FY2014-2015 Objectives**

The objective of the Fire and Rescue Capital Improvement Fund for FY2014-2015 is to receive development impact fees and provide budget authority for capital projects.

**FIRE CAPITAL  
IMPROVEMENT FUND - 11**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>0</b>	<b>68,566</b>	<b>56,070</b>	<b>138,983</b>	<b>200,103</b>	<b>256.9%</b>
<b>FUND REVENUE</b>						
3400-7220 Fire Impact Fees	12,552	14,288	4,000	5,000	5,000	25.0%
3700-7000 Miscellaneous Revenue	14	129	0	120	120	N/A
3700-8710 Transfer from Fire and Rescue Fund	56,000	56,000	56,000	56,000	56,000	0.0%
<b>TOTAL REVENUE</b>	<b>68,566</b>	<b>70,417</b>	<b>60,000</b>	<b>61,120</b>	<b>61,120</b>	<b>1.9%</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>68,566</b>	<b>138,983</b>	<b>116,070</b>	<b>200,103</b>	<b>261,223</b>	<b>125.1%</b>

**FIRE CAPITAL  
IMPROVEMENT FUND - 11**

**REQUIREMENTS (Appropriations + Ending Cash Balance)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>CAPITAL OUTLAY</b>						
Project (Specify)	0	0	0	0	0	N/A
6900 Miscellaneous Expense	0	0	0	0	0	N/A
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>ENDING BALANCE (RESERVES)</b>	<b>68,566</b>	<b>138,983</b>	<b>116,070</b>	<b>200,103</b>	<b>261,223</b>	<b>125.1%</b>
<b>TOTAL REQUIREMENTS</b>	<b>68,566</b>	<b>138,983</b>	<b>116,070</b>	<b>200,103</b>	<b>261,223</b>	<b>125.1%</b>



# **Ambulance Services Fund**



# **Ambulance Services Fund**

## **Purpose**

The Ambulance Fund provides budget authority for the delivery of paramedic-level emergency medical services and advanced life support ambulance transport services in the city, representing an area of approximately 3.4 square miles. Services are also provided to the northern portion of Blaine County through a contract for service with the Blaine County Ambulance District. The contract for service covers an area of approximately 1,000 square miles and includes all parts of Blaine County located north of the Greenhorn Bridge on State Highway 75.

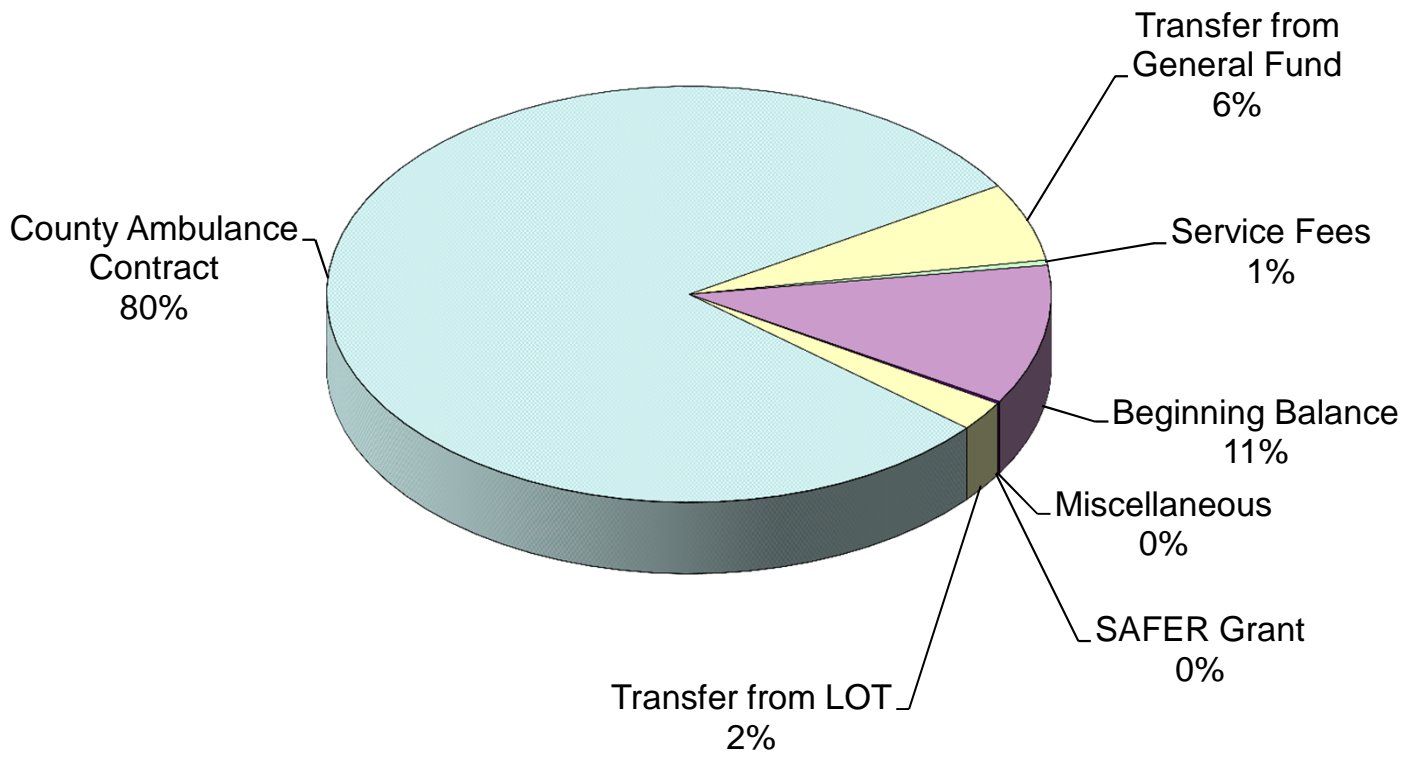
## **FY2014-2015 Objective**

The objective of the Ambulance Fund for Fiscal Year 2014-2015 is to provide paramedic level emergency medical services and advanced life support ambulance transport service to the community and northern Blaine County area. The award of a FEMA SAFER staffing grant in 2012 provided continued funding for three FTEs until the end of FY2013-14. These three positions will be funded through a split between the Ambulance Fund and the Fire and Rescue Fund on a 62/38 basis, and have been budgeted in the personal services divisions of these funds.

## **FY2014-2015 Staffing**

The Ambulance Services Fund is supported by a total of 8.36 FTE. The amounts budgeted in Personal Services reflect this total. The staffing for the Ketchum Fire Department totals 13.4 FTE, with 8.36 FTE budgeted in the Ambulance Fund. The Department also employs 39 paid-on-call emergency services personnel, with 19 budgeted in the Fire and Rescue Fund and 20 covered by the Ambulance Services Fund.

# Ambulance Fund Resources



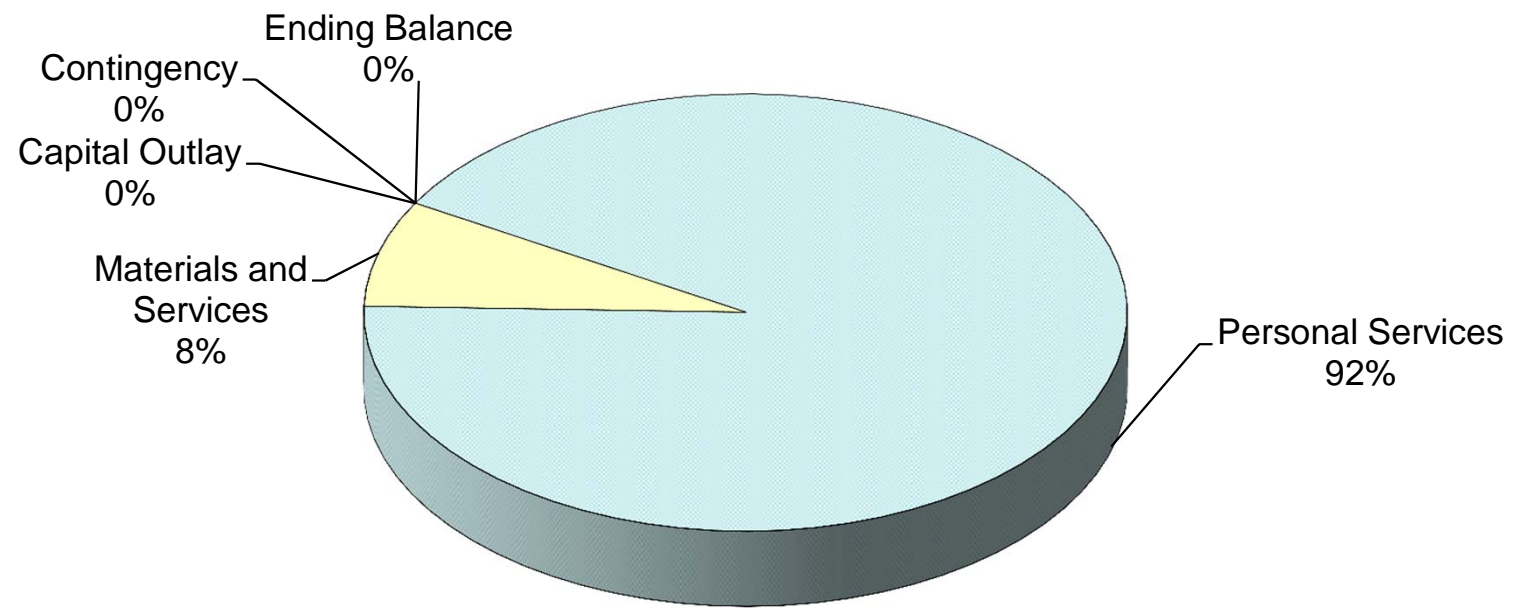


**AMBULANCE FUND - 14**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>86,691</b>	<b>96,743</b>	<b>129,453</b>	<b>23,615</b>	<b>136,208</b>	<b>5.2%</b>
<b>FUND REVENUE</b>						
3320-8600 County Ambulance Contract	919,135	946,709	975,110	975,110	1,004,363	3.0%
3400-2300 Ambulance Service Fees	3,090	7,500	7,500	5,000	5,000	-33.3%
3700-1000 Interest Earnings	146	84	100	100	100	0.0%
3300-1120 FEMA SAFER Personnel Grant	0	41,937	152,568	144,501	0	-100.0%
3700-7000 Miscellaneous Revenue	0	4,760	1,845	74,290	2,000	8.4%
3700-8701 Transfer from General Fund	44,664	44,664	34,188	34,188	76,292	123.2%
3700-8722 Transfer from LOT Fund	0	0	10,000	10,000	29,000	190.0%
<b>TOTAL REVENUE</b>	<b>967,035</b>	<b>1,045,653</b>	<b>1,181,311</b>	<b>1,243,189</b>	<b>1,116,755</b>	<b>-5.5%</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>1,053,726</b>	<b>1,142,396</b>	<b>1,310,764</b>	<b>1,266,804</b>	<b>1,252,963</b>	<b>-4.4%</b>

# Ambulance Fund Requirements



**AMBULANCE FUND - 14-4260**

**REQUIREMENTS (Appropriations + Ending Cash Balance)**

		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>% CHANGE</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>FY15/FY14</b>
<b>PERSONAL SERVICES</b>							
1000	Salaries	412,677	502,960	521,331	513,126	555,683	6.6%
1500	On-Call Wages	89,939	60,524	70,000	65,000	65,000	-7.1%
1700	Work out of classification	0	1,562	362	11,000	7,206	1890.6%
1800	Differential Wages-Paramedics	29,145	16,320	0	0	0	N/A
1900	Overtime	13,686	15,850	24,000	15,000	17,000	-29.2%
2310	Deferred Comp/Pd On-call/PT EMP	5,000	5,000	6,000	6,000	6,000	0.0%
2520	Workmen's Comp-PD-ON CALL	2,354	2,354	0	2,354	2,500	N/A
2530	Employee Medical Services	243	1,675	0	1,000	1,500	N/A
2900	Performance Awards	1,823	1,647	2,500	2,100	2,100	-16.0%
2700	Vacation/Sick Accrual	1,048	0	28,200	0	31,869	13.0%
2710	Vacation/Compensation Accrual	2,359	3,068	0	7,200	7,200	N/A
2800	Employer Paid Taxes and Benefits	282,087	393,269	398,116	403,116	457,905	15.0%
	<b>TOTAL</b>	<b>840,361</b>	<b>1,004,229</b>	<b>1,050,509</b>	<b>1,025,896</b>	<b>1,153,963</b>	<b>9.8%</b>
<b>MATERIALS AND SERVICES</b>							
3200	Operating Supplies	43,863	50,537	45,000	45,000	45,000	0.0%
3500	Motor Fuels and Lubricants	7,583	9,437	7,000	6,500	7,000	0.0%
3600	Computer Software	0	0	0	0	0	N/A
4200	Professional Services	6,033	4,298	3,500	5,000	5,000	42.9%
4900	Travel, Training and Meetings	8,966	10,151	14,000	10,000	10,000	-28.6%
4902	Training-Fire Chief	330	130	1,500	1,000	1,000	-33.3%
4903	Training-Asst. Fire Chief	670	45	1,500	1,000	1,000	-33.3%
4910	Training-Avalanche	3,000	3,000	3,000	3,000	3,000	0.0%
4950	Tuition Reimbursement	0	0	0	0	0	N/A
5100	Telephone and Communications	3,410	5,318	5,600	5,000	7,000	25.0%
5900	Repair & Maintenance-Building	31,669	4,095	15,000	12,000	7,000	-53.3%
6000	Repair & Maintenance-Automotive	4,629	4,258	5,000	5,200	5,000	0.0%
6100	Repair & Maintenance-Equipment	1,951	4,778	4,000	2,000	4,000	0.0%
6910	Other Purchased Services	4,518	5,603	4,000	4,000	4,000	0.0%
	<b>TOTAL</b>	<b>116,622</b>	<b>101,650</b>	<b>109,100</b>	<b>99,700</b>	<b>99,000</b>	<b>-9.3%</b>
<b>CAPITAL OUTLAY</b>							
7600	Other Machinery & Equipment	0	10,902	5,000	5,000	0	-100.0%
	<b>TOTAL</b>	<b>0</b>	<b>10,902</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>-100.0%</b>

**AMBULANCE FUND - 14****REQUIREMENTS (Appropriations + Ending Cash Balance) - Continued**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>OPERATING CONTINGENCY 9930</b>	0	2,000	21,000	0	0	-100.0%
<b>TOTAL AMBULANCE APPROPRIATIONS</b>	<b>956,983</b>	<b>1,118,781</b>	<b>1,185,609</b>	<b>1,130,596</b>	<b>1,252,963</b>	<b>5.7%</b>
<b>ENDING BALANCE (RESERVES)</b>	<b>96,743</b>	<b>23,615</b>	<b>125,155</b>	<b>136,208</b>	<b>0</b>	<b>-100.0%</b>
<b>TOTAL AMBULANCE REQUIREMENTS</b>	<b>1,053,726</b>	<b>1,142,396</b>	<b>1,310,764</b>	<b>1,266,804</b>	<b>1,252,963</b>	<b>-4.4%</b>

# **Parks and Recreation Fund**



# **Parks and Recreation Fund**

## **Purpose**

The Parks and Recreation Fund provides budget authority to achieve the mission of the Parks and Recreation Department: to provide a safe, healthy, and accessible parks and natural resource system, and to provide exceptional recreational and cultural opportunities for the citizens of Ketchum and visitors to our community.

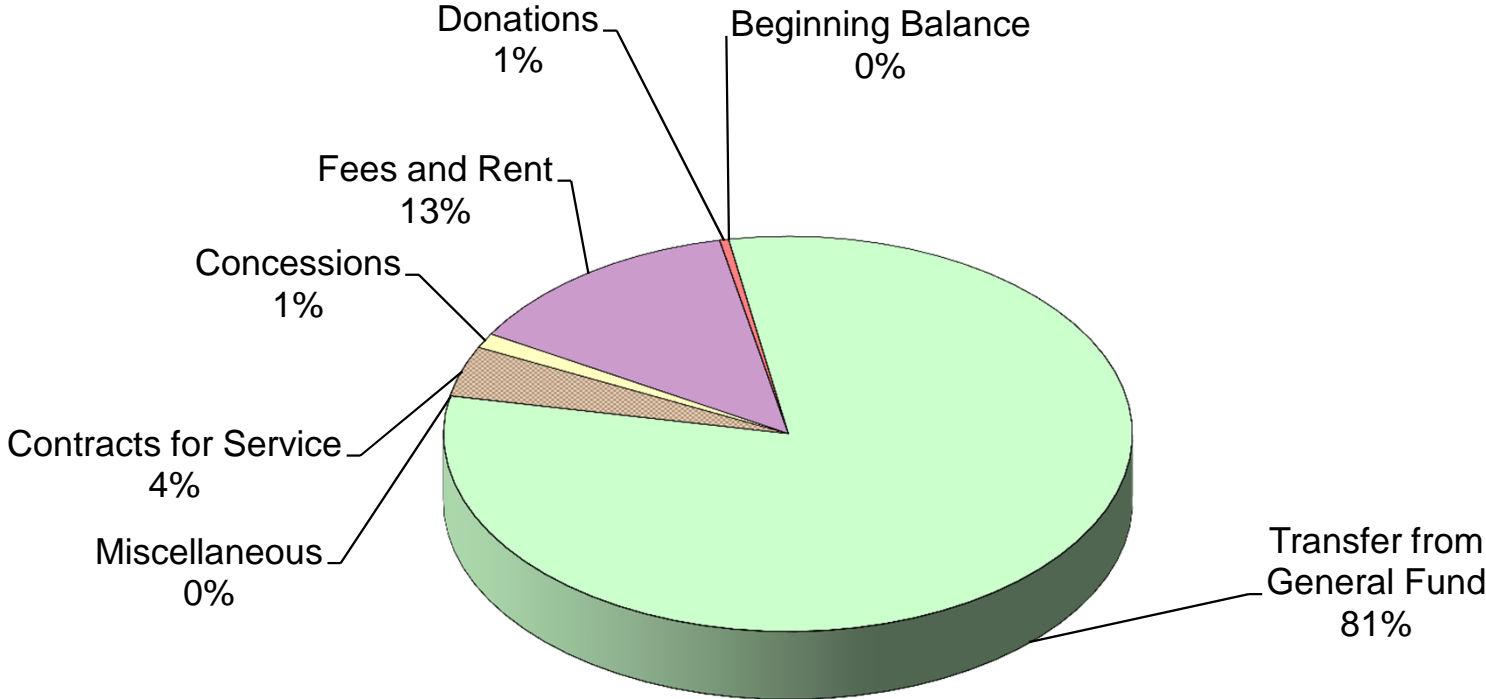
## **FY2014-2015 Objective**

The objectives of the Parks and Recreation Fund for Fiscal Year 2014-2015 are (1) to maintain and, where appropriate, operate various city parks and natural areas, city properties, landscapes, buildings, and features, multi-modal pathways and pedestrian areas, public art installations and cultural resources, and execute contracts for services with internal and external entities; (2) to provide a spectrum of recreational services, programming and opportunities for the community; (3) to provide coordination services for events, park reservations, and public art programs and installations; and (4) to provide other general city beautification and services as needed.

## **FY2014-2015 Staffing**

The Parks and Recreation Fund supports a total of 7.08 FTE, 5 part-time employees, 45 part-time seasonal and 80 volunteers.

# Parks and Recreation Fund Resources



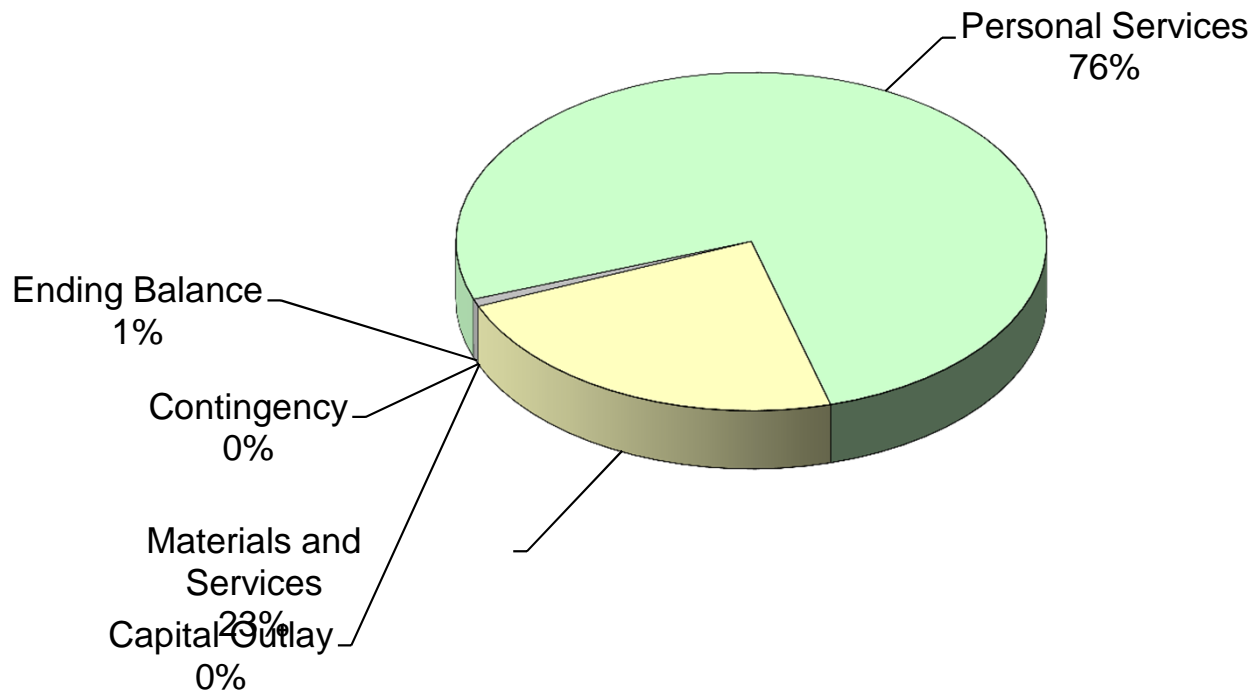


**PARKS AND RECREATION FUND - 18**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>75,967</b>	<b>125,350</b>	<b>138,203</b>	<b>12,552</b>	<b>0</b>	<b>-100.0%</b>
<b>FUND REVENUE</b>						
3400-6100 School Dist. Park Maint. Contract	3,500	0	4,500	8,000	10,000	122.2%
3400-6110 Sun Peak Park Contract	2,500	0	2,500	1,500	1,500	-40.0%
3400-6300 Youth Program Fees - Parks	97,638	117,231	115,000	115,000	123,100	7.0%
3400-6310 Sun Valley Park Rec Contract	20,000	20,000	20,000	0	30,000	50.0%
3400-6120 Utilities Department Maint. Contract	2,500	2,500	2,500	2,500	2,500	0.0%
3400-6130 KURA Property Maintenance	3,062	250	3,000	1,000	1,000	-66.7%
3400-6320 Park User Fees	11,335	8,503	8,500	8,500	9,000	5.9%
3400-6330 Swim Team Fees	11,511	4,353	0	0	0	N/A
3400-6700 Park Concession Sales	12,986	10,935	10,000	11,000	13,000	30.0%
3400-6800 Tree Services	250	3,659	1,200	1,200	3,000	150.0%
3400-7800 Private Event Charges	0	0	0	0	0	N/A
3700-2010 Rent-Park	6,020	5,450	6,000	6,000	6,300	5.0%
3300-4200 Arbor Day Grant	0	300	0	300	0	N/A
3700-6000 Donations-Skate Board Park	0	0	0	0	0	N/A
3700-6200 Donations-Park Mem. Bench/Trees	0	0	2,000	2,000	2,000	0.0%
3700-6500 Donations-Private	5,750	1,432	0	0	0	N/A
3700-6700 Donations-C Gates Youth Golf	2,500	2,500	2,500	2,500	2,500	0.0%
3700-6900 Donations-Park	0	0	0	0	0	N/A
3700-1000 Interest Earnings	290	179	0	100	100	N/A
3700-8701 Transfer from General Fund	795,744	795,744	810,744	869,144	860,774	6.2%
<b>TOTAL REVENUE</b>	<b>975,586</b>	<b>973,037</b>	<b>988,444</b>	<b>1,028,744</b>	<b>1,064,774</b>	<b>7.7%</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>1,051,553</b>	<b>1,098,387</b>	<b>1,126,647</b>	<b>1,041,296</b>	<b>1,064,774</b>	<b>-5.5%</b>

# Parks and Recreation Fund Requirements



**PARKS AND RECREATION FUND - 18**

**REQUIREMENTS (Appropriations + Ending Cash Balance)**

		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>% CHANGE</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>FY15/FY14</b>
<b>PERSONAL SERVICES</b>							
1000	Salaries	276,160	340,519	370,682	382,230	368,399	-0.6%
1500	Part-time Wages	113,760	120,225	63,150	63,150	63,150	0.0%
1600	Seasonal Wages	76,133	68,739	74,000	74,000	70,000	-5.4%
1900	Overtime	1,152	2	0	0	0	N/A
2700	Vacation/Sick Accrual	1,296	0	10,180	0	10,540	3.5%
2800	Employer Paid Taxes and Benefits	169,428	220,328	216,255	232,025	299,625	38.6%
	<b>TOTAL</b>	<b>637,929</b>	<b>749,813</b>	<b>734,267</b>	<b>751,405</b>	<b>811,714</b>	<b>10.5%</b>
<b>MATERIALS AND SERVICES</b>							
3100	Office Supplies and Postage	2,129	1,857	3,000	2,000	2,000	-33.3%
3200	Operating Supplies	7,958	8,064	8,000	8,000	8,000	0.0%
3210	Special Events Supplies	603	522	800	500	500	-37.5%
3250	Recreation Supplies	7,380	8,166	10,000	10,000	10,000	0.0%
3260	Halloween Supplies	1,905	3,035	0	0	0	N/A
3280	Youth Golf	950	1,250	2,000	2,000	2,000	0.0%
3300	Concession Supplies	13,241	16,420	13,000	11,000	13,000	0.0%
3310	State Sales Tax	7,984	8,190	7,900	8,000	8,000	1.3%
3500	Motor Fuels and Lubricants	9,899	10,936	10,000	10,000	10,000	0.0%
3600	Computer Software	2,570	21	3,150	3,150	3,150	0.0%
4200	Professional Services	43,361	35,297	44,000	44,000	44,000	0.0%
4210	Professional Services-City Trees	19,906	16,950	17,000	17,000	17,000	0.0%
4220	Professional Services-Beautification	47,303	38,330	44,000	41,000	41,000	-6.8%
4230	Professional Services-Weed Abate	0	456	0	0	0	N/A
4410	Advertising and Publications	5,151	8,318	5,000	5,000	5,000	0.0%
4800	Dues, Subscriptions, Memberships	955	1,448	1,500	1,627	1,627	8.5%
4900	Travel, Training and Meetings	597	1,140	1,000	1,009	1,000	0.0%
5100	Telephone and Communications	2,741	3,391	2,900	3,200	3,200	10.3%
5200	Utilities	34,426	37,614	37,000	37,000	37,000	0.0%
6000	Repair & Maintenance-Automotive	1,855	2,829	4,000	4,000	4,000	0.0%
6100	Repair & Maintenance-Equipment	2,183	812	2,000	2,000	2,000	0.0%
6510	Community Events On-Going	24,592	29,442	28,850	28,850	0	-100.0%
6950	Maintenance	27,317	22,782	30,000	33,000	33,000	10.0%
	<b>TOTAL</b>	<b>265,006</b>	<b>257,269</b>	<b>275,100</b>	<b>272,336</b>	<b>245,477</b>	<b>-10.8%</b>

**PARKS AND RECREATION FUND - 18**

**REQUIREMENTS (Appropriations + Ending Cash Balance) - Continued**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>CAPITAL OUTLAY</b>						
7300 Capital Maintenance	0	0	0	0	0	N/A
7400 Office Furniture & Equipment	2,860	0	3,000	3,000	0	-100.0%
7500 Automotive Equipment	0	0	0	0	0	N/A
7600 Other Machinery & Equipment	0	0	0	0	0	N/A
7700 Leases	0	0	0	0	0	N/A
8819 Transfer to Parks Capital Fund	0	17,500	15,000	14,555	0	-100.0%
8893 Transfer to Park Trust	0	49,499	0	0	0	N/A
<b>TOTAL</b>	<b>2,860</b>	<b>66,999</b>	<b>18,000</b>	<b>17,555</b>	<b>0</b>	<b>-100.0%</b>
<b>OPERATING CONTINGENCY 9930</b>	<b>20,408</b>	<b>11,753</b>	<b>19,000</b>	<b>0</b>	<b>0</b>	<b>-100.0%</b>
<b>TOTAL PARKS &amp; RECREATION APPROP.</b>	<b>926,203</b>	<b>1,085,834</b>	<b>1,046,367</b>	<b>1,041,296</b>	<b>1,057,191</b>	<b>1.0%</b>
<b>ENDING BALANCE (RESERVES)</b>	<b>125,350</b>	<b>12,552</b>	<b>80,280</b>	<b>0</b>	<b>7,583</b>	<b>-90.6%</b>
<b>TOTAL PARKS &amp; RECREATION REQUIREMENTS</b>	<b>1,051,553</b>	<b>1,098,387</b>	<b>1,126,647</b>	<b>1,041,296</b>	<b>1,064,774</b>	<b>-5.5%</b>

# **Parks and Recreation Capital Improvement Fund**



# **Parks and Recreation Capital Improvement Fund**

## **Purpose**

The Parks and Recreation Capital Improvement Fund was established to provide a segregated accounting for capital funds, including development impact fees, and for the administration of capital projects, including those identified through the city's Capital Improvement Plan.

## **FY2014-2015 Objectives**

The objective of the Parks and Recreation Capital Improvement Fund for FY2014-2015 is to receive development impact fees and provide budget authority for capital projects.

**PARKS CAPITAL  
IMPROVEMENT FUND - 19**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>0</b>	<b>11,684</b>	<b>11,684</b>	<b>13,704</b>	<b>13,709</b>	<b>17.3%</b>
<b>FUND REVENUE</b>						
3400-7210 Parks Impact Fees	11,682	9,000	0	0	10,000	N/A
3700-7000 Miscellaneous Revenue	2	20	0	5	0	N/A
3700-8718 Transfer from Parks & Rec Fund	0	17,500	15,000	14,555	0	-100.0%
<b>TOTAL REVENUE</b>	<b>11,684</b>	<b>26,520</b>	<b>15,000</b>	<b>14,560</b>	<b>10,000</b>	<b>-33.3%</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>11,684</b>	<b>38,204</b>	<b>26,684</b>	<b>28,264</b>	<b>23,709</b>	<b>-11.1%</b>



**PARKS CAPITAL  
IMPROVEMENT FUND - 19**

**REQUIREMENTS (Appropriations + Ending Cash Balance)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-2013</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>CAPITAL OUTLAY</b>						
7000 Capital Projects (HVAC)	0	24,500	15,000	14,555	0	-100.0%
<b>TOTAL APPROPRIATIONS</b>	<b>0</b>	<b>24,500</b>	<b>15,000</b>	<b>14,555</b>	<b>0</b>	<b>-100.0%</b>
<b>CAPITAL CONTINGENCY 9930</b>	<b>0</b>	<b>0</b>	<b>11,684</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>ENDING BALANCE (RESERVES)</b>	<b>11,684</b>	<b>13,704</b>	<b>0</b>	<b>13,709</b>	<b>23,709</b>	<b>N/A</b>
<b>TOTAL REQUIREMENTS</b>	<b>11,684</b>	<b>38,204</b>	<b>26,684</b>	<b>28,264</b>	<b>23,709</b>	<b>-11.1%</b>



# **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.

## **FY2014-2015 Objectives**

The objective of the Parks and Recreation Trust Fund for FY2014-2015 is to support the Parks and Recreation Department's grant and donation funded projects. It is anticipated that this fund will be used for various projects and services identified by the Parks and Recreation Department during FY2014-2015.

**PARK & RECREATION TRUST FUND - 93**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>0</b>	<b>3,247</b>	<b>0</b>	<b>63,272</b>	<b>21,961</b>	<b>N/A</b>
<b>FUND REVENUE</b>						
3700-1000 Interest Earnings	8	66	0	80	80	N/A
3700-6000 Donations	522	0	3,590	0	3,920	9.2%
3700-6100 Hemingway Splash Park	0	500	0	0	0	N/A
3700-6200 Park Memorial Bench/Trees	7,135	1,622	1,000	1,000	1,000	0.0%
3700-6300 River Park	60,000	117,000	39,315	19,946	10,000	-74.6%
3700-6500 Ice Rink	247	17,027	6,000	1,000	1,000	-83.3%
3700-6600 Kagan Park	100	0	100	0	0	-100.0%
3700-6800 Ketchum Arts Commission	11,750	23,136	19,135	2,783	20,000	4.5%
3700-6900 Ketchum Events Commission	7,050	711	5,860	0	1,000	-82.9%
3700-7100 Youth Recreation Scholarships	4,905	1,500	1,500	1,500	1,500	0.0%
3700-7200 Jazz in the Park	0	4,955	3,500	3,500	3,500	0.0%
3700-7300 Ketch'em Alive	0	6,000	1,000	1,000	1,000	0.0%
3700-7400 Children's Recreation Fund					100	N/A
3700-7499 Tree Fund					1,000	N/A
3700-8718 Transfer from Park-Fund Bal.		49,499			0	N/A
<b>TOTAL REVENUE</b>	<b>91,717</b>	<b>222,016</b>	<b>81,000</b>	<b>30,809</b>	<b>44,100</b>	<b>-45.6%</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>91,717</b>	<b>225,263</b>	<b>81,000</b>	<b>94,081</b>	<b>66,061</b>	<b>-18.4%</b>

**PARK & RECREATION TRUST FUND - 93-4900****REQUIREMENTS (Appropriations + Ending Cash Balance)**

		<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>MATERIALS AND SERVICES</b>							
6100	Hemingway Splash Park	0	26,460	0	0	0	N/A
6200	Park Memorial Bench/Trees	1,553	350	0	0	0	N/A
6300	River Park	58,697	117,000	0	9,945	0	N/A
6600	Kagan Park	5,600	0	0	0	0	N/A
6900	Other Grant/Donation Programs	22,620	13,181	75,000	62,175	44,100	-41.2%
	<b>TOTAL</b>	<b>88,470</b>	<b>156,991</b>	<b>75,000</b>	<b>72,120</b>	<b>44,100</b>	<b>-41.2%</b>
<b>CAPITAL OUTLAY</b>							
7300	Ketch'em Alive	0	5,000	0	0	0	N/A
7600	Other Machinery & Equipment	0	0	6,000	0	0	N/A
	<b>TOTAL</b>	<b>0</b>	<b>5,000</b>	<b>6,000</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL PARK &amp; REC TRUST APPROPRIATIONS</b>		<b>88,470</b>	<b>161,991</b>	<b>81,000</b>	<b>72,120</b>	<b>44,100</b>	<b>-45.6%</b>
<b>ENDING BALANCE (RESERVES)</b>		<b>3,247</b>	<b>63,272</b>	<b>0</b>	<b>21,961</b>	<b>21,961</b>	<b>N/A</b>
<b>TOTAL PARK &amp; REC TRUST REQUIREMENTS</b>		<b>91,717</b>	<b>225,263</b>	<b>81,000</b>	<b>94,081</b>	<b>66,061</b>	<b>-18.4%</b>





# **Local Option Tax Funds**



# **Original Local Option Tax Fund**

## **Purpose**

The original Local Option Tax (LOT) was effective December 15, 1978. Since the original adoption of the Local Option Tax, changes to the Local Option Tax had voter approval in 1979, 1983, 1984, 1988, 1997 and 2011. In 2011 it was approved by voters for a new 15-year term. This LOT's funds are to be used for a) Municipal Transportation, b) Open Space Acquisition and Recreation, c) Capital Improvements: roads, water, sewer, parking and the Ore Wagon Museum, d) Emergency Services: police, fire and ambulance, e) City Promotion, Visitor Information and Special Events, f) Property Tax Relief, and g) Direct costs to collect and enforce the tax. In summation the Original Local Option tax imposes 1% on retail, 1% on building material, 2% on liquor by the drink and 2% on short term lodging.

## **FY2014-2015 Staffing**

The Local Option Tax Fund is supported by a cumulative total of 1.52 Full Time Employee Equivalent (FTE). Personal Services expenses reflect this total.

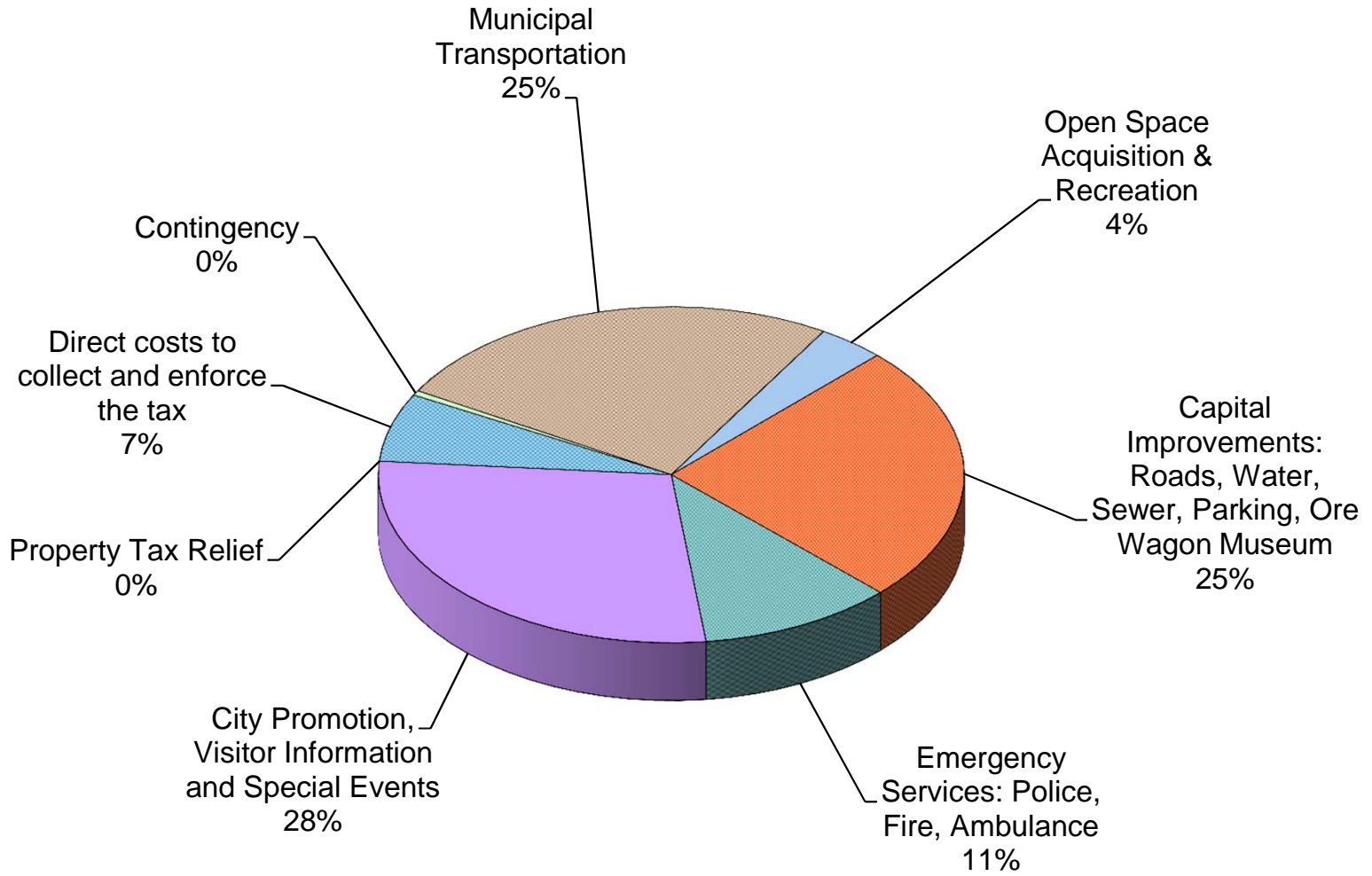


**LOCAL OPTION TAX FUND - 22**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>161,843</b>	<b>206,752</b>	<b>237,730</b>	<b>129,192</b>	<b>33,936</b>	<b>-85.7%</b>
<b>FUND REVENUE</b>						
3100-3000 Local Option Sales Taxes	1,755,624	1,774,378	2,216,835	1,834,699	2,068,169	-6.7%
3200-1400 Business License Permit Fees	32,470	32,250	32,000	27,000	0	-100.0%
3700-1000 Interest Earnings	2	73	0	0	0	N/A
3700-8725 Transfer from LOT-1% Additional				66,829	65,653	N/A
<b>TOTAL REVENUE</b>	<b>1,788,096</b>	<b>1,806,701</b>	<b>2,248,835</b>	<b>1,928,528</b>	<b>2,133,822</b>	<b>-5.1%</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>1,949,939</b>	<b>2,013,453</b>	<b>2,486,565</b>	<b>2,057,720</b>	<b>2,167,758</b>	<b>-12.8%</b>

# Local Option Tax Fund Expenditures



LOCAL OPTION TAX FUND 22-4910		REQUIREMENTS (Appropriations + Ending Cash Balance)					
		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	ESTIMATED 2013-14	ADOPTED 2014-15	% CHANGE FY15/FY14
<b>PERSONAL SERVICES</b>							
1000	Salaries	60,029	63,890	53,027	53,012	73,771	39.1%
1900	Overtime	0	2	0	0	0	N/A
2700	Vacation/Sick Accrual	0	0	2,738	379	3,754	37.1%
2800	Employer Paid Taxes and Benefits	36,172	55,740	45,906	44,894	59,817	30.3%
	<b>TOTAL</b>	96,201	119,632	101,671	98,285	137,342	35.1%
<b>MATERIALS AND SERVICES</b>							
<b>A. Municipal Transportation</b>							
6080	Mountain Rides	522,610	522,610	550,000	550,000	550,000	0.0%
<b>B. Open Space Acquisition &amp; Recreation</b>							
	Parks Department **					80,347	
<b>C. Capital Improvements: Roads, Water Sewer, Parking, Ore Wagon Museum</b>							
8804	Street-Sidewalk Repair**					100,000	
<b>D. Emergency Services: Police, Fire, Amb.</b>							
6090	Consolidated Dispatch	166,981	159,417	127,534	127,534	131,360	3.0%
<b>E. City Promotion, Visitor Information and Special Events</b>							
6040	Visit Sun Valley Marketing	450,000	450,000	450,000	450,000	450,000	0.0%
6050	Fly Sun Valley	25,000	40,000	50,000	50,000	0	-100.0%
6060	Events/Promotions	24,592	59,442	58,850	58,850	58,850	0.0%
6500	Community Development Corp.	116,400	116,400	116,400	116,400	0	-100.0%
<b>F. Property Tax Relief</b>						0	N/A
<b>G. Direct costs to collect and enforce the tax</b>							
4250	Administration Fees-Tax Commission	0	68,600	144,600	128,533	0	-100.0%
4260	Professional Services-Multi-Code Off.	0	0	0	0	50,000	N/A
5000	Administrative Expense	74,927	101,032	98,161	95,000	2,500	-97.5%
	<b>TOTAL</b>	1,355,918	1,463,059	1,541,695	1,522,467	1,423,057	-7.7%

**TRANSFERS TO OTHER FUNDS**

**C. Capital Improvements: Roads, Water Sewer, Parking, Ore Wagon Museum**

8804	Transfer to Street Fund	188,032	188,032	288,032	288,032	440,815	53.0%
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**D. Emergency Services: Police, Fire, Amb.**

8810	Transfer to Fire and Rescue Fund	0	0	10,000	10,000	72,544	625.4%
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8814	Transfer to Ambulance Fund	0	0	10,000	10,000	29,000	190.0%
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**E. City Promotion, Visitor Information and Special Events**

8802	Transfer to Wagon Days Fund	85,000	95,000	85,000	85,000	55,000	-35.3%
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<b>TOTAL</b>		<b>273,032</b>	<b>283,032</b>	<b>393,032</b>	<b>393,032</b>	<b>597,359</b>	<b>-71.4%</b>
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<b>OPERATING CONTINGENCY 9930</b>		<b>18,036</b>	<b>18,538</b>	<b>35,000</b>	<b>10,000</b>	<b>10,000</b>	<b>4.7%</b>
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<b>TOTAL APPROPRIATIONS</b>		<b>1,743,187</b>	<b>1,884,261</b>	<b>2,071,398</b>	<b>2,023,784</b>	<b>2,167,758</b>	<b>-100.0%</b>
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<b>ENDING BALANCE (RESERVES)</b>		<b>206,752</b>	<b>129,192</b>	<b>415,167</b>	<b>33,936</b>	<b>0</b>	<b>-12.8%</b>
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<b>TOTAL LOCAL OPTION TAX REQUIREMENTS</b>		<b>1,949,939</b>	<b>2,013,453</b>	<b>2,486,565</b>	<b>2,057,720</b>	<b>2,167,758</b>	<b>-12.8%</b>
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(\*\*Claimed if 10% LOT Increases)



# **Additional-1% Local Option Tax Fund**

## **Purpose**

In November, 2013 an additional 1% was added to the LOT with authority to collect for five years. This additional 1% LOT is to be used to a) maintain and increase commercial air service to Friedman Memorial Airport through the use of minimum revenue guarantees or other inducements to providers, b) promote and market the existing service and any futures service to increase passengers, c) all ancillary costs associated with the ongoing effort to maintain and increase commercial air service, including management costs and bussing due to flight diversions, and d) direct cost to collect and enforce the tax, including administrative and legal fees.

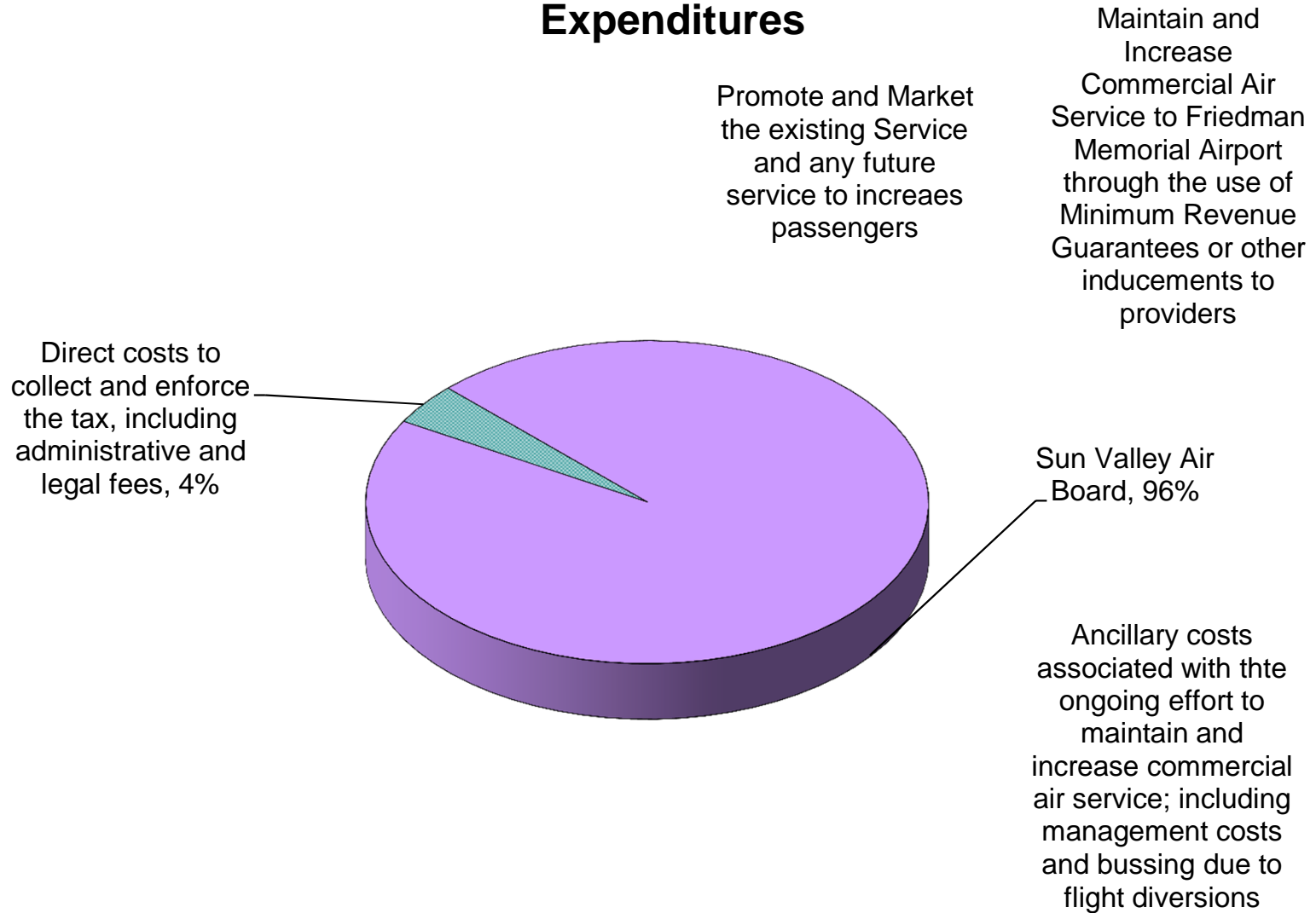


**LOT-ADDITIONAL 1% FUND - 25**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	0	0	0	0	0	0.0%
<b>FUND REVENUE</b>						
3100-3010 LOT-Additional 1%				1,258,262	1,586,882	N/A
3700-1000 Interest Earnings			0	0	0	N/A
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,258,262</b>	<b>1,586,882</b>	<b>N/A</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,258,262</b>	<b>1,586,882</b>	<b>N/A</b>

## LOT-ADDITIONAL 1% Fund Expenditures



LOT-ADDITIONAL 1% FUND - 25-491		REQUIREMENTS (Appropriations + Ending Cash Balance)					% CHANGE FY15/FY14
		ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	ESTIMATED 2013-14	ADOPTED 2014-15	
<b>MATERIALS AND SERVICES</b>							
6030	Air Service Board	0	0	0	1,191,433	1,521,229	
<b>A. Maintain and Increase Commercial Air Service to Friedman Memorial Airport through the use of Min. Revenue Guarantees or other inducements to providers</b>							
Fly Sun Valley Alliance Contract							
<b>B. Promote and Market the existing service and and any future service to increase passengers.</b>							
Visit Sun Valley Contract							
<b>C. Ancillary costs associated with the ongoing effort to maintain and increase commercial air service; including management costs and bussing due to flight diversions.</b>							
6030	Air Service Board						
<b>TOTAL</b>		0	0	0	1,191,433	1,521,229	N/A
<b>D. Direct costs to collect and enforce the tax, including administrative and legal fees.</b>							
8822	Transfers to Original LOT-Direct Costs	0	0	0	66,829	65,653	
<b>TOTAL</b>		0	0	0	66,829	65,653	N/A
<b>OPERATING CONTINGENCY 9930</b>							<b>N/A</b>
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,258,262</b>	<b>1,586,882</b>	<b>N/A</b>
<b>ENDING BALANCE (RESERVES)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL LOCAL OPTION TAX REQUIREMENTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,258,262</b>	<b>1,586,882</b>	<b>N/A</b>



# **General Obligation Debt Service Fund**





# **General Obligation Debt Service Fund**

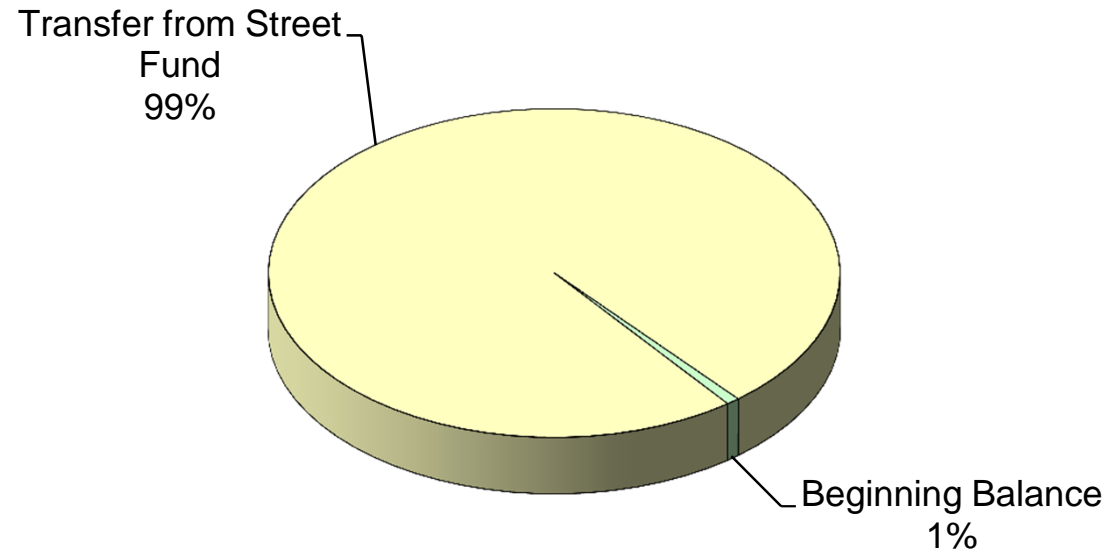
## **Purpose**

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%.

## **FY2014-2015 Objectives**

The objective of the General Obligation Debt Service Fund for FY2014-2015 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

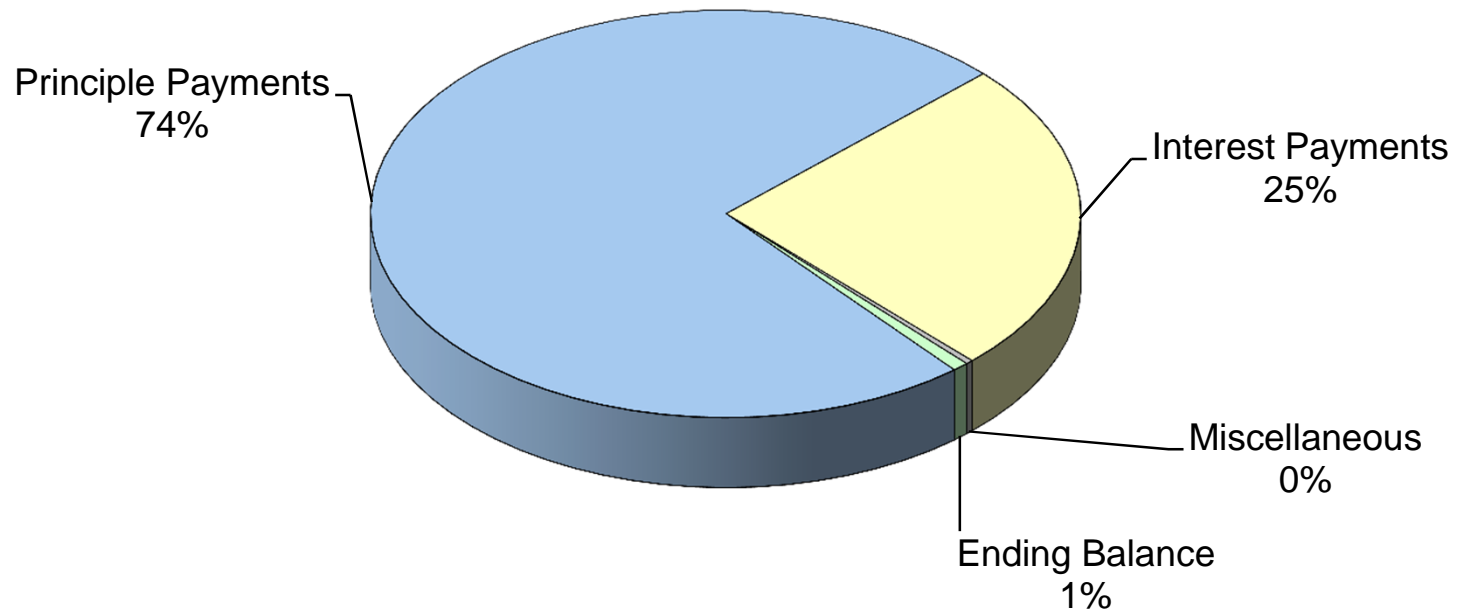


**G.O. DEBT SERVICE FUND - 40**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	1,974	1,576	2,064	1,578	1,124	-45.5%
<b>FUND REVENUE</b>						
3400-9200 Bond Proceeds	0	0	0	0	0	N/A
3700-1000 Interest Earnings	4	3	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	149,512	150,000	150,000	150,145	0.1%
<b>TOTAL REVENUE</b>	<b>150,004</b>	<b>149,514</b>	<b>150,000</b>	<b>150,000</b>	<b>150,145</b>	<b>0.1%</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>151,978</b>	<b>151,090</b>	<b>152,064</b>	<b>151,578</b>	<b>151,269</b>	<b>-0.5%</b>

# General Obligation Debt Service Fund Requirements



**G.O. DEBT SERVICE FUND 40-4800**

**REQUIREMENTS (Appropriations + Ending Cash Balance)**

		<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>MATERIALS AND SERVICES</b>							
4200	Professional Services	0	0	0	0	0	N/A
	<b>TOTAL</b>	0	0	0	0	0	N/A
<b>DEBT SERVICE</b>							
4200	Paying Agent Fees	500	500	500	500	500	0.0%
8100	Principal-Street Equipment Bond	100,000	103,000	108,000	108,000	112,000	3.7%
8200	Interest-Street Equipment Bond	49,902	46,012	41,954	41,954	37,645	-10.3%
	<b>TOTAL</b>	150,402	149,512	150,454	150,454	150,145	-0.2%
<b>TRANSFERS TO OTHER FUNDS</b>							
8850	Transfer to Capital Imp. Fund	0	0	0	0	0	N/A
	<b>TOTAL</b>	0	0	0	0	0	N/A
<b>TOTAL G.O. DEBT SERV. APPROPRIATIONS</b>		<b>150,402</b>	<b>149,512</b>	<b>150,454</b>	<b>150,454</b>	<b>150,145</b>	<b>-0.2%</b>
<b>ENDING BALANCE (RESERVES)</b>		<b>1,576</b>	<b>1,578</b>	<b>1,610</b>	<b>1,124</b>	<b>1,124</b>	<b>-30.2%</b>
<b>TOTAL G.O. DEBT SERVICE REQUIREMENTS</b>		<b>151,978</b>	<b>151,090</b>	<b>152,064</b>	<b>151,578</b>	<b>151,269</b>	<b>-0.5%</b>



# **Idaho Power Franchise Fund**





# **Idaho Power Franchise Fund**

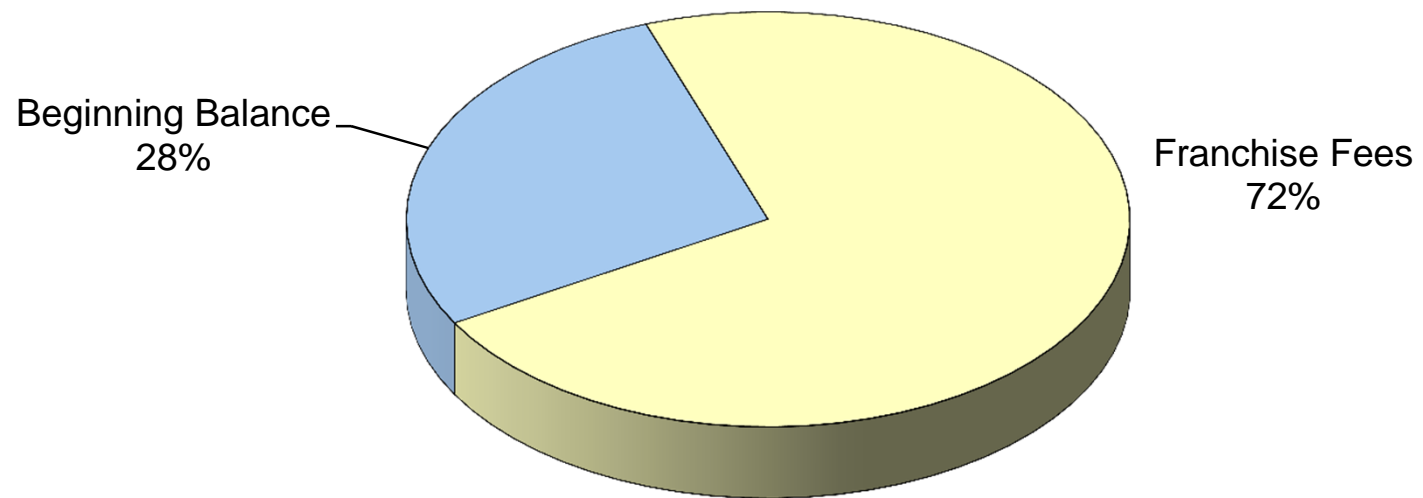
## **Purpose**

The Idaho Power Franchise Fund (formerly known as the Capital Improvement Fund). The Capital Improvement Fund initially was established to provide a central fund for the administration of capital projects identified through the city's Capital Improvement Plan. Beginning with FY2011-12, separate capital funds were established for Law Enforcement, Fire, Parks, Water and Wastewater. The Idaho Power Franchise Fund better defines this fund, which is to be used for undergrounding overhead utility lines, conversion of street lights and the energy work program.

## **FY2014-2015 Objectives**

The objective of the Idaho Power Franchise Fund for FY2014-2015 is to collect franchise fees from Idaho Power to provide funding for undergrounding projects, conversion of street lights and the energy work program. This year, \$100,000 is allocated for capital improvement projects and \$25,000 is allocated for the energy work program.

## Idaho Power Franchise Fund Resources

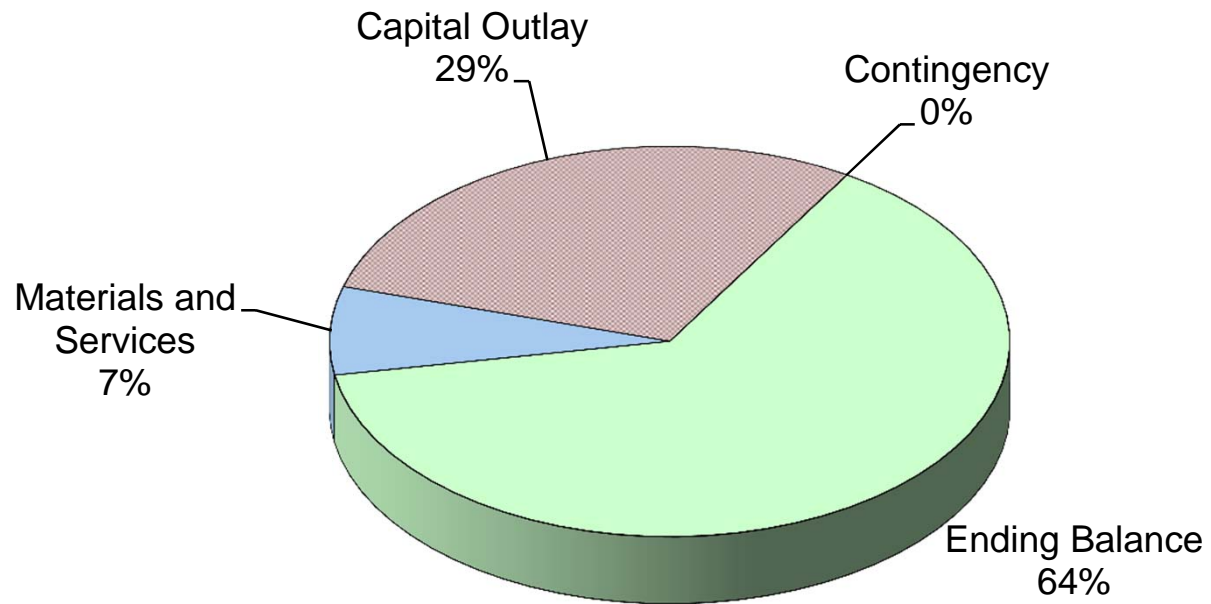


**IDAHO POWER FRANCHISE FUND - 50**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>3,262</b>	<b>221,087</b>	<b>0</b>	<b>-3,260</b>	<b>95,340</b>	
<b>FUND REVENUE</b>						
3100-6100 Franchise Fees - Idaho Power	217,765	236,619	247,000	247,000	247,000	0.0%
3700-1000 Interest Earnings	60	509	0	0	0	N/A
<b>TOTAL REVENUE</b>	<b>217,825</b>	<b>237,128</b>	<b>247,000</b>	<b>247,000</b>	<b>247,000</b>	<b>0.0%</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>221,087</b>	<b>458,215</b>	<b>247,000</b>	<b>243,740</b>	<b>342,340</b>	<b>38.6%</b>

## Idaho Power Franchise Fund Requirements



**IDAHO POWER FRANCHISE FUND - 50**

**REQUIREMENTS (Appropriations + Ending Cash Balance)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>MATERIALS AND SERVICES</b>						
4200 Professional Services	0	0	0	0	0	N/A
4250 Energy Work Program	0	0	0	0	25,000	N/A
<b>TOTAL</b>	0	0	0	0	25,000	N/A
<b>CAPITAL OUTLAY</b>						
7800 Undergrounding Projects	0	461,476	100,000	148,400	100,000	0.0%
<b>TOTAL</b>	0	461,476	100,000	148,400	100,000	0.0%
<b>OPERATING CONTINGENCY</b>	0	0	0	0	0	N/A
<b>TOTAL UND IMP FUND APPROPRIATIONS</b>	<b>0</b>	<b>461,476</b>	<b>100,000</b>	<b>148,400</b>	<b>125,000</b>	<b>25.0%</b>
<b>ENDING BALANCE (RESERVES)</b>	<b>221,087</b>	<b>-3,260</b>	<b>147,000</b>	<b>95,340</b>	<b>217,340</b>	<b>47.9%</b>
<b>TOTAL UNDERGR IMPROVEMENT REQUIRE.</b>	<b>221,087</b>	<b>458,215</b>	<b>247,000</b>	<b>243,740</b>	<b>342,340</b>	<b>38.6%</b>



# **Community Housing In-Lieu Fund**





# **Community Housing In-Lieu Fund**

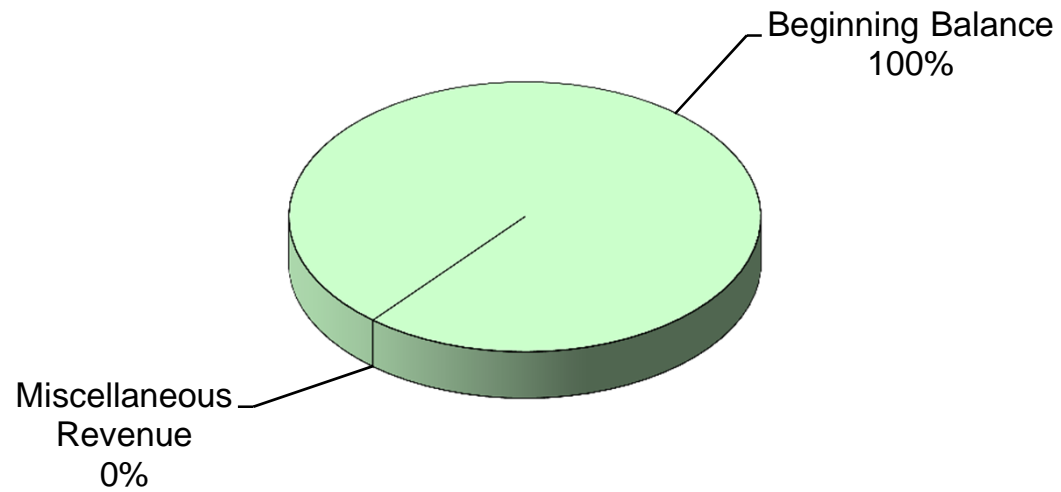
## **Purpose**

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.

## **FY2014-2015 Objectives**

The objective of the Community Housing In-Lieu Fund for FY2014-2015 is to receive in-lieu payments to provide for future financial assistance to the Blaine County Housing Authority.

## Community Housing In-Lieu Fund Resources

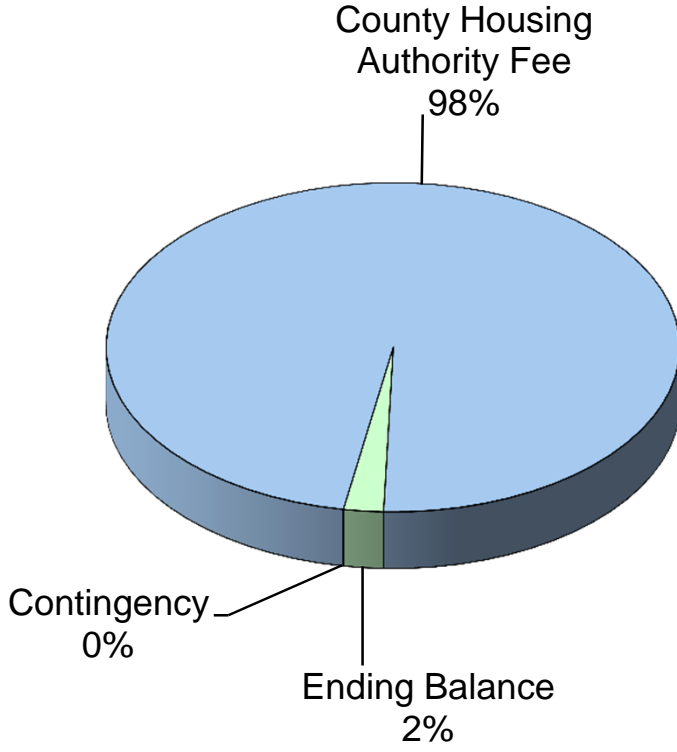


**COMMUNITY HOUSING IN-LIEU FUND - 52**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>276,893</b>	<b>77,296</b>	<b>7,296</b>	<b>7,363</b>	<b>12,275</b>	<b>68.2%</b>
<b>FUND REVENUE</b>						
3400-9400 Lot 5A	0	0	0	0	0	N/A
3400-9100 Blaine County Housing Auth Repay	0	0	0	0	0	N/A
3400-9500 ARCH Community Housing	0	0	0	0	0	N/A
3700-1000 Interest Earnings	403	67	0	5	0	N/A
3700-7500 Affordable Housing In-Lieu Fees	0	0	0	11,907	0	N/A
<b>TOTAL REVENUE</b>	<b>403</b>	<b>67</b>	<b>0</b>	<b>11,912</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>277,296</b>	<b>77,363</b>	<b>7,296</b>	<b>19,275</b>	<b>12,275</b>	<b>68.2%</b>

# Community Housing In-Lieu Fund Requirements



**COMMUNITY HOUSING FUND 52-4410**

**REQUIREMENTS (Appropriations + Ending Cash Balance)**

		<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>MATERIALS AND SERVICES</b>							
4200	Professional Services	0	0	0	0	0	N/A
6020	Blaine Co. Housing Authority Fee	70,000	70,000	7,000	7,000	12,000	71.4%
6990	Refunds	0	0	0	0	0	N/A
	<b>TOTAL</b>	<b>70,000</b>	<b>70,000</b>	<b>7,000</b>	<b>7,000</b>	<b>12,000</b>	<b>71.4%</b>
<b>CAPITAL OUTLAY</b>							
7115	Workforce Housing Project	130,000	0	0	0	0	N/A
	<b>TOTAL</b>	<b>130,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TRANSFERS TO OTHER FUNDS</b>							
8898	Transfer to Urban Renewal Fund	0	0	0	0	0	N/A
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>OPERATING CONTINGENCY 9930</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL COMMUNITY HOUSING APPROP.</b>		<b>200,000</b>	<b>70,000</b>	<b>7,000</b>	<b>7,000</b>	<b>12,000</b>	<b>71.4%</b>
<b>ENDING BALANCE (RESERVES)</b>		<b>77,296</b>	<b>7,363</b>	<b>296</b>	<b>12,275</b>	<b>275</b>	<b>-7.1%</b>
<b>TOTAL COMMUNITY HOUSING REQUIRE.</b>		<b>277,296</b>	<b>77,363</b>	<b>7,296</b>	<b>19,275</b>	<b>12,275</b>	<b>68.2%</b>



# Water Fund





# **Water Fund**

## **Purpose**

The Water Fund provides budget authority to support the operation, maintenance and improvement of the city of Ketchum water system.

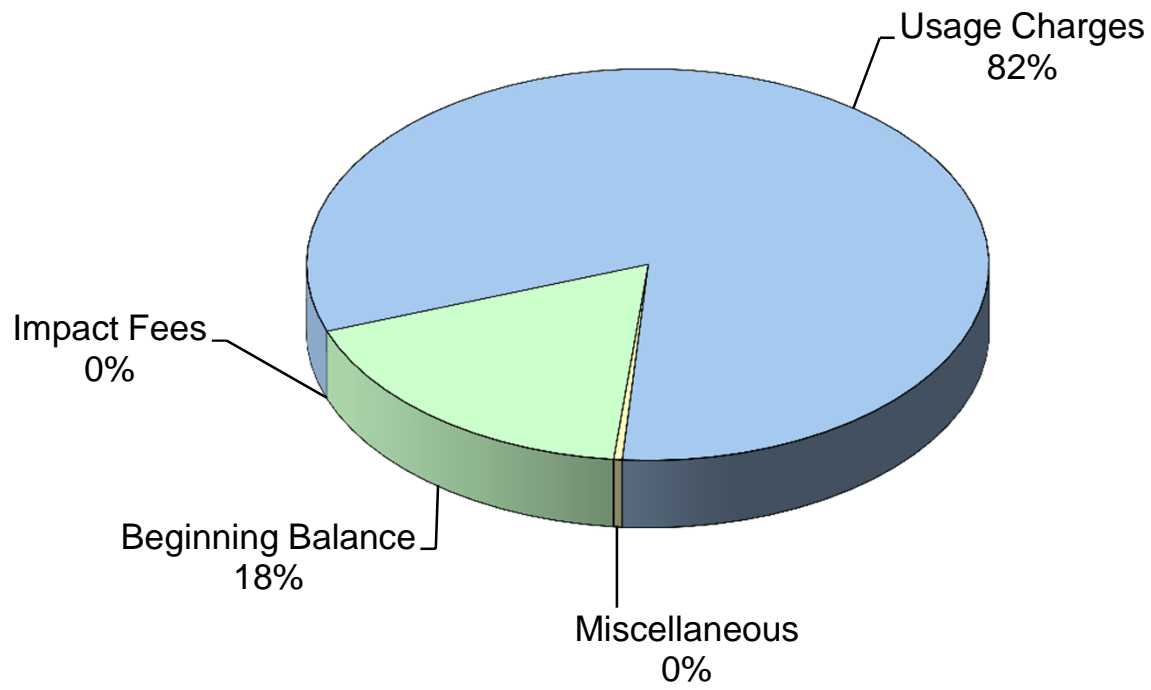
## **FY2014-2015 Objectives**

The objective of the Water Fund for FY2014-2015 is to supply potable water to customers and provide preventative and emergency maintenance for the system. A 4.9 percent general rate increase is proposed in this budget to support increasing personnel and operational costs. A comprehensive rate study will be performed this fiscal year, and this could show the necessity for an additional rate increase. An additional rate increase could be necessary to fund capital projects such as replacing aging water pipelines. Capital projects for FY2014-2015 include repairs to broken water lines and installation of water meters on flat rate accounts. No large capital improvements are planned this fiscal year, meaning that revenues and reserves may be available for projects in future fiscal years. Capital equipment purchases for FY2014-2015 will include replacement of measuring equipment and basic tools, and the purchase of water meters to support new construction and ongoing upgrades.

## **FY2014-2015 Staffing**

The Water Fund is supported by a cumulative total of 1.0 Elected Official Equivalents (EOE) and 4.55 FTE. The amounts budgeted in Personal Services reflect this total.

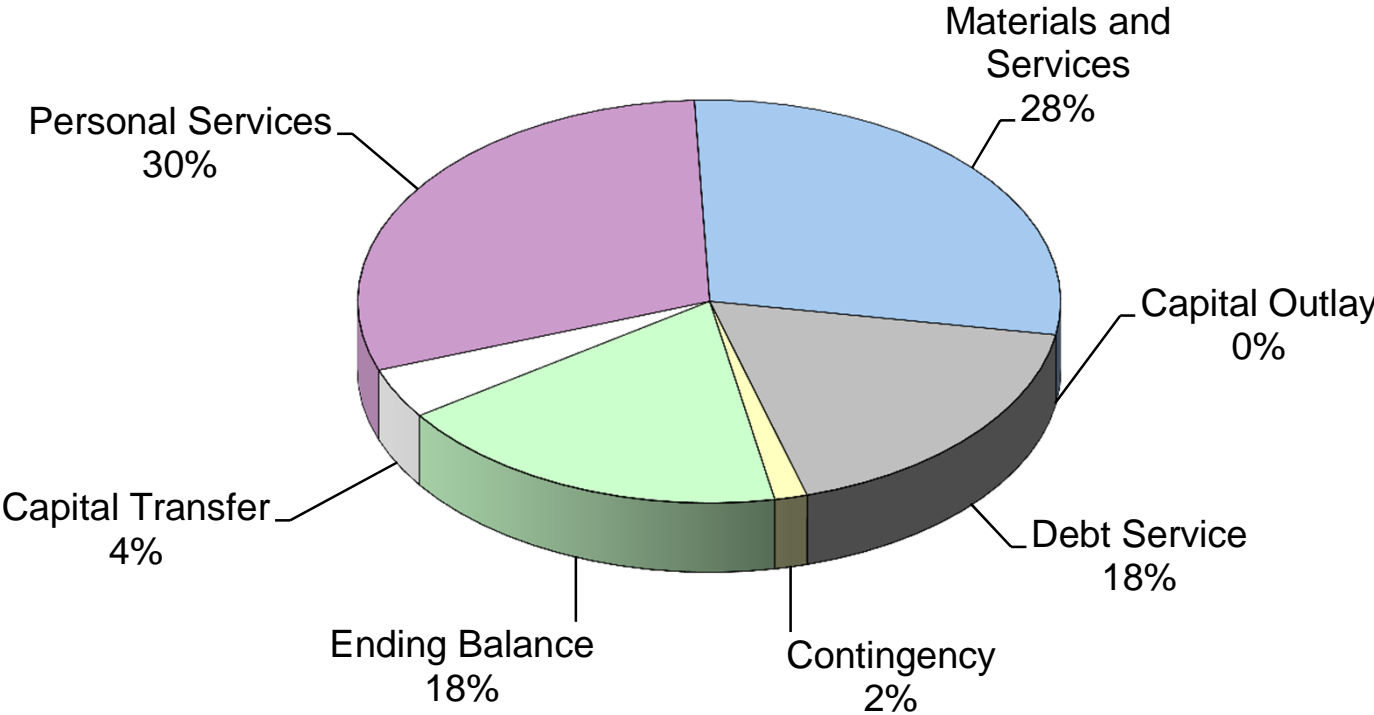
# Water Fund Resources



**WATER FUND - 63****RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>33,474</b>	<b>156,111</b>	<b>305,172</b>	<b>335,805</b>	<b>355,386</b>	<b>16.5%</b>
<b>FUND REVENUE</b>						
3400-6100 Water Usage Charges	1,507,607	1,571,993	1,526,000	1,550,000	1,630,000	6.8%
3400-6600 Water Connection Fees	4,095	10,289	2,500	2,500	2,500	0.0%
3400-7200 Impact Fees	0	-3,015	0	0	0	N/A
3700-1000 Interest Earnings	4,227	3,657	3,000	3,500	3,500	16.7%
3700-7000 Miscellaneous Revenue	3,981	6,706	2,000	2,000	2,000	0.0%
<b>TOTAL REVENUE</b>	<b>1,519,910</b>	<b>1,589,630</b>	<b>1,533,500</b>	<b>1,558,000</b>	<b>1,638,000</b>	<b>6.8%</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>1,553,384</b>	<b>1,745,741</b>	<b>1,838,672</b>	<b>1,893,805</b>	<b>1,993,386</b>	<b>8.4%</b>

# Water Fund Requirements



**WATER FUND 63-4340**

**REQUIREMENTS (Appropriations + Ending Cash Balance)**

		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>% CHANGE</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>FY15/FY14</b>
<b>PERSONAL SERVICES</b>							
1000	Salaries	331,634	309,655	349,050	345,234	340,763	-2.4%
1800	Differential Wages	9,321	10,955	7,647	9,000	7,647	0.0%
1900	Overtime	7,139	11,747	4,929	11,000	4,617	-6.3%
2700	Vacation/Sick Accrual	8,168		12,286	1,138	13,214	7.6%
2800	Employer Paid Taxes and Benefits	156,023	190,571	206,623	201,289	229,044	10.9%
	<b>TOTAL</b>	<b>512,285</b>	<b>522,928</b>	<b>580,535</b>	<b>567,661</b>	<b>595,285</b>	<b>2.5%</b>
<b>MATERIALS AND SERVICES</b>							
3100	Office Supplies and Postage	2,640	1,166	3,000	2,500	2,500	-16.7%
3120	Data Processing	2,097	1,994	2,200	2,200	2,200	0.0%
3200	Operating Supplies	9,636	10,276	11,000	11,000	11,000	0.0%
3250	Laboratory Expense	2,315	663	3,000	3,000	3,000	0.0%
3400	Minor Equipment	611	199	500	250	500	0.0%
3500	Motor Fuels & Lubricants	14,823	15,170	16,000	16,000	16,000	0.0%
3600	Computer Software	3,923	2,827	4,000	4,000	4,000	0.0%
3800	Chemicals	10,519	7,994	10,500	9,000	10,000	-4.8%
4200	Professional Services	56,629	49,229	50,000	50,000	141,000	182.0%
4300	State & Water District Fees	7,000	7,000	7,000	8,400	8,400	20.0%
4600	Insurance	9,786	12,075	12,000	12,000	12,000	0.0%
4800	Dues, Subscriptions, Memberships	0	658	500	500	500	0.0%
4900	Personnel Travel, Training, Meet.	2,062	3,898	4,000	4,000	4,000	0.0%
5000	Administrative Expense	74,840	68,919	69,290	69,290	77,931	12.5%
5100	Telephone and Communications	5,910	7,215	6,000	6,000	6,000	0.0%
5110	Computer Network	2,778	2,141	2,500	1,500	2,500	0.0%
5200	Utilities	105,332	110,080	124,800	124,800	125,500	0.6%
5500	Right-of-Way Fee (Street Dept)	73,150	73,000	76,300	76,300	81,500	6.8%
6000	Repair & Maintenance-Automotive	6,080	6,836	7,500	7,000	9,500	26.7%
6100	Repair & Maintenance-Equipment	45,955	20,247	40,000	40,000	40,000	0.0%
6910	Other Purchased Services	962	2,407	500	1,000	1,000	100.0%
7100	Property and Easement Expense	0	0	6,275	6,275	6,275	0.0%
	<b>TOTAL</b>	<b>437,048</b>	<b>403,991</b>	<b>456,865</b>	<b>455,015</b>	<b>565,306</b>	<b>23.7%</b>

**WATER FUND 63-4340**

**REQUIREMENTS (Appropriations + Ending Cash Balance) - Continued**

		<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>DEBT SERVICE 64-4800</b>							
4200	Paying Agent Fees	0	0	500	500	500	0.0%
8110	Principal-Series 2006A	19,983	20,000	15,000	15,000	15,000	0.0%
8210	Interest-Series 2006A	122,877	122,077	121,078	121,078	120,328	-0.6%
8100	Principal-Series 2006B	104,983	110,000	120,000	120,000	125,000	4.2%
8200	Interest-Series 2006B	110,864	106,665	101,165	101,165	95,165	-5.9%
	<b>TOTAL</b>	<b>358,707</b>	<b>358,742</b>	<b>357,743</b>	<b>357,743</b>	<b>355,993</b>	<b>-0.5%</b>
<b>TRANSFERS</b>							
8864	Transfer to Water Capital Imp Fund	88,750	124,275	158,000	158,000	80,550	-49.0%
	<b>TOTAL</b>	<b>88,750</b>	<b>124,275</b>	<b>158,000</b>	<b>158,000</b>	<b>80,550</b>	<b>-49.0%</b>
<b>OPERATING CONTINGENCY 9930</b>							
		483	0	30,000	0	30,000	0.0%
<b>TOTAL WATER APPROPRIATIONS</b>		<b>1,397,273</b>	<b>1,409,936</b>	<b>1,583,143</b>	<b>1,538,419</b>	<b>1,627,134</b>	<b>2.8%</b>
<b>ENDING BALANCE (RESERVES)</b>		<b>156,111</b>	<b>335,805</b>	<b>255,529</b>	<b>355,386</b>	<b>366,252</b>	<b>43.3%</b>
<b>TOTAL WATER REQUIREMENTS</b>		<b>1,553,384</b>	<b>1,745,741</b>	<b>1,838,672</b>	<b>1,893,805</b>	<b>1,993,386</b>	<b>8.4%</b>

# **Water Capital Improvement Fund**





# **Water Capital Improvement Fund**

## **Purpose**

The Water Capital Improvement Fund was established to provide a segregated accounting for capital funds, including development impact fees, and for the administration of capital projects, including those identified through the city's Capital Improvement Plan.

## **FY2014-2015 Objectives**

The objective of the Water Capital Improvement Fund for FY2014-2015 is to receive development impact fees and provide budget authority for capital projects.

**WATER CAPITAL  
IMPROVEMENT FUND - 64**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>0</b>	<b>20,541</b>	<b>32,787</b>	<b>32,641</b>	<b>39,641</b>	<b>20.9%</b>
<b>FUND REVENUE</b>						
3400-7200 Water Impact Fees	30,902	12,071	10,000	6,000	10,000	0.0%
3700-8763 Transfer from Water Fund	88,750	124,275	158,000	158,000	80,550	-49.0%
<b>TOTAL REVENUE</b>	<b>119,652</b>	<b>136,346</b>	<b>168,000</b>	<b>164,000</b>	<b>90,550</b>	<b>-46.1%</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>119,652</b>	<b>156,887</b>	<b>200,787</b>	<b>196,641</b>	<b>130,191</b>	<b>-35.2%</b>

**WATER CAPITAL  
IMPROVEMENT FUND - 64-4340**

**REQUIREMENTS (Appropriations + Ending Cash Balance)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>CAPITAL OUTLAY</b>						
6900 Miscellaneous Expense	0	0	10,000	10,000	10,000	0.0%
7100 Property and Easement Expense	6,275	5,750	0	0	0	N/A
7500 Automotive Equipment	0	0	0	0	8,000	N/A
7600 Machinery and Equipment	4,404	1,412	4,000	4,000	4,000	0.0%
7650 Water Meters	8,946	6,554	8,000	8,000	8,000	0.0%
7651 Water Meters to Flat Rate Customers	4,628	10,773	12,000	12,000	12,000	0.0%
7652 Convert Touch Read to Radio Read	3,137	0	0	0	0	N/A
7653 Water Meter Replacement	3,452	2,761	4,000	3,000	3,000	-25.0%
7800 Construction	51,780	96,996	60,000	60,000	60,000	0.0%
7801 Replace Generator W.S. Booster	0	0	60,000	60,000	0	-100.0%
7806 New Stand-by Generator Water/Adm.	16,489	0	0	0	0	N/A
<b>TOTAL APPROPRIATIONS</b>	<b>99,111</b>	<b>124,246</b>	<b>158,000</b>	<b>157,000</b>	<b>105,000</b>	<b>-33.5%</b>
<b>ENDING BALANCE (RESERVES)</b>	<b>20,541</b>	<b>32,641</b>	<b>42,787</b>	<b>39,641</b>	<b>25,191</b>	<b>-41.1%</b>
<b>TOTAL REQUIREMENTS</b>	<b>119,652</b>	<b>156,887</b>	<b>200,787</b>	<b>196,641</b>	<b>130,191</b>	<b>-35.2%</b>



# Wastewater Fund



# **Wastewater Fund**

## **Purpose**

The Wastewater Fund provides budget authority to support the operation, maintenance and improvement of the city of Ketchum wastewater system.

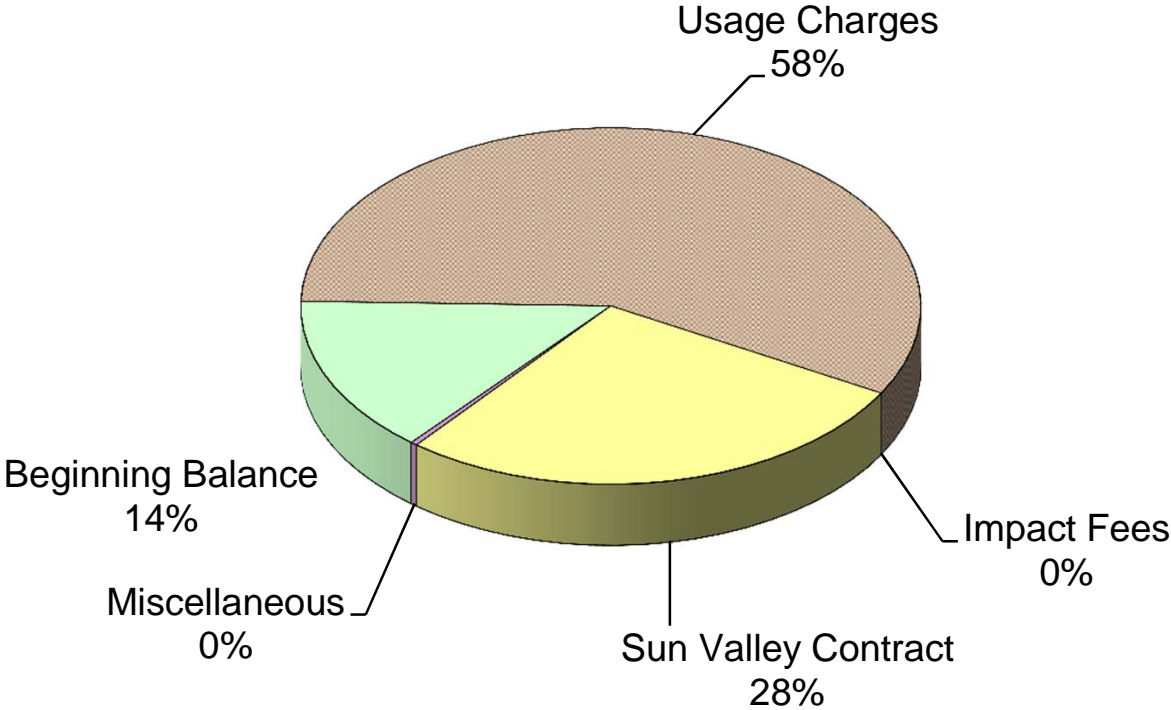
## **FY2014-2015 Objectives**

The objective of the Wastewater Fund for FY2014-2015 is to collect and treat the community's wastewater and provide preventative and emergency maintenance for the system. A 4.9 percent general rate increase is proposed in this budget to meet increasing personnel and operational costs. A comprehensive rate study will be performed this fiscal year and this could show the necessity for an additional rate increase. The additional rate increase would be necessary to fund capital projects for this year, including planning and design of an upgrade to the headworks facility. Capital equipment appropriations for FY2014-2015 include miscellaneous lab equipment, replacement cloth filter media, replacement UV lamps and ballast cards, and a series of smaller purchases designed to maintain current levels of service.

## **FY2014-2015 Staffing**

The Wastewater Fund is supported by a total of 1.0 Elected Official Equivalents (EOE) and 9.55 FTE. The amounts budgeted in Personal Services reflect this total.

# Wastewater Fund Resources

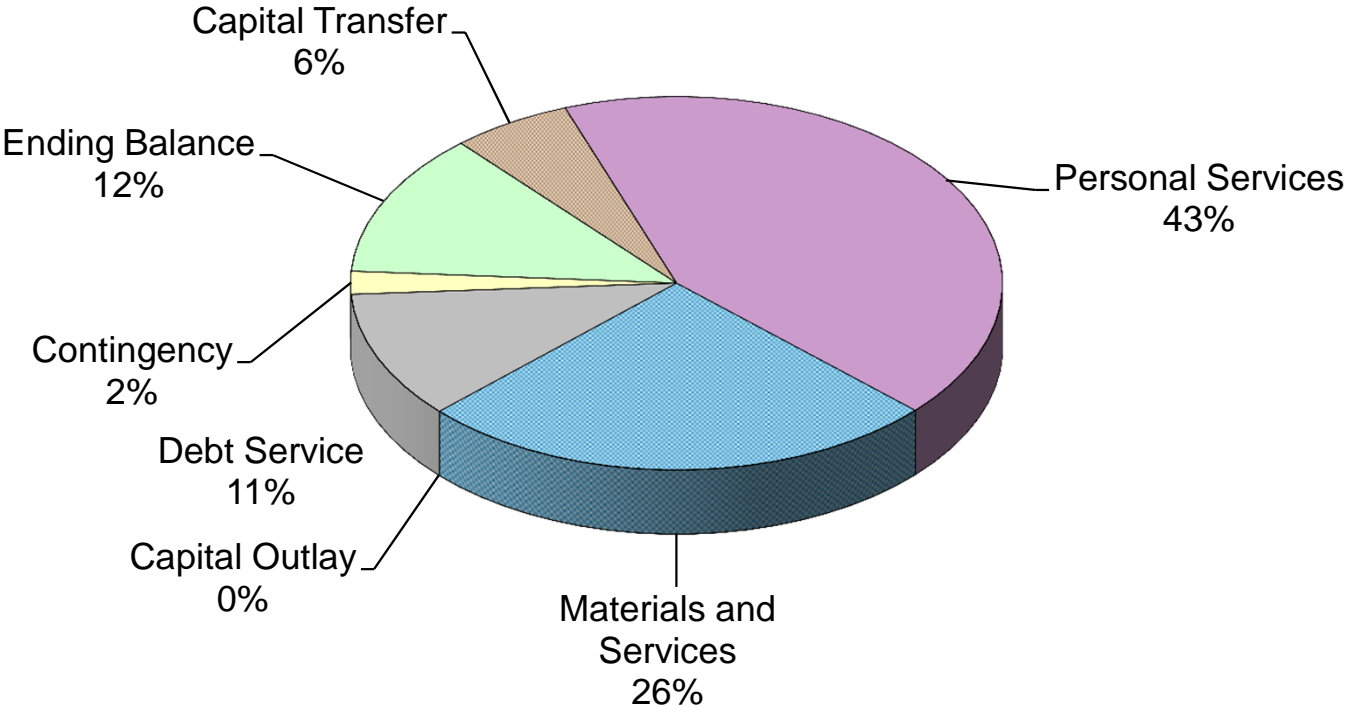




**WASTEWATER FUND - 65****RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>1,177,412</b>	<b>883,132</b>	<b>1,152,211</b>	<b>606,083</b>	<b>360,204</b>	<b>-68.7%</b>
<b>FUND REVENUE</b>						
3400-7100 Wastewater Service Charges	1,301,133	1,348,020	1,385,000	1,390,000	1,454,000	5.0%
3400-7200 Impact Fees	0	0	0	0	0	N/A
3400-7300 Inspection Fees	240	280	0	100	100	N/A
3400-7600 Connection Fees	0	0	0	0	0	N/A
3400-7800 Sun Valley W & S District Contract	677,523	879,777	812,000	696,000	695,733	-14.3%
3400-7900 Ohio Gulch Co-Op Reimbursement	2,777	5,591	5,000	5,000	5,000	0.0%
3700-1000 Interest Earnings	5,698	4,830	5,000	3,700	3,000	-40.0%
3700-7000 Miscellaneous Revenue	138	142	500	200	500	0.0%
<b>TOTAL REVENUE</b>	<b>1,987,509</b>	<b>2,238,640</b>	<b>2,207,500</b>	<b>2,095,000</b>	<b>2,158,333</b>	<b>-2.2%</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>3,164,921</b>	<b>3,121,772</b>	<b>3,359,711</b>	<b>2,701,083</b>	<b>2,518,537</b>	<b>-25.0%</b>

# Wastewater Fund Requirements



**WASTEWATER FUND 65-4350**

**REQUIREMENTS (Appropriations + Ending Cash Balance)**

		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>% CHANGE</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>FY15/FY14</b>
<b>PERSONAL SERVICES</b>							
1000	Salaries	548,175	532,114	575,959	572,143	575,635	-0.1%
1800	Differential Wages	23,781	22,334	27,635	25,000	27,635	0.0%
1900	Overtime	6,084	8,875	7,624	7,624	11,029	44.7%
2700	Vacation/Sick Accrual	7,924	0	22,460	1,138	24,575	9.4%
2800	Employer Paid Taxes and Benefits	278,497	364,126	385,283	379,949	431,254	11.9%
	<b>TOTAL</b>	<b>864,461</b>	<b>927,449</b>	<b>1,018,961</b>	<b>985,854</b>	<b>1,070,128</b>	<b>5.0%</b>
<b>MATERIALS AND SERVICES</b>							
3100	Office Supplies and Postage	1,340	2,073	2,500	2,000	2,000	-20.0%
3120	Data Processing	3,145	2,991	3,000	3,000	3,000	0.0%
3200	Operating Supplies	16,389	18,948	22,000	22,000	22,000	0.0%
3400	Minor Equipment	108	101	600	200	200	-66.7%
3500	Motor Fuels & Lubricants	13,310	12,537	13,500	13,500	14,000	3.7%
3600	Computer Software	179	2,827	3,000	1,500	3,000	0.0%
3800	Chemicals	53,494	47,650	72,000	60,000	65,000	-9.7%
4200	Professional Services	21,438	32,807	37,000	37,000	37,000	0.0%
4600	Insurance	19,772	29,518	30,000	30,000	30,000	0.0%
4900	Personnel Travel, Training, Meet.	2,497	3,441	6,000	5,000	6,000	0.0%
5000	Administrative Expense	101,569	91,891	92,387	92,387	110,402	19.5%
5100	Telephone and Communications	4,558	4,195	4,500	4,500	4,500	0.0%
5110	Computer Network	3,136	1,704	2,500	1,500	2,500	0.0%
5200	Utilities	110,643	131,856	148,000	148,000	148,000	0.0%
5500	Right-of-Way Fee (Street Dept)	64,500	64,250	69,250	69,250	72,700	5.0%
6000	Repair & Maintenance-Automotive	8,955	4,988	9,000	5,000	5,000	-44.4%
6100	Repair & Maintenance-Equipment	49,049	58,045	60,000	60,000	60,000	0.0%
6150	Ohio Gulch Repair and Replace	1,000	0	5,000	5,000	5,000	0.0%
6900	Other Purchased Services	13,200	37,744	55,000	55,000	65,000	18.2%
	<b>TOTAL</b>	<b>488,282</b>	<b>547,567</b>	<b>635,237</b>	<b>614,837</b>	<b>655,302</b>	<b>3.2%</b>

**WASTEWATER FUND 65-4350**

**REQUIREMENTS (Appropriations + Ending Cash Balance) - Continued**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>DEBT SERVICE 65-4800</b>						
4200	Paying Agent Fees	500	500	5,000	500	-90.0%
8100	Principal-Series 2004	85,000	90,000	90,000	95,000	5.6%
8200	Interest-Series 2004	56,610	53,548	50,398	50,398	-6.4%
8110	Principal-Series 2006	74,983	75,000	80,000	85,000	6.3%
8210	Interest-Series 2006	62,094	59,095	55,345	55,345	-7.2%
	<b>TOTAL</b>	<b>279,187</b>	<b>278,142</b>	<b>280,743</b>	<b>276,243</b>	<b>-0.6%</b>
<b>TRANSFERS</b>						
8867	Transfer to WWater Capital Imp Fund	649,376	762,531	463,945	463,945	-67.7%
	<b>TOTAL</b>	<b>649,376</b>	<b>762,531</b>	<b>463,945</b>	<b>463,945</b>	<b>-67.7%</b>
<b>OPERATING CONTINGENCY 9930</b>						
		483	0	55,000	0	-9.1%
<b>TOTAL WASTEWATER APPROPRIATIONS</b>		<b>2,281,789</b>	<b>2,515,690</b>	<b>2,453,886</b>	<b>2,340,879</b>	<b>-10.2%</b>
<b>ENDING BALANCE (RESERVES)</b>		<b>883,132</b>	<b>606,083</b>	<b>905,825</b>	<b>360,204</b>	<b>-65.3%</b>
<b>TOTAL WASTEWATER REQUIREMENTS</b>		<b>3,164,921</b>	<b>3,121,772</b>	<b>3,359,711</b>	<b>2,701,083</b>	<b>-25.0%</b>

# **Wastewater Capital Improvement Fund**



# **Wastewater Capital Improvement Fund**

## **Purpose**

The Wastewater Capital Improvement Fund was established to provide a segregated accounting for capital funds, including development impact fees, and for the administration of capital projects, including those identified through the city's Capital Improvement Plan.

## **FY2014-2015 Objectives**

The objective of the Wastewater Capital Improvement Fund for FY2014-2015 is to receive development impact fees and provide budget authority for capital projects.

**WASTEWATER CAPITAL  
IMPROVEMENT FUND - 67**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>0</b>	<b>149,540</b>	<b>160,448</b>	<b>167,589</b>	<b>221,034</b>	<b>37.8%</b>
<b>FUND REVENUE</b>						
3400-7200 Wastewater Impact Fees	14,583	36,788	12,000	0	12,000	0.0%
3700-8765 Transfer from Wastewater Fund	649,376	762,531	463,945	463,945	150,000	-67.7%
<b>TOTAL REVENUE</b>	<b>663,959</b>	<b>799,319</b>	<b>475,945</b>	<b>463,945</b>	<b>162,000</b>	<b>-66.0%</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>663,959</b>	<b>948,859</b>	<b>636,393</b>	<b>631,534</b>	<b>383,034</b>	<b>-39.8%</b>



**WASTEWATER CAPITAL  
IMPROVEMENT FUND - 67**

**REQUIREMENTS (Appropriations + Ending Cash Balance)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>CAPITAL OUTLAY</b>						
7500 Automotive Equipment	0	0	0	0	0	N/A
7600 Machinery and Equipment	44,838	30,576	78,600	63,000	118,000	50.1%
7800 Construction	18,892	3,612	5,000	2,500	5,000	0.0%
7801 Reuse Pump Station	284,566	601,290	20,000	17,000	0	-100.0%
7802 Reuse Engineering	80,706	69,647	0	0	0	N/A
7803 Reuse Contingencies	6,330	0	0	0	0	N/A
7804 Aeration Blower Upgrade/Replace	39,287	76,144	328,000	328,000	0	-100.0%
7805 Repair Clarifier #1 Dome	0	0	0	0	0	N/A
7806 Stand-by Generator-Admin Building	0	0	0	0	0	N/A
7807 Re-surface Office/Brick Buildings	39,800	0	0	0	0	N/A
7808 Headworks Planning and Design	0	0	145,000	0	145,000	0.0%
7809 Energy Efficiency Projects	0	0	0	0	50,000	N/A
<b>TOTAL APPROPRIATIONS</b>	<b>514,419</b>	<b>781,270</b>	<b>576,600</b>	<b>410,500</b>	<b>318,000</b>	<b>-44.8%</b>
<b>ENDING BALANCE (RESERVES)</b>	<b>149,540</b>	<b>167,589</b>	<b>59,793</b>	<b>221,034</b>	<b>65,034</b>	<b>8.8%</b>
<b>TOTAL REQUIREMENTS</b>	<b>663,959</b>	<b>948,859</b>	<b>636,393</b>	<b>631,534</b>	<b>383,034</b>	<b>-39.8%</b>



# Police Trust Fund



# **Police Trust Fund**

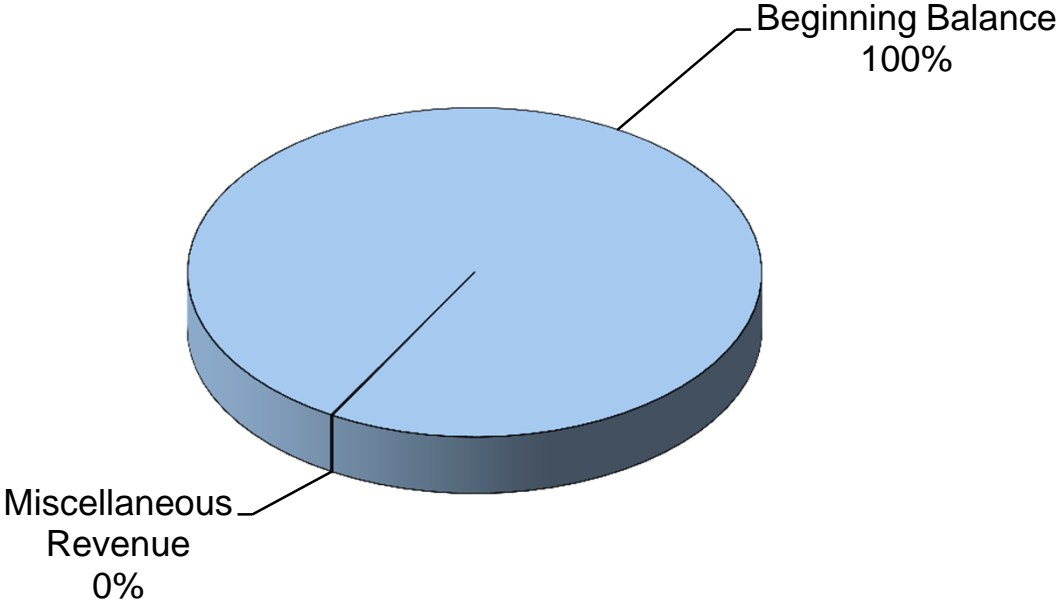
## **Purpose**

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

## **FY2014-2015 Objectives**

The objective of the Police Trust Fund for FY2014-2015 is to support the financial needs of the Police Department's capital equipment and improvement projects on an "as-needed" basis.

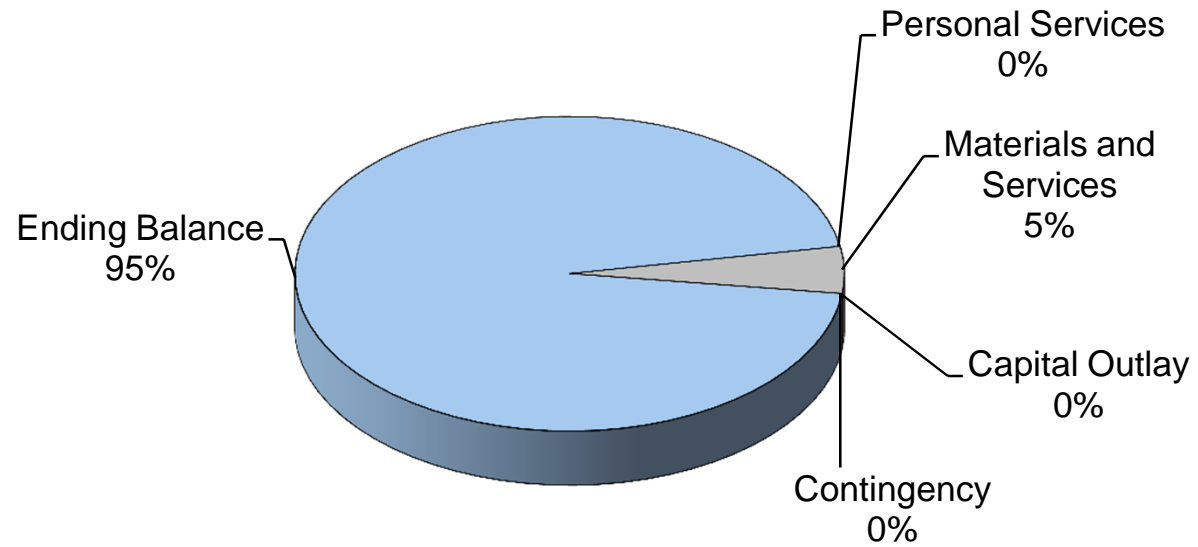
# Police Trust Fund Resources



**POLICE TRUST FUND - 90****RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>108,044</b>	<b>108,580</b>	<b>108,580</b>	<b>108,875</b>	<b>103,975</b>	<b>-4.2%</b>
<b>FUND REVENUE</b>						
3300-1120 Byrne Grant	0	0	0	0	0	N/A
3700-1000 Interest Earnings	233	195	0	100	100	N/A
3700-6500 Donations - Private	0	100	0	0	0	N/A
3700-7000 Miscellaneous Revenue	303	0	0	0	0	N/A
<b>TOTAL REVENUE</b>	<b>536</b>	<b>295</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>N/A</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>108,580</b>	<b>108,875</b>	<b>108,580</b>	<b>108,975</b>	<b>104,075</b>	<b>-4.1%</b>

## Police Trust Fund Requirements





**POLICE TRUST FUND 90-4900**

**REQUIREMENTS (Appropriations + Ending Cash Balance)**

		<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>PERSONAL SERVICES</b>							
2000	Personal Services	0	0	0	0	0	N/A
	<b>TOTAL</b>	0	0	0	0	0	N/A
<b>MATERIALS AND SERVICES</b>							
3200	Operating Supplies	0	0	0	0	0	N/A
3250	Halloween Supplies	0	0	0	0	0	N/A
3600	Computer Software	0	0	0	0	0	N/A
4200	Professional Services	0	0	0	0	0	N/A
4900	Travel, Training and Meetings	0	0	0	0	0	N/A
6900	Miscellaneous Expense	0	0	5,000	5,000	5,000	N/A
6910	Other Purchased Services	0	0	0	0	0	N/A
	<b>TOTAL</b>	0	0	5,000	5,000	5,000	N/A
<b>CAPITAL OUTLAY</b>							
7400	Office Furniture & Equipment	0	0	0	0	0	N/A
7500	Automotive Equipment	0	0	0	0	0	N/A
7600	Other Machinery & Equipment	0	0	0	0	0	N/A
7800	Building Construction	0	0	0	0	0	N/A
	<b>TOTAL</b>	0	0	0	0	0	N/A
<b>OPERATING CONTINGENCY 9930</b>		0	0	0	0	0	N/A
<b>TOTAL POLICE TRUST APPROPRIATIONS</b>		<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0.0%</b>
<b>ENDING BALANCE (RESERVES)</b>		<b>108,580</b>	<b>108,875</b>	<b>103,580</b>	<b>103,975</b>	<b>99,075</b>	<b>-4.3%</b>
<b>TOTAL POLICE TRUST REQUIREMENTS</b>		<b>108,580</b>	<b>108,875</b>	<b>108,580</b>	<b>108,975</b>	<b>104,075</b>	<b>-4.1%</b>



# Fire Trust Fund



# **Fire Trust Fund**

## **Purpose**

The Fire 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.

## **FY2014-2015 Objectives**

The objective of the Fire Trust Fund for FY2014-2015 is to support the financial needs of the Fire Department's grant funding efforts and to provide for acquisition of items funded through grants and donations on an "as-needed" basis.

**FIRE TRUST FUND - 92**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>-33,621</b>	<b>-33,621</b>	<b>N/A</b>
<b>FUND REVENUE</b>						
3300-1120 Grants - Federal	0	206,874	0	0	0	N/A
3300-4100 Grants - State	0	2,500	0	0	0	N/A
3310-9100 Castle Rock Fire - Id Dept of Lands	0	0	0	0	0	N/A
3300-4200 Grants - Private	0	0	0	0	0	N/A
3700-6500 Donations - Private	0	0	0	0	0	N/A
3700-6600 Donations - St. Alphonsus	0	0	0	0	0	N/A
3700-7000 Miscellaneous Revenue	34,500	0	0	0	0	N/A
<b>TOTAL REVENUE</b>	<b>34,500</b>	<b>209,374</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>34,500</b>	<b>209,375</b>	<b>0</b>	<b>-33,621</b>	<b>-33,621</b>	<b>N/A</b>

**FIRE TRUST FUND 92-4900**

**REQUIREMENTS (Appropriations + Ending Cash Balance)**

		<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>PERSONAL SERVICES</b>							
1500	On-Call Wages-Beaver Creek Fire	0	24,537	0	0	0	N/A
1900	Overtime-Beaver Creek Fire	0	5,094	0	0	0	N/A
2800	Employer Paid Taxes/Benefits-C.R.	0	3,990	0	0	0	N/A
	<b>TOTAL</b>	<b>0</b>	<b>33,621</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>MATERIALS AND SERVICES</b>							
3100	Office Supplies and Postage	0	0	0	0	0	N/A
3200	Operating Supplies	0	0	0	0	0	N/A
3599	Motor Fuels and Lubricants	0	0	0	0	0	N/A
4200	Professional Services	0	0	0	0	0	N/A
4900	Travel, Training and Meetings	0	0	0	0	0	N/A
5199	Telephone and Communications	0	0	0	0	0	N/A
6910	Other Purchased Services	0	0	0	0	0	N/A
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>CAPITAL OUTLAY</b>							
7600	Other Machinery & Equipment	34,499	209,375	0	0	0	N/A
	<b>TOTAL</b>	<b>34,499</b>	<b>209,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL FIRE TRUST APPROPRIATIONS</b>		<b>34,499</b>	<b>242,996</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>ENDING BALANCE (RESERVES)</b>		<b>1</b>	<b>-33,621</b>	<b>0</b>	<b>-33,621</b>	<b>-33,621</b>	<b>N/A</b>
<b>TOTAL FIRE TRUST REQUIREMENTS</b>		<b>34,500</b>	<b>209,375</b>	<b>0</b>	<b>-33,621</b>	<b>-33,621</b>	<b>N/A</b>





# **Development Trust Fund**



# **Development Trust Fund**

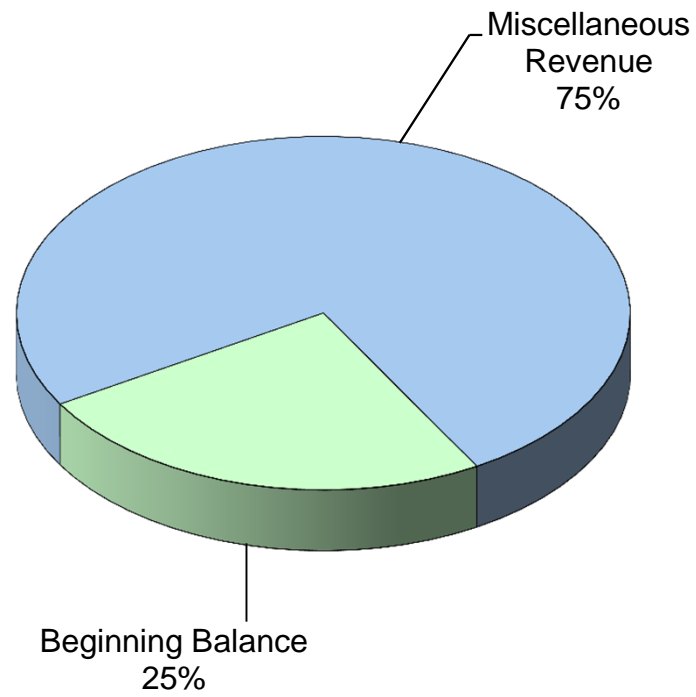
## **Purpose**

The Development Trust Fund provides budget authority to receive and expend money obtained through development security agreements. Development security agreements require developers to provide security deposits to assure that improvements stipulated through the planning and zoning process are accomplished. If a developer fails to install required improvements, the city may use the related security deposit to satisfy the requirement. If improvements are accomplished as required, the deposits are refunded to the developer.

## **FY2014-2015 Objectives**

The objective of the Development Trust Fund for FY2014-2015 is to support the use of security deposit related to planning and zoning process.

## Development Trust Fund Resources

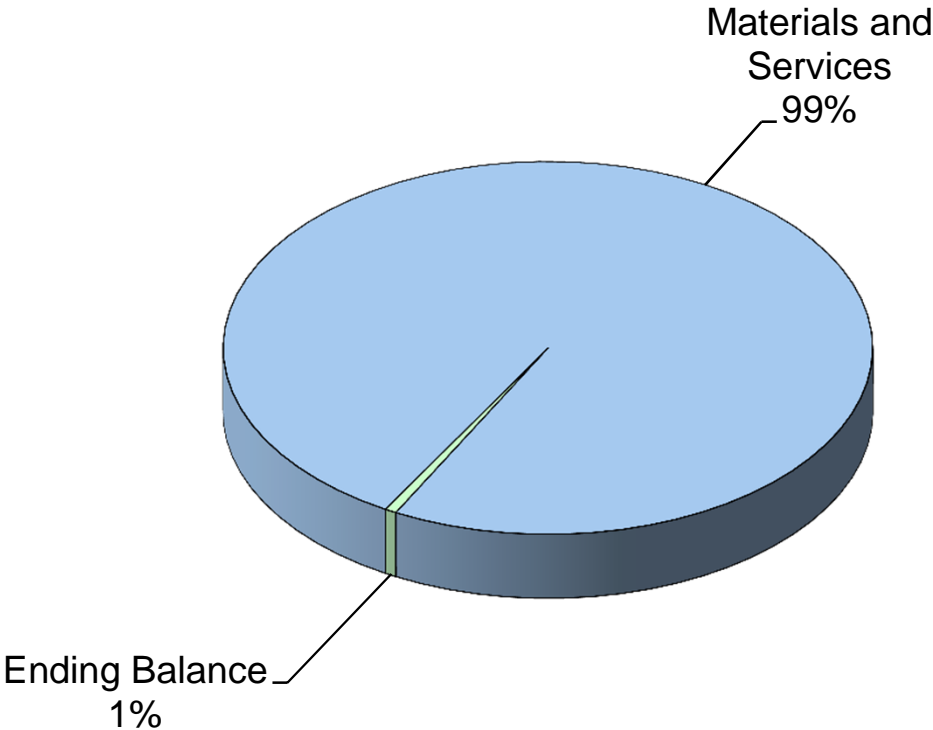


**DEVELOPMENT TRUST FUND - 94**

**RESOURCES (Beginning Cash Balance + Revenues)**

	<b>ACTUAL 2011-12</b>	<b>ACTUAL 2012-13</b>	<b>ADOPTED 2013-14</b>	<b>ESTIMATED 2013-14</b>	<b>ADOPTED 2014-15</b>	<b>% CHANGE FY15/FY14</b>
<b>BEGINNING CASH BALANCE</b>	<b>16,981</b>	<b>24,677</b>	<b>71,047</b>	<b>51,916</b>	<b>17,406</b>	<b>-75.5%</b>
<b>FUND REVENUE</b>						
3700-1000 Interest Earnings	12	8	0	0	0	N/A
3700-7000 Development Retainer Fees	5,315	10,630	25,000	20,000	53,000	112.0%
3700-8020 Okland Contruction-Northwood Place	0	0	0	0	0	N/A
3700-8021 Marc Schorr-Demo Security	0	0	0	0	0	N/A
3700-8022 Jean-Bob Subdivision Demo Security	0	0	0	0	0	N/A
3700-8023 Intermountain Cap-880 Walnut Demo	7,260	0	0	0	0	N/A
3700-8024 420 1/2 First St E Demo Security	1,000	0	0	0	0	N/A
3700-8025 Morris Hitson Demo Security	17,700	0	0	0	0	N/A
3700-8026 TBDBV LLC Demo Security	13,194	0	0	0	0	N/A
3700-8027 BVO Demo Security	2,250	0	0	0	0	N/A
3700-8028 Bigwood Bread-Demo Security	0	750	0	0	0	N/A
3700-8029 Degennaro Residence Demo Sec	0	4,500	0	0	0	N/A
3700-8030 620 East Siselle Demo Security	0	12,000	0	0	0	N/A
3700-8031 M Nicolais Demo Security	0	6,308	0	0	0	N/A
3700-8032 Grabowski Demo Security	0	17,250	0	0	0	N/A
3700-8033 Park Place III Security	0	4,575	0	0	0	N/A
3700-8034 Park Place IV Security	0	2,700	0	0	0	N/A
3700-8035 Kendall Luff Demo Security	0	15,810	0	0	0	N/A
<b>TOTAL REVENUE</b>	<b>46,731</b>	<b>74,531</b>	<b>25,000</b>	<b>20,000</b>	<b>53,000</b>	<b>112.0%</b>
<b>TOTAL RESOURCES (Balance + Revenues)</b>	<b>63,712</b>	<b>99,208</b>	<b>96,047</b>	<b>71,916</b>	<b>70,406</b>	<b>-26.7%</b>

# Development Trust Fund Requirements



## DEVELOPMENT TRUST FUND 94-4900

## REQUIREMENTS (Appropriations + Ending Cash Balance)

	ACTUAL 2011-12	ACTUAL 2012-13	ADOPTED 2013-14	ESTIMATED 2013-14	ADOPTED 2014-15	% CHANGE FY15/FY14
<b>MATERIALS AND SERVICES</b>						
6910 Other Purchased Services	4,478	0	70,000	30,000	70,000	0.0%
6600 Refunds- P&Z Retainer Fees		5,148	0	0	0	N/A
7001 James Baldwin	0	0	0	0	0	N/A
7002 Creekside Development	0	0	0	0	0	N/A
7003 Dave Wendland	1,410	0	0	0	0	N/A
7004 Englemann, Inc. (Jack Bunce)	0	0	0	0	0	N/A
8022 Jean-Bob Subdivision Deposit	0	0	0	0	0	N/A
8023 Intermountain Cap-880 Walnut-Demo	0	0	0	7,260	0	N/A
8025 Morris Hitson Demo Security	17,702	0	0	0	0	N/A
8026 TBDBV LLC Demo Security	13,195	0	0	0	0	N/A
8027 BVO Demo Security	2,250	0	0	0	0	N/A
8028 Bigwood Bread Demo Security	0	750	0	0	0	N/A
8030 620 East Sisilli Demo Security	0	12,001	0	0	0	N/A
8031 M. Nicolais-Demo Sec		6,308	0	0	0	N/A
8032 Grabowski (Farnham Const)-Demo	0	0	0	17,250	0	N/A
8033 Park Place III ImprovementSecurity		4,575	0	0	0	N/A
8034 Park Place IV ImprovementSecurity		2,700	0	0	0	N/A
8035 Kendall Luff Const-Demo Sec	0	15,810	0	0	0	N/A
<b>TOTAL DEVELOP TRUST APPROPRIATIONS</b>	<b>39,035</b>	<b>47,292</b>	<b>70,000</b>	<b>54,511</b>	<b>70,000</b>	<b>0.0%</b>
<b>ENDING BALANCE (RESERVES)</b>	<b>24,677</b>	<b>51,916</b>	<b>26,047</b>	<b>17,406</b>	<b>406</b>	<b>-98.4%</b>
<b>TOTAL DEVELOP TRUST REQUIREMENTS</b>	<b>63,712</b>	<b>99,208</b>	<b>96,047</b>	<b>71,916</b>	<b>70,406</b>	<b>-26.7%</b>