

CITY OFFICIALS

W. Greg Nelson, Mayor

Richard Cardoza, Council President

Briana Buban-Vonder Haar, Council Member

Pat Jones, Council Member

Joe Stear, Council Member

CITY OF KUNA

Kuna City Hall Council Chamber, 763 W. Avalon Street, Kuna, Idaho

City Council Budget Workshop

AGENDA

Monday, July 13, 2015

4:00 p.m.

7:00 P.M. CITY COUNCIL BUDGET WORKSHOP

- 1. Call to Order and Roll Call**
- 2. FYE 2016 General Fund Revenue Workshop**
- 3. Adjournment:**

CITY OF KUNA, IDAHO

FISCAL YEAR ENDING SEPTEMBER 30, 2016 BUDGET WORKBOOK - GENERAL FUND REVENUE



DOWNTOWN KUNA - 19TH CENTURY

*JOHN MARSH
KUNA CITY TREASURER*

REVENUE STATEMENT - CITY OF KUNA - FYE 2016
GENERAL FUND

ACCOUNT #	ACCOUNT NAME	FYE 2016	FYE 2015		FYE 2014		FYE 2013		FYE 2012		FYE 2011	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
TAX REVENUE												
01-4100	Property Tax Revenue	\$1,971,444	\$1,777,962	\$1,777,962	\$1,749,845	\$1,707,316	\$1,607,742	\$1,586,786	\$1,491,494	\$1,468,232	\$1,456,836	\$1,439,711
01-4110	Property Tax Interest & Penalty	\$5,555	\$5,555	\$4,657	\$5,314	\$6,990	\$6,662	\$11,746	\$10,285	\$8,000	\$10,608	\$7,225
01-4001	Sales Tax Revenue Sharing - State	\$545,184	\$519,223	\$513,464	\$494,498	\$509,994	\$463,332	\$431,772	\$435,087	\$395,000	\$401,186	\$425,000
01-4120	Sales Tax Revenue Sharing - County	\$159,598	\$151,998	\$150,809	\$144,760	\$133,164	\$123,189	\$86,324	\$93,630	\$56,155	\$70,792	\$66,000
		\$2,681,781	\$2,454,739	\$2,446,892	\$2,394,417	\$2,357,464	\$2,200,925	\$2,116,628	\$2,030,497	\$1,927,387	\$1,939,422	\$1,937,936
INTERGOVERNMENTAL REVENUE												
01-4000	State Liquor Distribution	\$131,925	\$131,925	\$128,458	\$125,125	\$132,911	\$130,895	\$124,536	\$123,787	\$110,000	\$118,227	\$103,000
01-4130	County Fine Distribution	\$32,309	\$38,680	\$48,000	\$46,308	\$60,000	\$59,596	\$73,554	\$71,828	\$120,000	\$96,652	\$80,000
		\$164,234	\$170,605	\$176,458	\$171,433	\$192,911	\$190,491	\$198,090	\$195,615	\$230,000	\$214,879	\$183,000
LICENSES/PERMITS/FEE REVENUE												
01-4170	Franchise Fees	\$275,307	\$272,525	\$248,437	\$260,526	\$249,982	\$238,807	\$250,213	\$256,970	\$258,156	\$228,638	\$248,718
01-4180	Business Licenses	\$184	\$184	\$160	\$135	\$248	\$345	\$120	\$113	\$168	\$150	\$138
01-4183	Wine Licenses	\$1,800	\$1,800	\$1,800	\$1,800	\$1,400	\$1,200	\$1,600	\$1,400	\$1,800	\$1,600	\$1,800
01-4181	Liquor Licenses	\$5,625	\$5,485	\$5,063	\$5,177	\$4,500	\$4,500	\$4,500	\$4,900	\$4,500	\$4,500	\$6,750
01-4182	Beer Licenses	\$2,500	\$2,500	\$2,650	\$2,650	\$2,350	\$2,250	\$2,350	\$2,225	\$2,550	\$2,350	\$3,500
01-4184	Animal Licenses	\$5,407	\$5,407	\$5,596	\$4,879	\$4,782	\$4,403	\$2,600	\$4,604	\$5,200	\$4,410	\$6,500
01-4190	Catering Permit	\$220	\$220	\$280	\$700	\$280	\$220	\$280	\$240	\$120	\$220	\$100
01-4193	Vendor Permits	\$424	\$424	\$465	\$400	\$1,200	\$305	\$3,180	\$1,230	\$3,645	\$3,185	\$4,000
		\$291,467	\$288,544	\$264,451	\$276,267	\$264,742	\$252,030	\$264,843	\$271,682	\$276,139	\$245,052	\$271,506
MISCELLANEOUS REVENUE												
01-4155	Administrative Services	\$1,384	\$836	\$1,115	\$530	\$2,015	\$1,908	\$5,220	\$1,642	\$5,000	\$9,204	\$3,000
01-4185	Miscellaneous Income	\$0	\$19,194	\$15,732	\$22,691	\$0	\$9,699	\$0	\$4,837	\$0	\$165	\$0
01-4173	Interest Revenue	\$812	\$779	\$900	\$612	\$800	\$627	\$800	\$507	\$2,000	\$571	\$2,800
01-4195	Rental Income	\$2,900	\$2,900	\$2,900	\$2,900	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
		\$5,096	\$23,708	\$20,647	\$26,733	\$4,015	\$13,435	\$7,220	\$8,186	\$8,200	\$11,140	\$7,000
SENIOR CENTER ACTIVITY - MISCELLANEOUS REVENUE												
01-4195-1001	Rental Income	\$5,380	\$5,380	\$5,220	\$4,740	\$10,092	\$10,080	\$10,440	\$9,270	\$10,440	\$8,610	\$9,000

PLANNING & ZONING ACTIVITY - LICENSES/PERMITS/FEEs REVENUE												
01-4155-1003	Administrative Services	\$86,109	\$86,109	\$48,307	\$56,031	\$34,776	\$39,028	\$14,262	\$22,153	\$15,000	\$12,581	\$37,700
01-4360-1003	Building Permits	\$268,595	\$268,595	\$180,000	\$167,210	\$221,462	\$238,903	\$125,660	\$129,611	\$70,000	\$60,639	\$167,000
01-4391-1003	IRES Check Fees	\$4,631	\$4,631	\$3,300	\$2,950	\$3,341	\$3,650	\$2,266	\$2,375	\$900	\$1,050	\$5,000
01-4392-1003	Mechanical Permits	\$29,245	\$29,245	\$22,000	\$20,741	\$21,942	\$24,423	\$14,424	\$14,366	\$8,400	\$6,116	\$8,000
01-4361-1003	Plumbing Permits	\$43,846	\$31,971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-4362-1003	Electrical Permits	\$62,152	\$38,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$494,578	\$459,396	\$253,607	\$246,933	\$281,521	\$306,004	\$156,613	\$168,506	\$94,300	\$80,386	\$217,700
PLANNING & ZONING ACTIVITY - MISCELLANEOUS REVENUE												
01-4185-1003	Miscellaneous Income	\$0	\$0	\$0	\$32	\$0	\$8	\$0	\$114	\$0	\$100	\$0
01-4358-1003	Development Support Services	\$2,573	\$2,573	\$2,600	\$4,735	\$1,030	\$6,517	\$1,030	\$955	\$600	\$500	\$8,500
01-4550-1003	Inspection Revenue	\$0	\$0	\$500	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
		\$2,573	\$2,573	\$3,100	\$4,767	\$2,030	\$6,525	\$1,030	\$1,069	\$600	\$600	\$8,500
PARKS ACTIVITY - LICENSES/PERMITS/FEEs REVENUE												
01-4195-1004	Rental Income	\$3,900	\$2,700	\$1,500	\$1,055	\$2,145	\$1,125	\$2,145	\$1,805	\$1,600	\$1,950	\$1,400
PARKS ACTIVITY - MISCELLANEOUS REVENUE												
01-4197-1004	RV Dump Revenue	\$2,391	\$1,745	\$2,100	\$875	\$1,800	\$2,391	\$1,800	\$1,991	\$2,200	\$1,330	\$1,200
01-4185-1004	Miscellaneous Income	\$0	\$0	\$0	\$2,196	\$0	\$100	\$0	\$2,661	\$0	\$60	\$0
		\$2,391	\$1,745	\$2,100	\$3,071	\$1,800	\$2,491	\$1,800	\$4,652	\$2,200	\$1,390	\$1,200
OTHER REVENUE												
01-4950	Fund Balance Carryover	\$1,206,561	\$1,206,561	\$717,340	\$1,293,177	\$350,000	\$1,049,728	\$200,000	\$729,316	\$150,000	\$472,534	\$60,000
GRAND TOTAL REVENUE		\$4,857,962	\$4,615,952	\$3,891,315	\$4,422,592	\$3,466,720	\$4,032,833	\$2,958,809	\$3,420,598	\$2,700,866	\$2,975,963	\$2,697,242
<i>GRAND TOTAL WITHOUT CARRYOVER</i>		<i>\$3,651,401</i>	<i>\$3,409,390</i>	<i>\$3,173,975</i>	<i>\$3,129,415</i>	<i>\$3,116,720</i>	<i>\$2,983,105</i>	<i>\$2,758,809</i>	<i>\$2,691,282</i>	<i>\$2,550,866</i>	<i>\$2,503,429</i>	<i>\$2,637,242</i>
<u>CITY COUNCIL RESERVATIONS OF CARRYOVER</u>												
	<i>Affordable Care Act Medical Loss Ratio (2013)</i>	<i>\$1,205</i>										
	<i>Affordable Care Act Medical Loss Ratio (2014)</i>	<i>\$866</i>										
	<i>Dental/Vision 2014 Renewal Savings 2014</i>	<i>\$2,006</i>										
		<i>\$4,076</i>										
	<i>Discretionary spending value in Carryover</i>	<i>\$1,202,485</i>										

*Forecast

BUDGET WORKBOOK DETAIL - CITY OF KUNA - FYE 2016

GENERAL FUND

REVENUE

TAX REVENUE GROUP

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4100	Property Tax Revenue	Property taxes levied on the assessed valuation of real and/or personal property located within the Kuna City taxing district.

COMPONENTS - Please see Tax Levy Component and Tax Impact Calculator Tables immediately below for detailed information and calculation information.

PLAN TOTAL

Preface: It is a common misconception that when an assessed value increases property taxes will necessarily follow suit. While that is possible, it is not necessarily a foregone conclusion as there are many factors that together define whether a value increase yields a tax increase, decrease, or no change. The most important element to aide in understanding is knowing that the property tax level is not a matter of a fixed rate applied to the assessed value. Rather, the rate is based upon a tax dollar levy which is limited to a 3% annual increase - working in concert with the level of general property value inflation (supply and demand forces) in the marketplace, organic growth (i.e., new facilities and uses on existing parcels), and property annexations from the County. The information below - combined with the related appendices attached hereto - is intended to walk decision makers through the entire process in an effort to educate and allow for an informed property tax decision.

Largest of the 3 Prior Years Adopted Non-exempt Property tax Budgets + Fixed Agricultural & Property Tax Replacement Amounts (max. available): This is the starting point for the calculation. The City Council does not have to start at the highest point of the 3 prior years - it may select an amount which is less. \$1,789,221

2001 Agricultural Equipment Replacement: The 2001 legislature under HB378 exempted agricultural equipment and machinery used exclusively in agriculture during the prior year. Thus, the value of the year 2000 tax on that equipment + a one-time 6% inflation calculation is the fixed amount used on a go-forward basis that the State reimburses to taxing districts to replace the lost revenue. The State sends the reimbursements to each county each quarter, which the County then reimburses to each taxing district in November of each year with the County sales tax revenue sharing disbursement. The replacement dollars are subsequently subtracted from the total available property tax levy calculation since the replacement dollars are received from the State/County instead of being levied against taxpayers. \$225

2013 Personal Property Tax Exemption Replacement: The 2013 Idaho Legislature under HB315 provided personal property tax relief to all Idaho businesses while at the same time replacing those lost revenues for local governments. The bill provides a \$100,000 annual exemption per business, per county for business-owned machinery, equipment and furnishings (all personal property) effective January 1, 2013. The exemption does not apply to operating property owned by utilities and railroads. The monies replaced will be sourced from dedicated state sales tax revenue. The amount of the annual replacement revenue for each city is fixed at the 2013 level for all years going forward. The replacement monies will be distributed to each county on the basis of 50% on December 20 and 50% on June 20, and each county will then distribute to their respective taxing districts on the same timeline as that of the agricultural equipment replacement monies explained above. In addition, each item of personal property purchased after 1/1/2013 at a value of \$3,000 or less is exempt from personal property tax, which is intended to streamline personal property tax reporting for businesses (Because of the insignificant revenue impact of this portion of the exemption, no replacement revenue will be provided by the State). In short, growth in business activity in years beyond 2013 will experience diminishing returns due to the fixed replacement values at 2013 levels, requiring the City to supplement funding sources. The format for calculating the net tax levy is expected to be similar to that of the agricultural replacement monies explained above. \$11,034

New Construction Roll: The value of taxable property first on the roll in the prior year but not included on that year's final tax roll for taxation calculation purposes. State code sections 63-301A, 63-802 & Rule 802 allow a make-up provision at the prior year levy rate to recapture the dollars needed to service those new properties that were never received. Thus, the premise is that the City lost footing in service-related tax dollars used to provide City services. The premise behind this element is that during the prior year, the taxing entity would have increased its tax dollar levy to cover the costs associated with providing service to those revised or newly constructed projects. However, since their completion came subsequent to the finalization of the prior year tax rolls, the City was unable to levy against those values. However, the City still provided service upon their completion and as such those values can now be levied against at the prior year levy rate. This does not include just new construction, rather all of the following apply:

- New structures and newly occupied residences
- Additions or alterations to existing non-residential structures
- Installation of new or used manufactured housing that did not previously exist within the County
- Change of land use classification (i.e., agricultural to commercial)
- Newly taxable as a result of loss of inventory exemption (63-602W)
- Improvements or installation of equipment used in conjunction with generation of electricity
- Increase in increment value for dissolved Revenue Allocation Areas (RAA)
- Prior eligible new construction identified and reported to the County assessor (5-year look back limit)
- Deducts certain previously included value (5-year limit to look back)
- The new construction value is subject to correction until the first Monday in September

TBD

The City's prior year approved non-exempt levy rate is applied to the taxable value of the new construction roll to arrive at the available funds to levy. Please see the tables below for the calculations and available funds for FYE 2016

Annexation Roll: Property annexed into the City boundaries during the prior year but not included on that year's roll for taxation due to the timing of the annexation. State code sections 63-301A, 63-802, & Rule 80 allow a make-up provision at the prior year levy rate in the same fashion and for similar reasons that are explained above for the new construction roll. Please see page xxxxx for the calculations and available funds for FYE 2016

TBD

Foregone Property Tax Levy: If a City chooses in any year to levy less than the maximum amount of non-exempt property tax allowed by law, the foregone amount accumulates and the City may add all or part of the foregone amounts to its levy in any subsequent year. This is covered by 63-802(1)(e) of state code(found under Title 63 Chapter 8. There is no time limitation on which this foregone amount can be levied before it is lost; it will carry into perpetuity unless at some point in the future a legislative action is taken to dissolve the prior balances. The relative state code section reads as follows: "e) *In the case of a non-school district for which less than the maximum allowable increase in the dollar amount of property taxes is certified for annual budget purposes in any one (1) year, such a district may, in any following year, recover the foregone increase by certifying, in addition to any increase otherwise allowed, an amount not to exceed one hundred percent (100%) of the increase originally foregone. Said additional amount shall be included in future calculations for increases as allowed.*" Please see tables below for the calculations and available funds for FYE 2016

#VALUE!

Grand Total Property Tax:

Projected Receipt Allocation: The primary tax roll - aside from the timelines for the 2001 agricultural equipment replacement and 2013 property tax replacement outlined above - is due from taxpayers in two halves, on December 20 and June 20. Remittance is sent to the City of Kuna by the end of the subsequent month (January and July, respectively). The first and second subsequent tax rolls - tax amounts that were not originally included in the primary tax roll which is completed by each January 1 - are due later and subsequently paid to the taxing districts. Delinquent property taxes from prior years are distributed to the districts as received by the County, typically resulting in a remittance each month. While not all of the approved tax levy will be collected when due, prior year delinquency receipts serve to adequately cover the revenue gap created during the current year. The deferral entry is made at year end. Consequently, the current year property tax revenue budget will include only the current year property tax levy. The overall timeline is based upon the FYE 2014 receipt pattern by month as it represents the most recent full year of history available at the time of budgeting

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2014 Receipts \$	\$1,101	\$11,552	\$1,071	\$966,229	\$11,971	\$13,687	\$10,589	\$9,635	\$11,458	\$706,453	\$4,994	\$4,950	\$1,753,690
FYE 2014 Receipts %	0.06%	0.66%	0.06%	55.10%	0.68%	0.78%	0.60%	0.55%	0.65%	40.28%	0.28%	0.28%	100.00%

Cash Flow Element?:

YES

CITY OF KUNA PROPERTY TAX LEVY COMPONENT TABLE - FYE 2016

ITEM #	CALCULATION	LEVY COMPONENT	FINAL TAX YEAR/FISCAL YEAR VALUES				
			2015/2016	2014/2015	2013/2014	2012/2013	2011/2012
A	-	Largest of the 3 prior years approved non-exempt property tax budgets (max. available)	\$1,777,962	\$1,707,316	\$1,586,786	\$1,468,232	\$1,439,711
B	-	Agricultural property tax replacement	\$225	\$225	\$536	\$225	\$225
C	-	Personal property tax replacement	\$11,034	\$0	\$0	\$0	\$0
D	A+B+C	Largest of the 3 prior years approved non-exempt property tax budgets + fixed agricultural & property tax replacement amounts (max. available)	\$1,789,221	\$1,707,541	\$1,587,322	\$1,468,457	\$1,439,936
E	-	Adopted property tax budget start level	\$1,789,221	\$1,707,541	\$1,587,322	\$1,468,457	\$1,439,936
F	E*3%	Levy increase available (3% max.)	\$53,677	\$51,226	\$47,620	\$44,054	\$43,198
G	-	Levy Increase adopted (3% max.)	TBD	\$0	\$47,620	\$44,054	\$0
H	G/E	Levy rate Increase adopted (3% max.)	TBD	0.00%	3.00%	3.00%	0.00%
I	-	New construction roll taxable value	\$23,243,920	\$21,674,177	\$6,080,797	\$5,127,281	\$8,455,417
J	I*X(py)	New construction roll(new const. value * PY levy rate) tax amount available	\$74,326	\$81,076	\$24,372	\$18,610	\$26,693
K	-	New Construction Roll(new const. value * PY levy rate) amount adopted	TBD	\$81,076	\$24,372	\$18,124	\$26,693
L	-	Annexation roll taxable value	\$562,900	\$161,600	\$210,400	\$111,200	\$579,060
M	L*X(py)	Annexation Roll (new annexation value * PY levy rate) tax amount available	\$1,800	\$604	\$843	\$404	\$1,828

N	-	Annexation Roll (new annexation value * PY levy rate) amount adopted	TBD	\$604	\$843	\$393	\$1,828
O		Foregone levy increase value(cumulative) available	\$52,420	\$1,179	\$48,539	\$104,322	\$61,065
P	-	Foregone levy increase value amount adopted	TBD	\$0	\$47,385	\$56,294	\$0
Q		Agricultural property tax replacement	(\$225)	(\$225)	(\$225)	(\$536)	(\$225)
R		Personal property tax replacement	(\$11,034)	(\$11,034)	\$0	\$0	\$0
S	D+F+J+M+O+Q+R	Maximum allowable non-exempt property tax to be levied	\$1,960,185	\$1,830,368	\$1,708,471	\$1,635,310	\$1,572,495
T	S-T(py)	Max. allowable non-exempt property tax revenue increase over prior year	\$182,223	\$123,052	\$121,685	\$167,078	N/A
U		Adopted & approved non-exempt property tax budget	TBD	\$1,777,962	\$1,707,316	\$1,586,786	\$1,468,232
V		Adopted & approved non-exempt property tax budget % of Max.	#VALUE!	97.14%	99.93%	97.03%	93.37%
W	D*3%-G	Addition to foregone levy increase value	TBD	\$51,226.24	\$0	\$0	\$43,198
X		Estimated foregone levy increase carryforward (cumulative)	TBD	\$52,405	\$1,154	\$48,028	\$104,263
Y		Final levy rate (Millage)	TBD	0.0031976570	0.0037406700	0.0040079560	0.0036295830
Z		Maximum allowable levy rate	0.009	0.009	0.009	0.009	0.009

CITY OF KUNA PROPERTY TAX IMPACT CALCULATOR - FYE 2015

TAX IMPACT COMPONENT (TAXPAYER EFFECT)	FINAL TAX YEAR/FISCAL YEAR VALUES				
	2015/2016	2014/2015	2013/2014	2012/2013	2011/2012
Final City of Kuna taxable value: Includes all taxable, including operating property ¹	\$610,411,919	\$556,020,236	\$456,419,901	\$395,908,965	\$404,518,095
- Less new construction and annexation	\$23,806,820	\$21,835,777	\$6,291,197	\$5,238,481	\$9,034,477
= Adjusted City of Kuna taxable value to arrive at inflation-based value ²	\$586,605,099	\$534,184,459	\$450,128,704	\$390,670,484	\$395,483,618
Resulting inflation rate on Kuna City taxable value (calculated)	9.81%	18.67%	15.22%	-1.22%	N/A
Final levy rate (Millage)	TBD	0.0031976570	0.0037406700	0.0040079560	0.0036295830
Annual property tax per \$100,000 of taxable value (Nominal Value = not adjusted for inflation)	TBD	\$320	\$374	\$401	\$363
Inflation-adjusted taxable value of \$100,000 (year-to-year comparison)	\$109,813	\$118,674	\$115,220	\$98,783	\$100,000
Annual property tax based upon inflation-adjusted prior year \$100,000 taxable value (Real Value = adjusted for inflation)	TBD	\$379	\$431	\$396	\$363
Nominal annual tax increase/(decrease) over prior year per \$100,000 of taxable value (Nominal Value = not adjusted for inflation)	TBD	(\$54)	(\$27)	\$38	N/A
Real annual tax increase/(decrease) over prior year \$100,000 per inflation-adjusted taxable value (Real Value = adjusted for inflation)	TBD	\$60	\$57	(\$5)	N/A

CITY'S PROPERTY TAX GROWTH VS. MARKETPLACE INFLATION	2015/2016	2014/2015	2013/2014	2012/2013	2011/2012
Total City of Kuna property tax dollar levy increase (3% max.) + any foregone property tax utilized (nominal or actual value) ³	TBD	0.00%	5.99%	6.83%	0.00%
Inflation Oct. - Sept.: CPI-U (All Urban Consumers) - Western States (AK, AZ, CA, HI, ID, NV, OR, WA) ⁴		0.27%	2.08%	0.93%	2.13%
Total City of Kuna property tax dollar levy increase (3% max.) + any foregone property tax utilized (real value - adjusted for inflation to reflect the loss of spending power) ⁵	TBD	-0.27%	3.91%	5.91%	-2.13%

These numbers are estimates as of 7.8.15. Operating values are prior year numbers. Final non-operating values not available from Ada County until August, final Operating won't be available from the State until early September

- The final taxable value is net of exemptions, primarily the homeowner's exemption, which is allowed on each owner-occupied primary residence and up to one acre of land if owned and occupied prior to April 15. The exemption amount allows 50% of the assessed value of a home and up to one acre of land to be exempted, up to a maximum exemption, which is based upon the Idaho Housing Price Index published by the Federal Housing Finance Agency. For the 2015 tax year, the maximum exemption is \$89,580, up from \$83,920 in 2014. Operating property is the value of utility-owned property (i.e., electricity, natural gas, railroad, etc.). These assessed values are set by the State as opposed to the County and are usually not available until after Aug. 1 of each year. A few years back there was a judgment awarded to PacifiCorp against the State of Idaho. The circumstances surrounded prior year property valuations set by the State, upheld by the Board of Equalization, but adjusted by the district court. Only a very small amount affected Ada County in total, and there was no effect on Kuna. However, it is worth noting that Idaho Power has followed the same path which may yield and impact in coming years.
- By removing the new construction and annexation taxable values from the total we arrive at a taxable value which is more congruent with inflation-only increased/decreased taxable values on a year-over-year basis. By doing so we can arrive at and compare the tax on like-kind property values from one year to the next and what that means in terms of tax impact. This is not a perfect number as there are some other factors that play into the change in taxable value, but for the most part this provides a realistic representation. The relationship between taxable value and the property tax rate is an inverse relationship. As the taxable values increase in the marketplace that generally puts downward pressure on the levy rate (depending on the level of increase in the marketplace in relativity to the tax dollar increase levied by the tax district
By adjusting the \$100,000 of taxable value in the base year (FYE 2012) to it's market worth or real value after inflation adjustments, the nominal rate per \$100,000 of taxable in any year can be adjusted to it's real value in future years after inflation. This provides a more realistic presentation of the value of \$100,000 in a base year vs. the inflated value and loss or gain in value as a result of inflation or deflation.
- The actual tax increase (3% max.) and the foregone amount (any of the 3% increase from prior years not utilized) are used here as the tax increase amounts. Tax amounts for new construction and annexations are not considered in this calculation as they are based on taxable values not taxed in the prior year and not considered a tax increase for purposes of this calculation. This is the nominal or actual value of the increase, which is not adjusted for inflation
- The inflation rate for the current fiscal year in progress (FYE 2015) is only calculated through the most recent month available, April in this case.
- The real value or net tax increase after deducting inflation. Reflects the loss of spending power over the year due to inflation. The average net over the years displayed is: 1.85%

CITY OF KUNA PROPERTY TAX IMPACT CALCULATOR - FYE 2015

CITY COUNCIL PROPERTY TAX WORKSHEET CALCULATOR - FYE 2016 - fill in the blanks to calculate estimated tax metrics			
Assumed starting point: Largest of the 3 prior years approved non-exempt property tax budgets + fixed agricultural & property tax replacement amounts (max. available). This number can be less if you choose. If you choose a lower number for your starting point, replace the number to right with the number you choose	A		\$1,789,221
Increase in property tax levy (maximum of 3%). The maximum amount for this line item is \$53,677.	B	+	
New construction. The maximum amount for this line item is \$74,326	C	+	
Annexation. The maximum amount for this line item is \$1,800	D	+	
Forgone property tax levy increase. The maximum amount for this line item is \$52,420	E	+	
Annual agricultural property tax replacement funds guaranteed	F	-	(\$225)
Annual personal property tax replacement funds guaranteed	G	-	(\$11,034)
Total worksheet property tax levy	H	=	
Projected worksheet levy rate (millage) on current estimated Kuna City net taxable value (H divided by estimated net taxable value of \$610,411,919)	I	=	
Annual property tax per \$100,000 of taxable value (Nominal Value = not adjusted for inflation)....(\$100,000 * I)	J	=	
Inflation-adjusted taxable value of \$100,000 from prior year (\$100,000 + (\$100,000 *.0981))	K	=	
Annual property tax based upon inflation-adjusted prior year \$100,000 taxable value (Real Value = adjusted for inflation)...(K * I)	L	=	
Annual tax increase/(decrease) over prior year per \$100,000 of taxable value (Nominal Value = not adjusted for inflation)....(J - \$320)	M	=	
Real annual tax increase/(decrease) over prior year per \$100,000 of inflation-adjusted taxable value (Real Value = adjusted for inflation)....(L - J)	N	=	
PRELIMINARY PROPERTY TAX METRICS ON MAXIMUM ALLOWABLE PROPERTY TAX LEVY (for reference purposes)			
Maximum allowable property tax levy available	O		\$1,960,185
Projected levy rate (millage) on current estimated Kuna City net taxable value	P		0.0032112490
Annual property tax per \$100,000 of taxable value (Nominal Value = not adjusted for inflation)	Q		\$321
Inflation-adjusted prior year \$100,000 of taxable value	R		\$109,813
Annual property tax based upon inflation-adjusted taxable value (Real Value = adjusted for inflation)	S		\$353
Annual tax increase/(decrease) over prior year per \$100,000 of taxable value (Nominal Value = not adjusted for inflation)	T		\$1
Real annual tax increase/(decrease) over prior year per \$100,000 of inflation-adjusted taxable value (Real Value = adjusted for inflation)	U		\$32

TAX REVENUE GROUP

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4110	Property Tax Interest & Penalty	Penalty and interest levied by Ada County -subsequently remitted to the City- on delinquent property taxes. Taxes are due in two halves, Dec. 20 & June 20.

COMPONENTS PLAN TOTAL

Penalty: State code directs the County to charge a penalty of 2% on any delinquent property tax balance. Forecasting for future delinquency is a very inexact process. The method utilized for forecasting here uses historical activity combined with historical trending to arrive at a conservative estimate. Combined with interest to form a single line item. -

Interest: State code directs the County to charge interest of 12% annum (1% per month) on any delinquent property tax balance. Forecasting for future delinquency is a very inexact process. The method utilized for forecasting here uses historical activity combined with historical trending to arrive at a conservative estimate. Combined with penalty to form a single line item. -

Grand Total: Delinquent property tax balances have trended down from \$78,868.08 in FYE 2011 to \$54,597.93 in FYE 2014, likely a result of the economy pulling itself out of the Great Recession. The trending information below, which compares the first nine months of each of the current and prior four fiscal years, seems to indicate a slowing of the trend downward in penalty and interest. It is possible that the delinquent balances and resulting penalty and interest receipts have reached a balancing point whereby the change in values from one year to the next may be immaterial. Based upon this information, no growth over FYE 2015 year end estimates in this line item is projected for FYE 2016. The trended year end projection for FYE 2015 is used as a conservative estimate for the FYE 2016 forecast. \$5,555

PENALTY AND INTEREST RECEIPTS-AVG. PER MONTH ACTUAL THROUGH 6/15

FYE 2015 TREND THRU 6/15	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$449	\$430	\$582	\$673	\$704	
4.55%	-26.26%	-13.41%	-4.47%	-	= Year-over-year trend

PENALTY AND INTEREST RECEIPTS-AVG. PER MONTH-FULL YEAR ACTUAL DATA

FYE 2015 Y/E TREND EST.	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$463	\$443	\$555	\$857	\$884	
-	3.09%	-4.69%	27.42%	25.55%	= Trend from first nine months data to actual year end data

Projected Receipt Allocation: Delinquent property tax interest and penalty receipts from prior years are distributed to the districts as received by the County, typically resulting in a remittance each month. The payments stream is based upon taxpayer receipts and is never a consistent payment stream. As such, the FYE 2014 (the most recent full year available for comparison) will be used as a monthly allocation model for FYE 2016.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2014 Receipts \$	\$143	\$1,783	\$124	\$673	\$108	\$163	\$233	\$307	\$332	\$1,066	\$382	\$0	\$5,314
FYE 2014 Receipts %	2.69%	33.56%	2.33%	12.66%	2.03%	3.07%	4.39%	5.78%	6.25%	20.06%	7.19%	0.00%	100.00%
FYE 2016 Projected Allocation	\$150	\$1,865	\$129	\$703	\$113	\$171	\$244	\$321	\$347	\$1,114	\$399	\$0	\$5,555

Cash Flow Element?: YES

Forecast and Actual Result History:

FYE 2015		FYE 2014		FYE 2013		FYE 2012		FYE 2011	
BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
\$4,657	\$5,555	\$6,990	\$5,314	\$11,746	\$6,662	\$8,000	\$10,285	\$7,225	\$10,608

*forecast

TAXES GROUP		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION

01-4001 Sales Tax Revenue Sharing - State Portion of State sales tax receipts distributed directly to the City

COMPONENTS	PLAN TOTAL
<u>State Sales Tax Distribution Formula:</u> 11.5% of State sales tax revenue is distributed through the revenue sharing program directly to cities, counties, and non-school special districts. This distribution is then allocated as follows:	-
56.4% is distributed through the State formula, divided equally among cities and counties (28.2% to cities and 28.2% to counties)	-
Each city portion is distributed according to city population (50%) and assessed market value (50%) and is not based upon actual sales tax generated within the city	-
The remaining 43.6% is allocated through the county distribution formula (see account 01-4120 below)	-
Grand Total:	\$545,184

Grand Total: State distributions are made once each quarter (the State's quarterly cycle with a fiscal year ending June 30). The trending information below, which compares the first three quarters of distributions of each of the current and prior four fiscal years, indicates a leveling of the trending year-over-year increase, suggesting the economy may be near a state of equilibrium. However, excess inflation or Federal Reserve monetary policy changes (i.e., change in the Federal Funds Rate) could have an impact in the year(s) to come. The trending information below for the first three quarters indicates that FYE 2015 will finish well ahead of prior year. However, when comparing total year results for the four prior fiscal years with the trend through the first three quarters of each year, the yearly totals tend to sag off the trend displayed by the first three quarters. While there is no way to project what may happen in the marketplace for sure in FYE 2016, the current trend seems to indicate steady growth. The conservative approach would be to forecast the FYE 2015 year end total to trend near the prior fiscal year trend but hedged against uncertainty down to a 5% increase. At the same time, the conservative approach would be to project FYE 2016 to trend similarly to FYE 2015, absent any information to the contrary. As a hedge against future uncertainty, the conservative approach would be to forecast a trend in FYE 2016 of 5% over the prior year.

STATE SALES TAX DISTRIBUTION (Q1-3 ONLY) - CITY OF KUNA

FYE 2015	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$406,934	\$368,304	\$343,986	\$312,633	\$302,608	
10.49%	7.07%	10.03%	3.31%	-	= Year-over-year trend

STATE SALES TAX DISTRIBUTION TOTALS - CITY OF KUNA

FYE 2015 FORECAST*	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$519,223	\$494,498	\$463,332	\$435,087	\$401,186	
5.00%	6.73%	6.49%	8.45%	-	= Year-over-year trend

Projected Receipt Allocation: State sales tax distributions are distributed to the cities quarterly (based upon the State's year ending June 30), received by the cities the month succeeding the final month of each quarter (receipts in Oct., Jan., April, July). The allocation values by quarter from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2014 Receipts \$	\$131,779	\$0	\$0	\$119,214	\$0	\$0	\$117,311	\$0	\$0	\$126,195	\$0	\$0	\$494,498

FYE 2014 Receipts %	26.65%	0.00%	0.00%	24.11%	0.00%	0.00%	23.72%	0.00%	0.00%	25.52%	0.00%	0.00%	100.00%
FYE 2016 Projected Allocation	\$145,287	\$0	\$0	\$131,433	\$0	\$0	\$129,335	\$0	\$0	\$139,130	\$0	\$0	\$545,184

Cash Flow Element?:

YES

Forecast and Actual Result History:

FYE 2015		FYE 2014		FYE 2013		FYE 2012		FYE 2011	
BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
\$513,464	\$519,223	\$509,994	\$494,498	\$431,772	\$463,332	\$395,000	\$435,087	\$425,000	\$401,186

*forecast

TAXES GROUP

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4120	Sales Tax Revenue Sharing - County	Portion of State sales tax receipts distributed to the County which is then distributed to the City

COMPONENTS

PLAN TOTAL

distribution is then allocated as follows:

- 43.6% is distributed through the County formula, often referred to as Base and Excess. The County then distributes to the City
- Base: Amount fixed at the sales tax received by the City during CY 1999. If sales tax collections fall below 1999 levels, distributions are reduced proportionately
- Excess: If sales tax collections exceed 1999 levels the city portion can increase up to 5%. Any excess over 105% is split evenly by cities/counties, apportioned by population
- The remaining 56.4% is allocated through the State distribution formula (see account 01-4001 above)

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Grand Total: County distributions are made once each quarter (the County's quarterly cycle with a fiscal year ending Sept. 30). The trending information below, which compares the first three quarters of distributions of each of the current and prior four fiscal years, indicates a leveling of the trending year-over-year increase, suggesting the economy may be near a state of equilibrium. However, excess inflation or Federal Reserve monetary policy changes (i.e., change in the Federal Funds Rate) could have an impact in the year(s) to come. The trending information below for the first three quarters indicates that FYE 2015 will finish well ahead of prior year. However, when comparing total year results for the four prior fiscal years with the trend through the first three quarters of each year, the yearly totals tend to sag off the trend displayed by the first three quarters. While there is no way to project what may happen in the marketplace for sure in FYE 2016, the current trend seems to indicate steady growth. The conservative approach would be to forecast the FYE 2015 year end total to trend near the prior fiscal year trend but hedged against uncertainty down to a 5% increase (in similar fashion to the forecast for the State formula in 01-4001). At the same time, the conservative approach would be to project FYE 2016 to trend similarly to FYE 2015, absent any information to the contrary. As a hedge against future uncertainty, the conservative approach would be to forecast a trend in FYE 2016 of 5% over the prior year.

\$159,598

COUNTY SALES TAX DISTRIBUTION (Q1-3 ONLY) - CITY OF KUNA

FYE 2015	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$126,529	\$106,620	\$90,258	\$66,635	\$54,423	
18.67%	18.13%	35.45%	22.44%	-	= Year-over-year trend

COUNTY SALES TAX DISTRIBUTION TOTALS - CITY OF KUNA

FYE 2015 FORECAST*	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$151,998	\$144,760	\$123,189	\$93,630	\$70,792	
5.00%	17.51%	31.57%	32.26%	-	= Year-over-year trend

Projected Receipt Allocation: County sales tax distributions are distributed to the cities quarterly (based upon the County's year ending Sept. 30), received by the cities the month succeeding the final month of each quarter (receipts in Oct., Jan., April, July). The allocation values by quarter from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2014 Receipts \$	\$43,070	\$0	\$0	\$32,564	\$0	\$0	\$30,986	\$0	\$0	\$38,140	\$0	\$0	\$144,760
FYE 2014 Receipts %	29.75%	0.00%	0.00%	22.50%	0.00%	0.00%	21.40%	0.00%	0.00%	26.35%	0.00%	0.00%	100.00%
FYE 2016 Projected Allocation	\$47,484	\$0	\$0	\$35,902	\$0	\$0	\$34,162	\$0	\$0	\$42,050	\$0	\$0	\$159,598

Cash Flow Element?:

YES

Forecast and Actual Result History:

FYE 2015		FYE 2014		FYE 2013		FYE 2012		FYE 2011	
<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
\$150,809	\$151,998	\$133,164	\$144,760	\$86,324	\$123,189	\$56,155	\$93,630	\$66,000	\$70,792

*forecast

INTERGOVERNMENTAL REVENUES GROUP

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-4000	State Liquor Distribution	State liquor sales distribution

COMPONENTS

PLAN TOTAL

State Liquor Distribution Formula: The sale of alcohol in the State of Idaho is controlled by the State, with the Idaho Liquor Division (formerly the State Liquor Dispensary) charged with that task. Excess of revenues over expenditures of the Division are distributed to the State, cities, and counties in the following manner:

Excess revenues are split between the State (50%) and cities/counties (50%). Prior to 2014 the State's share was less than 50%. Beginning in 2010 the State's share began increasing by 200 basis points until it topped out at the current rate of 50% in 2014

The 50% which goes to cities/counties is split between the cities (60%) and counties (40%)

90% of the cities' share is allocated to cities with liquor stores on the basis of each city's share of statewide liquor sales. Kuna has a liquor store

The remaining 10% of the cities' share is allocated to cities without liquor stores or distribution stations in proportion to city's share of the population of all cities throughout the State without a liquor store within their limits.

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Grand Total: Liquor profits are forecasted by the Liquor Division at the beginning of each State fiscal year (fiscal year ending June 30). The distribution to cities/counties is based upon that projection with a "true-up" period following the end of the State's fiscal year. There are five total distributions (one each quarter of equal amount based upon the original estimate followed by a fifth distribution which is the true-up amount). The trending information below, which compares the first four distributions of each of the current and prior four fiscal years, indicates a fairly inconsistent pattern, primarily due to the gradual increase in the State's share until 2014. The trending information below for the first four distributions indicates that FYE 2015 will likely finish ahead of prior year. However, there is no reliable way to project what may happen in the marketplace for sure during the remainder of FYE 2015 and in FYE 2016. However, the current trend seems to indicate steady growth. The conservative approach would be to forecast the FYE 2015 year end total to trend as if there are five equal distributions (with the unknown factor being the fifth distribution or the "true-up" distribution). At the same time, the conservative approach would be to project FYE 2016 to trend similarly to FYE 2015, absent any information to the contrary. As a hedge against future uncertainty, the conservative approach would be to forecast FYE 2016 parallel with the FYE 2015 year-end forecast.

\$131,925

LIQUOR PROFIT DISTRIBUTION (DISTRIBUTIONS 1-4 ONLY) - CITY OF KUNA

<u>FYE 2015</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>	
\$105,540	\$96,636	\$98,424	\$92,740	\$91,032	
9.21%	-1.82%	6.13%	1.88%	-	= Year-over-year trend

COUNTY SALES TAX DISTRIBUTION TOTALS - CITY OF KUNA

<u>FYE 2015 FORECAST*</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>	
\$131,925	\$125,125	\$130,895	\$123,787	\$118,227	
5.43%	-4.41%	5.74%	4.70%	-	= Year-over-year trend

Projected Receipt Allocation: State liquor distributions are distributed to the cities quarterly (based upon the State's year ending June 30), received by the cities the month succeeding the final month of each quarter (receipts in Oct., Jan., April, July, and a final "true-up" distribution in August). The allocation values by quarter from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2014 Receipts \$	\$24,159	\$0	\$0	\$24,159	\$0	\$0	\$24,159	\$0	\$0	\$24,159	\$25,489	\$0	\$122,125
FYE 2014 Receipts %	19.78%	0.00%	0.00%	19.78%	0.00%	0.00%	19.78%	0.00%	0.00%	19.78%	20.87%	0.00%	100.00%
FYE 2016 Projected Allocation	\$26,098	\$0	\$0	\$26,098	\$0	\$0	\$26,098	\$0	\$0	\$26,098	\$27,534	\$0	\$131,925

Cash Flow Element?:

YES

Forecast and Actual Result History:

<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
\$128,458	\$131,925	\$132,911	\$125,125	\$124,536	\$130,895	\$110,000	\$123,787	\$103,000	\$118,227

*forecast

INTERGOVERNMENTAL REVENUES GROUP

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-4130	County Fine Distribution	Fine collection revenue for misdemeanor convictions collected on behalf of and transferred to the City of Kuna by the Ada County Prosecutor's Office via a joint powers agreement.

COMPONENTS

PLAN TOTAL

Fine Distribution Detail: Fine distribution levels can be analyzed as a function of three primary activities:

Criminal activity and related policing

The prosecutor's ability to successfully prosecute (fines related to felonies are not provided to the City)

Amount of time it takes for the guilty party to pay fines following a conviction

-
-
-
-

Grand Total: Distributions are made to the City monthly. The trending information below, which compares the distributions through June, 2015 and the four prior fiscal years, indicates a fairly inconsistent pattern of decline in distribution of fine revenue while prosecutorial costs have generally inclined. Inquiries of the Ada County Prosecutor's Office to this point have yielded no solid explanation. While presenting the FYE 2016 prosecutorial services budget, Deputy Prosecutor Tamera Kelly was asked about it by the Kuna City Council. Ms. Kelly stated it may be partly due to reduced case loads, a class called "Alive After 25" which some convicted parties go to instead of incurring fines, and other than that she said their focus is on public safety and not so much on the fine generation side. The trending information below for the distributions through June, 2015 indicates that FYE 2015 will likely finish in similar fashion to the prior years being compared against (as a decline). There is no reliable way to project what may happen with criminal activity during the remainder of FYE 2015 and in FYE 2016. However, the current trend seems to indicate steady decline in distributions. The conservative approach would be to forecast the FYE 2015 year end total to trend as if the current trend through June, 2015 will continue. At the same time, the conservative approach would be to project FYE 2016 to trend similarly to FYE 2015, absent any information to the contrary. As a hedge against future uncertainty, the conservative approach would be to forecast FYE 2016 parallel with the projected decline from FYE 2014 to the FYE 2015 year-end forecast.

\$32,309

FINE DISTRIBUTION (THROUGH 6/2015) - CITY OF KUNA

FYE 2015	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$31,847	\$38,127	\$47,941	\$61,020	\$78,550	
-16.47%	-20.47%	-21.43%	-22.32%	-	= Year-over-year trend

FINE DISTRIBUTION TOTALS - CITY OF KUNA

FYE 2015 FORECAST*	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$38,680	\$46,308	\$59,596	\$71,828	\$96,652	
-16.47%	-22.30%	-17.03%	-25.68%	-	= Year-over-year trend

Projected Receipt Allocation: Fine distributions are distributed to the City monthly (based upon receipt by the County from the guilty parties). The allocation values by quarter from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2014 Receipts \$	\$2,235	\$3,667	\$3,879	\$3,146	\$4,010	\$8,614	\$7,089	\$3,123	\$2,363	\$2,143	\$2,592	\$3,445	\$46,308
FYE 2014 Receipts %	4.83%	7.92%	8.38%	6.79%	8.66%	18.60%	15.31%	6.74%	5.10%	4.63%	5.60%	7.44%	100.00%
FYE 2016 Projected Allocation	\$1,560	\$2,559	\$2,706	\$2,195	\$2,798	\$6,010	\$4,946	\$2,179	\$1,649	\$1,495	\$1,809	\$2,403	\$32,309

Cash Flow Element?:

YES

Forecast and Actual Result History:

FYE 2015		FYE 2014		FYE 2013		FYE 2012		FYE 2011	
BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
\$48,000	\$38,680	\$60,000	\$46,308	\$73,554	\$59,596	\$120,000	\$71,828	\$80,000	\$96,652

*forecast

LICENSES/PERMITS/FEES GROUP

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4170	Franchise Fees	Annual fee charged to certain service providers as compensation for using public property as a right-of-way or for providing a service on behalf of the City.

COMPONENTS PLAN TOTAL

Cable One : This franchise fee is currently being paid to the City at 5% of net sales to customers located within the City of Kuna. However, at the time of this planning process an official resolution and agreement had not been adopted by the Kuna City Council. As such, the 5% rate will be used here unless a lesser rate is adopted by the council. The rate changed from 3% to 4% in 2011 and then changed to 5% in early 2014. Cable One remits quarterly based upon their fiscal calendar. It is difficult to predict with any certainty what activity will transpire related to Cable One's net revenue. Absent information that would suggest a major change, historical activity will be used to forecast. The current fiscal year trend through June, 2015 (3 of the 4 quarterly distributions have been received) indicates an increase of 18.22% over the prior fiscal year. The total FYE 2015 forecast will be set at the current trend. Since part of the FYE 2015 increase is due to a franchise fee rate increase and there is no immediate information available that would suggest any material increase or decrease in Cable One net revenues, a conservative forecast for FYE 2016 will be to parallel the FYE 2015 forecast.

\$39,043

CABLE ONE DISTRIBUTION (THROUGH 6/2015) - CITY OF KUNA

FYE 2015	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$29,622	\$25,056	\$23,722	\$26,388	\$19,214	
18.22%	5.62%	-10.10%	37.34%	-	= Year-over-year trend

CABLE ONE DISTRIBUTION TOTALS - CITY OF KUNA

FYE 2015 FORECAST*	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$39,043	\$33,025	\$32,084	\$34,129	\$23,792	
18.22%	2.93%	-5.99%	43.45%	-	= Year-over-year trend

Projected Receipt Allocation: Cable One remits to the City quarterly based upon a calendar year and are received by the City in Nov., Feb., May, and Aug. The allocation values by quarter from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2014 Receipts \$	\$0	\$6,550	\$0	\$0	\$10,234	\$0	\$0	\$8,272	\$0	\$0	\$7,969	\$0	\$33,025
FYE 2014 Receipts %	0.00%	19.83%	0.00%	0.00%	30.99%	0.00%	0.00%	25.05%	0.00%	0.00%	24.13%	0.00%	100.00%
FYE 2016 Projected Allocation	\$0	\$7,744	\$0	\$0	\$12,099	\$0	\$0	\$9,779	\$0	\$0	\$9,421	\$0	\$39,043

Intermountain Gas : This franchise fee is currently being paid to the City at 3% of net sales to customers located within the City of Kuna. Intermountain Gas remits one time per year. The calculation is based upon Intermountain Gas prior calendar year net sales. There is a minor level of forecastability in the Intermountain Gas franchise fees since it is based upon the prior calendar year activity. Natural gas prices locally can be impacted by events in other regions of the country which have an impact on supply and demand. As an example, the fees received in FYE 2014 were based on sales in calendar year 2013, a year with a cold winter and significant snowpack on the East Coast. As a result, high demand on the East Coast caused supply issues which resulted in generally higher level of prices throughout the country for heating fuels such as natural gas and propane. The primary factor that drives the revenue is the level and duration of the cold during the winter months here locally. To forecast FYE 2016, one must look at winter-time factors on the East Coast as well as locally during calendar year 2015. Calendar year 2015 on the East Coast thus far experienced a polar vortex which resulted in bitter cold and heavy snow. CY 2015 thus far locally was very mild. What remains to be seen is how the cold months of the latter part of CY 2015 end up. At this stage it appears that CY 2015 weather conditions may end up being similar to CY 2014. As a result, since there is no material information to the contrary, a conservative forecast for FYE 2016 will be to parallel the actual FYE 2015 results.

\$84,690

INTERMOUNTAIN GAS DISTRIBUTION TOTALS - CITY OF KUNA

<u>FYE 2015</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>	
\$84,690	\$91,556	\$76,988	\$91,296	\$84,844	
-7.50%	18.92%	-15.67%	7.60%	-	= Year-over-year trend

Projected Receipt Allocation: Intermountain Gas remits to the City annually in April.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2016 Projected Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$84,690	\$0	\$0	\$0	\$0	\$0	\$84,690

J&M Sanitation: : This franchise fee is currently being paid to the City at 9.88% of actual payments received on account for trash service billed by the City. The City contracts with J&M Sanitation to provide the trash collection services within the City of Kuna. The City maintains the administration for billing, receipting, and account maintenance and remits the payments received to J&M weekly, less the 9.88% fee. The fee is meant to offset the administrative and overhead costs related to the services it provides for trash, with any remainder sent to the General Fund as a franchise fee. Historically, the overhead costs related to trash service by the City have been absorbed by the General Fund with the entire 9.88% going back to the General Fund. The City achieves economies of scale by keeping the accounts in house and on the same utility bill. This franchise fee revenue is a function of customers and any expected growth in conjunction with customer payment cycles. A large part of the increase in fee revenue from 6/2014 to 6/2015 is due to a solid waste fee increase that went into effect in 11/2014. The contract with J&M Sanitation states that solid waste rates may be increased in relation to any inflation as based upon the CPI-U index for the Western Region as published by the US Department of Labor's Bureau of Labor & Statistics since the last rate increase. The request must be made by J&M Sanitation and be heard and approved by the City Council prior to the first City Council meeting in August. As of the time of preparation of this line item J&M had not made an official request for increase. The inflation rate since 11/2014 (the last J&M increase) is .87%, which will be factored into the projection for FYE2016. The total FYE 2015 forecast will be sent at the current trend through 6/2015. A conservative estimate will be for FYE 2016 to parallel the FYE 2015 forecast adjusted for the aforementioned inflation and an additional 1% increase to account for slight customer growth and mix in service rates.

\$151,574

J&M SANITATION FRANCHISE FEE (THROUGH 6/2015) - CITY OF KUNA

<u>FYE 2015</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>	
\$110,099	\$100,593	\$97,052	\$99,879	\$93,623	
9.45%	3.65%	-2.83%	6.68%	-	= Year-over-year trend

J&M SANITATION FRANCHISE FEE TOTALS - CITY OF KUNA

<u>FYE 2015 FORECAST*</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>	
\$148,792	\$135,945	\$129,735	\$131,545	\$120,002	
9.45%	4.79%	-1.38%	9.62%	-	= Year-over-year trend

Projected Receipt Allocation: There is technically no seasonality to trash collections during the year. However, the actual results from FYE 2014 (the most recent fiscal year completed) will be used to establish the allocation by month.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2014 Receipts \$	\$11,650	\$9,616	\$12,386	\$10,724	\$11,436	\$11,095	\$11,858	\$10,809	\$11,020	\$12,731	\$10,856	\$11,765	\$135,945
FYE 2014 Receipts %	8.57%	7.07%	9.11%	7.89%	8.41%	8.16%	8.72%	7.95%	8.11%	9.36%	7.99%	8.65%	100.00%
FYE 2016 Projected Allocation	\$12,989	\$10,722	\$13,810	\$11,957	\$12,750	\$12,370	\$13,221	\$12,052	\$12,286	\$14,194	\$12,104	\$13,118	\$151,574

Idaho Power: : At the time of the preparation of this information, the Idaho Power franchise agreement was up for renewal and being discussed by City Council. It did not appear that a franchise fee was likely to be approved. There is currently no fee associated with Idaho Power. If a fee is ultimately adopted the City Council will also need to decide if the fees will end up as general revenue or if it should go toward the maintenance of the City street lights. There is no projection.

\$0

\$275,307

Grand Total:

Projected Receipt Allocation (overall): The allocation values by period by individual franchise fee source can be found above under each particular source.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2016 Projected Allocation	\$12,989	\$18,465	\$13,810	\$11,957	\$24,849	\$12,370	\$97,911	\$21,831	\$12,286	\$14,194	\$21,525	\$13,118	\$275,307

Cash Flow Element?:

YES

Forecast and Actual Result History:

<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
\$248,437	\$272,525	\$249,982	\$260,526	\$250,213	\$238,807	\$258,156	\$256,970	\$248,718	\$228,638

*forecast

LICENSES/PERMITS/FEES REVENUE GROUP

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-4180	Business Licenses	Revenues from license sales to business and occupations, which must be licensed before doing business within the City.

COMPONENTS

PLAN TOTAL

Business License Detail: This is just a general business license, there is no distinction in this category among types of businesses. The business license is \$2.50.

-

Grand Total: Renewals are required on an annual basis. Since the City does not send out renewal reminders, the renewal revenue is inconsistent. The conservative approach would be to forecast the FYE 2015 year end total to trend as if the current trend through June, 2015 will continue. At the same time, the conservative approach would be to project FYE 2016 to trend similarly to FYE 2015, absent any information to the contrary.

\$184

BUSINESS LICENSE REVENUE (THROUGH 6/2015) - CITY OF KUNA

<u>FYE 2015</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>	
\$160	\$118	\$330	\$80	\$118	
36.17%	-64.39%	312.50%	-31.91%	-	= Year-over-year trend

BUSINESS LICENSE REVENUE TOTALS - CITY OF KUNA

<u>FYE 2015 FORECAST*</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>	
\$184	\$135	\$345	\$113	\$150	
36.17%	-60.87%	206.67%	-24.75%	-	= Year-over-year trend

Projected Receipt Allocation: The allocation values by month from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2014 Receipts \$	\$3	\$10	\$5	\$13	\$3	\$45	\$5	\$8	\$35	\$3	\$5	\$3	\$135
FYE 2014 Receipts %	1.85%	7.41%	3.70%	9.26%	1.85%	33.33%	3.70%	5.56%	25.93%	1.85%	3.70%	1.85%	100.00%
FYE 2016 Projected Allocation	\$3	\$14	\$7	\$17	\$3	\$61	\$7	\$10	\$48	\$3	\$7	\$3	\$184

Cash Flow Element?:

YES

Forecast and Actual Result History:

FYE 2015		FYE 2014		FYE 2013		FYE 2012		FYE 2011	
BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
\$160	\$184	\$248	\$135	\$120	\$345	\$168	\$113	\$138	\$150

*forecast

LICENSES/PERMITS/FEES REVENUE GROUP

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4183	Wine Licenses	Revenues from license sales to operators selling wine by the glass or as packaged for off premises consumption, which must be licensed before selling wine within the City.

COMPONENTS

PLAN TOTAL

Wine License Detail: There are two wine licenses available:

- On premises sales of wine by the glass. Meant to be consumed at the licensed operator's venue. The license is \$200 per year.*
- Off premises sales of wine, which is the sale of packaged wine to go. Meant to be consumed by the purchaser off of the licensed operator's venue. The license is \$200 per year.*
- Change in location fee (15% of annual fee. No fees projected for this item)*

-
-
-
-

Grand Total: Renewals are required on an annual basis. The renewal revenue is somewhat consistent. Licensure has been steady for the past two years as the revenue for FYE 2015 is not expected to increase throughout the remainder of the periods remaining. Absent any information that would suggest either growth or decline in licensed entities, the FYE 2016 projection will parallel the results from both FYE 2014 and FYE 2015.

\$1,800

WINE LICENSE REVENUE (THROUGH 6/2015) - CITY OF KUNA

FYE 2015	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$1,800	\$1,800	\$1,200	\$1,400	\$1,600	
0.00%	50.00%	-14.29%	-12.50%	-	= Year-over-year trend

WINE LICENSE REVENUE TOTALS - CITY OF KUNA

FYE 2015 FORECAST*	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$1,800	\$1,800	\$1,200	\$1,400	\$1,600	
0.00%	50.00%	-14.29%	-12.50%	-	= Year-over-year trend

Projected Receipt Allocation: The allocation values by month from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	Oct	Nov	Dec	Jan	Feb	March	Apr	May	June	July	Aug	Sept	Total
FYE 2014 Receipts \$	\$0	\$0	\$200	\$0	\$0	\$1,200	\$400	\$0	\$0	\$0	\$0	\$0	\$1,800
FYE 2014 Receipts %	0.00%	0.00%	11.11%	0.00%	0.00%	66.67%	22.22%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
FYE 2016 Projected Allocation	\$0	\$0	\$200	\$0	\$0	\$1,200	\$400	\$0	\$0	\$0	\$0	\$0	\$1,800

Cash Flow Element?:

YES

Forecast and Actual Result History:

<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
\$1,800	\$1,800	\$1,400	\$1,800	\$1,600	\$1,200	\$1,800	\$1,400	\$1,800	\$1,600

*forecast

LICENSES/PERMITS/FEES REVENUE GROUP

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
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01-4181 Liquor Licenses Revenues from license sales to operators selling liquor by the drink for on premises consumption, which must be licensed before selling liquor by the drink within the City.

COMPONENTS	PLAN TOTAL
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Liquor License Detail: The liquor license by the drink also includes a license for wine by the drink. This license is \$562.50 and is renewed annually. There is also a change in location fee, which is 15% of the annual license fee (no fees projected this item).

-

Grand Total: Renewals are required on an annual basis. The renewal revenue is somewhat consistent. Licensure has been steady for the past two years as the revenue for FYE 2015 is not expected to increase throughout the remainder of the periods remaining. Absent any information that would suggest either growth or decline in licensed entities, the FYE 2016 projection will parallel the results from FYE 2015 with ten full-year licenses.

\$5,625

LIQUOR LICENSE REVENUE (THROUGH 6/2015) - CITY OF KUNA

<u>FYE 2015</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>	
\$5,484	\$5,177	\$4,500	\$4,900	\$4,500	
5.94%	15.04%	-8.16%	8.89%	-	= Year-over-year trend

LIQUOR LICENSE REVENUE TOTALS - CITY OF KUNA

<u>FYE 2015 FORECAST*</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>	
\$5,485	\$5,177	\$4,500	\$4,900	\$4,500	
5.94%	15.04%	-8.16%	8.89%	-	= Year-over-year trend

Projected Receipt Allocation: The allocation values by month from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2014 Receipts \$	\$0	\$0	\$0	\$0	\$0	\$1,688	\$3,375	\$0	\$114	\$0	\$0	\$0	\$5,177
FYE 2014 Receipts %	0.00%	0.00%	0.00%	0.00%	0.00%	32.60%	65.19%	0.00%	2.21%	0.00%	0.00%	0.00%	100.00%
FYE 2016 Projected Allocation	\$0	\$0	\$0	\$0	\$0	\$1,834	\$3,667	\$0	\$124	\$0	\$0	\$0	\$5,625

Cash Flow Element?:

YES

Forecast and Actual Result History:

<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
\$5,063	\$5,485	\$4,500	\$5,177	\$4,500	\$4,500	\$4,500	\$4,900	\$6,750	\$4,500

*forecast

LICENSES/PERMITS/FEES REVENUE GROUP

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4182	Beer Licenses	Revenues from license sales to operators selling beer by the glass or as packaged for off premises consumption, which must be licensed before selling beer within the City.

COMPONENTS PLAN TOTAL

Beer License Detail: There are two wine licenses available:

<i>On premises sales of beer consumed on site. Meant to be consumed at the licensed operator's venue. The license is \$200 per year.</i>	-
<i>Off premises sales of beer, which is the sale of packaged beer to go. Meant to be consumed by the purchaser off of the licensed operator's venue. The license is \$50 per year.</i>	-
<i>Change in location fee (15% of annual fee. No fees projected for this item)</i>	-
	-

Grand Total: Renewals are required on an annual basis. The renewal revenue is somewhat consistent. Licensure has been relatively steady for the past several years as the revenue for FYE 2015 is not expected to increase throughout the remainder of the periods remaining. Absent any information that would suggest either growth or decline in licensed entities, the FYE 2016 projection will parallel the forecasted results for FYE 2015. \$2,500

BEER LICENSE REVENUE (THROUGH 6/2015) - CITY OF KUNA

<u>FYE 2015</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>	
\$2,500	\$2,650	\$2,250	\$2,225	\$2,350	
-5.66%	17.78%	1.12%	-5.32%	-	= Year-over-year trend

BEER LICENSE REVENUE TOTALS - CITY OF KUNA

<u>FYE 2015 FORECAST*</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>	
\$2,500	\$2,650	\$2,250	\$2,225	\$2,350	
-5.66%	17.78%	1.12%	-5.32%	-	= Year-over-year trend

Projected Receipt Allocation: The allocation values by month from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2014 Receipts \$	\$0	\$0	\$50	\$0	\$0	\$900	\$1,700	\$0	\$0	\$0	\$0	\$0	\$2,650
FYE 2014 Receipts %	0.00%	0.00%	1.89%	0.00%	0.00%	33.96%	64.15%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
FYE 2016 Projected Allocation	\$0	\$0	\$47	\$0	\$0	\$849	\$1,604	\$0	\$0	\$0	\$0	\$0	\$2,500

Cash Flow Element?: YES

Forecast and Actual Result History:

<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
\$2,650	\$2,500	\$2,350	\$2,650	\$2,350	\$2,250	\$2,550	\$2,225	\$3,500	\$2,350

*forecast

LICENSES/PERMITS/FEES REVENUE GROUP

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4184	Animal Licenses	Revenues from license sales for dogs, which must be licensed within the City.

COMPONENTS	PLAN TOTAL
<u>Animal License Detail:</u> There are several animal licenses available:	-
<i>Non-neutered or spayed dog (\$28)</i>	-
<i>Senior citizen (>65) rate (\$20)</i>	-
<i>Neutered or spayed dog (\$10.50)</i>	-
<i>Senior citizen (>65) rate (\$8)</i>	-
<i>Initial commercial kennel license (\$100)</i>	-
<i>Renewal of commercial kennel license (\$100)</i>	-
<i>Replacement of lost license (\$1)</i>	-
<i>note: fees are 1/2 price if new licenses are obtained after July 1</i>	-
	<hr/>

Grand Total: Renewals are required on an annual basis. Licensure activity has increased for the past few years as the tracking mechanism has improved. The revenue for FYE 2015 through 6/2015 is trending high, but tempered by the fact that part of it is due to the timing of renewals. The conservative forecast is to project FYE 2015 year end results at the same increase level as FYE 2014. Absent any information that would suggest either growth or decline in licensed entities, the FYE 2016 projection will parallel the forecasted results for FYE 2015. \$5,407

ANIMAL LICENSE REVENUE (THROUGH 6/2015) - CITY OF KUNA

FYE 2015	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$5,001	\$4,166	\$3,587	\$3,664	\$3,750	
20.05%	16.15%	-2.11%	-2.31%	-	= Year-over-year trend

ANIMAL LICENSE REVENUE TOTALS - CITY OF KUNA

FYE 2015 FORECAST*	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$5,407	\$4,879	\$4,403	\$4,604	\$4,410	
10.82%	10.82%	-4.38%	4.40%	-	= Year-over-year trend

Projected Receipt Allocation: The allocation values by month from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2014 Receipts \$	\$170	\$29	\$442	\$916	\$608	\$590	\$701	\$406	\$304	\$288	\$156	\$269	\$4,879
FYE 2014 Receipts %	3.49%	0.59%	9.06%	18.78%	12.46%	12.09%	14.36%	8.31%	6.23%	5.90%	3.20%	5.52%	100.00%
FYE 2016 Projected Allocation	\$189	\$32	\$490	\$1,015	\$674	\$654	\$776	\$449	\$337	\$319	\$173	\$298	\$5,407

Cash Flow Element?: YES

Forecast and Actual Result History:

FYE 2015		FYE 2014		FYE 2013		FYE 2012		FYE 2011	
BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
\$5,596	\$5,407	\$4,782	\$4,879	\$2,600	\$4,403	\$5,200	\$4,604	\$6,500	\$4,410

*forecast

LICENSES/PERMITS/FEES REVENUE GROUP

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4190	Catering Permit	Revenues from sales of alcoholic beverage catering permits.

COMPONENTS	PLAN TOTAL
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Catering Permit Detail: Permits are intended to allow current alcohol license holders to sell alcoholic beverages - based upon the type of license that the applicant possesses - at a party, convention or event, not to exceed three (3) days, and at a location or the premises of property located within the City, where the applicant's alcoholic beverage license does not apply. Further, the alcoholic beverage catering permit is intended to allow the sale of alcoholic beverages outside of the licensed area for events sponsored by groups, entities or individuals, and not a means to expand the scope and operation of the alcoholic beverage licensed issued by the State of Idaho. The fee for the permit is \$20.

Grand Total: The revenue from these permits is very much a product of the level of special event catering activity within the City by licensed alcohol purveyors. The large increase in FYE 2014 was due to an uptick in catering activity by a new purveyor in the City (Lima Limon) near the end of the fiscal year. However, it is uncertain whether that will repeat itself in FYE 2015. As a result, the conservative forecast for FYE 2015 is for a year parallel to that of FYE 2013, which shares the same trended pattern through 6/2015. Absent any information that would suggest either growth or decline in catering activity, the FYE 2016 projection will parallel the forecasted results for FYE 2015.

-

\$220

LIQUOR LICENSE REVENUE (THROUGH 6/2015) - CITY OF KUNA

FYE 2015	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$120	\$160	\$120	\$60	\$120	
-25.00%	33.33%	100.00%	-50.00%	-	= Year-over-year trend

LIQUOR LICENSE REVENUE TOTALS - CITY OF KUNA

FYE 2015 FORECAST*	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$220	\$700	\$220	\$240	\$220	
-68.57%	218.18%	-8.33%	9.09%	-	= Year-over-year trend

Projected Receipt Allocation: The allocation values by month from FYE 2013 (the most recent fiscal year completed without anomalies) will be used as an allocation basis.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2013 Receipts \$	\$0	\$40	\$0	\$0	\$20	\$0	\$20	\$0	\$40	\$60	\$20	\$20	\$220
FYE 2013 Receipts %	0.00%	18.18%	0.00%	0.00%	9.09%	0.00%	9.09%	0.00%	18.18%	27.27%	9.09%	9.09%	100.00%
FYE 2016 Projected Allocation	\$0	\$40	\$0	\$0	\$20	\$0	\$20	\$0	\$40	\$60	\$20	\$20	\$220

Cash Flow Element?: YES

Forecast and Actual Result History:

FYE 2015		FYE 2014		FYE 2013		FYE 2012		FYE 2011	
BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
\$280	\$220	\$280	\$700	\$280	\$220	\$120	\$240	\$100	\$220

*forecast

LICENSES/PERMITS/FEES REVENUE GROUP

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4193	Vendor Permits	Revenues from sales of temporary mobile vendor permits.

COMPONENTS	PLAN TOTAL
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Vendor Permit Detail: Permits are intended for the selling, displaying, or offering for sale any item of tangible personal property, food or other thing of value by a vendor from a mobile vending unit within the city limits from an approved location where the mobile vending unit is stationary and fixed for the purpose of vending. The fee for the permit is \$15.

-

Grand Total: The revenue from these permits is very much a product of the level of mobile vendor activity (i.e., ice cream trucks, food trucks, food trailers, snow cones, etc.) within the City. Activity has remained fairly consistent over the past few years. As a result, the conservative forecast for FYE 2015 is for a year parallel to that of the current trend through 6/2015. Absent any information that would suggest either growth or decline in mobile vendor activity, the FYE 2016 projection will parallel the forecasted results for FYE 2015.

\$424

LIQUOR LICENSE REVENUE (THROUGH 6/2015) - CITY OF KUNA

FYE 2015	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$360	\$340	\$275	\$1,200	\$1,715	
5.88%	23.64%	-77.08%	-30.03%	-	= Year-over-year trend

LIQUOR LICENSE REVENUE TOTALS - CITY OF KUNA

FYE 2015 FORECAST*	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
\$424	\$400	\$305	\$1,230	\$3,185	
5.88%	31.15%	-75.20%	-61.38%	-	= Year-over-year trend

Projected Receipt Allocation: The allocation values by month from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2014 Receipts \$	\$0	\$15	\$30	\$0	\$0	\$0	\$65	\$85	\$145	\$60	\$0	\$0	\$400
FYE 2014 Receipts %	0.00%	3.75%	7.50%	0.00%	0.00%	0.00%	16.25%	21.25%	36.25%	15.00%	0.00%	0.00%	100.00%
FYE 2016 Projected Allocation	\$0	\$16	\$32	\$0	\$0	\$0	\$69	\$90	\$154	\$64	\$0	\$0	\$424

Cash Flow Element?:

YES

Forecast and Actual Result History:

FYE 2015		FYE 2014		FYE 2013		FYE 2012		FYE 2011	
BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
\$465	\$424	\$1,200	\$400	\$3,180	\$305	\$3,645	\$1,230	\$4,000	\$3,185

*forecast

MISCELLANEOUS REVENUES GROUP

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4155	Administrative Services	Revenues for items of minimal scope and administrative in nature which are not properly classified as any other major item

COMPONENTS PLAN TOTAL

Notary Services: The City charges \$2 per notary service provided for the general public. The City has two administrative notaries available. The projection will be based upon the FYE 2014 notary services provided. \$54

FYE 2014 notary services provided 27

Notary Fee \$2

Projected Receipt Allocation: There is no reasonable allocation base as services are provided as needed. The allocation values by quarter from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2014 Receipts \$	\$4	\$6	\$4	\$0	\$2	\$6	\$6	\$0	\$2	\$2	\$18	\$4	\$54
FYE 2014 Receipts %	7.41%	11.11%	7.41%	0.00%	3.70%	11.11%	11.11%	0.00%	3.70%	3.70%	33.33%	7.41%	100.00%
FYE 2016 Projected Allocation	\$4	\$6	\$4	\$0	\$2	\$6	\$6	\$0	\$2	\$2	\$18	\$4	\$54

Returned Check Fees For NSF Checks: The City charges \$20 for all NSF checks returned by the City's banking partner. The NSF fee is not charged on stop paid and MICR read error checks. The projection will be based upon the FYE 2014 NSF fees charged. \$880

FYE 2014 NSF fees charged 44

NSF Fee \$20

Projected Receipt Allocation: There is no reasonable allocation base as fees are charged upon occurrence. The allocation values from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2014 Receipts \$	\$120	\$100	\$60	\$80	\$160	\$20	\$40	\$100	\$0	\$80	\$20	\$100	\$880
FYE 2014 Receipts %	13.64%	11.36%	6.82%	9.09%	18.18%	2.27%	4.55%	11.36%	0.00%	9.09%	2.27%	11.36%	100.00%
FYE 2016 Projected Allocation	\$120	\$100	\$60	\$80	\$160	\$20	\$40	\$100	\$0	\$80	\$20	\$100	\$880

False Alarm Calls: For calls the police must respond to which turn out to be false alarms (i.e., faulty systems, errors in system, etc.). The City, per Ordinance 2010-10 now charges a fee for false alarms after a certain number of occurrences. When this fee was enacted in 2010, there was an average of twelve violations each year. However, the police have not reported any violations for more than two years. As such, the projection will be based upon trend with no false alarm fees planned. The breakdown of fees is as follows: \$0

	<u>Qty.</u>	<u>Fee</u>
<i>Qty. incurred in FYE 2014 and the associated fee for each</i>		
<i>First false alarm within a calendar year (just a warning)</i>	0	\$0
<i>Second false alarm within a calendar year</i>	0	\$50
<i>Third false alarm within a calendar year</i>	0	\$100
<i>Fourth false alarm within a calendar year</i>	0	\$150
<i>Each successive false alarm after four false alarms within a calendar year</i>	0	\$175

Projected Receipt Allocation: There is no reasonable allocation base as fees are charged upon occurrence. The allocation values from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
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FYE 2014 Receipts \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FYE 2014 Receipts %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FYE 2016 Projected Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Taxi Cab Licensing: Fees required for taxi cab and driver licensure within the City of Kuna. The projection for FYE 2016 will be based upon a combination of prior years. There were no taxi cab-related fees received in FYE 2014 and none thus far in FYE 2015. However, in FYE 2013 there were five taxi cab vehicle renewals/new issues and seven taxi cab driver's license renewals/new issues. It is presumed likely there will be at least one vehicle and one license renewal/new issue in FYE 2016, which is the basis for the projection for FYE 2016. \$90

<i>Qty.projected in FYE 2016 and the associated fee for each</i>	<u>Qty.</u>	<u>Fee</u>
<i>Taxi cab vehicle license new/renew - annual</i>	1	\$60
<i>Taxi cab vehicle license new/renew - half-year</i>	0	\$60
<i>Taxi cab vehicle license transfer</i>	0	\$60
<i>Taxi cab vehicle license duplicate</i>	0	\$30
<i>Taxi cab rate card duplicate</i>	0	\$8.50
<i>Taxi cab driver's license new/renew - annual</i>	1	\$30
<i>Taxi cab driver's license new/renew - half-year</i>	0	\$30
<i>Taxi cab driver's license duplicate</i>	0	\$15
<i>FBI background check (received in as an unearned revenue until remittance is made to the Idaho State Police following the background check)</i>	0	\$0

Projected Receipt Allocation: There is no reasonable allocation base as fees are charged upon occurrence. The allocation values by quarter from FYE 2013 (the most recent completed fiscal year with activity) will be used as an allocation basis.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2013 Receipts \$	\$0	\$0	\$0	\$0	\$90	\$0	\$240	\$180	\$0	\$0	\$0	\$0	\$510
FYE 2013 Receipts %	0.00%	0.00%	0.00%	0.00%	17.65%	0.00%	47.06%	35.29%	0.00%	0.00%	0.00%	0.00%	100.00%
FYE 2016 Projected Allocation	\$0	\$0	\$0	\$0	\$16	\$0	\$42	\$32	\$0	\$0	\$0	\$0	\$90

Sexually Oriented Business License: There are currently no businesses within the City of Kuna operating under this license. There are currently no known businesses that have applied nor under anticipation to apply for this license for FYE 2016. \$0

<i>Qty.projected in FYE 2016 and the associated fee for each</i>	<u>Qty.</u>	<u>Fee</u>
<i>Sexually oriented business license - annual</i>	0	\$250

Projected Receipt Allocation:

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2013 Receipts \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FYE 2013 Receipts %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FYE 2016 Projected Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Solicitor's License: This license was new in FYE 2014, so there is not a full year of history to base projections on. As a result, the trend in FYE 2015 through 6/2015 will be used as the basis for the FYE 2016 projection. The FYE 2015 trend is for a total of twelve solicitor's permits. \$360

<i>Qty.projected in FYE 2016 and the associated fee for each</i>	<u>Qty.</u>	<u>Fee</u>
<i>Sexually oriented business license - annual</i>	12	\$30

FBI background check (received in as an unearned revenue until remittance is made to the Idaho State Police following the background check)

Projected Receipt Allocation: The FYE 2015 allocation through 6/2015 will be used and the remaining months are estimated.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2015 Receipts \$	\$0	\$0	\$60	\$0	\$120	\$30	\$0	\$30	\$30	\$60	\$30	\$0	\$360
FYE 2015 Receipts %	0.00%	0.00%	16.67%	0.00%	33.33%	8.33%	0.00%	8.33%	8.33%	16.67%	8.33%	0.00%	100.00%
FYE 2016 Projected Allocation	\$0	\$0	\$60	\$0	\$120	\$30	\$0	\$30	\$30	\$60	\$30	\$0	\$360

\$0

Fireworks Permit: Permitting for fireworks stands and related elements switched from the City to the Fire District following FYE 2014. Consequently, there is no projection for FYE 2016.

Pawnbroker License: To date there have been no licenses issued. There is nothing currently to suggest a license issuance in FYE 2016.

\$0

Qty.projected in FYE 2016 and the associated fee for each

Pawnbroker license - annual

<u>Qty.</u>	<u>Fee</u>
0	\$10

Projected Receipt Allocation:

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2016 Projected Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

ACHD Impact Fee Collection Fees: Ada County Highway District used to remunerate the City of Kuna in the amount of \$20 per impact fee which the City collected on its behalf. However, Beginning October 3, 2012 the City entered into an Interagency Governmental Agreement for Waiver of Costs and Fees with ACHD. The agreement is good until October 3, 2022 and waives the fees for items covering typical intergovernmental transactions between the entities.

\$0

Other Administrative Fees: These are other very small revenue items and are generally not projected for unless an election year draws near. These items include:

\$0

Qty.projected in FYE 2016 and the associated fee for each

Photocopies made upon request of the general public (\$.10/B&W page over 10 pages and \$.20/color copy)

<u>Qty.</u>	<u>Fee</u>
0	\$0.20

Election candidate fees. Candidates may either obtain signatures which would allow them to run for elected office or remit \$40 to the City. The candidate filing fees must be received no later than 5:00 PM on September 4, 2015 for the November 3, 2015 election. Since this deadline is in FYE 2015, there is no projected revenue for FYE 2016

0	\$40
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	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2016 Projected Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Grand Total:

\$1,384

Overall Projected Receipt Allocation:

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2016 Projected Allocation	\$124	\$106	\$124	\$80	\$298	\$56	\$88	\$162	\$32	\$142	\$68	\$104	\$1,384

Cash Flow Element?:

YES

Overall Forecast and Actual Result History:

<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
\$1,115	\$836	\$2,015	\$530	\$5,220	\$1,908	\$5,000	\$1,642	\$3,000	\$9,204

*forecast

MISCELLANEOUS REVENUES GROUP		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4185	Miscellaneous Income	Unplanned revenues which are typically unusual in nature and infrequent in occurrence. Not typically budgeted for.

COMPONENTS PLAN TOTAL

Miscellaneous Revenue Detail: Historically, these items have not been planned for as they were unknown items at the time of budgeting. Some items which historically have found their way to this location when received are:

<i>Insurance reimbursements for finance staff pursuing restitution for damage to City street lights or other City property, generally related to vehicle collisions.</i>	-
<i>Worker's compensation insurance dividends (these cannot be predicted as it is an actuarial calculation and at least one year in arrears)</i>	-
<i>Restitution from the Ada County Prosecutor on behalf of convicted persons for damage to City property (i.e., graffiti, vandalism, etc.)</i>	-
<i>Reimbursement from employees for consumption of City Hall coffee</i>	-
<i>Class action and product liability settlements</i>	-
<i>Single event receipts which are a pass-through (i.e., Prayer Breakfast)</i>	-
<i>Reimbursement grant spending (in FYE 2015) this G/L began use for projecting receipts for potential reimbursement grants. In these situations, the money must be spent prior to receiving the grant distribution or reimbursement. For this up-front spending the funds were budgeted out of the 01-6185 (Misc. Expense) but the reimbursement was planned for this account (01-4185) to make the fund whole.</i>	-
<i>Miscellaneous other small items</i>	-

Grand Total: Potential grant in and out pass-through. \$0

Projected Receipt Allocation:

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2016 Projected Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Cash Flow Element?: YES

Forecast and Actual Result History:

	<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
	<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
	\$15,732	\$19,194	\$0	\$22,691	\$0	\$9,699	\$0	\$4,837	\$0	\$165

*forecast

MISCELLANEOUS REVENUES GROUP		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4173	Interest Revenue	Revenue earned on the City's interest-bearing holdings.

COMPONENTS PLAN TOTAL

Interest Revenue Detail: The City uses a pooling of cash method for its cash reserves. The cash reserve balances are maintained in multiple accounts which in total fluctuates throughout the course of the year, depending on cash needs. Current cash holdings: -

US Bank: This is the City's general checking account. In addition, money sweeps in and out of this account to the City's US Bank payroll checking account, which is a ZBA account and does not maintain a balance. The interest rate earned in the holdings in the general checking account is net after deducting the fees associated with the overall account maintenance by US Bank. \$299

LGIP (Local Government Investment Pool): The Local Government Investment Pool (LGIP) is an investment pool with the primary purpose of providing a safe liquid vehicle for investing idle funds. It is administered by the Idaho State Treasurer's Office and consists of funds deposited by various taxing districts from throughout the State. \$512

Bank of the Cascades: A secondary general checking account used by the City. \$2

Grand Total: The most recent rolling twelve months (through 5/2015) will be used as a basis for projecting the FYE 2016 values and allocations. The current interest rates have remained fairly steady, albeit low. The projected numbers for FYE 2016 will use the average monthly interest earned value from the rolling values below to arrive at the projection. The Federal Funds Rate (the rate at which depository institutions actively trade balances held at the Federal Reserve with one another on an uncollateralized basis, often times to meet end-of-day reserve requirements set by the Federal Reserve. It is one of the most influential interest rates in the U.S. economy since it affects monetary and financial conditions, which in turn have a bearing on key aspects of the overall economy including employment, growth and inflation. It is controlled by the Federal Reserve's Federal Open Market Committee (FOMC). The FOMC has held the target for this rate between 0% to .25% from December, 2008 onward to combat the Great Recession. It is possible this rate could change, which would likely affect the interest calculations below. However, there is currently nothing to suggest a material shift in the immediate future. The FYE 2016 projection will conservatively parallel the trend over the recent rolling twelve months (through 5/2015). \$812

Projected Receipt Allocation: The most recent rolling twelve months (through 5/2015) will be used as a basis for projecting FYE 2016 allocations.

	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>Average</u>
US Bank Average Daily Balance By Month	\$6,345,400	\$6,606,916	\$6,798,372	\$6,294,499	\$5,761,722	\$5,603,445	\$5,520,433	\$5,924,798	\$6,419,190	\$6,488,379	\$6,682,432	\$6,806,153	\$6,270,978
<i>Interest Earned</i>	\$183	\$185	\$203	\$184	\$175	\$163	\$167	\$168	\$173	\$194	\$191	\$202	\$182
<i>Net Annual Percentage Yield</i>	0.0345%	0.0335%	0.0358%	0.0351%	0.0365%	0.0350%	0.0363%	0.0341%	0.0324%	0.0358%	0.0344%	0.0357%	0.0349%
LGIP Average Daily Balance By Month	\$2,495,257	\$2,495,510	\$2,495,770	\$2,496,018	\$2,496,273	\$2,496,537	\$2,496,812	\$2,497,095	\$2,497,380	\$2,497,701	\$2,498,045	\$2,498,392	\$2,496,732
<i>Interest Earned</i>	\$267	\$252	\$246	\$264	\$265	\$285	\$281	\$289	\$352	\$337	\$358	\$556	\$313
<i>Annual Percentage Yield</i>	0.1283%	0.1211%	0.1182%	0.1268%	0.1272%	0.1371%	0.1349%	0.1391%	0.1692%	0.1617%	0.1720%	0.2669%	0.1502%
BOTC Average Daily Balance By Month	\$24,577	\$24,578	\$24,579	\$24,578	\$24,575	\$24,573	\$24,646	\$56,918	\$89,118	\$89,120	\$85,123	\$81,125	\$47,793
<i>Interest Earned</i>	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$2	\$2	\$2	\$2	\$1
<i>Annual Percentage Yield</i>	0.0293%	0.0308%	0.0308%	0.0293%	0.0308%	0.0293%	0.0307%	0.0156%	0.0276%	0.0306%	0.0307%	0.0306%	0.0285%
Total Average Daily Balance By Month	\$8,865,234	\$9,127,004	\$9,318,721	\$8,815,095	\$8,282,571	\$8,124,556	\$8,041,890	\$8,478,811	\$9,005,688	\$9,075,201	\$9,265,599	\$9,385,670	\$8,815,503
<i>Interest Earned</i>	\$450	\$437	\$450	\$448	\$440	\$449	\$448	\$458	\$528	\$533	\$552	\$760	\$496
<i>Annual Percentage Yield</i>	0.0609%	0.0575%	0.0579%	0.0610%	0.0638%	0.0663%	0.0669%	0.0649%	0.0703%	0.0704%	0.0714%	0.0972%	0.0675%
<i>Allocation By Month</i>	7.56%	7.34%	7.55%	7.53%	7.40%	7.54%	7.53%	7.70%	8.86%	8.95%	9.27%	12.77%	-
General Fund Pooled Ownership Value	\$869,161	\$1,648,292	\$1,503,394	\$1,140,205	\$980,385	\$837,703	\$657,390	\$1,563,944	\$1,406,077	\$1,371,841	\$1,330,950	\$1,218,562	\$1,210,659
<i>% of Total</i>	9.80%	18.06%	16.13%	12.93%	11.84%	10.31%	8.17%	18.45%	15.61%	15.12%	14.36%	12.98%	13.65%
<u>FYE 2016 Projected Allocation</u>	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
	\$61	\$60	\$61	\$61	\$60	\$61	\$61	\$63	\$72	\$73	\$75	\$104	\$812

Overall Forecast and Actual Result History:

FYE 2015		FYE 2014		FYE 2013		FYE 2012		FYE 2011	
BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
\$900	\$779	\$800	\$612	\$800	\$627	\$2,000	\$507	\$2,800	\$571

*forecast

MISCELLANEOUS REVENUES GROUP

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4195	Rental Income	Revenues received from rental of City property, excluding parks and senior center facilities, which are classified with those respective activities.

COMPONENTS PLAN TOTAL

Rental Income Detail: The City currently has two non-park and non-senior center rental streams:

Idaho Car Country: The City rents a small parcel of land at the northeast side of the intersection of W. Shortline St. and N. Bridge Ave. to a used car reseller. The parcel (R5070001920) is .247 acres and comprises a small portion of the resellers parking lot that borders the aforementioned intersection. The parcel also extends over N. Bridge Ave. to the west side of N. Bridge Ave. where the City has some minor landscaping. The current rent is \$100 per month and has been at this rate for several years. There is no information to suggest the reseller will not continue the lease. \$1,200

S&T Farms, LLC: The City owns a 20.164 acre parcel of bare land which was acquired via the 2006-1 sewer LID for potential park space. The City entered into a farming lease with S&T Farms, LLC to farm the approximately 17 farmable acres at \$100 per acre. The lessee must also reimburse the City for the annual irrigation assessment associated with the property. The contract ends September 30 of each year and the lessee has the first right to renew by giving at least ninety days notice prior to the end of the contract (June 30). RENEWAL???? PAYING IRRIGATION DIRECTLY???? \$1,700

Grand Total: \$2,900

Projected Receipt Allocation: Terms of the rental agreements dictate the timing.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$1,800	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$2,900

Cash Flow Element?: YES

Overall Forecast and Actual Result History:

FYE 2015		FYE 2014		FYE 2013		FYE 2012		FYE 2011	
BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
\$2,900	\$2,900	\$1,200	\$2,900	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200

*forecast

SENIOR CENTER ACTIVITY

MISCELLANEOUS REVENUES GROUP

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4195-1001	Rental Income	Revenues received from rental of city property, specifically the senior center facility.

COMPONENTS

PLAN TOTAL

Rental Income Detail: There are currently three senior center rental streams:

Kuna Senior Citizens Association, Inc. The seniors occupy the facility most of the time. They pay the city \$300 per month.

-
\$3,600

CCOA - Aging, Weatherization, and Human Services. This is a private non-profit entity which began in 1973 as Canyon County Organization on Aging (CCOA) and has since expanded over the years. They provide senior and income-qualified assistance services. Specifically, they pay the City \$120 per month on behalf of the Kuna seniors to assist with their inhabitation in the city facility.

\$1,440

Third party renters for temporary use. Space is rented when available for \$50 for the first hour and \$10 for each additional hour after that. This rental stream is not as predictable as the two items above. Hence, the summary below. Prior to FYE 2014 there was one primary single-use renter - Desert Streams Fellowship. Subsequent to FYE 2013 they stopped renting the facility. A conservative forecast for FYE 2015 is for the volume through 6/2015 to hold steady through year end. Absent any information that would suggest either growth or decline in activity, the FYE 2016 projection will parallel the forecasted results for FYE 2015.

\$340

THIRD PARTY RENTAL REVENUE (THROUGH 6/2015) - CITY OF KUNA

<u>FYE 2015</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>		
\$340	\$120	\$3,470	\$4,450	\$2,940		
183.33%	-96.54%	-22.02%	51.36%	-	=	Year-over-year trend

THIRD PARTY RENTAL REVENUE TOTALS - CITY OF KUNA

<u>FYE 2015 FORECAST*</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>		
\$340	\$120	\$4,340	\$5,310	\$4,410		
183.33%	-97.24%	-18.27%	20.41%	-	=	Year-over-year trend

Projected Receipt Allocation (Third Party Use): The allocation values by month from FYE 2015 will be used as an allocation basis.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2015 Receipts \$	\$0	\$0	\$80	\$60	\$0	\$0	\$140	\$60	\$0	\$0	\$0	\$0	\$340
FYE 2015 Receipts %	0.00%	0.00%	23.53%	17.65%	0.00%	0.00%	41.18%	17.65%	0.00%	0.00%	0.00%	0.00%	100.00%
FYE 2016 Projected Allocation	\$0	\$0	\$80	\$60	\$0	\$0	\$140	\$60	\$0	\$0	\$0	\$0	\$340

Grand Total: \$5,380

Overall Projected Receipt Allocation:

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2016 Projected Allocation	\$420	\$420	\$500	\$480	\$420	\$420	\$560	\$480	\$420	\$420	\$420	\$420	\$5,380

Cash Flow Element?: YES

Overall Forecast and Actual Result History:

<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
\$5,220	\$5,380	\$10,092	\$4,740	\$10,440	\$10,080	\$10,440	\$9,270	\$9,000	\$8,610

*forecast

STREET LIGHT ACTIVITY

TAX REVENUE GROUP

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4170-1002	Franchise Fees	Annual fee charged to certain service providers as compensation for using public property as a right-of-way or for providing a service on behalf of the City. Specifically Idaho Power.

COMPONENTS PLAN TOTAL

Idaho Power: : This franchise fee is currently not established. Idaho Power's franchise agreement with the City of Kuna expires in 2015. The agreement is currently under negotiation. The portion of the agreement which involves a franchise fee has not yet been decided upon by the Kuna City Council. In October, 2012 the Kuna City Council repealed the then existing street light fee which was in place to offset expenditures related to operating and mainting the city street lights. At that time, the City was in discussions with Idaho Power to implement a franchise fee but talks stalled. This line item will be left here as a placeholder until such time as the Idaho Power franchise agreement can be finalized and a fee (if any) is established. If a fee is established, the city council would then have to decide whether it would be used specifically for street lights or something else.

\$0

PLANNING & ZONING ACTIVITY

LICENSES/PERMITS/FEES REVENUE GROUP

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4155-1003	Administrative Services	Revenues for items of minimal scope which are not properly classified as any other major permitting activities within planning & zoning.

COMPONENTS PLAN TOTAL

	Fee	FYE 2015*	FYE 2015 TO 6/2015	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
Zoning & Building Permit Submittal Fees:								
<i>Building permit submittal</i>	\$30							-
<i>Submittal modification (residential)</i>	\$150							-
<i>Submittal modification (commercial)</i>	\$150							-
<i>Planning & zoning fee</i>	\$40							-
<i>Re-inspection fee</i>	\$40							-
<i>Business license inspection</i>	\$35							-
<i>Re-print blue cards/stamped plans</i>	\$30							-
Land Use Application Fees								
<i>Administrative Determination</i>	\$150 + variable costs							-
<i>Development agreement/amendment</i>	\$400							-
<i>Planned unit development amendment</i>	\$400							-
<i>Pre plat amendment</i>	\$400							-
<i>Final plat amendment</i>	\$400							-
<i>Findings of fact/conclusions of law amendment</i>	\$400							-
<i>Annexation</i>	\$1,200 + \$30/acre							-

<i>De-annexation</i>	\$1,200 + \$30/acre	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Appeal</i>	\$350	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Zoning ordinance text amendment</i>	\$800	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Comprehensive plan text amendment</i>	\$1,500	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Comprehensive plan map amendment</i>	\$2,000	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Design review: sub. common area/landscape</i>	\$250 + \$20/acre	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Design review: multi-family building review</i>	\$400 + \$10/acre	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Design review: office,commercial,industrial</i>	\$400 + \$10/1,000 ft ²	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Design review: tenant inspection</i>	\$100	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Design review: landscape inspection</i>	\$150	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Design review: building inspection</i>	\$150	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Design review: re-inspection</i>	\$60	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Final plat</i>	\$600 + \$20/lot	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Lot line adjustment</i>	\$200	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Lot split</i>	\$200	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Mobile home park</i>	\$1,270	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Building relocation</i>	\$30	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Planned unit development</i>	\$600 + \$20/lot	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Planned unit development final</i>	\$20/lot	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Preliminary plat</i>	\$1,276 + \$20/lot	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Preliminary plat/final plat combination</i>	\$1,228	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Rezone</i>	\$1,100	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Master sign</i>	\$350	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Single tenant sign</i>	\$250	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Staff level sign</i>	\$60	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Special use permit</i>	\$800	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Special use permit: child care facility</i>	\$330	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Street light inspection</i>	\$35 + \$20 per re-inspection	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Time extensions</i>	\$300	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Vacation</i>	\$400	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Variance</i>	\$600	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Waiver request</i>	\$100	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>DVD</i>	\$3	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Copies - B&W</i>	\$0	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Copies - Color</i>	\$0	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Maps - B&W</i>	\$2	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Maps - Color</i>	\$3	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Maps - Large</i>	\$20	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<i>Neighborhood meeting labels</i>	\$20	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
Total \$ Value By Fiscal Year Thru 6/2015			-
<i>Year-over-year trend</i>			-
Total \$ Value By Fiscal Year (whole year)			-
<i>Year-over-year trend</i>			-

Grand Total: The revenue from these items is very much a product of the level of economic stability as it relates to residential and commercial construction within the City. Activity has progressed steadily over the past few years - primarily in the residential sector. As a result, the conservative forecast for FYE 2015 is for a year parallel to that of the current trend through 6/2015. Absent any information that would suggest either material growth or decline in activity (especially commercial activity), the FYE 2016 projection (conservatively) will parallel the forecasted results for FYE 2015.

\$86,109

* Forecast

Projected Receipt Allocation: There is no reasonable allocation base as services are provided on a demand-driven basis. The allocation values by month from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2014 Receipts \$	\$1,530	\$2,255	\$3,109	\$3,641	\$690	\$3,440	\$17,879	\$1,241	\$4,555	\$1,699	\$2,701	\$13,331	\$56,071
FYE 2014 Receipts %	2.73%	4.02%	5.54%	6.49%	1.23%	6.14%	31.89%	2.21%	8.12%	3.03%	4.82%	23.78%	100.00%
FYE 2016 Projected Allocation	\$2,350	\$3,463	\$4,775	\$5,592	\$1,060	\$5,283	\$27,457	\$1,906	\$6,995	\$2,609	\$4,148	\$20,473	\$86,109

Cash Flow Element?:

YES

Overall Forecast and Actual Result History:

<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
\$48,307	\$86,109	\$34,776	\$56,031	\$14,262	\$39,028	\$15,000	\$22,153	\$37,700	\$12,581

*forecast

PLANNING & ZONING ACTIVITY

LICENSES/PERMITS/FEES REVENUE GROUP

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-4360-1003	Building Permits	Revenues for new building permits within the City of Kuna.

COMPONENTS

PLAN TOTAL

	<u>Fee</u>	<u>FYE 2015*</u>	<u>FYE 2015 TO 6/2015</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>	
<u>Building Permits</u>								-
<i>New residential</i>	Formula: (FT ² of bldng. * \$94.99 fixed	-	138	119	134	93	56	-
<i>New commercial</i>	same as above	-	1	3	4	2	0	-
<i>Residential addition</i>	same as above on addition value	-	3	3	4	7	3	-
<i>Commercial addition</i>	same as above on addition value	-	0	0	0	0	0	-
<i>Residential tenant improvement</i>	same as above on TI value	-	0	0	0	0	0	-
<i>Commercial tenant improvement</i>	same as above on TI value	-	3	3	2	4	4	-
<i>Residential remodel</i>	same as above on remodel value	-	5	7	3	3	4	-
<i>Commercial remodel</i>	same as above on remodel value	-	0	0	0	1	0	-
<i>Residential modification</i>	same as above on modification value	-	0	0	0	0	0	-
<i>Commercial modification</i>	same as above on modification value	-	0	0	0	0	0	-
<i>Residential accessory building</i>	same as above	-	20	1	8	3	4	-

Commercial accessory building	same as above	-	0	0	0	0	0
Residential garage	same as above	-	4	8	5	1	3
Commercial garage	same as above	-	0	0	0	0	0
Manufactured home foundation	same as above	-	2	4	3	0	0
Patio/Deck	same as above	-	28	19	13	13	3
Patio cover/Enclosure	same as above	-	0	0	0	0	20
Cell tower (new)	same as above	-	0	0	0	0	0
Residential restoration	same as above on restoration value	-	0	0	0	0	0
Commercial restoration	same as above on restoration value	-	0	0	0	1	0
Residential fire damage	same as above on fire repair value	-	0	0	0	0	2
Commercial fire damage	same as above on fire repair value	-	0	0	0	0	0
Residential ramp	same as above	-	0	0	0	0	1
Commercial ramp	same as above	-	0	0	0	1	0
Carport enclosure	same as above	-	0	1	0	1	2
Fence	\$25	-	15	33	39	19	39
Fence variance	\$10	-	0	0	0	0	0
Pole (flag/sign)	\$65	-	2	1	2	1	0
Cell tower addition/Equipment	\$65	-	0	0	2	2	0
Demolition	\$30	-	2	2	1	2	1
No permit violation	Calculated permit fee * 2	-	0	0	0	0	0
Total \$ Value By Fiscal Year Thru 6/2015		-	\$193,443	\$120,425	\$156,960	\$93,981	\$38,388
Year-over-year trend		-	60.63%	-23.28%	67.01%	144.82%	-
Total \$ Value By Fiscal Year (whole year)		\$268,595	-	\$167,210	\$238,903	\$129,611	\$60,639
Year-over-year trend		60.63%	-	-30.01%	84.32%	113.74%	-

Grand Total: The revenue from these items is very much a product of the level of economic stability as it relates to residential and commercial construction within the City. Activity has progressed steadily over the past few years - primarily in the residential sector. However, the 30% descent in FYE 2014 vs. FYE 2013 is a reminder the market is cyclical and can trend down in any year depending on many factors. As a result, the conservative forecast for FYE 2015 is for a year parallel to that of the current trend through 6/2015. Absent any information that would suggest either material growth or decline in activity (especially commercial activity), the FYE 2016 projection (conservatively) will parallel the forecasted results for FYE 2015.

\$268,595

* Forecast

Projected Receipt Allocation: There is no reasonable allocation base as services are provided on a demand-driven basis. The allocation values by month from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2014 Receipts \$	\$11,207	\$7,083	\$17,153	\$17,491	\$11,973	\$15,360	\$19,217	\$12,204	\$8,738	\$22,096	\$10,763	\$13,925	\$167,210
FYE 2014 Receipts %	6.70%	4.24%	10.26%	10.46%	7.16%	9.19%	11.49%	7.30%	5.23%	13.21%	6.44%	8.33%	100.00%
FYE 2016 Projected Allocation	\$18,001	\$11,378	\$27,553	\$28,097	\$19,233	\$24,673	\$30,869	\$19,603	\$14,037	\$35,494	\$17,289	\$22,369	\$268,595

Cash Flow Element?: (keep in mind this is part of deferrals so factor in the deferral portion here for cash flow purposes...same as for enterprise funds, etc. that are involved)

YES - PARTIAL

Overall Forecast and Actual Result History:

FYE 2015		FYE 2014		FYE 2013		FYE 2012		FYE 2011	
BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
\$180,000	\$268,595	\$221,462	\$167,210	\$125,660	\$238,903	\$70,000	\$129,611	\$167,000	\$60,639

*forecast

PLANNING & ZONING ACTIVITY

LICENSES/PERMITS/FEES REVENUE GROUP

ACCOUNT # ACCOUNT NAME ACCOUNT DESCRIPTION

01-4391-1003 IRES Check Fees Revenues for the checks of compliance by the building inspector for compliance with the Idaho Residential Energy Standard (compliance with Idaho standards for energy conservation for windows, HVAC, shingles, insulation, etc.)

COMPONENTS

PLAN TOTAL

Component	Fee	FYE 2015*	FYE 2015 TO 6/2015	FYE 2014	FYE 2013	FYE 2012	FYE 2011	PLAN TOTAL
IRES compliance check	\$25	-	135	118	146	95	42	-
Total \$ Value By Fiscal Year Thru 6/2015		-	\$3,375	\$2,150	\$2,350	\$1,675	\$650	-
<i>Year-over-year trend</i>		-	56.98%	-8.51%	40.30%	157.69%	-	-
Total \$ Value By Fiscal Year (whole year)		\$4,631	-	\$2,950	\$3,650	\$2,375	\$1,050	-
<i>Year-over-year trend</i>		56.98%	-	-19.18%	53.68%	126.19%	-	-

Grand Total: The revenue from these items is very much a product of the level of economic stability as it relates to residential and commercial construction within the City. Activity has progressed steadily over the past few years - primarily in the residential sector. However, the 19% descent in FYE 2014 vs. FYE 2013 is a reminder the market is cyclical and can trend down in any year depending on many factors. As a result, the conservative forecast for FYE 2015 is for a year parallel to that of the current trend through 6/2015. Absent any information that would suggest either material growth or decline in activity (especially commercial activity), the FYE 2016 projection (conservatively) will parallel the forecasted results for FYE 2015.

\$4,631

* Forecast

Projected Receipt Allocation: There is no reasonable allocation base as services are provided on a demand-driven basis. The allocation values by month from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2014 Receipts \$	\$200	\$125	\$250	\$350	\$225	\$275	\$350	\$200	\$175	\$400	\$200	\$200	\$2,950
FYE 2014 Receipts %	6.78%	4.24%	8.47%	11.86%	7.63%	9.32%	11.86%	6.78%	5.93%	13.56%	6.78%	6.78%	100.00%
FYE 2016 Projected Allocation	\$314	\$196	\$392	\$549	\$353	\$432	\$549	\$314	\$275	\$628	\$314	\$314	\$4,631

Cash Flow Element?:

YES

Overall Forecast and Actual Result History:

FYE 2015		FYE 2014		FYE 2013		FYE 2012		FYE 2011	
BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
\$3,300	\$4,631	\$3,341	\$2,950	\$2,266	\$3,650	\$900	\$2,375	\$5,000	\$1,050

*forecast

PLANNING & ZONING ACTIVITY

LICENSES/PERMITS/FEES REVENUE GROUP

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4392-1003	Mechanical Permits	Revenues for new mechanical permits within the City of Kuna.

COMPONENTS PLAN TOTAL

		FYE 2015*	FYE 2015 TO 6/2015	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
<u>Mechanical Permits</u>	<u>Fee</u>							-
<i>New residential (w/fireplace)</i>	\$128							-
<i>New residential (w/o fireplace)</i>	\$93							-
<i>Existing residential</i>	\$23							-
<i>Re-Inspection</i>	\$45							-
<i>Mechanical equipment</i>	\$23 + (# of units * \$6)							-
<i>Vent piping</i>	\$23 + (# of units * \$6)							-
<i>Gas piping</i>	\$23 + (# of units * \$6)							-
<i>Fireplace</i>	\$23 + (# of units * \$6)							-
<i>Multi-family</i>	<i>\$23 + project value. The project value is the total fair market contract cost of the job and shall include, but not limited to: all materials, labor and equipment. This value is not reduced due to owner supplied and/or donated materials, labor and/or equipment.</i>							-
Total \$ Value By Fiscal Year Thru 6/2015		-	\$18,090	\$12,830	\$15,885	\$10,407	\$3,924	-
<i>Year-over-year trend</i>		-	41.00%	-19.23%	52.63%	165.22%	-	-
Total \$ Value By Fiscal Year (whole year)		\$29,245	-	\$20,741	\$24,423	\$14,366	\$6,116	-
<i>Year-over-year trend</i>		41.00%	-	-15.08%	70.01%	134.89%	-	-

Grand Total: The revenue from these items is very much a product of the level of economic stability as it relates to residential and commercial construction within the City. Activity has progressed steadily over the past few years - primarily in the residential sector. However, the 15% descent in FYE 2014 vs. FYE 2013 is a reminder the market is cyclical and can trend down in any year depending on many factors. As a result, the conservative forecast for FYE 2015 is for a year parallel to that of the current trend through 6/2015. Absent any information that would suggest either material growth or decline in activity (especially commercial activity), the FYE 2016 projection (conservatively) will parallel the forecasted results for FYE 2015.

\$29,245

* Forecast

Projected Receipt Allocation: There is no reasonable allocation base as services are provided on a demand-driven basis. The allocation values by month from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2014 Receipts \$	\$1,175	\$1,082	\$1,339	\$2,325	\$1,146	\$1,550	\$1,616	\$1,047	\$1,550	\$3,496	\$2,154	\$2,260	\$20,741
FYE 2014 Receipts %	5.67%	5.22%	6.46%	11.21%	5.53%	7.47%	7.79%	5.05%	7.47%	16.86%	10.39%	10.90%	100.00%
FYE 2016 Projected Allocation	\$1,657	\$1,526	\$1,888	\$3,279	\$1,616	\$2,185	\$2,279	\$1,476	\$2,185	\$4,929	\$3,038	\$3,187	\$29,245

Cash Flow Element?:

YES

Overall Forecast and Actual Result History:

<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
\$22,000	\$29,245	\$21,942	\$20,741	\$14,424	\$24,423	\$8,400	\$14,366	\$8,000	\$6,116

*forecast

PLANNING & ZONING ACTIVITY

LICENSES/PERMITS/FEES REVENUE GROUP

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-4361-1003	Plumbing Permits	Revenues for plumbing permits within the City of Kuna.

COMPONENTS

PLAN TOTAL

Plumbing Permits Detail: The City, beginning December 2, 2014, contracted with DMH Enterprises to provide plumbing plan review and inspection services on behalf of the City. Prior to that time the plumbing inspections and related permits had to be acquired from the State. The City collects the revenue at the full rate (projected below) and remunerates DMH at 60% of the value of the permit via 01-6202-1003 (professional services).

	<u>Fee</u>	<u>FYE 2015*</u>	<u>FYE 2015 TO 6/2015</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>
with plumbing being constructed on the property.							
Up to 1,500 FT ²	\$130						
1,500 - 2,500 FT ²	\$195						
2,501 - 3,500 FT ²	\$260						
3,501 - 4,500 FT ²	\$325						

> 4,500 FT ²	\$325 + \$65 each additional 1,000 FT ² or portion thereof	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<u>New Multi-Family Dwelling</u> (contractors only):			
Duplex, apartment, or condominium	\$260	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
Tri-plex or more multi-family units	\$130 per building + \$65 per unit	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<u>Existing Residence & Detached Shop/Accessory Building:</u>			
	\$65 fee + \$10 per additional fixture, up to a maximum of the corresponding FT ² of the building	Quantities are not tracked individually in a subsidiary system until FYE 2016	
<u>Sewer & Water:</u>			
Sewer line	\$38	Quantities are not tracked individually in a subsidiary system until FYE 2016	
Water line	\$38	Quantities are not tracked individually in a subsidiary system until FYE 2016	
Sewer & Water	\$65	Quantities are not tracked individually in a subsidiary system until FYE 2016	
Sewer turnarounds/domestic water (switch from septic to municipal sewer water re-line under house)	\$65	Quantities are not tracked individually in a subsidiary system until FYE 2016	
<u>Lawn Sprinklers/Backflow Device</u>	\$65	Quantities are not tracked individually in a subsidiary system until FYE 2016	
<u>Water Stub</u>	\$65	Quantities are not tracked individually in a subsidiary system until FYE 2016	
<u>Fire Sprinklers</u>	\$65 or \$4 per head, whichever is greater	Quantities are not tracked individually in a subsidiary system until FYE 2016	
<u>Water Heater Replacement</u>	\$65 per occurrence	Quantities are not tracked individually in a subsidiary system until FYE 2016	
<u>Water Conditioning Equipment</u>	\$65	Quantities are not tracked individually in a subsidiary system until FYE 2016	
<u>Hydronic Heating</u>	\$65 + \$10 * # of manifold/zones	Quantities are not tracked individually in a subsidiary system until FYE 2016	
<u>Plan Check</u>	\$65 per hour	Quantities are not tracked individually in a subsidiary system until FYE 2016	
<u>Commercial/Industrial</u>			
Up to \$10,000	\$60 + (contract amount * .02%)	Quantities are not tracked individually in a subsidiary system until FYE 2016	
Between \$10,001 - \$100,000	\$260 + (contract amount - \$10,000 * .01%)	Quantities are not tracked individually in a subsidiary system until FYE 2016	
> \$100,000	\$1,160 + (contract amount - \$100,000 * .005%)	Quantities are not tracked individually in a subsidiary system until FYE 2016	

Total \$ Value By Fiscal Year Thru 6/2015	-	\$18,269	\$0	\$0	\$0	\$0	-
Year-over-year trend	-	n/a	n/a	n/a	n/a	n/a	-

Total \$ Value By Fiscal Year (whole year)	\$31,971	-	\$0	\$0	\$0	\$0	-
<i>Year-over-year trend</i>	n/a	-	n/a	n/a	n/a	-	-

Grand Total: The revenue from these items is very much a product of the level of economic stability as it relates to residential and commercial construction within the City. Building activity has progressed steadily over the past few years. The conservative forecast for FYE 2015 is for a year parallel to the monthly average through 6/2015 (activity actually began in March rather than the contract date of December). Absent any information that would suggest either material growth or decline in activity (especially commercial activity), the FYE 2016 projection (conservatively) will parallel the forecasted results for FYE 2015 based upon the monthly average. However, since there is currently some unknown seasonality associated with this function, the projection is tempered with a 20% reduction factor..

\$43,846

* Forecast

Projected Receipt Allocation: There is no reasonable allocation base as services are provided on a demand-driven basis. The allocation values by month will be based upon the allocation percentages projected for FYE 2016 for building permit revenue as they are relative.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2016 Building Permit % Allocation	6.70%	4.24%	10.26%	10.46%	7.16%	9.19%	11.49%	7.30%	5.23%	13.21%	6.44%	8.33%	100.00%
FYE 2016 Projected Allocation	\$2,939	\$1,857	\$4,498	\$4,587	\$3,140	\$4,028	\$5,039	\$3,200	\$2,291	\$5,794	\$2,822	\$3,651	\$43,846

Cash Flow Element?:

YES

Overall Forecast and Actual Result History:

<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
\$0	\$31,971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

PLANNING & ZONING ACTIVITY

LICENSES/PERMITS/FEES REVENUE GROUP

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-4362-1003	Electrical Permits	Revenues for electrical permits within the City of Kuna.

COMPONENTS

PLAN TOTAL

Electrical Permits Detail: The City, beginning in December 2, 2014, contracted with Electrical Controls and Instrumentation, LLC to provide electrical plan review and inspection services on behalf of the City. Prior to that time the electrical inspections and related permits had to be acquired from the State. The City collects the revenue at the full rate (projected below) and remunerates ECI at 60% of the value of the permit via 01-6202-1003 (professional services).

	<u>Fee</u>	<u>FYE 2015*</u>	<u>FYE 2015 TO 6/2015</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>
or less, one location)	\$65						
with wiring being constructed on the property. Based							
Up to 1,500 FT ²	\$130						

1,500 - 2,500 FT ²	\$195	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
2,501 - 3,500 FT ²	\$260	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
3,501 - 4,500 FT ²	\$325	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
> 4,500 FT ²	\$325 + \$65 each additional 1,000 FT ² or portion thereof	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<u>New Multi-Family Dwelling</u> (contractors only):			
Duplex, apartment, or condominium	\$260	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
Tri-plex or more multi-family units	\$130 per building + \$65 per unit	Quantities are not tracked individually in a subsidiary system until FYE 2016	-
<u>Existing Residence/Modular, Manufactured or Mobile Homes/ Detached Shop/Accessory Building:</u>	\$65 fee + \$10 per additional branch circuit, up to a maximum of the corresponding FT ² of the building. One circuit is included in the \$65	Quantities are not tracked individually in a subsidiary system until FYE 2016	
<u>Pumps: Water/Irrigation/Sewage (Per Motor)</u>			
Up to 65 HP	\$65	Quantities are not tracked individually in a subsidiary system until FYE 2016	
26 - 200 HP	\$95	Quantities are not tracked individually in a subsidiary system until FYE 2016	
> 200 HP	\$130	Quantities are not tracked individually in a subsidiary system until FYE 2016	
<u>Inspect</u>	\$65	Quantities are not tracked individually in a subsidiary system until FYE 2016	
<u>the Exception of Lighting</u>	\$130	Quantities are not tracked individually in a subsidiary system until FYE 2016	
<u>Signs/Outline Lighting</u>			
Signs (per sign)	\$65 or \$4 per head, whichever is greater	Quantities are not tracked individually in a subsidiary system until FYE 2016	
Outline lighting (per occupancy)	\$65		
<u>Temporary Amusement</u>			
	\$65 fee + \$10 per ride, concession or generator	Quantities are not tracked individually in a subsidiary system until FYE 2016	
<u>Irrigation Machine</u>			
	\$65 for center pivot + \$10 per tower or drive motor	Quantities are not tracked individually in a subsidiary system until FYE 2016	
<u>Check (2 hr. Minimum)</u>			
	\$65 per hour	Quantities are not tracked individually in a subsidiary system until FYE 2016	
<u>Commercial/Industrial</u>			
Up to \$10,000	(Total cost of system * .02) + \$60	Quantities are not tracked individually in a subsidiary system until FYE 2016	
\$10,001 - \$100,000	(Total cost of system - \$10,000) + \$260	Quantities are not tracked individually in a subsidiary system until FYE 2016	
> \$100,000	((Total cost of system - \$100,000)*.005) + \$1,160	Quantities are not tracked individually in a subsidiary system until FYE 2016	

Total \$ Value By Fiscal Year Thru 6/2015

Year-over-year trend

Total \$ Value By Fiscal Year (whole year)

Year-over-year trend

-	\$19,423	\$0	\$0	\$0	\$0	-
-	n/a	n/a	n/a	n/a	n/a	-
\$38,845	-	\$0	\$0	\$0	\$0	-
n/a	-	n/a	n/a	n/a	n/a	-

Grand Total: The revenue from these items is very much a product of the level of economic stability as it relates to residential and commercial construction within the City. Building activity has progressed steadily over the past few years. The conservative forecast for FYE 2015 is for a year parallel to the monthly average through 6/2015 (activity actually began in April rather than the contract date of December). Absent any information that would suggest either material growth or decline in activity (especially commercial activity), the FYE 2016 projection (conservatively) will parallel the forecasted results for FYE 2015 based upon the monthly average. However, since there is currently some unknown seasonality associated with this function, the projection is tempered with a 20% reduction factor..

\$62,152

* Forecast

Projected Receipt Allocation: There is no reasonable allocation base as services are provided on a demand-driven basis. The allocation values by month will be based upon the allocation percentages projected for FYE 2016 for building permit revenue as they are relative.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2016 Building Permit % Allocation	6.70%	4.24%	10.26%	10.46%	7.16%	9.19%	11.49%	7.30%	5.23%	13.21%	6.44%	8.33%	100.00%
FYE 2016 Projected Allocation	\$4,166	\$2,633	\$6,376	\$6,502	\$4,450	\$5,709	\$7,143	\$4,536	\$3,248	\$8,213	\$4,001	\$5,176	\$62,152

Cash Flow Element?:

YES

Overall Forecast and Actual Result History:

<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
\$0	\$38,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

PLANNING & ZONING ACTIVITY

MISCELLANEOUS REVENUES GROUP

ACCOUNT # ACCOUNT NAME ACCOUNT DESCRIPTION

01-4185-1003 Miscellaneous Income Unplanned revenues which are typically unusual in nature and infrequent in occurrence. Not typically budgeted for.

COMPONENTS

PLAN TOTAL

to this location when received are:

Worker's compensation insurance dividends

Reimbursement from employees for consumption of City Hall coffee

Miscellaneous other small items

Grand Total:

\$0

Projected Receipt Allocation:

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2016 Projected Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Cash Flow Element?:

YES

Forecast and Actual Result History:

<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
\$0	\$0	\$0	\$32	\$0	\$8	\$0	\$114	\$0	\$100

*forecast

PLANNING & ZONING ACTIVITY

MISCELLANEOUS REVENUES GROUP

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-4358-1003	Development Support Services	Revenues for development items reviewed by the City Engineer on behalf of Planning & Zoning.

COMPONENTS

PLAN TOTAL

	<u>Fee</u>	<u>FYE 2015*</u>	<u>FYE 2015 TO 6/2015</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>	
<u>Development Support/Review Services</u>								-
<i>Annexation w/rezone review</i>	\$100							-
<i>Special use permit review</i>	\$100							-
<i>Rezone review</i>	\$50							-
<i>Lot split review</i>	\$100							-
<i>Lot line adjustment review</i>	\$100							-
<i>Preliminary plat, planned unit development, or combined plat review</i>	\$100 + \$5 per lot							-
<i>Mobile home park review</i>	\$100 + \$5 per lot							-
<i>Final plat review</i>	\$50 + \$5 per lot							-
Total \$ Value By Fiscal Year Thru 6/2015		-	\$1,930	\$2,095	\$6,342	\$905	\$500	-
<i>Year-over-year trend</i>		-	-7.88%	-66.97%	600.77%	81.00%	-	-
Total \$ Value By Fiscal Year (whole year)		\$2,573	-	\$4,735	\$6,517	\$955	\$500	-
<i>Year-over-year trend</i>		-45.65%	-	-27.34%	582.41%	91.00%	-	-

Grand Total: The revenue from these items is very much a product of the level of economic stability as it relates to residential and commercial construction within the City. Activity has progressed steadily over the past few years - primarily in the residential sector. The trend downward over the past few years is related to a change in accounting for the fees as many of the fees formerly received by P&Z actually should have been received by the enterprise funds. As a result, the conservative forecast for FYE 2015 is for a year parallel to that of the current trend through 6/2015, trended on an average per month basis over just the current fiscal year. Absent any information that would suggest either material growth or decline in activity (especially commercial activity), the FYE 2016 projection (conservatively) will parallel the forecasted results for FYE 2015.

\$2,573

* Forecast

Projected Receipt Allocation: There is no reasonable allocation base as services are provided on a demand-driven basis. The allocation values by month from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2014 Receipts \$	\$0	\$100	\$100	\$0	\$0	\$1,645	\$100	\$100	\$50	\$0	\$0	\$2,640	\$4,735
FYE 2014 Receipts %	0.00%	2.11%	2.11%	0.00%	0.00%	34.74%	2.11%	2.11%	1.06%	0.00%	0.00%	55.76%	100.00%
FYE 2016 Projected Allocation	\$0	\$54	\$54	\$0	\$0	\$894	\$54	\$54	\$27	\$0	\$0	\$1,435	\$2,573

Cash Flow Element?:

YES

Overall Forecast and Actual Result History:

<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
\$2,600	\$2,573	\$1,030	\$4,735	\$1,030	\$6,517	\$600	\$955	\$8,500	\$500

*forecast

PLANNING & ZONING ACTIVITY

MISCELLANEOUS REVENUES GROUP

ACCOUNT # ACCOUNT NAME ACCOUNT DESCRIPTION

01-4550-1003 Inspection Revenue Revenues for any particular development inspections performed on behalf of P&Z by the city engineer

COMPONENTS

PLAN TOTAL

	<u>Fee</u>	<u>FYE 2015*</u>	<u>FYE 2015 TO 6/2015</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>	
<u>Inspection Services</u>								-
<i>Storm drain line inspection</i>	\$1 per linear foot	0	0	0	0	0	0	-
Total \$ Value By Fiscal Year Thru 6/2015		-	\$0	\$0	\$0	\$0	\$0	-
<i>Year-over-year trend</i>		-	0.00%	0.00%	0.00%	0.00%	-	-
Total \$ Value By Fiscal Year (whole year)		\$0	-	\$0	\$0	\$0	\$0	-
<i>Year-over-year trend</i>		0.00%	-	0.00%	0.00%	0.00%	-	-

Grand Total: The revenue from these items is very much a product of the level of economic stability as it relates to residential and commercial construction within the City and is very specialized. Historically there has been no activity in the account. Thus, absent any information that would suggest a change in pattern, there is no projection for FYE 2016.

\$0

* Forecast

Projected Receipt Allocation:

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2014 Receipts \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FYE 2014 Receipts %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FYE 2016 Projected Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Cash Flow Element?:

YES

Overall Forecast and Actual Result History:

FYE 2015		FYE 2014		FYE 2013		FYE 2012		FYE 2011	
BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
\$500	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

PARKS ACTIVITY		
LICENSES/PERMITS/FEES REVENUE GROUP		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-4195-1004	Rental Income	Revenues for reservation of park space within the City of Kuna.

COMPONENTS PLAN TOTAL

		FYE 2015*	FYE 2015 TO 6/2015	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
<u>Park Rental Fees - Bernie Fischer & Greenbelt</u>	Fee							-
Up to 15 people	\$10							-
16 to 35 people	\$25							-
36 to 100 people	\$50							-
> 100 people	\$100							-
Electrical Fee	\$10							-
<u>Picnic Table Placement (parks other than BF)</u>								-
Up to 10 tables	\$25							-
> 10 tables	\$50							-
<u>Park After Hours Permit</u>								-
Up to 15 people	\$10							-
16 to 35 people	\$25							-
36 to 100 people	\$50							-
> 100 people	\$100							-
Total \$ Value By Fiscal Year Thru 6/2015		-	\$985	\$945	\$1,040	\$1,480	\$430	-
Year-over-year trend		-	4.23%	-9.13%	-29.73%	244.19%	-	-
Total \$ Value By Fiscal Year (whole year)		\$1,100	-	\$1,055	\$1,125	\$1,805	\$1,950	-
Year-over-year trend		4.23%	-	-6.22%	-37.67%	-7.44%	-	-

Total: The revenue from park rental activity has waned over the course of the prior four years due primarily to an increase in fee waiver activity for large events that tend to benefit the community in whole. The FYE 2015 trend has continued in that same fashion. As a result, the conservative forecast for FYE 2015 is for a year parallel to that of the current trend through 6/2015. Absent any information that would suggest either material growth or decline in activity, the FYE 2016 projection (conservatively) will parallel the forecasted results for FYE 2015.

\$1,100

Projected Receipt Allocation: There is no reasonable allocation base as services are provided on a demand-driven basis. The allocation values by month from FYE 2014 (the most recent fiscal year completed) will be used as an allocation basis.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2014 Receipts \$	\$0	\$0	\$0	\$0	\$310	\$20	\$250	\$320	\$45	\$85	\$25	\$0	\$1,055
FYE 2014 Receipts %	0.00%	0.00%	0.00%	0.00%	29.38%	1.90%	23.70%	30.33%	4.27%	8.06%	2.37%	0.00%	100.00%
FYE 2016 Projected Allocation	\$0	\$0	\$0	\$0	\$323	\$21	\$261	\$334	\$47	\$89	\$26	\$0	\$1,100

Park Concession Contract
Boise Disc Golf

Fee
\$400/month for 7 months of the year (April - October)

Total: There is a concession contract established with Boise Disc Golf to operate as a concessionaire within the Greenbelt Park area. A variety of rental items and some snacks/food are anticipated initially. The contract is for rent of \$400 per month for 7 months of the year (April - October).

\$2,800

Projected Receipt Allocation:

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2016 Projected Allocation	\$400	\$0	\$0	\$0	\$0	\$0	\$400	\$400	\$400	\$400	\$400	\$400	\$2,800

THE CITY COUNCIL AT THE TIME OF THE PREPARATION OF THIS MATERIAL WAS CONSIDERING ADDITIONAL PARK FEES FOR ITEMS SUCH AS VOLLEYBALL COURT RESERVATION, ETC. THOSE FEES, IF APPROVED PRIOR TO BUDGET ADOPTION WILL BE INCLUDED HERE.

Grand Total:

\$3,900

Overall Projected Receipt Allocation:

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2016 Projected Allocation	\$400	\$0	\$0	\$0	\$323	\$21	\$661	\$734	\$447	\$489	\$426	\$400	\$3,900

Cash Flow Element?:

YES

Overall Forecast and Actual Result History:

<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
\$1,500	\$2,700	\$2,145	\$1,055	\$2,145	\$1,125	\$1,600	\$1,805	\$1,400	\$1,950

*forecast

PARKS ACTIVITY

MISCELLANEOUS REVENUES GROUP

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-4197-1004	RV Dump Revenue	Revenues for public use of the RV dump on the south side of Bernie Fischer Park.

COMPONENTS

PLAN TOTAL

RV Dump Revenue: There is no fee for public use of the RV dump. Instead, donations are requested and can be deposited in a locked drop box located at the dump. Donations are collected periodically. SEWER S/B CHARGING A FEE TO PARKS FOR THE PROCESSING OF THE EFFLUENT

	<u>FYE 2015*</u>	<u>FYE 2015 TO 6/2015</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>	
Total \$ Value By Fiscal Year Thru 6/2015	-	\$0	\$875	\$646	\$847	\$587	-
<i>Year-over-year trend</i>	-	-100.00%	35.47%	-23.74%	44.38%	-	-
Total \$ Value By Fiscal Year (whole year)	\$1,745	-	\$875	\$2,391	\$1,991	\$1,330	-
<i>Year-over-year trend</i>	99.42%	-	-63.40%	20.09%	49.70%	-	-

Grand Total: Thus far in FYE 2015 there has been no collected RV dump revenue. The Parks Department has reported several different occasions of theft from the donation box. The donation box is constructed of steel and has a locking mechanism with a padlock. It has been reported by Parks that either the lock or the hasp which the lock attaches to have been cut on more than one occasion, resulting in theft of donated funds inside. The thefts have been reported to the police. As an added internal control going forward, a staff member from the Treasurer's Office will take over the responsibility of collecting the donations on a bi-weekly basis during the summer and on a weekly basis the remainder of the year. As a result, the conservative forecast for FYE 2015 is for a year parallel to that of FYE 2014 (just the value from 6/2014 through the end of that fiscal year). The FYE 2016 projection (conservatively) will parallel the actual results for FYE 2013, the most recent full year not affected by the aforementioned issues.

\$2,391

* Forecast

Projected Receipt Allocation: There is no reasonable allocation base as services are provided on a demand-driven basis. The allocation values by month from FYE 2013 (the most recent fiscal year completed without theft issues) will be used as an allocation basis.

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2013 Receipts \$	\$296	\$29	\$0	\$0	\$0	\$0	\$0	\$321	\$0	\$677	\$630	\$438	\$2,391
FYE 2013 Receipts %	12%	1%	0%	0%	0%	0%	0%	13%	0%	28%	26%	18%	100.00%
FYE 2016 Projected Allocation	\$296	\$29	\$0	\$0	\$0	\$0	\$0	\$321	\$0	\$677	\$630	\$438	\$2,391

Cash Flow Element?:

YES

Overall Forecast and Actual Result History:

<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
\$2,100	\$1,745	\$1,800	\$875	\$1,800	\$2,391	\$2,200	\$1,991	\$1,200	\$1,330

*forecast

PARKS ACTIVITY

MISCELLANEOUS REVENUES GROUP

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-4185-1004	Miscellaneous Income	Unplanned revenues which are typically unusual in nature and infrequent in occurrence. Not typically budgeted for.

COMPONENTS

PLAN TOTAL

Miscellaneous Revenue Detail: Historically, these items have not been planned for as they were unknown items at the time of budgeting. Some items which historically have found their way to this location when received are: -

- Worker's compensation insurance dividends -
- Restitution from the Ada County Prosecutor on behalf of convicted persons for damage to City property (i.e., graffiti, vandalism, etc.) -
- Reimbursement grant spending (in FYE 2015) this G/L began use for projecting receipts for potential reimbursement grants. In these situations, the money must be spent prior to receiving the grant distribution or reimbursement. For this up-front spending the funds were budgeted out of the 01-6185-1004 (Misc. Expense) but the reimbursement was planned for this account (01-4185-1004) to make the fund whole. -
- Miscellaneous other small items -

Grand Total: Pending grant activity, reimbursement grant items are an in/out cash flow from the GF. If that continues it will not be from the Parks side. \$0

Projected Receipt Allocation:

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2016 Projected Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Cash Flow Element?: YES

Forecast and Actual Result History:

	<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
	<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
	\$0	\$0	\$0	\$2,196	\$0	\$100	\$0	\$2,661	\$0	\$60

*forecast

OTHER REVENUE GROUP

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-4950	Fund Balance Carryover	Carryover of available revenue from prior year available for use in the current year.

COMPONENTS PLAN TOTAL

Fund Balance Carryover Detail: Idaho Code Section 50-1005A provides that a city may carry over accumulated fund balances (defined by State Code as excess of assets of a fund over its liabilities and reserves) at the end of a fiscal year and carry them into the ensuing fiscal year in order to maintain city operations on a cash basis. Within the General Fund, fixed assets are not capitalized, meaning it is properly accounted for under the modified accrual basis of accounting using the current financial resources measurement focus. The typical assets of the General Fund are cash, investments, receivables, and inventories. Typical liabilities are accounts payable, accrued expenditures, deferred revenues, and revenue or tax anticipation notes. The reserves that affect this calculation are those fund balances which the City Council has reserved for a specific purpose (i.e., debt covenants, etc.). It is difficult to assess where the available fund balance will be end at the end of the fiscal year, but it can be reasonably (conservatively) estimated. -

Assets:	(all will be updated at FYE 2015 progresses - any material deviations will be identified in the calculation)	-
Cash		
	Cash: Balance as of 5/31/2015	\$1,218,562
	+: Unrealized FYE 2015 budgeted revenue remaining (from 5/31/2015 financials)	\$1,932,864
	-: Unrealized FYE 2015 budgeted expenditures remaining (from 5/31/2015 financials)-simplistically assumes all are paid for by year end	(\$1,944,865)
	=: Projected FYE 2015 year end cash balance	<u>\$1,206,561</u>

*Conservative and simplified method assumes all revenues and expenditures planned are received/expended by year end rather than complicating the assumptions with deferral and intergovernmental estimates for items not yet received. Any difference between the calculations is expected to be immaterial.

+			
Accounts			
Receivable	Since the simplified cash balance calculation above assumes all budgeted revenue is received by year end, no receivables are taken into account in this calculation		\$0
+			
Inventory	There is no inventory maintained in the General Fund		\$0
-			
Liabilities:	<i>(all will be updated at FYE 2015 progresses - any material deviations will be identified in the calculation)</i>		
Accounts Payable	Represents the liability for those items typically purchased by the City but not yet paid for. Under the simplified cash calculation above, it takes into account the accounts payable indirectly by assuming all expenditures budgeted for are paid for by year end. Thus, no accounts payable.		\$0
-			
Other Payables	Examples include notes payable and the current portion of longer term debt. The General Fund has \$0 debt.		\$0
-			
Deferred Liability	Deferred revenue (which is a liability) is booked at year end in connection with the revenue and associated accounts receivable for property taxes because an enforceable legal right exists to ownerships of the revenue. However, since the revenue is not available for current expenditures (within 60 days of period end), it is deferred and booked as a liability. However, since our simplified approach above assumes we will receive the full amount of budgeted revenues (including property taxes) by year end, there is no need to complicate the calculation with the deferral amounts. Any difference in the accrual amounts is not expected to be material.		\$0
-			
Reserves:	<i>(all will be updated at FYE 2015 progresses - any material deviations will be identified in the calculation.)</i>		
Reserves:	Reserves are generally referred to in the context of cash or cash equivalents held as a contingency balance from which emergency or rainy day funds can be drawn from. In this case, the city council has generally brought forward all of the available funds to the new year as a balance available to alleviate the need to re-appropriate later in the year should any of these reserve-type funds be needed. As a matter of calculation, the entire balance that gets brought forward will be considered the reserve balance. A distinction will be made between reserves and a reservation.		\$0
Reservations	Reservations are part of the reserve balance (as it is being used above), but has been specifically set aside by the City Council for a specific purpose or as directed by a donor or endowment. These funds have a very specific purpose. These balances will be part of the carryover as brought forward to FYE 2016 but won't be available for discretionary spending.		-
	Affordable Care Act medical loss ratio (MLR) requirement of health insurance providers for the CY 2012, received FY 2013. Committed by City Council for future health & welfare purposes, 8/6/13 City Council meeting. Allocated General Fund portion:		\$1,205
	Affordable Care Act medical loss ratio (MLR) requirement of health insurance providers for the CY 2013, received FY 2014. Committed by City Council for future health & welfare purposes, 7/28/14 City Council meeting. Allocated General Fund portion:		\$866
	Dental/Vision Insurance Renewal January 2014 savings. Committed by City Council for future health & Welfare purposes, December, 2013 City Council meeting. General Fund allocated portion:		\$2,006
			<hr/>
Total Reservations			\$4,076
			<hr/>
Grand Total:			\$1,206,561

Projected Receipt Allocation:

	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>	<u>Jan.</u>	<u>Feb.</u>	<u>March</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sept.</u>	<u>Total</u>
FYE 2016 Projected Allocation	\$1,206,561	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,206,561

Cash Flow Element?:

YES

Forecast and Actual Result History:

<u>FYE 2015</u>		<u>FYE 2014</u>		<u>FYE 2013</u>		<u>FYE 2012</u>		<u>FYE 2011</u>	
<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ACTUAL</u>
\$717,340	\$1,206,561	\$350,000	\$1,293,177	\$200,000	\$1,049,728	\$150,000	\$729,316	\$60,000	\$472,534

*forecast