

OFFICIALS

Joe Stear, Mayor
Pat Jones, Council President
Briana Buban-Vonder Haar, Council Member
Richard Cardoza, Council Member
Greg McPherson, Council Member



CITY OF KUNA

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

Budget Workshop AGENDA Monday, August 8, 2016

6:30 P.M. BUDGET WORKSHOP

- 1. Call to Order and Roll Call**
- 2. General and Enterprise Fund Discussion**
 - A. General Fund – John Marsh, City Treasurer
 - B. Park Impact Fee Fund – John Marsh, City Treasurer
 - C. Grant Fund – John Marsh, City Treasurer
 - D. Solid Waste Fund – John Marsh, City Treasurer
 - E. Water Fund – Gordon Law, City Engineer
 - F. Sewer Fund – Gordon Law, City Engineer
 - G. Pressurized Irrigation Fund – Gordon Law, City Engineer
 - H. Late Comers Fund – Gordon Law, City Engineer
 - I. Well Mitigation Fund – Gordon Law, City Engineer
- 3. Adjournment**

PRIMARY BUDGET ITEMS FOR DISCUSSION - GENERAL FUND FYE 2017

TOTAL FYE 2017 REVENUE PROJECTION FOR THE GENERAL FUND SUBSEQUENT TO PROPERTY TAX DECISION ¹ :	\$4,029,443
TOTAL FYE 2017 EXPENDITURE PROJECTION FOR THE GENERAL FUND PRIOR TO CONTINGENCY DECISION:	<u>\$4,131,923</u>
FYE 2017 SURPLUS/(DEFICIT) PROJECTION	(\$102,481)

¹ *without* carryover est. (\$1,689,360) and *without* property tax increase (\$57,533) & foregone property taxes (\$53,719). *Does* include new construction (\$93,923) and annexation (\$1,677).

ITEMS INCLUDED IN THE BUDGET NUMBERS ABOVE - CATEGORIZED BY REQUESTOR AS A "NEED" - LISTED IN ASCENDING \$\$ ORDER - NO PRIORITY GIVEN

	<u>GENERAL FUND</u>	<u>GF CUMULATIVE</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>IRRIGATION FUND</u>	<u>TOTAL</u>
AUTO DIALER EQUIPMENT TO STREAMLINE UTILITY COLLECTION	\$1,325	\$1,325	\$1,749	\$1,749	\$477	\$5,300
DENTAL/VISION PLANS TO PARALLEL HEALTH PLAN DEPENDENT PREMIUM COVERAGE AT 50%	\$2,323	\$3,648	\$673	\$673	\$131	\$3,800
PROMOTION OF CUSTOMER SERVICE SPECIALIST TO DEPUTY CLERK	\$3,052	\$6,700	\$78	\$78	\$39	\$3,247
CAPITAL ASSET INVENTORY/VALUATION: VALUATIONS NW	\$3,078	\$9,778	\$2,106	\$2,106	\$810	\$8,100
PROMOTION OF PLANNER II TO PLANNER III	\$3,204	\$12,982	\$158	\$157	\$53	\$3,572
CUSTOMIZED ONLINE PAYMENT FORMS (BUSINESS LICENSES, ANIMAL LICENSES, ETC.)	\$3,500	\$16,482	\$0	\$0	\$0	\$3,500
VERIZON FLEET MONITORING SERVICE: FLEET	\$4,050	\$20,532	\$1,620	\$1,620	\$810	\$8,100
SECURITY CAMERA PROJECT - PARK AREA, BALL FIELDS, RV DUMP, ETC.	\$5,000	\$25,532	\$0	\$0	\$0	\$5,000
STREET LIGHTING UPGRADE PROJECT	\$5,000	\$30,532	\$0	\$0	\$0	\$5,000
FARM PARK REMODEL	\$5,000	\$35,532	\$0	\$0	\$0	\$5,000
PROMOTION OF FLEET/FACILITIES MAINTENANCE 1 TO FLEET MECHANIC 4	\$7,142	\$42,674	\$318	\$318	\$159	\$7,937
PROMOTE PARKS II TO LEAD I	\$9,330	\$52,004	\$0	\$0	\$0	\$9,330
WEST GREENBELT (OLD BMX AREA) LANDSCAPE IMPROVEMENTS	\$10,000	\$62,004	\$0	\$0	\$0	\$10,000
TOP DRESSER: SOIL SPREADER	\$13,500	\$75,504	\$0	\$0	\$0	\$13,500

1.5% COST OF LIVING ADJUSTMENT(COLA)	\$16,649	\$92,153	\$7,774	\$9,210	\$2,035	\$35,668
WELL #2(BELOW WATER TOWER) VFD ADDITION	\$20,000	\$112,153	\$0	\$0	\$0	\$20,000
NEW ENGINEER TRAINEE (FULL YEAR)	\$24,645	\$136,798	\$34,109	\$34,108	\$5,718	\$98,580
PARK RESTROOM SINKING FUND	\$25,000	\$161,798	\$0	\$0	\$0	\$25,000
INDIAN CREEK SHORELINE INGRESS/EGRESS (BF PARK)	\$25,000	\$186,798	\$0	\$0	\$0	\$25,000
PROPOSED REPLACEMENT BUILDING INSPECTION VEHICLE	\$28,000	\$214,798	\$0	\$0	\$0	\$28,000
PROPOSED NEW ADMIN. EMPLOYEE SHARED WITH FLEET/MAINTENANCE	\$35,725	\$250,523	\$442	\$442	\$221	\$36,830
PROPOSED NEW MAINTENANCE/BLDNG. INSPECTION EMPLOYEE	\$38,800	\$289,323	\$1,259	\$1,258	\$629	\$41,946
GRANT MATCHING	\$40,000	\$329,323	\$0	\$0	\$0	\$40,000
REPLACEMENT LAWN TRACTOR <i>(There is also a lease option for this renewable annually @ \$12,122/Yr. for 5 yrs.....total 5 yrs. = \$60,610)</i>	\$56,000	\$385,323	\$0	\$0	\$0	\$56,000
DOG PARK: BEGIN IMPLEMENTATION	\$57,000	\$442,323	\$0	\$0	\$0	\$57,000
COMPREHENSIVE PLAN REWRITE: 100% <i>(estimate)</i>	\$160,000	\$602,323	\$0	\$0	\$0	\$160,000
	<u>\$602,323</u>		<u>\$50,286</u>	<u>\$51,719</u>	<u>\$11,082</u>	<u>\$715,410</u>
OTHER ITEMS INCLUDED						
HEALTH INSURANCE RATE INCREASE BUILT IN AT 11%						
PERSI EMPLOYER INCREASE FROM 11.32% TO 12.24% BUILT IN						

ITEMS NOT INCLUDED IN THE BUDGET NUMBERS ABOVE - CATEGORIZED BY REQUESTOR AS A "WANT" - LISTED IN ASCENDING \$\$ ORDER - NO PRIORITY GIVEN

	<u>GENERAL FUND</u>	<u>GF CUMULATIVE</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>IRRIGATION FUND</u>	<u>TOTAL</u>
AUTO CAD SUBSCRIPTION: FLEET	\$1,350	\$1,350	\$60	\$60	\$30	\$1,500
AUTOMOBILE/EQUIPMENT LIFT: FLEET	\$4,750	\$6,100	\$1,900	\$1,900	\$950	\$9,500

WROUGHT IRON FENCE AROUND PERIMETER OF SENIOR CENTER	\$5,000	\$11,100	\$0	\$0	\$0	\$5,000
ADDITIONAL PARK SHELTER	\$7,500	\$18,600	\$0	\$0	\$0	\$7,500
HYDRAULIC DUMP TRAILER	\$8,500	\$27,100	\$0	\$0	\$0	\$8,500
IN-TOWN SIDEWALK CONNECTIVITY PROJECT	\$10,000	\$37,100	\$0	\$0	\$0	\$10,000
SENIOR CENTER FACILITY LIGHTING & OVEN UPGRADE	\$12,000	\$49,100	\$0	\$0	\$0	\$12,000
PROPOSED NEW SEASONAL PARKS EMPLOYEE	\$12,367	\$61,467	\$0	\$0	\$0	\$12,367
ANNUAL RESERVE REPLENISHMENT (CITY HALL ACQUISITION)	\$24,443	\$85,910	\$16,724	\$16,724	\$6,432	\$64,323
GREENBELT LIGHTING PROJECT	\$25,000	\$110,910	\$0	\$0	\$0	\$25,000
BOBCAT UTILITY VEHICLE	\$35,000	\$145,910	\$0	\$0	\$0	\$35,000
NICHOLSON PARK - PARKING LOT OVERHAUL	\$40,000	\$185,910	\$0	\$0	\$0	\$40,000
VACATION LEAVE BANK LIQUIDATION	\$43,016	\$228,926	\$35,739	\$37,562	\$8,386	\$124,703
ACQUISITION OF ACHD SHOP (EST.) (CURRENTLY UNDER LEASE)	\$49,500	\$278,426	\$42,000	\$40,500	\$18,000	\$150,000
SPLASH PAD (INCLUDES EST. ANNUAL MAINT.)	\$160,000	\$438,426	\$0	\$0	\$0	\$160,000
PAVE BERNIE FISHER PARK PARKING LOT	\$353,700	\$792,126	\$0	\$0	\$0	\$353,700
	\$792,126		\$96,423	\$96,746	\$33,798	\$1,019,093

ITEMS NOT INCLUDED IN THE EXISTING BUDGET NUMBERS AND NO LONGER CONSIDERED

	<u>GENERAL FUND</u>	<u>GF CUMULATIVE</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>IRRIGATION FUND</u>	<u>TOTAL</u>
OFFICE EQUIPMENT FOR STAFF AT NEW CITY HALL	\$20,126	\$20,126	\$7,000	\$7,000	\$3,500	\$37,626
ACQUISITION OF MESSMER PROPERTY FOR GREENBELT EAST ACCESS & FACILITY	\$180,000	\$200,126	\$0	\$0	\$0	\$180,000
	\$200,126		\$7,000	\$7,000	\$3,500	\$217,626

ITEMS NOT INCLUDED IN THE EXISTING BUDGET NUMBERS BUT UP FOR CONSIDERATION

PROPERTY TAX LEVY

	<u>GENERAL FUND</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>IRRIGATION FUND</u>	<u>TOTAL</u>
<i>NOT INCLUDED IN THE REVENUE PROJECTION NUMBERS AT THE TOP OF THIS PAGE ARE THE FOLLOWING TAX LEVY AMOUNTS WHICH ARE AVAILABE TO THE CITY COUNCIL IF IT CHOOSES TO ADOPT THEM:</i>					
TAX INCREASE (3%)	\$57,533	\$0	\$0	\$0	\$57,533
FOREGONE TAX INCREASE	\$53,719	\$0	\$0	\$0	\$53,719
	\$111,252	\$0	\$0	\$0	\$111,252
<i>ALSO NOT INCLUDED IS THE PROJECTED CARRYOVER OF FUNDS</i>					
PROJECTED CARRYOVER BALANCE	\$1,689,360	\$0	\$0	\$0	\$1,689,360
	\$1,689,360	\$0	\$0	\$0	\$1,689,360

01-6500	Cash Over/Short	\$0	\$90	\$0	\$157	\$0	\$146	\$0	\$462	\$0	-\$372	\$0
01-6505	Bank Fees	\$10,163	\$9,621	\$7,443	\$7,371	\$5,902	\$6,905	\$5,740	\$5,332	\$4,500	\$4,609	\$3,500
01-6052	Contract Services	\$13,260	\$7,714	\$7,604	\$8,122	\$9,296	\$3,573	\$3,870	\$2,876	\$2,677	\$2,604	\$1,984
01-6075	Dues & Memberships	\$34,957	\$28,351	\$27,706	\$26,595	\$26,595	\$26,877	\$25,869	\$22,299	\$21,236	\$27,161	\$21,500
01-6125	Legal Publications	\$1,800	\$1,530	\$1,800	\$1,823	\$1,543	\$1,740	\$1,000	\$1,804	\$1,000	\$971	\$1,000
		\$153,757	\$135,188	\$148,075	\$127,909	\$155,594	\$127,435	\$137,530	\$103,200	\$142,611	\$145,752	\$132,380
DEBT COVERAGE												
01-6110	Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-6015	Bond & Loan Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL - ADMIN.												
01-6166	PP&E - Operations	\$0	\$0	\$0	\$1,917	\$2,863	\$68,232	\$10,062	\$3,313	\$0	\$2,737	\$5,480
		\$0	\$0	\$0	\$1,917	\$2,863	\$68,232	\$10,062	\$3,313	\$0	\$2,737	\$5,480
MISCELLANEOUS - ADMIN.												
01-6070	Donations	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$7,000	\$7,000	\$2,500	\$2,500	\$0	\$0
01-6097	Deposits on Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
01-6160	Miscellaneous Expenditures	\$1,300	\$1,260	\$0	\$75	\$0	\$461	\$0	\$71	\$0	\$0	\$0
01-6045	Contingency	\$1,689,360	\$188,000	\$1,169,762	\$109,832	\$711,606	\$38,107	\$314,035	\$1,000	\$200,000	\$6,000	\$176,670
01-6400	Transfers Out	\$51,325	\$49,700	\$49,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$1,746,485	\$243,460	\$1,223,962	\$114,407	\$716,106	\$45,568	\$321,035	\$3,571	\$202,500	\$6,000	\$177,170
GENERAL GOVERNMENT - SENIOR CENTER												
01-6140-1001	Maintenance & Repair - Building	\$3,241	\$3,017	\$1,500	\$1,445	\$1,500	\$1,233	\$1,500	\$1,414	\$1,500	\$15,714	\$16,450
01-6025-1001	Janitorial	\$4,964	\$4,302	\$4,404	\$4,298	\$4,560	\$4,353	\$4,560	\$4,542	\$4,560	\$3,174	\$6,276
01-6290-1001	Utilities	\$6,928	\$6,811	\$7,515	\$7,072	\$8,400	\$6,915	\$8,412	\$7,291	\$7,900	\$5,759	\$8,500
01-6255-1001	Telephone	\$597	\$597	\$597	\$560	\$580	\$593	\$588	\$586	\$588	\$580	\$540
01-6130-1001	Liability & Property Insurance	\$392	\$380	\$384	\$219	\$213	\$199	\$193	\$175	\$175	\$0	\$800
		\$16,121	\$15,107	\$14,400	\$13,593	\$15,253	\$13,293	\$15,253	\$14,008	\$14,723	\$25,226	\$32,566
MISCELLANEOUS - SENIOR CENTER												
01-6400-1001	Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL GOVERNMENT - STREET LIGHTS												
01-6142-1002	Maintenance & Repair - Equipment	\$8,469	\$7,351	\$7,500	\$3,667	\$15,000	\$10,334	\$10,000	\$5,455	\$10,000	\$3,303	\$10,000
01-6290-1002	Utilities	\$83,084	\$80,066	\$80,000	\$69,223	\$78,300	\$78,734	\$78,315	\$66,605	\$84,723	\$65,321	\$79,180
01-6300-1002	Fuel Expenditures	\$315	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-6305-1002	Maintenance & Repair - Vehicles	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$92,018	\$87,417	\$87,500	\$72,890	\$93,300	\$89,068	\$88,315	\$72,060	\$94,723	\$68,624	\$89,180
LABOR & BENEFITS - P&Z												
01-5005-1003	Salaries & Wages - Staff	\$288,031	\$221,388	\$252,602	\$182,144	\$185,718	\$156,168	\$172,338	\$150,498	\$168,734	\$160,936	\$151,701
01-5800-1003	OASDI - Employer	\$17,858	\$13,452	\$15,661	\$11,223	\$11,515	\$9,605	\$10,685	\$9,311	\$10,462	\$9,603	\$9,405
01-5810-1003	Medicare - Employer	\$4,176	\$3,146	\$3,663	\$2,627	\$2,693	\$2,247	\$2,499	\$2,178	\$2,447	\$2,246	\$2,200
01-5820-1003	Group Medical Insurance	\$33,290	\$25,887	\$40,576	\$24,487	\$25,973	\$22,989	\$23,834	\$21,460	\$23,482	\$20,919	\$12,662
01-5830-1003	Group Life Insurance	\$176	\$130	\$168	\$109	\$111	\$98	\$109	\$98	\$76	\$95	\$67
01-5840-1003	PERSI Employer 401 (a)	\$33,319	\$24,948	\$29,220	\$20,184	\$19,846	\$17,595	\$19,875	\$15,749	\$17,906	\$14,667	\$16,114
01-5850-1003	Worker's Compensation Insurance	\$1,826	\$1,339	\$1,447	\$1,443	\$1,156	\$461	\$1,188	\$1,922	\$679	\$641	\$657

01-5860-1003	Group Dental & Vision Insurance	\$3,311	\$3,129	\$3,191	\$2,824	\$2,157	\$1,042	\$2,963	\$2,545	\$2,114	\$2,177	\$1,216
01-6280-1003	Unemployment Expenses	\$0	\$412	\$0	\$364	\$0	\$0	\$0	\$0	\$0	\$1,248	\$0
		\$381,987	\$293,831	\$346,528	\$245,406	\$249,169	\$210,205	\$233,491	\$203,760	\$225,899	\$212,533	\$194,023
GENERAL GOVERNMENT - P&Z												
01-6300-1003	Fuel Expenditures	\$200	\$80	\$200	\$27	\$231	\$20	\$231	\$0	\$252	\$0	\$252
01-6305-1003	Maintenance & Repair - Vehicles	\$38	\$36	\$38	\$28	\$200	\$30	\$200	\$12	\$167	\$14	\$180
01-6142-1003	Maintenance & Repair - Equipment	\$2,638	\$2,401	\$2,494	\$4,713	\$4,152	\$3,346	\$2,952	\$3,555	\$3,017	\$1,744	\$3,672
01-6140-1003	Maintenance & Repair - Building	\$120	\$60	\$100	\$0	\$140	\$172	\$140	\$52	\$500	\$623	\$540
01-6025-1003	Janitorial	\$375	\$287	\$299	\$283	\$350	\$141	\$322	\$134	\$381	\$152	\$1,224
01-6211-1003	Rent - Buildings & Land	\$0	\$5,569	\$5,543	\$5,142	\$5,141	\$5,248	\$5,040	\$5,857	\$5,954	\$6,095	\$6,048
01-6290-1003	Utilities	\$1,070	\$1,019	\$1,187	\$1,053	\$568	\$846	\$568	\$906	\$1,367	\$1,239	\$2,182
01-6255-1003	Telephone	\$2,730	\$2,625	\$2,716	\$1,865	\$1,600	\$1,544	\$1,600	\$1,933	\$1,811	\$1,086	\$5,225
01-6202-1003	Professional Services	\$286,283	\$110,480	\$70,595	\$44,821	\$5,693	\$90	\$5,474	\$79	\$5,474	\$0	\$0
01-6130-1003	Liability & Property Insurance	\$4,699	\$4,315	\$4,607	\$4,091	\$4,107	\$3,855	\$4,429	\$3,544	\$3,545	\$3,035	\$3,031
01-6190-1003	Postage & Billing	\$206	\$282	\$143	\$251	\$553	\$241	\$553	\$392	\$637	\$483	\$576
01-6165-1003	Office Supplies	\$1,500	\$1,448	\$1,500	\$1,408	\$1,500	\$640	\$1,600	\$1,286	\$2,100	\$1,571	\$2,500
01-6265-1003	Training & Schooling	\$3,816	\$1,350	\$1,650	\$590	\$2,500	\$848	\$1,700	\$661	\$2,500	\$1,121	\$2,500
01-6175-1003	Small Tools	\$4,000	\$3,533	\$4,000	\$3,577	\$7,960	\$3,257	\$5,000	\$237	\$4,000	\$1,159	\$5,471
01-6188-1003	Signage	\$0	\$0	\$0	\$0	\$300	\$0	\$300	\$0	\$300	\$0	\$300
01-6212-1003	Rent - Equipment	\$0	\$0	\$0	\$80	\$0	\$73	\$250	\$108	\$250	\$177	\$250
01-6155-1003	Meetings/Committees	\$305	\$260	\$300	\$140	\$196	\$110	\$174	\$95	\$91	\$264	\$0
01-6270-1003	Travel	\$1,000	\$5	\$1,650	\$0	\$0	\$61	\$200	\$370	\$200	\$117	\$200
01-6285-1003	Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100
01-6500-1003	Cash Over/Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-6505-1003	Bank Fees	\$2,400	\$1,640	\$372	\$524	\$145	\$149	\$141	\$103	\$875	\$9	\$875
01-6052-1003	Contract Services	\$12,177	\$7,002	\$11,323	\$1,396	\$5,139	\$1,344	\$6,290	\$1,400	\$2,900	\$1,488	\$27,416
01-6075-1003	Dues & Memberships	\$600	\$352	\$375	\$338	\$428	\$299	\$330	\$683	\$330	\$480	\$1,830
01-6027-1003	Code Enforcement	\$850	\$0	\$1,500	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0
01-6125-1003	Legal Publications	\$3,350	\$2,995	\$3,000	\$3,098	\$3,550	\$2,353	\$3,549	\$3,241	\$6,954	\$2,470	\$8,000
		\$328,355	\$145,739	\$113,592	\$73,426	\$47,453	\$24,668	\$41,043	\$24,648	\$43,604	\$23,328	\$72,372
CAPITAL - P&Z												
01-6166-1003	PP&E - Operations	\$0	\$12,500	\$0	\$6,975	\$12,500	\$4,050	\$1,350	\$0	\$0	\$1,425	\$2,215
MISCELLANEOUS - P&Z												
01-6400-1003	Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LABOR & BENEFITS - BUILDING INSPECTION												
01-5005-1005	Salaries & Wages - Staff	\$87,089	\$72,382	\$72,987	\$69,016	\$82,895	\$69,886	\$85,850	\$68,425	\$74,921	\$62,736	\$46,160
01-5800-1005	OASDI - Employer	\$5,400	\$4,488	\$4,525	\$4,110	\$5,140	\$4,333	\$5,323	\$4,242	\$4,645	\$3,890	\$2,862
01-5810-1005	Medicare - Employer	\$1,263	\$1,050	\$1,058	\$998	\$1,202	\$1,013	\$1,245	\$992	\$1,086	\$910	\$669
01-5820-1005	Group Medical Insurance	\$7,650	\$5,979	\$7,919	\$9,330	\$6,828	\$6,824	\$6,443	\$6,375	\$6,346	\$6,879	\$6,331
01-5830-1005	Group Life Insurance	\$45	\$33	\$37	\$36	\$34	\$36	\$34	\$38	\$34	\$36	\$34
01-5840-1005	PERSI Employer 401 (a)	\$10,074	\$8,193	\$8,443	\$7,524	\$9,560	\$7,911	\$9,900	\$7,259	\$7,950	\$6,470	\$4,903
01-5850-1005	Worker's Compensation Insurance	\$1,702	\$1,197	\$1,221	\$1,281	\$1,253	\$1,241	\$1,389	\$1,251	\$1,601	\$1,169	\$702
01-5860-1005	Group Dental & Vision Insurance	\$733	\$596	\$600	\$564	\$552	\$105	\$671	\$624	\$620	\$659	\$608
01-6280-1005	Unemployment Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,704	\$4,000

		\$113,956	\$93,918	\$96,790	\$92,859	\$107,464	\$91,348	\$110,855	\$89,207	\$97,203	\$87,453	\$66,270
GENERAL GOVERNMENT - BUILDING INSPECTION												
01-6300-1005	Fuel Expenditures	\$2,188	\$1,611	\$2,100	\$1,751	\$2,200	\$1,844	\$2,200	\$2,060	\$0	\$0	\$0
01-6305-1005	Maintenance & Repair - Vehicles	\$700	\$737	\$500	\$359	\$800	\$337	\$800	\$226	\$0	\$0	\$0
01-6255-1005	Telephone	\$865	\$761	\$627	\$493	\$521	\$584	\$748	\$588	\$625	\$670	\$500
01-6165-1005	Office Supplies	\$1,100	\$996	\$350	\$586	\$300	\$150	\$300	\$1,334	\$100	\$361	\$100
01-6265-1005	Training & Schooling	\$2,500	\$1,702	\$900	\$599	\$850	\$200	\$850	\$480	\$400	\$0	\$400
01-6175-1005	Small Tools	\$300	\$150	\$200	\$0	\$500	\$0	\$500	\$108	\$1,000	\$29	\$1,000
01-6188-1005	Signage	\$150	\$20	\$250	\$11	\$250	\$0	\$250	\$0	\$250	\$0	\$250
01-6270-1005	Travel	\$50	\$0	\$50	\$0	\$50	\$43	\$50	\$115	\$4,000	\$2,688	\$3,000
01-6075-1005	Dues & Memberships	\$600	\$357	\$500	\$582	\$400	\$313	\$400	\$290	\$600	\$350	\$600
		\$8,453	\$6,334	\$5,477	\$4,381	\$5,871	\$3,472	\$6,098	\$5,202	\$6,975	\$4,098	\$5,850
MISCELLANEOUS - BUILDING INSPECTION												
01-6400-1005	Transfers Out	\$28,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$28,000	\$0									
LABOR & BENEFITS - PARKS												
01-5005-1004	Salaries & Wages - Staff	\$264,221	\$198,888	\$204,790	\$153,271	\$139,871	\$139,176	\$127,356	\$103,706	\$108,152	\$83,108	\$67,071
01-5009-1004	Salaries & Wages - Seasonal	\$55,216	\$53,790	\$54,389	\$53,360	\$44,369	\$39,960	\$33,784	\$30,976	\$25,338	\$20,900	\$33,784
01-5800-1004	OASDI - Employer	\$19,805	\$15,119	\$16,069	\$13,028	\$11,423	\$11,235	\$9,991	\$8,307	\$8,276	\$6,727	\$6,253
01-5810-1004	Medicare - Employer	\$4,632	\$3,612	\$3,758	\$3,010	\$2,671	\$2,627	\$2,337	\$1,943	\$1,936	\$1,573	\$1,462
01-5820-1004	Group Medical Insurance	\$42,953	\$31,949	\$37,437	\$23,239	\$20,484	\$20,538	\$19,328	\$12,752	\$12,691	\$13,759	\$12,662
01-5830-1004	Group Life Insurance	\$221	\$163	\$175	\$132	\$136	\$132	\$134	\$96	\$101	\$76	\$67
01-5840-1004	PERSI Employer 401 (a)	\$30,564	\$22,515	\$23,690	\$17,639	\$16,131	\$15,789	\$14,687	\$10,996	\$11,477	\$8,802	\$7,125
01-5850-1004	Worker's Compensation Insurance	\$12,725	\$9,763	\$10,711	\$10,718	\$7,993	\$8,918	\$7,566	\$6,983	\$6,045	\$5,986	\$5,058
01-5860-1004	Group Dental & Vision Insurance	\$4,117	\$2,684	\$2,838	\$2,074	\$1,656	\$314	\$2,012	\$1,248	\$1,241	\$1,318	\$1,216
01-6280-1004	Unemployment Expenses	\$6,087	\$2,800	\$6,026	\$2,458	\$8,488	\$628	\$6,560	\$1,590	\$3,600	\$5,079	\$4,200
		\$440,542	\$341,283	\$359,883	\$278,929	\$253,222	\$239,316	\$223,755	\$178,597	\$178,856	\$147,326	\$138,899
GENERAL GOVERNMENT - PARKS												
01-6300-1004	Fuel Expenditures	\$12,200	\$11,909	\$12,200	\$10,860	\$9,900	\$12,027	\$9,900	\$9,212	\$9,750	\$8,498	\$9,500
01-6305-1004	Maintenance & Repair - Vehicles	\$3,000	\$1,904	\$5,000	\$2,519	\$4,500	\$3,623	\$4,500	\$3,043	\$4,500	\$3,944	\$4,500
01-6142-1004	Maintenance & Repair - Equipment	\$8,737	\$8,443	\$8,337	\$7,548	\$11,750	\$8,087	\$11,250	\$4,489	\$11,000	\$7,771	\$11,000
01-6140-1004	Maintenance & Repair - Building	\$3,750	\$2,539	\$5,500	\$4,560	\$8,000	\$4,868	\$6,900	\$5,121	\$6,900	\$7,830	\$6,400
01-6025-1004	Janitorial	\$3,000	\$3,011	\$2,500	\$1,184	\$2,700	\$2,337	\$2,500	\$4,027	\$2,000	\$2,470	\$2,000
01-6150-1004	Maintenance & Repair - System	\$30,000	\$26,760	\$34,500	\$27,299	\$32,500	\$44,614	\$30,500	\$28,609	\$30,300	\$31,239	\$30,300
01-6211-1004	Rent - Buildings & Land	\$2,082	\$2,082	\$2,082	\$1,785	\$2,082	\$2,231	\$2,082	\$2,082	\$2,082	\$2,082	\$2,100
01-6290-1004	Utilities	\$39,203	\$42,516	\$45,624	\$11,376	\$13,500	\$12,458	\$13,500	\$10,291	\$15,311	\$8,741	\$13,500
01-6255-1004	Telephone	\$3,256	\$2,851	\$2,753	\$2,693	\$2,950	\$2,417	\$1,379	\$731	\$1,100	\$1,369	\$1,000
01-6130-1004	Liability & Property Insurance	\$5,482	\$6,711	\$5,375	\$5,390	\$4,458	\$5,616	\$4,458	\$4,719	\$3,530	\$3,508	\$3,530
01-6165-1004	Office Supplies	\$700	\$721	\$600	\$471	\$600	\$449	\$400	\$130	\$400	\$751	\$300
01-6265-1004	Training & Schooling	\$1,635	\$6,091	\$11,320	\$4,684	\$1,000	\$797	\$600	\$547	\$200	\$257	\$200
01-6175-1004	Small Tools	\$10,500	\$8,281	\$10,500	\$11,439	\$11,000	\$10,740	\$8,127	\$7,018	\$5,500	\$5,708	\$5,500
01-6188-1004	Signage	\$275	\$272	\$250	\$233	\$500	\$0	\$500	\$118	\$500	\$368	\$500
01-6212-1004	Rent - Equipment	\$5,000	\$3,413	\$5,700	\$6,587	\$6,500	\$5,623	\$3,200	\$3,600	\$1,758	\$2,232	\$1,758
01-6230-1004	Safety Training & Equipment	\$1,819	\$1,415	\$900	\$898	\$1,200	\$746	\$1,000	\$887	\$500	\$723	\$500

01-6285-1004	Uniforms	\$1,580	\$928	\$750	\$487	\$850	\$1,035	\$750	\$651	\$750	\$675	\$600
01-6500-1004	Cash Over/Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-6505-1004	Bank Fees	\$0	\$0	\$30	\$0	\$30	\$0	\$30	\$0	\$30	\$0	\$30
01-6075-1004	Dues & Memberships	\$415	\$375	\$365	\$338	\$550	\$220	\$450	\$403	\$225	\$325	\$225
		\$132,634	\$130,222	\$154,286	\$100,351	\$114,570	\$117,887	\$102,026	\$85,677	\$96,336	\$88,489	\$93,443
MISCELLANEOUS - PARKS												
01-6097-1004	Deposits on Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-6400-1004	Transfers Out	\$211,500	\$178,676	\$178,676	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$211,500	\$178,676	\$178,676	\$0							
CAPITAL - PARKS												
01-6166-1004	PP&E - Operations	\$0	\$0	\$0	\$19,841	\$42,480	\$36,917	\$105,617	\$20,525	\$19,750	\$15,288	\$18,500
01-6020-1004	Capital Improvements	\$0	\$0	\$0	\$48,083	\$221,159	\$38,435	\$80,500	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$67,924	\$263,639	\$75,352	\$186,117	\$20,525	\$19,750	\$15,288	\$18,500
GRAND TOTAL EXPENDITURES		\$5,821,283	\$3,365,137	\$4,816,560	\$3,214,578	\$4,048,255	\$3,082,675	\$3,464,772	\$2,626,675	\$2,955,791	\$2,510,083	\$2,729,590
GRAND TOTAL WITHOUT CONTINGENCY		\$4,131,923										

*Forecast

REVENUE STATEMENT - CITY OF KUNA - FYE 2017
GENERAL FUND

ACCOUNT #	ACCOUNT NAME	FYE 2017	FYE 2016		FYE 2015		FYE 2014		FYE 2013		FYE 2012	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
TAX REVENUE												
01-4100	Property Tax Revenue	\$2,013,367	\$1,917,767	\$1,917,767	\$1,821,225	\$1,777,962	\$1,749,845	\$1,707,316	\$1,607,742	\$1,586,786	\$1,491,494	\$1,468,232
01-4110	Property Tax Interest & Penalty	\$4,396	\$4,396	\$5,555	\$6,898	\$4,657	\$6,898	\$6,990	\$6,662	\$11,746	\$10,285	\$8,000
01-4001	Sales Tax Revenue Sharing - State	\$623,563	\$593,869	\$545,184	\$547,058	\$513,464	\$565,590	\$509,994	\$494,498	\$431,772	\$463,332	\$395,000
01-4120	Sales Tax Revenue Sharing - County	\$200,321	\$190,782	\$159,598	\$171,896	\$150,809	\$181,697	\$133,164	\$144,760	\$86,324	\$123,189	\$56,155
		\$2,841,647	\$2,706,814	\$2,628,104	\$2,547,077	\$2,446,892	\$2,504,031	\$2,357,464	\$2,253,662	\$2,116,628	\$2,088,301	\$1,927,387
INTERGOVERNMENTAL REVENUE												
01-4000	State Liquor Distribution	\$143,195	\$143,195	\$131,925	\$131,925	\$128,458	\$131,925	\$132,911	\$125,125	\$124,536	\$130,895	\$110,000
01-4130	County Fine Distribution	\$42,795	\$42,795	\$32,309	\$40,021	\$48,000	\$46,308	\$60,000	\$59,596	\$73,554	\$71,828	\$120,000
		\$185,990	\$185,990	\$164,234	\$171,946	\$176,458	\$178,233	\$192,911	\$184,721	\$198,090	\$202,723	\$230,000
LICENSES/PERMITS/FEE REVENUE												
01-4170	Franchise Fees	\$267,391	\$261,147	\$275,307	\$269,028	\$248,437	\$269,028	\$249,982	\$260,919	\$250,213	\$238,186	\$258,156
01-4180	Business Licenses	\$301	\$301	\$184	\$178	\$160	\$178	\$248	\$345	\$120	\$113	\$168
01-4183	Wine Licenses	\$1,700	\$1,700	\$1,800	\$1,800	\$1,800	\$1,800	\$1,400	\$1,200	\$1,600	\$1,400	\$1,800
01-4181	Liquor Licenses	\$5,063	\$5,063	\$5,625	\$5,484	\$5,063	\$5,484	\$4,500	\$5,177	\$4,500	\$4,500	\$4,500
01-4182	Beer Licenses	\$2,375	\$2,375	\$2,500	\$2,500	\$2,650	\$2,500	\$2,350	\$2,650	\$2,350	\$2,250	\$2,550
01-4184	Animal Licenses	\$6,254	\$6,254	\$5,407	\$5,567	\$5,596	\$5,567	\$4,782	\$4,879	\$2,600	\$4,403	\$5,200
01-4190	Catering Permit	\$240	\$240	\$220	\$240	\$280	\$240	\$280	\$700	\$280	\$220	\$120
01-4193	Vendor Permits	\$525	\$525	\$424	\$964	\$465	\$964	\$1,200	\$400	\$3,180	\$305	\$3,645
		\$283,849	\$277,605	\$291,467	\$285,760	\$264,451	\$285,760	\$264,742	\$276,270	\$264,843	\$251,376	\$276,139
MISCELLANEOUS REVENUE												
01-4155	Administrative Services	\$1,384	\$1,291	\$1,384	\$971	\$1,115	\$530	\$2,015	\$1,908	\$5,220	\$1,642	\$5,000
01-4185	Miscellaneous Income	\$1,300	\$1,281	\$0	\$16,721	\$15,732	\$22,691	\$0	\$9,699	\$0	\$4,837	\$0
01-4173	Interest Revenue	\$812	\$1,819	\$812	\$933	\$900	\$612	\$800	\$627	\$800	\$507	\$2,000
01-4195	Rental Income	\$2,900	\$2,900	\$2,900	\$2,900	\$2,900	\$2,900	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
		\$6,396	\$7,291	\$5,096	\$21,525	\$20,647	\$26,733	\$4,015	\$13,435	\$7,220	\$8,186	\$8,200
SENIOR CENTER ACTIVITY - MISCELLANEOUS REVENUE												
01-4195-1001	Rental Income	\$6,635	\$6,635	\$5,380	\$5,740	\$5,220	\$4,740	\$10,092	\$10,080	\$10,440	\$9,270	\$10,440
PLANNING & ZONING ACTIVITY - LICENSES/PERMITS/FEES REVENUE												
01-4155-1003	Administrative Services	\$84,353	\$84,353	\$86,109	\$75,949	\$48,307	\$75,949	\$34,776	\$56,031	\$14,262	\$39,028	\$15,000
01-4360-1003	Building Permits	\$369,891	\$410,990	\$268,595	\$280,157	\$180,000	\$167,210	\$221,462	\$238,903	\$125,660	\$129,611	\$70,000
01-4391-1003	IRES Check Fees	\$5,695	\$6,328	\$4,631	\$4,915	\$3,300	\$4,915	\$3,341	\$3,650	\$2,266	\$2,375	\$900
01-4392-1003	Mechanical Permits	\$39,953	\$44,392	\$29,245	\$26,585	\$22,000	\$26,585	\$21,942	\$20,741	\$14,424	\$24,423	\$8,400
01-4361-1003	Plumbing Permits	\$78,156	\$78,156	\$43,846	\$32,940	\$0	\$32,940	\$0	\$0	\$0	\$0	\$0
01-4362-1003	Electrical Permits	\$119,339	\$119,339	\$62,152	\$35,927	\$0	\$35,927	\$0	\$0	\$0	\$0	\$0
		\$697,387	\$743,558	\$494,578	\$456,473	\$253,607	\$343,525	\$281,521	\$319,326	\$156,613	\$195,437	\$94,300
PLANNING & ZONING ACTIVITY - MISCELLANEOUS REVENUE												
01-4185-1003	Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$32	\$0	\$8	\$0	\$114	\$0
01-4358-1003	Development Support Services	\$4,173	\$4,173	\$2,573	\$2,585	\$2,600	\$2,585	\$1,030	\$6,517	\$1,030	\$955	\$600

01-4550-1003	Inspection Revenue	\$0	\$0	\$0	\$30	\$500	\$0	\$1,000	\$0	\$0	\$0	\$0
		\$4,173	\$4,173	\$2,573	\$2,615	\$3,100	\$2,617	\$2,030	\$6,525	\$1,030	\$1,069	\$600
PARKS ACTIVITY - LICENSES/PERMITS/FEES REVENUE												
01-4195-1004	Rental Income	\$1,467	\$1,467	\$3,900	\$2,625	\$1,500	\$2,625	\$2,145	\$1,125	\$2,145	\$1,805	\$1,600
PARKS ACTIVITY - MISCELLANEOUS REVENUE												
01-4197-1004	RV Dump Revenue	\$1,899	\$1,899	\$2,391	\$914	\$2,100	\$914	\$1,800	\$875	\$1,800	\$2,391	\$2,200
01-4185-1004	Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$2,196	\$0	\$100	\$0	\$2,661	\$0
		\$1,899	\$1,899	\$2,391	\$914	\$2,100	\$3,109	\$1,800	\$975	\$1,800	\$5,052	\$2,200
OTHER REVENUE												
01-4950	Carryover	\$1,689,360	\$1,689,360	\$1,206,561	\$1,557,880	\$717,340	\$1,293,177	\$350,000	\$1,049,728	\$200,000	\$729,316	\$150,000
GRAND TOTAL REVENUE		\$5,718,803	\$5,624,791	\$4,804,284	\$5,052,555	\$3,891,315	\$4,644,550	\$3,466,720	\$4,115,846	\$2,958,809	\$3,492,536	\$2,700,866
GRAND TOTAL WITHOUT CARRYOVER		\$4,029,443	<i>\$3,935,431</i>	<i>\$3,597,723</i>	<i>\$3,494,675</i>	<i>\$3,173,975</i>	<i>\$3,351,373</i>	<i>\$3,116,720</i>	<i>\$3,066,118</i>	<i>\$2,758,809</i>	<i>\$2,763,220</i>	<i>\$2,550,866</i>

*Forecast

REVENUE & EXPENDITURE STATEMENT - CITY OF KUNA - FYE 2017
SOLID WASTE FUND

ACCOUNT #	ACCOUNT NAME	FYE 2017	FYE 2016		FYE 2015		FYE 2014		FYE 2013		FYE 2012	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
SOLID WASTE REVENUE												
26-4975	Solid Waste User Fees	\$1,674,519	\$1,607,487	\$1,456,066	\$1,397,779	\$1,390,998	\$1,374,820	\$1,355,275	\$1,336,233	\$1,302,508	\$1,305,034	\$1,290,150
		\$1,674,519	\$1,607,487	\$1,456,066	\$1,397,779	\$1,390,998	\$1,374,820	\$1,355,275	\$1,336,233	\$1,302,508	\$1,305,034	\$1,290,150
SOLID WASTE EXPENDITURES												
26-7000	Solid Waste Service Fees	\$1,674,519	\$1,607,487	\$1,456,066	\$1,404,085	\$1,390,998	\$1,375,964	\$1,355,275	\$1,313,108	\$1,302,508	\$1,331,429	\$1,290,150
		\$1,674,519	\$1,607,487	\$1,456,066	\$1,404,085	\$1,390,998	\$1,375,964	\$1,355,275	\$1,313,108	\$1,302,508	\$1,331,429	\$1,290,150
GRAND TOTAL NET		\$0	\$0	\$0	(\$6,306)	\$0	(\$1,144)	\$0	\$23,125	\$0	(\$26,395)	\$0

* Forecast

WATER FUND

CASH BALANCE

<u>ITEM</u>	<u>AMOUNT</u> <u>FUND 20</u>	<u>FISCAL</u> <u>YEAR</u>
YEAR END CASH	\$ 2,543,218	2015
PROJECTED INCOME	2,230,712	2016
PROJECTED EXPENSE	2,085,417	2016
YEAR END CASH	2,688,513	2016
BUDGETED INCOME	2,077,100	2017
BUDGETED EXPENSE	2,763,204	2017
BUDGETED CONTINGENCY	200,000	2017
YEAR END CASH	1,802,409	2017
<u>LIABILITIES AT END OF FY2015/16</u>		
Customer Deposits	\$ 211,000 Estimated	
Developer Reimbursements Owed	\$ 75,221	
City Reimbursements Owed	\$ 251,247	
TOTAL	\$ 537,468	

The Water Fund receives revenue and processes expenditures for the construction and operation of the municipal water system. Personnel and equipment are shared with the Pressure Irrigation Fund on a pro rata basis but revenues and expenditures are accounted for separately.

WATER FUND

MAJOR AND CAPITAL EXPENSES

ITEMS	15\16	16\17	17\18	18\19	18\19	19\20	20\21	21\22
New Water Meters	72,329	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Well 11, House Remodel, GenSet	360,968							
Well 3 Repair & Retrofit	126,229							
PI/L Goiri: Butler to Boise (1,000')	127,763							
Fiber Optic (Ten Mile)	42,000							
Head sets (\$7510)	3,774							
Fleet - Truck	1,099							
Purchase City Hall & TI	266,928							
Master Plan Amendment		85,000						
Test Well 12				120,000				
Well 12 & House, Well 13 & House				700,000	100,000			
Well 5, 6 Tank & Booster		995,000	300,000				995,000	300,000
W/L Well 5 to Ten Mile (1000')		80,000						
W/L Luker/King/Swan Falls (4620')			370,000					
W/L Ardell: Gainsboro to N Greyhawk			75,000	40,000	100,000		53,000	
W/L Kay: Greyhawk to Porter					133,000	120,000		
W/L Columbia: Linder to Hwy 69 (5280)			400,000					
W/L Sunbeam: Ten Mile to Ash (1320')					100,000			
W/L Ash: Sunbeam to Penelope (900')					68,000			
W/L Hubbard: Ten Mile to Applewood(1100')				83,000				
Ardell Estates Pond	25,000	275,000						
Danskin P.S./Pond				300,000				
Pickup		21,750						
Aluminum Trench Box		5,125						
Scissor Hydrant Replacement (3)		26,000						
Danskin Well Fence		12,000						
Mini Excavator (42%)		21,420						
Misc Pumps, Motors, Equipment	60,778	62,601	64,479	66,414	68,406	70,458	72,572	74,749
TOTAL	1,086,868	1,648,896	1,274,479	1,374,414	634,406	255,458	1,185,572	439,749

WATER FUND

ACCOUNT SUMMARY

City of Kuna
Revenue Budget
October 1, 2016 - September 30, 2017

Fund - 20 Water Fund

Account #	Account Title	FY2016-17 Budget	FY2015-16 Budget	FY2015-16 Revenue	FY2014-15 Revenue	FY2013-14 Revenue
Operating Revenue						
4500	METERED WATER SALES REVENUE	\$ 1,653,170	\$ 1,546,333	\$ 1,596,387	1,470,749	1,413,997
4507	WATER TOKEN SALES	10,000	3,000	17,039	9,484	4,234
4510	TURN-ON FEES	18,000	16,000	20,360	18,654	17,411
4550	WATER LINE CONST. INSPECTIONS	15,000	4,000	25,035	14,731	9,119
4185	MISCELLANEOUS INCOME	130,055	128,413	163,986	142,632	55,417
4358	DEVELOPMENT SUPPORT SERVICES	3,000	1,000	6,980	2,609	1,978
Total Revenues		\$ 1,829,225	\$ 1,698,746	\$ 1,829,787	\$ 1,658,859	\$ 1,502,156
NET OPERATING - (Decrease)		\$ 590,396	\$ 514,615	\$ 498,659	\$ 745,514	\$ 585,081

Account #	Account Title	FY2016-17 Budget	FY2015-16 Budget	FY2015-16 Revenue	FY2014-15 Revenue	FY2013-14 Revenue
Capital Revenue						
4503	NEW METER REVENUE	56,000	56,000	92,976	62,026	36,710
4505	NEW SERVICE CONNECTION	189,875	189,875	305,247	209,405	130,315
4173	INTEREST REVENUE	2,000	1,700	2,702	1,863	1,353
4900	TRANSFERS IN	-	165,413	-	-	53,630
4950	CARRYOVER		408,994			
Total Revenues		\$ 247,875	\$ 821,982	\$ 400,925	\$ 273,294	\$ 222,008
NET CAPITAL - (Decrease)		\$ (1,276,500)	\$ (514,615)	\$ (353,364)	\$ (625,239)	\$ (467,174)
CONTINGENCY - (Decrease)		\$ (200,000)				

WATER FUND

ACCOUNT SUMMARY

City of Kuna
Expenditure Budget - FY2011-12
October 1, 2016 - September 30, 2017

Fund - 20 Water Fund
Account # Account Title

		FY2016-17	FY2015-16	FY2015-16	FY2014-15	FY2013-14
Personnel		Budget	Budget	Expense	Expense	Expense
5005	SALARIES & WAGES - STAFF	\$ 404,820	\$ 404,899	\$ 431,208	\$ 395,863	\$ 365,704
5009	SALARIES & WAGES - SEASONAL	-	-	4,907	4,410	3,677
5800	OASDI - EMPLOYER	25,099	25,104	25,189	23,014	22,711
5810	MEDICARE - EMPLOYER	5,244	5,245	5,793	5,383	5,367
5820	GROUP MEDICAL INSURANCE	67,141	67,018	67,018	70,068	64,837
5830	GROUP LIFE INSURANCE	308	308	299	291	288
5840	PERSI - EMPLOYER 401(a)	46,830	46,839	44,994	41,557	40,003
5850	WORKER'S COMPENSATION INS	10,405	10,408	13,284	13,129	7,972
5860	GROUP DENTAL/VISION INSURANCE	5,125	5,117	5,046	4,836	4,394
6280	UNEMPLOYMENT EXPENSES	713	713	297	18	-
Total Personnel Services		\$ 565,685	\$ 565,651	\$ 598,035	\$ 558,569	\$ 514,953

Maintenance & Operations

6025	JANITORIAL	\$ 1,449	\$ 1,533	\$ 1,349	\$ 439	\$ 419
6050	CONTRACT LABOR	2,500	2,500	1,131	700	554
6052	CONTRACT SERVICES	14,962	15,297	11,100	9,627	3,631
6054	CREDIT CARD PROCESSING FEES	-	-	-	-	-
6060	DEQ ASSESSMENT FEES	18,564	17,337	16,812	16,812	12,534
6065	DIG LINE EXPENSES	2,000	2,000	1,163	659	628
6075	DUES & MEMBERSHIPS	2,100	2,100	2,346	1,273	1,197
6110	INTEREST EXPENSE	2,500	2,500	-	-	-
6125	LEGAL PUBLICATIONS	1,000	1,000	552	512	520
6130	LIABILITY & PROPERTY INSURANCE	15,664	15,357	15,357	14,797	14,611
6131	INSURANCE CLAIMS PAID	100	100	42	-	-
6140	M & R / BLDGS & GROUNDS	10,000	10,000	6,458	4,443	3,510
6142	M & R / EQUIPMENT	15,502	15,502	12,853	5,842	5,309
6150	M & R / WATER SYSTEM	150,000	150,000	97,258	75,085	85,594
6155	MEETINGS & COMMITTEES	1,050	1,050	669	265	235

WATER FUND

ACCOUNT SUMMARY

6160	MISCELLANEOUS EXPENSE	4,313	4,313	1,797	18	214
6165	OFFICE SUPPLIES	1,800	1,750	1,281	1,298	1,739
6175	SMALL TOOLS	22,248	25,425	14,819	10,011	12,302
6190	POSTAGE & BILLING	23,814	23,612	19,135	15,070	15,595
6202	PROFESSIONAL SERVICES	8,557	8,263	3,517	8,025	5,560
6211	RENT - BUILDINGS & LAND	1,512	15,925	15,925	14,007	14,149
6212	RENT - EQUIPMENT	1,500	1,500	625	651	688
6230	SAFETY TRAINING & EQUIPMENT	2,750	2,750	1,471	357	1,167
6255	TELEPHONE	11,881	13,237	11,953	11,155	8,404
6265	TRAINING & SCHOOLING	6,500	6,500	3,254	2,711	2,633
6270	TRAVEL EXPENSES	1,200	1,200	505	280	272
6285	UNIFORMS	3,250	3,200	2,908	2,849	1,779
6290	UTILITIES	150,000	148,085	129,306	118,581	133,603
6300	FUEL	13,000	13,000	9,840	9,304	12,559
6305	M & R / VEHICLE	6,500	6,500	3,823	3,309	3,517
6505	BANK FEES	15,971	12,280	11,164	8,713	8,442
Total Maintenance & Operations		\$ 512,187	\$ 523,816	\$ 398,413	\$ 336,793	\$ 351,365

Capital Expenditures

6020	WATER FUND CAPITAL IMPROVEMENTS	\$ 1,524,375	\$ 1,133,875	\$ 754,289	\$ 894,098	\$ 686,974
6166	P, P & E - OPERATIONS	154,957	88,664	332,180	17,831	50,757
6168	P, P & E - SYSTEM	-	-	-	-	-
Total Capital Expenditures		\$ 1,679,332	\$ 1,222,539	\$ 1,086,469	\$ 911,929	\$ 737,731

Other Expenses

6015	BOND & LOAN PAYMENTS	-	-	-	-	-
6045	CONTINGENCY	200,000	202,722	-	4,435	2,208
6095	BAD DEBT EXPENSE	4,000	4,000	1,667	45	-
6400	TRANSFERS OUT	-	-	-	-	-
6500	CASH - OVER/SHORT	2,000	2,000	833	107	-
Total Other Expenses		\$ 206,000	\$ 208,722	\$ 2,500	\$ 4,587	\$ 2,208

TOTAL BUDGET

\$ 2,963,204	\$ 2,520,728	\$ 2,085,417	\$ 1,811,878	\$ 1,606,257
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WATER FUND NOTES

WATER FUND

WATER FUND

FD-ACCT	EXPENDITURE DETAILS	AMOUNT	FD-ACCT	EXPENDITURE DETAILS	AMOUNT
20-5005	Employee Career Track (Fully Loaded)		20-6190	POSTAGE & BILLING	
	Longevity			Postage	1,638
	Advancement			Valli Information Systems (38.98% - 50k)	22,176
	COLA (CPI-U = 1.5%)			Inflationary & Growth Adjustment (4%)	
	Asst City Engineer (\$82.5k-42%)	34,650		TOTAL	23,814
	TOTAL	34,650			
20-6050	CONTRACT LABOR				
	Use Personnel Plus for Temporary Labor	2,500	20-6202	PROFESSIONAL SERVICES	
				Does not include subdivision plan review - billed to developer	
20-6052	CONTRACT SERVICES (42%)			Does not include capital projects - billed with project	
	FY2013/14			FY2015/16	
	Caselle, Civic Plus, VMWare	7,513		Consultants	5,000
	AutoCAD/DLT Solutions (42%)	590		Audit	2,548
	IT Services	6,859		Codification-Code Supplement-Code Hosting	609
	TOTAL	14,962		Drug Screens	400
20-6060	DEQ ASSESSMENT FEE			TOTAL	8,557
	Based on \$3 per connection				
	FY2014/15 - Projected (5779 EDUs)	16,812			
	FY2015/16 - Projected (5779 EDUs)	17,337			
	FY2016/17 - Projected (6188 EDUs)	18,564			
	TOTAL	18,564			
20-6075	DUES AND MEMBERSHIP FEES				
	SWIOS	108			
	Idaho State Bar	121			
	Ada County GIS Data (26.62%-400)	168			
	American Planning Assoc.	68	20-6211	RENT - BUILDINGS & LAND	
	Public Works Assoc.	17		Water Fund Shop Rent - Based on Revenue	1,512
	IBOL	1,530		Charge Public Works 67% of City Hall Cost - Allocate By Revenue	
	AWWA	69		Water Fund (26.62%-53,917)	
	Idaho Rural Water	220		TOTAL	1,512
	GOTOMYPC	114			
	Board of Accountancy	40			
	BUYWYZ	1			
	TOTAL	1,974			

WATER FUND NOTES

WATER FUND

WATER FUND

FD-ACCT	EXPENDITURE DETAILS	AMOUNT	FD-ACCT	EXPENDITURE DETAILS	AMOUNT
20-6230	SAFETY TRAINING & EQUIPMENT		20-6285	UNIFORMS EXPENSE	
	Charge PI 20% of Water Fund Safety Costs - Based on Revenue			Charge PI 20% of Water Fund Uniform Costs - Based on Revenue	
	FY2014/15	357		FY2013/14	1,779
	FY2015/16 - Projected	1,471		FY2014/15	2,849
	FY2016/17 - Projected	2,750		FY2015/16 - Projected	2,908
	TOTAL (80% of Total)	2,750		FY2016/17 - Projected	3,250
				TOTAL (80% of Total)	3,250
20-6175	SMALL TOOLS		20-6290	UTILITIES	
	Charge PI 20% of Water Fund Tool Costs - Based on Revenue			System	146,915
	FY2015/16 Misc			City Hall	2,782
	GIS Data Download (42%)	504		TOTAL	149,697
	Furniture Account	60			
	Billing Equipment	1,011	20-6255	TELEPHONE	
	IT Project ESRI	263		Employee Reimbursement (-3200)	
	Thermal Camera	-		Verizon Wireless	4,784
	Computers	2,924		CenturyLink	
	Misc Tools	10,057		Integra-Data Network Service-PBX	7,097
	TOTAL	14,819		Advanced Communications	
	FY2016/17			TOTAL	11,881
	GIS Data Download (.42)	504			
	Mag Pin Locater (42%+80%)	1,344			
	Survey Box	168			
	Furniture Account	936			
	Mobile Generator (80%)	800			
	Misc Tools	18,496			
	TOTAL	22,248			
			20-6505	BANK FEES	
				Jack Henry - ACH Fees (31.39%)	
				Authorize.Net (31.39%)	
				Merchant CC Fees (31.39%)	
				PERSI Fees (31.39%)	
				Marketing on-line	
				TOTAL	12,280

WATER FUND NOTES

WATER FUND

WATER FUND

FD-ACCT	EXPENDITURE DETAILS	AMOUNT	FD-ACCT	EXPENDITURE DETAILS	AMOUNT
20-6160	MISCELLANEOUS		20-6020	WATER FUND CAPITAL IMPROVEMENTS	
	Unspecified	4,000		FY2016/17	
	Kuna Days Float	63		Master Plan Amendment	85,000
	Mayor's Support	250		Ardell PS/Pond (50%)	275,000
	TOTAL	4,313		Well 5 Tank & Booster	995,000
				W/L Well 5 to Ten Mile	80,000
20-6166	PROPERTY, PLANT & EQUIPMENT - OPERATIONS			W/L Luker / King / Swan Falls	
	FY2015/16			New Meters (275 x 325 ea)	89,375
	Misc Pumps, Motors & Equipment	22,359		TOTAL	1,524,375
	Head Sets	3,774		FY2015/16	
	Well 9 Repair - HLI/Post/Layne	38,020		Well 11, Well House, GenSet	360,968
	Fleet - Truck	1,099		Well 3 Repair and Retrofit	126,229
	City Hall Property & TI	266,928		PIL Goiri: Butler to Boise	127,763
	TOTAL	332,180		Fiber Optic Ten Mile: Mason Creek-to-NWWTP	42,000
	FY2016/17			Ardell PS/Pond (50%)	25,000
	Misc Pumps, Motors & Equipment	62,601		Meters (175 x 311ea)	72,329
	Pickup	21,750		TOTAL	754,289
	Aluminum Trench Box	5,125			
	Danskin Well Fence (400')	12,000			
	Meter Setup Unit-Trimble Nomad	6,061			
	Scissor Hydrant Replace (3)	26,000			
	Mini Excavator (42%)	21,420			
	TOTAL	154,957	20-6095	BAD DEBT EXPENSE	4,000
				Un-collectible water billings.	
20-6045	CONTINGENCY		20-6400	TRANSFERS OUT	
	Allocation For Unforeseen Emergencies	200,000		FY2014/15	-
				TOTAL	-
				FY2015/16	-
				TOTAL	-

WATER FUND NOTES

WATER FUND

WATER FUND

FD-ACCT	REVENUE DETAILS	AMOUNT	FD-ACCT	REVENUE DETAILS	AMOUNT
20-4500	METERED WATER SALES REVENUE		20-4173	INTEREST REVENUE	
	FY2013/14	1,413,997		FY2013/14	1,353
	FY2014/15	1,470,479		FY2014/15	1,863
	FY2015/16 (Projected)	1,596,387		FY2015/16 (Projected)	2,702
	FY2016/17 (Projected 3% Growth, 1% Inflation)	1,660,242		FY2016/17 (Projected)	2,000
	TOTAL	1,660,242			
20-4503	NEW METER REVENUE		20-4358	DEVELOPMENT SUPPORT SERVICES	
	FY2013/14	36,710		FY2015/16	
	FY2014/15	60,026		Plan Review Fees	6,980
	FY2015/16 (Projected)	92,976		TOTAL	6,980
	FY2016/17 (Projected 175 EDUs x 320)	56,000		FY2016/17	
	TOTAL	56,000		Plan Review Fees	3,000
				TOTAL	3,000
20-4185	MISC REVENUE		20-4900	TRANSFERS IN	
	FY 2015/16			FY2015/16 (Budget in Meterede Water Sales)	
	Unpredictable Revenue				
	Cost Recovery Agreements	163,986			
	TOTAL	163,986			
	FY 2016/17			Admin Fees (To City)	-
	Unpredictable Revenue			Water Purchase by PI Fund (To 20-4500)	10,000
	Cost Recovery Agreements	130,055		Water Purchase by Sewer Fund (To 20-4500)	6,000
	TOTAL	130,055		TOTAL	16,000
				FY2016/17 (Budget in Metered Water Sales)	
20-4505	NEW HOOK UPS WATER SUPPLY FEE				
	FY2013/14	130,315		Admin Fees (To City)	-
	FY2014/15	209,405		Water Purchase by PI Fund (To 20-4500)	10,000
	FY2015/16 (Projected)	305,247		Water Purchase by Sewer Fund (To 20-4500)	6,000
	FY2016/17 (175 EDUs x 1085)	189,875		TOTAL	16,000
	TOTAL	189,875			

SEWER FUND

CASH BALANCE

<u>ITEM</u>	<u>AMOUNT FUND 21</u>	<u>FISCAL YEAR</u>
YEAR END CASH	\$ 3,206,934	2015
PROJECTED INCOME	2,386,490	2016
PROJECTED EXPENSE	2,444,979	2016
YEAR END CASH	3,148,445	2016
BUDGETED INCOME	2,306,731	2017
BUDGETED EXPENSE	3,336,178	2017
BUDGETED CONTINGENCY	200,000	2017
YEAR END CASH	1,918,998	2017
<u>LIABILITIES AT END OF FY2014/15</u>		
Developer Reimbursements Owed	\$ 1,950,738	
TOTAL	\$ 1,950,738	

The Sewer Fund is a revenue and cost center for the city-wide sewer collection system, the lagoon treatment facility, the membrane treatment facility and 520 acres of wastewater re-use land.

SEWER FUND

MAJOR AND CAPITAL EXPENSES

ITEMS	15\16	16\17	17\18	18\19	19\20	20\21	21\22	22\23
S/L Ardell: BOP LS to Arbor Trunk - 1300'	159,008							
Head sets (\$7510)	3,774							
Fleet - Truck	1,098							
Fiber Optic Ten Mile)	42,000							
Purchase City Hall & TI	266,928							
Reuse Plan, Implement Reuse Plan			200,000	150,000	150,000			
Replacement Membranes	77,200	104,000	104,000	104,000	104,000	104,000	104,000	104,000
Blower Replacement	193,556							
Vac Truck, Pickup			300,000	24,000				
Extend Master Plan	30,000	130,000						
Orchard Regional LS		500,000						
Lake Hazel Sewer Project	100,000	700,000						
Irrigation Main: West Well to Pond 9 (825')								61,900
North WWTP Headworks				687,000				
Replacement Lamps			60,000					
Lift Station Pump Around	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Upgrade Plant Controls		41,000						
Replace Plant PLC/Software		15,000						
Lagoon Air Line Cleaning		9,700						
Aluminum Trench Box		5,125						
Hach RT Phos Analyzer		9,980						
Lagoon Transfer Pump		15,000						
Mini Excavator (42%)		21,420						
Farm Tractor and Disc			55,000					
Misc Pumps, Motors, Equipment	70,907	73,034	75,225	77,482	79,806	82,200	84,666	87,206
TOTAL	944,471	1,644,259	814,225	1,062,482	353,806	206,200	208,666	273,106

SEWER FUND

**City of Kuna
Revenue Budget
October 1, 2016 - September 30, 2017**

Fund - 21 Sewer Fund

Account #	Account Title	FY2016-17 Budget	FY2015-16 Budget	FY2015-16 Est. Revenue	FY2014-15 Revenue	FY2013-14 Revenue
Operating Revenue						
4600	SEWER USER FEE REVENUE	\$ 2,041,173	\$ 1,892,948	\$ 1,943,974	\$ 1,823,215	\$ 1,742,587
4640	SEWER FARM REVENUES	139,750	139,750	139,750	136,843	139,532
4185	MISCELLANEOUS INCOME	900	76,550	80,050	91,927	9,603
4550	SEWER LINE CONST. INSPECTIONS	8,000	4,000	20,000	17,387	3,852
4358	DEVELOPMENT SUPPORT SERVICES	2,000	2,000	5,290	2,609	1,978
Total Revenues		\$ 2,191,823	\$ 2,115,248	\$ 2,189,064	\$ 2,071,981	\$ 1,897,552
NET OPERATING - (Decrease)		\$ 599,904	\$ 439,175	\$ 353,228	\$ 565,915	\$ 276,951

Account #	Account Title	FY2016-17 Budget	FY2015-16 Budget	FY2015-16 Est. Revenue	FY2014-15 Revenue	FY2013-14 Revenue
Capital Revenue						
4505	NEW SERVICE CONNECTION	-	-	-	4,326	2,513
4606	REDUCED SEWER CONNECTION	112,608	84,216	194,143	131,899	78,975
4173	INTEREST REVENUE	2,300	1,750	3,283	2,271	1,671
4900	TRANSFERS IN	-	-	-	-	-
4950	CARRYOVER	-	1,234,602	-	-	-
Total Revenues		\$ 114,908	\$ 1,320,568	\$ 197,426	\$ 138,496	\$ 83,159
NET CAPITAL - (Decrease)		\$ (1,419,092)	\$ (435,175)	\$ (410,384)	\$ (326,647)	\$ (356,801)
CONTINGENCY - (Decrease)		(200,000)				

SEWER FUND

City of Kuna
Expenditure Budget
October 1, 2016 - September 30, 2017

Fund - 21 Sewer Fund
Account # Account Title

Personnel		FY2016-17 Budget	FY2015-16 Budget	FY2015-16 Est. Expense	FY2014-15 Expense	FY2013-14 Expense
5005	SALARIES & WAGES - STAFF	\$ 488,410	\$ 488,434	\$ 469,543	\$ 459,497	\$ 407,817
5009	SALARIES & WAGES - SEASONAL	-	-	5,188	4,410	3,677
5800	OASDI - EMPLOYER	30,282	30,283	29,433	27,875	24,752
5810	MEDICARE - EMPLOYER	6,364	6,364	6,884	6,519	5,797
5820	GROUP MEDICAL INSURANCE	77,436	77,314	71,056	79,959	74,837
5830	GROUP LIFE INSURANCE	357	356	336	332	324
5840	PERSI - EMPLOYER 401(a)	56,499	56,502	51,437	50,543	44,816
5850	WORKER'S COMPENSATION INS	12,650	12,651	13,017	11,735	10,637
5860	GROUP DENTAL/VISION INSURANCE	5,906	5,897	5,897	5,533	3,452
6280	UNEMPLOYMENT EXPENSES	713	713	713	18	-
Total Personnel Services		\$ 678,617	\$ 678,514	\$ 653,504	\$ 646,421	\$ 576,109

Maintenance & Operations

6025	JANITORIAL	\$ 1,449	\$ 1,533	\$ 1,349	\$ 657	\$ 1,334
6050	CONTRACT LABOR	2,500	2,500	2,500	901	472
6052	CONTRACT SERVICES	15,079	15,573	10,646	9,031	4,547
6054	CREDIT CARD PROCESSING FEES	-	-	-	-	-
6065	DIG LINE EXPENSES	2,000	2,000	900	757	662
6075	DUES & MEMBERSHIPS	2,731	2,575	2,731	892	921
6090	FARM ACCOUNT EXPENSES	112,000	110,000	112,000	95,203	102,609
6125	LEGAL PUBLICATIONS	1,300	1,300	1,000	600	1,290
6130	LIABILITY & PROPERTY INSURANCE	32,111	31,481	30,614	29,716	28,790
6131	INSURANCE CLAIMS PAID	-	-	-	-	-
6140	M & R / BLDGS & GROUNDS	23,900	23,900	8,500	8,502	8,450
6142	M & R / EQUIPMENT	62,000	62,000	55,000	52,512	47,067
6150	M & R / SEWER SYSTEM	231,000	215,000	215,000	254,503	208,753
6155	MEETINGS/COMMITTEES	1,450	1,450	500	281	204
6160	MISCELLANEOUS EXPENSES	4,813	3,813	3,813	3,293	1,127

SEWER FUND

6165	OFFICE SUPPLIES	3,700	3,700	1,961	1,940	3,143
6175	SMALL TOOLS	19,998	24,783	13,398	10,924	15,722
6190	POSTAGE & BILLING	23,814	23,612	19,782	19,681	19,690
6202	PROFESSIONAL SERVICES	8,557	8,263	8,149	7,853	8,635
6211	RENT - BUILDINGS & LAND	1,512	15,925	18,646	17,808	17,716
6212	RENT - EQUIPMENT	2,000	1,750	1,750	1,730	874
6230	SAFETY TRAINING & EQUIPMENT	2,400	2,400	1,975	1,775	2,389
6255	TELEPHONE	11,917	13,343	13,139	12,660	9,586
6265	TRAINING & SCHOOLING	2,500	5,000	2,496	1,486	1,361
6270	TRAVEL EXPENSES	2,500	2,500	1,052	9	374
6285	UNIFORMS	3,100	3,000	2,853	2,849	867
6290	UTILITIES	275,000	271,085	260,847	259,394	264,216
6300	FUEL	25,000	25,000	16,301	13,106	19,983
6305	M & R / VEHICLE	11,000	11,000	6,419	9,112	8,976
6505	BANK FEES	15,971	12,280	16,599	14,306	13,370
Total Maintenance & Operations		\$ 901,302	\$ 896,766	\$ 829,920	\$ 831,481	\$ 793,128

Capital Expenditures

6020	SEWER FUND CAPITAL IMPROVEMENTS	\$ 1,534,000	\$ 1,551,000	\$ 601,810	\$ 459,353	\$ 437,001
6166	P, P & E - OPERATIONS	210,259	98,793	350,412	28,003	251,364
6168	P, P & E - SYSTEM	-	-	-	-	-
Total Capital Expenditures		\$ 1,744,259	\$ 1,649,793	\$ 952,222	\$ 487,356	\$ 688,365

Other Expenses

6015	ANNUAL BOND RETIREMENT PAYMENT	-	-	-	-	-
6045	CONTINGENCY FUND	200,000	198,743	-	5,790	2,959
6095	BAD DEBT EXPENSE	4,000	4,000	1,333	58	50
6400	TRANSFERS OUT	6,000	6,000	6,000	-	-
6500	CASH - OVER/SHORT	2,000	2,000	2,000	161	-
Total Other Expenses		\$ 212,000	\$ 210,743	\$ 9,333	\$ 6,009	\$ 3,009

TOTAL BUDGET

\$ 3,536,178	\$ 3,435,816	\$ 2,444,979	\$ 1,971,267	\$ 2,060,611
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SEWER FUND NOTES

SEWER FUND

SEWER FUND

FD-ACCT	EXPENDITURE DETAILS	AMOUNT	FD-ACCT	EXPENDITURE DETAILS	AMOUNT
21-5009	SALARY ADJUSTMENTS		21-6140	M&R / BLDGS & GROUNDS	
	COLA (1.5%)			FY2013/14	8,450
	Longevity			FY2014/15	8,502
	Advancement			FY2015/16 - Projected for old system	2,454
	Asst City Engineer (\$82.5k-42%)	34,650		FY2015/16 - Projected for new plant	6,046
	TOTAL	34,650		FY2016/17 - Projected for old system	6,900
21-6050	CONTRACT LABOR			FY2016/17 - Projected for new plant	17,000
	Use Personnel Plus for Temporary Labor	2,000		TOTAL	23,900
21-6052	CONTRACT SERVICES				
			21-6142	M&R / EQUIPMENT	
				FY2013/14	47,067
	Caselle, Civic Plus, VMWare	7,334		FY2014/15	52,512
	AutoCAD/DLT Solutions (42%)	590		FY2015/16 - Projected for old system	21,811
	IT Services	6,859		FY2015/16 - Projected for new plant	33,189
	TOTAL	15,079		FY2016/17 - Projected for old system	24,586
				FY2016/17 - Projected for new plant	37,414
				TOTAL	62,000
21-6075	DUES AND MEMBERSHIP FEES				
	Northwest Membrane Operators	50			
	WEF	299	21-6150	M & R / SEWER SYSTEM	
	AIC	232		FY2013/14	208,753
	American Planning Assoc.	68		FY2014/15	254,503
	Public Works Assoc.	17		FY2015/16 - Projected	215,000
	IBOL	839		FY2016/17 - Projected for old system	25,000
	AWWA	81		FY2016/17 - Projected for new plant - Chemical	123,400
	Idaho Rural Water	220		FY2016/17 - Projected for new plant - Sludge	34,000
	Lower Boise Watershed Council	531		FY2016/17 - Projected for new plant - R&M	14,400
	Idaho Bar	134		FY2016/17 - Projected for new plant - Lab	19,000
	Accountancy Board	40		FY2016/17 - Projected for new plant - Generator Fuel	8,700
	MyPC	114		FY2016/17 - Projected for new plant - Solid Waste	2,000
	Notary Stamp	1		FY2016/17 - Projected for new plant - SCADA	2,000
	SWIOS GIS(168)	105		FY2016/17 - Projected for new plant - Misc.	2,500
	TOTAL	2,731		TOTAL	231,000

SEWER FUND NOTES

SEWER FUND

SEWER FUND

FD-ACCT	EXPENDITURE DETAILS	AMOUNT	FD-ACCT	EXPENDITURE DETAILS	AMOUNT
21-6160	MISCELLANEOUS EXPENSE				
	Unspecified Items	1,000	21-6211	RENT - BUILDINGS & LAND	
	Potable Water for Process	3,500		City Hall (32.89% - 54,995)	
	Mayor's Support	250		ACHD Shop (28% - 5,400)	1,512
	Kuna Days Float	63		TOTAL	1,512
	TOTAL	4,813	21-6255	TELEPHONE	
				Verizon Wireless	4,820
21-6175	SMALL TOOLS			Century Link (922-1136, 922-3397)	
	FY2016/17			Integra-Data Network Service-PBX	7,097
	GIS Data Download (42%)	504		Employee Reimbursement (-2590)	
	Furniture Account	998		TOTAL	11,917
	Misc Tools	18,496	6090	FARM ACCOUNT EXPENSES	
	TOTAL	19,998		Idaho Power (77,738 in 2014)	80,000
	FY2015/16			Chlorine (21,214 in 2011)	-
	GIS Data Download (42%)	504		Lab (2,666 in 2011)	5,000
	Chlorinators at Lagoons - 2 req	2,700		Fuel (367 in 2011)	2,000
	Fleet - Thermal Camera	520		Misc	25,000
	IT Project Computers (42%)	2,025		TOTAL	112,000
	Hydrant Meters	1,495			
			21-6290	UTILITIES EXPENSE (Power, Natural Gas, Water)	
	Misc Tools	6,154		FY2016/17 - System	271,915
	TOTAL	13,398		FY2016/17 - City Hall	2,782
21-6202	PROFESSIONAL ENGINEERING SERVICES			TOTAL	274,697
	Does not include subdivision plan review - billed to developer				
	Does not include capital projects - billed with project				
	FY2015/16				
	Consultants	5,000			
	Audit	2,548			
	Codification-Code Supplement-Code Hosting	609			
	Drug Screens	400	21-6190	POSTAGE & BILLING	
	TOTAL	8,557		Postage (32.89% - 6229)	1,638
				Valli Information Systems - (48.17% - 36k)	22,176
				TOTAL	23,814

SEWER FUND NOTES

SEWER FUND

SEWER FUND

FD-ACCT	EXPENDITURE DETAILS	AMOUNT	FD-ACCT	EXPENDITURE DETAILS	AMOUNT
			21-6020	SEWER FUND CAPITAL IMPROVEMENTS	
				FY2016/17	
				Extend Master Plan	100,000
				Lake Hazel Sewer Project	700,000
21-6505	BANK FEES			Implement Reuse Plan	-
	Jack Henry(38.79%)			Replacement Membranes	104,000
	Authorize.Net (38.79%)			Extend Master Plan	130,000
	Merchant CC Fees (38.79%)			Orchard Regional LS	500,000
	PERSI Fees (38.79%)				
	Inflation Adjustment (3%)			TOTAL	1,534,000
	Marketing on-line			FY2015/16	
	TOTAL	12,280		Replacement Membranes	77,200
21-6166	PROPERTY, PLANT & EQUIPMENT - OPERATIONS			Extend Master Plan	30,000
	FY2016/17			Birds of Prey Sewer Trunk	159,008
	Misc Pumps Motors, Equipment	73,034		Fiber Optic - Ten Mile	42,000
	Lift Station Pump Around	20,000		Implement Reuse Plan	46
	Replace Plant PLC/Software	15,000		Lake Hazel Sewer Project	100,000
	Lagoon /Air Line Cleaning	9,700		Blower Project	193,556
	Aluminum Trench Box	5,125			
	Hach RT Phos Analyzer	9,980			
	Lagoon Transfer Pump	15,000		TOTAL	601,810
	Plant Controls Upgrade	41,000			
	Mini Excavator (42%)	21,420	21-6045	CONTINGENCY	
	TOTAL	210,259		Allocation For Unforeseen Emergencies	200,000
	FY2015/16				
	Misc Pumps Motors, Equipment	70,907	21-6095	BAD DEBT EXPENSE	4,000
	City Hall	266,928		Un-collectible sewer billings	
	Lift Station Pump Around	-			
			21-6400	TRANSFERS OUT	
	Discovery Gen Set	1,764		FY2016/17	-
	Ten Mile LS VFD	5,450		Water for north plant (Expense to Account 21-6160)	6,000
	Head Sets	3,774		TOTAL	6,000
	Fleet - Truck	1,098		FY2015/16	
	AutoCAD License	491		Water for north plant (Expense to Account 21-6160)	3,293
	TOTAL	350,412		TOTAL	3,293

SEWER FUND NOTES

SEWER FUND

SEWER FUND

FD-ACCT	REVENUE DETAILS	AMOUNT	FD-ACCT	REVENUE DETAILS	AMOUNT
21-4600	SEWER USER FEE REVENUE		21-4640	SEWER FARM REVENUES	
	FY2013/14	1,742,587		FY2013/14	139,532
	FY2014/15	1,823,215		FY2014/15	136,843
	FY2015/16 - Projected	1,943,974		FY2015/16 - Projected	139,750
	FY2016/17 - Projected (4% growth, 1% Inflation)	2,041,173		FY2016/17 - Silver Butte Rent	60,000
				FY2016/17 - Silver Butte Power Share	79,000
	TOTAL	2,041,173		FY2016/17 - Durrant Ten Mile	570
				TOTAL	139,570
21-4505	NEW SERVICE CONNECTION (To City)				
	FY2013/14	2,513			
	FY2014/15	4,326	21-4173	INTEREST / STATE INV. POOL	
	FY2015/16 - Projected	-		FY2013/14	1,671
	FY2016/17 - Projected	-		FY2014/15	2,271
	TOTAL	-		FY2015/16 - Projected	3,283
				FY2016/17 - Projected	2,300
21-4606	REDUCED SEWER CONNECTION (To City)			TOTAL	2,300
	FY2013/14	78,975			
	FY2014/15	131,899	21-4185	MISCELLANEOUS INCOME	
	FY2015/16 - Projected	194,143		FY2016/17 - Projected	
	FY2016/17 (67 EDUs Pre-paid x 0)	-		Late Comer Agreements	-
	FY2016/17 (9 EDUs Open-paid x 500)	4,500		Brass Guys, etc	900
	FY2016/17 (99 EDUs Redeemed x 1092)	108,108		TOTAL	900
	TOTAL	112,608		FY2015/16 - Projected	
				Idaho Power Blower Rebate	76,550
21-4358	DEVELOPMENT SUPPORT SERVICES			Brass Guys, etc	3,500
	FY2013/14	1,978		TOTAL	80,050
	FY2014/15	2,609			
	FY2015/16 - Projected	5,290	21-4900	TRANSFERS IN	
	FY2016/17 - Projected	2,000		FY2016/17	-
	TOTAL	2,000		Admin Fees (To Sewer Fund)	-
				TOTAL	-
				FY2015/16	
				Admin Fees (To City)	-
				TOTAL	-

PI FUND

CASH BALANCE

<u>ITEM</u>	<u>AMOUNT</u> <u>FUND 25</u>	<u>FISCAL</u> <u>YEAR</u>
YEAR END CASH	\$ 1,316,462	2015
PROJECTED INCOME	982,780	2016
PROJECTED EXPENSE	835,647	2016
YEAR END CASH	1,463,595	2016
BUDGETED INCOME	874,914	2017
BUDGETED EXPENSE	1,230,858	2017
BUDGETED CONTINGENCY	150,000	2017
YEAR END CASH	957,651	2017
LIABILITIES AT END OF FY2015/16		
Bonded Debt	\$ -	
Developer Reimbursements Owed	\$ 3,777	
TOTAL	\$ 3,777	

The Pressure Irrigation Fund is a revenue and cost center for both Municipal Gravity and Municipal Pressure Irrigation systems. The fund shares its director, personnel and many of its expenses with the Water Fund.

PI FUND

MAJOR AND CAPITAL EXPENSES

ITEMS	15\16	16\17	17\18	18\19	19\20	20\21	21\22	22\23
PI/L Ten Mile/Hubbard PI	160,516							
Fiber Optic PI	16,000							
Fleet - Truck	1,120							
PI/L Prospector/Dawn Court	48,602							
Purchase City Hall & TI	102,664							
Extend Master Plan	20,000	30,000						
PI/L Kay: Boise to Deer Flat (2640')			211,200					
PI/L Deer Flat: Kay to Sailor Place (1320')			105,600					
Ardell P.S./Pond (50%)	25,000	275,000						
PI/L Ten Mile: Hubbard to Applewood (1360')			108,800					
PI/L Hubbard: Linder to Denali (1400')		112,000						
PI/L Ardell: Ten Mile to Shayla (1750')		140,000						
PI/L Old Town Project (Linke Court)			40,000					
PI/L Kay: Boise to Tomorrow PS (1056')		84,500						
PI/L School: Boise to Deer Flat (2640')				198,000	198,000			
PI/L 4th: Locust to Franklin (700')				53,000	53,000			
Indian Creek Pump Station			60,000	40,000				
PIL Orchard: Avalon to Greenbelt (350')		35,000						
Danskin P.S./Pond (50%)				300,000				
Springhill PS/Pond (50%)				300,000				
Pickup		7,250						
Mini Excavator (16%)		8,160						
Misc Pumps, Motors, Equipment	145,615	149,983	154,483	159,117	163,891	168,808	173,872	179,088
TOTAL	519,517	841,893	680,083	1,050,117	414,891	168,808	173,872	179,088

**City of Kuna
Revenue Budget
October 1, 2016 - September 30, 2017**

Fund - 25 Pressurized Irrigation Fund

Account #	Account Title	FY2015-16 Budget	FY2015-16 Budget	FY2015-16 Est. Revenue	FY2014-15 Revenue	FY2013-14 Revenue
Operating Revenue						
4700	PRESSURIZED IRRIGATION REVENUE	\$ 554,840	\$ 483,000	\$ 533,500	\$ 484,899	\$ 479,082
4177	GRAVITY IRRIGATION REVENUE	22,000	12,000	22,000	23,703	13,533
4185	MISCELLANEOUS INCOME	104,724	76,053	123,864	106,937	66,481
4510	SERVICE RECONNECT FEES	100	100	33	20	17
4550	P.I. LINE CONST. INSPECTIONS	10,000	4,000	28,653	21,844	9,754
4775	INTEREST & PENALTY REVENUE	400	800	443	1,038	1,075
4358	DEVELOPMENT SUPPORT SERVICES	750	200	2,100	994	754
Total Revenues		\$ 692,814	\$ 576,153	\$ 710,593	\$ 639,435	\$ 570,696
NET OPERATING - (Decrease)		\$ 138,456	\$ 75,720	\$ 145,064	\$ 228,598	\$ 147,539

Account #	Account Title	FY2015-16 Budget	FY2015-16 Budget	FY2015-16 Est. Revenue	FY2014-15 Revenue	FY2013-14 Revenue
Capital Revenue						
4503	SERVICE TAP	\$ 500	\$ 500	\$ 1,359	\$ 1,457	\$ 1,800
4505	HOOK UP FEE / WATER SUPPLY	180,000	135,000	269,788	180,832	177,424
4173	INTEREST REVENUE	2,000	800	2,399	2,746	828
4900	TRANSFERS IN	100	77,731	-	-	-
4950	CARRYOVER	-	-	-	-	-
Total Revenues		\$ 182,100	\$ 213,531	\$ 272,187	\$ 183,578	\$ 178,252
NET CAPITAL - (Decrease)		\$ (494,400)	\$ (556,626)	\$ 2,069	\$ 12,292	\$ 39,717
CONTINGENCY - (Decrease)		\$ (150,000)				

City of Kuna
Expenditure Budget - FY2009-10
October 1, 2016 - September 30, 2017

Fund - 25 Pressurized Irrigation Fund
Account # Account Title

Personnel		FY2015-16 Budget	FY2015-16 Budget	FY2015-16 Est. Expense	FY2014-15 Expense	FY2013-14 Expense
5005	SALARIES & WAGES - STAFF	\$ 112,898	\$ 112,919	\$ 105,376	\$ 96,815	\$ 90,449
5009	SALARIES & WAGES - SEASONAL	-	-	1,725	1,680	1,298
5800	OASDI - EMPLOYER	7,000	7,001	6,584	5,847	5,641
5810	MEDICARE - EMPLOYER	1,445	1,445	1,544	1,366	1,334
5820	GROUP MEDICAL INSURANCE	18,277	18,215	14,748	17,537	15,652
5830	GROUP LIFE INSURANCE	86	85	72	74	73
5840	PERSI EMPLOYER 401(a)	13,061	13,063	12,035	10,488	9,887
5850	WORKER'S COMPENSATION INSURANCE	2,832	2,832	1,844	1,351	9,738
5860	GROUP DENTAL/VISION INSURANCE	1,399	1,394	1,202	1,213	990
6280	UNEMPLOYMENT	272	272	181	6	-
	Total Personnel Services	\$ 157,270	\$ 157,226	\$ 145,311	\$ 136,377	\$ 135,062

Maintenance & Operations

6025	JANITORIAL	\$ 527	\$ 587	\$ 487	\$ 167	\$ 150
6050	CONTRACT LABOR	1,000	1,000	333	237	201
6052	CONTRACT SERVICES	5,762	5,857	3,531	3,757	1,445
6054	CREDIT CARD PROCESSING FEES	-	-	-	-	-
6065	DIG LINE EXPENSES	500	500	376	269	246
6075	DUES AND MEMBERSHIPS	360	240	417	159	214
6115	M & R / GRAVITY SYSTEM	1,000	1,000	528	317	210
6116	IRRIGATION / WATER COSTS	114,049	92,000	104,168	98,831	91,951
6125	LEGAL PUBLICATIONS	1,900	1,900	908	1,188	835
6130	LIABILITY & PROPERTY INSURANCE	3,524	3,455	3,716	3,525	3,451
6131	INSURANCE CLAIMS PAID	100	100	33	-	-
6140	M & R / BLDGS & GROUNDS	3,100	3,100	1,653	2,064	1,517
6142	M & R / EQUIPMENT	8,800	8,800	5,372	2,299	1,785

6150	M & R / P.I. SYSTEM	50,000	50,000	24,928	20,138	26,257
6155	MEETINGS/COMMITTEES	650	650	307	135	59
6160	MISCELLANEOUS EXPENSE	5,313	1,313	438	22,162	24
6165	OFFICE SUPPLIES	750	750	507	483	587
6175	SMALL TOOLS	8,725	9,112	5,212	3,225	1,858
6190	POSTAGE & BILLING	9,336	9,302	7,355	6,404	6,601
6202	PROFESSIONAL SERVICES	6,435	6,315	3,000	3,382	4,444
6211	RENT - BUILDINGS & LAND	648	6,191	6,191	5,934	6,062
6212	RENT - EQUIPMENT	800	800	267	223	310
6230	SAFETY TRAINING & EQUIPMENT	900	900	411	134	227
6255	TELEPHONE	3,977	4,159	3,914	3,881	3,605
6265	TRAINING & SCHOOLING	500	500	683	390	321
6270	TRAVEL EXPENSES	200	200	71	91	68
6285	UNIFORMS	750	750	450	347	459
6290	UTILITIES	96,190	81,187	91,610	87,403	78,424
6300	FUEL	4,000	3,500	2,800	2,384	2,938
6305	M & R / VEHICLE	1,250	1,250	573	104	186
6505	BANK FEES	6,292	4,838	4,364	3,475	3,859
Total Maintenance & Operations		\$ 337,338	\$ 300,256	\$ 274,603	\$ 273,108	\$ 238,294

Capital Expenditures

6020	P.I. CAPITAL IMPROVEMENTS	\$ 676,500	\$ 604,175	\$ 270,118	\$ 169,407	\$ 137,685
6166	P, P & E - OPERATIONS	59,650	42,951	145,615	1,352	49,801
6168	P, P & E - SYSTEM	-	-	-	-	-
Total Capital Expenditures		\$ 736,150	\$ 647,126	\$ 415,733	\$ 170,759	\$ 187,486

Other Expenses

6045	CONTINGENCY FUND	150,000	150,982	-	1,879	850
6400	TRANSFERS OUT	100	15,000	-	-	-
6500	CASH OVER/SHORT	100	100	33	58	-
Total Other Expenses		\$ 150,100	\$ 165,982	\$ -	\$ 1,879	\$ 850

TOTAL BUDGET

\$ 1,380,858	\$ 1,270,590	\$ 835,647	\$ 582,123	\$ 561,692
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PI FUND NOTES

PRESSURE IRRIGATION FUND

PRESSURE IRRIGATION FUND

FD-ACCT	EXPENDITURE DETAILS	AMOUNT	FD-ACCT	EXPENDITURE DETAILS	AMOUNT
25-5005	SALARIES & WAGES		25-6116	IRRIGATION/WATER COSTS	
	Asst City Engineer (\$82.5k-16%)	13,200		Boise-Kuna ID (1568 acres)	86,440
	Longevity			New York ID (338 acres)	17,728
	COLA (1.50%)			Nampa-Meridian ID (xxx acres)	-
	Advancement			New Acres (139)	7,645
	TOTAL	13,200		Assessment Rate Increase (2%)	2,236
25-6050	CONTRACT LABOR			TOTAL	114,049
	Use Personnel Plus for Temporary Labor				
	FY2013/14	1,000			
25-6052	CONTRACT SERVICES (16%)				
	FY2015/16	3,531			
	FY2016/17				
	Caselle, Civic Plus, VMWare	2,922			
	AutoCAD/DLT Solutions (42%)	202	25-6150	M & R / PI SYSTEM	
	IT Services	2,638		FY2013/14	26,257
	TOTAL	5,762		FY2014/15	20,138
25-6075	DUES AND MEMBERSHIPS			FY2015/16 - Projected	24,928
	Ada County GIS Data (11%)	64		FY2016/17 - Projected	50,000
	Public Works (16%)	7		TOTAL	50,000
	Idaho Rural Water Assoc.	78	25-6175	SMALL TOOLS	
	Idaho Bar	45		Charge PI 20% of Water Fund Tool Costs - Based on Revenue	
	Accountancy Board	11		FY2013/14	1,858
	AWWA	18		FY2014/15	3,225
	My PC	43		FY2015/16 - Projected	5,212
	Operators Section	27		FY2016/17	
	Misc	65		GIS Data Download (8.78% - 412)	37
	TOTAL	358		Mag Pin Locator (16%+20%)	349
				Survey Tool Box	64
				Mobile Generator (20%)	200
				Misc Tools	8,075
				TOTAL	8,725

PI FUND NOTES

PRESSURE IRRIGATION FUND

PRESSURE IRRIGATION FUND

FD-ACCT	EXPENDITURE DETAILS	AMOUNT	FD-ACCT	EXPENDITURE DETAILS	AMOUNT
25-6202	PROFESSIONAL SERVICES		25-6285	UNIFORMS EXPENSE	
	Does not include subdivision plan review - billed to developer			Charge PI 20% of Water Fund Uniform Costs - Based on Revenue	
	Does not include capital projects - billed with project				
	FY2016/17		25-6300	VEHICLE FUEL EXPENSE	
	Consultants	5,000		Charge PI 20% of Water Fund Fuel Costs Based on Revenue	
	Audit	980			
	Codification-Code Supplement-Code Hosting	305	25-6305	M & R / VEHICLE	
	Drug Screens	150		Charge PI 20% of Water Fund M & R Costs - Based on Revenue	
	TOTAL	6,435			
25-6160	MISCELLANEOUS EXPENSE		25-6230	SAFETY TRAINING & EQUIPMENT	
	Potable Water	5,000		Charge PI 20% of Water Fund Safety Costs - Based on Revenue	
	Mayor's Fund	250			
	Kuna Days Float	63			
	FY2016/17	5,313			
25-6190	POSTAGE & BILLING		25-6505	BANK FEES	
	Postage	600		FY2015/16	4,364
	Valli Information Systems (10.35% - 50k)	8,736		FY2016/17	
	TOTAL	9,336		Jack Henry (10.35%)	
				Merchant CC Fees Retail(10.35%)	
				Merchant CC Fees Internet(10.35%)	
				Authorize.Net Retail (10.35%)	
				Authorize.Net Internet (10.35%)	
25-6211	RENT - BUILDINGS & LAND			Marketing on-line	
	City Hall			TOTAL	4,838
	ACHD Shop (12% - 5,400)	648			
	TOTAL	648			
25-6255	TELEPHONE		25-6290	UTILITIES	
	Employee Reimbursement (-854)			System	90,423
	Verizon Wireless	1,247		City Hall	1,070
	CenturyLink			TOTAL - 2015/16	91,493
	Integra-Data Network Service-PBX	2,730		TOTAL - 2016/17	96,068
	TOTAL	3,977			

PI FUND NOTES

PRESSURE IRRIGATION FUND

PRESSURE IRRIGATION FUND

FD-ACCT	EXPENDITURE DETAILS	AMOUNT	FD-ACCT	EXPENDITURE DETAILS	AMOUNT
25-6020	P.I. CAPITAL IMPROVEMENTS		25-6166	PROPERTY, PLANT & EQUIPMENT - OPERATIONS	
	FY 2016/17			Big Ticket R&M& Replacement of Plant & Equipment	
	PI/L Hubbard: Linder to Denali (1400')	112,000		FY2016/17	
	PI/L Ardell: Ten Mile to Shayla (1750')	140,000		Replace Pumps Motors & Equip	44,240
	PI/L Kay: Boise to Tomorrow PS (1056')	84,500		Pickup	7,250
	Ardell P.S./Pond (50%)	275,000		Mini Excavator (16%)	8,160
	Extend Master Plan	30,000			
	PIL Orchard: Avalon-to-Greenbelt (350')	35,000			
	TOTAL	676,500		TOTAL	59,650
	FY 2015/16			FY2015/16	
	PI/L Ten Mile/Hubbard PI	160,516		Replace Pumps Motors & Equip	41,644
	PI/L Old Town (Linke Court)	-			
	PI/L Prospector/Dawn Court	48,602			
	Ardell P.S./Pond (50%)	25,000			
	Extend Master Plan	20,000			
	Fiber Optic PI	16,000		Fleet - Truck	1,120
	TOTAL	270,118		AutoCAD Update	187
				Purchase City Hall & TI	102,664
25-6045	CONTINGENCY			TOTAL	145,615
	Allocation For Unforeseen Emergencies	150,000			
			25-6400	TRANSFERS OUT	
				FY 2016/17	
				TOTAL	-
				FY 2015/16	
				TOTAL	-

LATE COMERS FUND

CASH BALANCE

<u>ITEM</u>	<u>AMOUNT</u> <u>FUND 19</u>	<u>FISCAL</u> <u>YEAR</u>
YEAR END CASH	\$ 78,225	2015
PROJECTED INCOME	684,939	2016
PROJECTED EXPENSE	684,231	2016
YEAR END CASH	78,933	2016
BUDGETED INCOME	458,923	2017
BUDGETED EXPENSE	458,850	2017
BUDGETED CONTINGENCY	-	2017
YEAR END CASH	79,006	2017
Debt At End Of FY 2016		
Sewer	1,975,175	
Water	75,221	
PI	<u>3,777</u>	
TOTAL	2,054,173	Excluding amount City is eligible to recover.

The Late-Comer's Fund is established to refund developers for construction of over-sized water, sewer and pressure irrigation trunklines in accordance w/ adopted policies. The fund also processes payments for agreements approved under earlier policies. The revenue for this Fund is provided from connection fees collected in relation to sewer interceptor, water trunkline and PI trunkline fees. The City also reimburses itself for construction of interceptors, trunklines and mains.

**City of Kuna
Revenue Budget
October 1, 2016 - September 30, 2017**

Fund - 05 Late Comers Fee Fund

Account #	Account Title	FY2016-17 Budget	FY2015-16 Budget	FY2015-16 Est. Revenue	FY2014-15 Revenue	FY2013-14 Revenue
Operating Revenue						
	Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
NET OPERATING - (Decrease)		\$ -	\$ -	\$ -	\$ -	\$ -

Account #	Account Title	FY2016-17 Budget	FY2015-16 Budget	FY2015-16 Est. Revenue	FY2014-15 Revenue	FY2013-14 Revenue
Capital Revenue						
4504	WATER MAIN CAPACITY FEE	205,200	205,200	301,629	226,389	138,097
4604	SEWER LINE CAPACITY FEE	145,075	145,000	211,750	158,339	99,812
4704	PRESSURE IRRIGATION CAPACITY FEE	108,500	108,500	170,852	128,695	85,124
4173	INTEREST REVENUE	148	148	708	1,217	116
	Total Revenues	\$ 458,923	\$ 458,848	\$ 684,939	\$ 514,640	\$ 323,149
NET CAPITAL - (Decrease)		\$ 73	\$ -	\$ 708	\$ 24,655	\$ (11,358)

**City of Kuna
Expenditure Budget
October 1, 2016 - September 30, 2017**

Fund - 05 Late Comers Fee Fund
Account # Account Title

		FY2016-17	FY2015-16	FY2015-16	FY2014-15	FY2013-14
Maintenance & Operations		Budget	Budget	Est. Expense	Est. Expense	Est. Expense
6160	MISCELLANEOUS EXPENSE	-	-	-	-	-
Total Maintenance & Operations		\$ -	\$ -	\$ -	\$ -	\$ -

Capital Expenditures

6305	WATER MAIN CAPACITY / REIMBURSE	205,275	76,861	301,629	176,937	143,962
6306	SEWER MAIN CAPACITY / REIMBURSE	145,075	145,074	211,750	157,764	98,394
6307	PI MAIN CAPACITY / REIMBURSE	108,500	32,447	170,852	155,284	92,151
6400	TRANSFERS OUT / ADMIN FEES	-	204,466	-	-	-
Total Capital Expenditures		\$ 458,850	\$ 458,848	\$ 684,231	\$ 489,985	\$ 334,507

Other Expenses

6045	CONTINGENCY FUND	-	-	-	-	-
Total Other Expenses		\$ -				

TOTAL BUDGET

\$ 458,850	\$ 458,848	\$ 684,231	\$ 489,985	\$ 334,507
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LATE COMER FUND NOTES

LATE COMERS FEES

LATE COMERS FEES

FD-ACCT	EXPENDITURE DETAILS	AMOUNT	FD-ACCT	EXPENDITURE DETAILS	AMOUNT
5-6305	WATER MAIN CAPACITY REIMBURSEMENT			FY2016/17	
	FY2015/16			Timbermist SL (To Coleman)	27,732
	Danskin Water Reimbursement (To STETSON)	51,978		Danskin LS Reimbursement	18,000
	Crimson 4 Water Reimbursement (To STETSON)	8,749		Ridleys SL Reimbursement (To Ridley)	5,401
	Profile Water Reimbursement (To Syringa)	48,279		Galiano 1 Sewer Reimbursement (To Mason)	41,313
	Mason Creek Water Reimbursement (To STETSON)	10,725		Profile Sewer (To Syringa)	49,826
	Crimson North Water (To G. Johnson)	17,913		Arbor Ridge SL (To CBH)	2,803
	Ten Mile, Park PI (To City)	163,985			
	Admin Fees (To Funds) Use to pay small amounts	-		Admin Fees (To Funds) Use to pay small amounts	
	TOTAL	\$301,629		TOTAL	\$145,075
			5-6307	PI MAIN CAPACITY REIMBURSEMENT	
	FY2016/17			FY2015/16	
	Danskin Water (To STETSON)	9,746		Kelleher PI Reimbursement (To Barton)	3,708
	Profile Water Reimbursement (To Syringa)	53,574		Walgreens PI Reimbursement (To GRH)	32,745
	Mason Creek Water Reimbursement (To STETSON)	11,901		Crimson North PI (To G. Johnson)	8,813
	Ten Mile, Park PI (To City)	109,700		Falcon Ridge PI (To Charter School)	3,605
	Goiri PI (To City)	13,623		Chapparosa PI (To City)	35,366
	Fiber Optic (To City)	6,731		East Avalon PI (To City)	41,981
	Admin Fees (To Funds) Use to pay small amounts	-		Greenbelt PI (To City)	44,634
	TOTAL	\$205,275		Admin Fees (To Funds) Use to pay small amounts	
				TOTAL	\$170,852
5-6306	SEWER MAIN CAPACITY REIMBURSEMENT			FY2016/17	
	FY2015/16			Falcon Ridge PI (To Charter School)	3,333
	Danskin LS Reimbursement (To CBH/Eck - 40 EDUs)	36,000		Chapparosa PI (To City)	15,086
	Galiano 1 Sewer Reimbursement (To Ted Mason)	54,380		East Avalon PI (To City)	17,907
	Crimson 4 Sewer (To STETSON)	8,482		Greenbelt PI (To City)	19,039
	Profile Sewer (To Syringa)	65,586		Prospector PI (To City)	10,122
	Ridley's SL (To Mark Ridley)	7,109		Ten Mile-Hubbard PI (To City)	39,236
	Timbermist SL (To Thomas Coleman)	36,503			
	Arbor Ridge SL (To CBH)	3,690		TOTAL	\$104,723
	Admin Fees (To Funds) Use to pay small amounts				
	TOTAL	\$211,750			

LATE COMER FUND NOTES

LATE COMERS FEES

LATE COMERS FEES

FD-ACCT	EXPENDITURE DETAILS	AMOUNT	FD-ACCT	EXPENDITURE DETAILS	AMOUNT
	INTERNAL REIMBURSEMENTS				
	FY2015/16			DANSKIN LIFT STATION / REIMBURSE (Pay to CBH/Eck)	
	Sego/Avalon/Swan Falls PI (To City)	114,215		Beginning 12jan2007; Ending 11jan2017; Item - sewer	
	Ardell PS Water	-		Based on map of sewershed; Max. Recovery \$ 1,74	1,747,665
	Ardell PS Irr	130,812			
	Orchard Regional LS (To City)	-	5	KELLEHER SUB / REIMBURSE (Pay To DYVER)	
	Lake Hazel Project (To City)	326,336		Beginning 3oct2007; Ending 3oct2017; Item - PI	
	Well 3 Rehab (To City)	202,029		Based on 124 lots in Kelleher; Max. Recovery \$ 16,14	16,146
	Test Well 11 (To City)	76,971		(agreement assumes 124 lots - not sure why)	
	TOTAL	\$850,363	5	DANSKIN WATER (Pay to Stetson)	
				Beginning 31 Aug 2009; Ending 31 Aug 2019; Item - Water	
	FY2016/17			Based on 2007 Policy; Max. Recovery \$216,953.75	216,954
	Test Well 11 (To City)	97,031			
	Well 3 Rehab (To City)	36,968	5	GALIANO 1 / REIMBURSE (Pay To Galiano LLC)	
	Reuse Project SF (To City)	26,078		Begin 4jun2008; Term 10 Annual Payments;	
	Orchard Regional LS (To City)			Based on 2007 Policy; Item - sewer	
	Lake Hazel Project (To City)	88,776		Max. Sewer Recovery \$316,595.81 (includes Interest)	316,596
	Ardell PS Water (To City)	55,875			
	Ardell PS Irr (To City)	157,500	5	CRIMSON 4 (Pay To STETSON)	
				Begin 31aug2009; Term 10 Annual Payments;	
	TOTAL	\$462,228		Based on 2007 Policy; Item - sewer, water	
				Max. Water Recovery \$ 30,752.89 (includes Interest)	30,753
5	CRIMSON NORTH (Pay To Johnson)			Max. Sewer Recovery \$ 20,946.19 (includes Interest)	20,946
	Begin xxxx; Term 10 Annual Payments;				
	Based on 2007 Policy; Item - water & PI		5	WALGREENS PI LINE (Pay To GRH Investments)	
	Max. Water Recovery \$ xxxx (includes Interest)	27,241		Begin 15feb2011; Term 10 Annual Payments; Item - PI	
	Max. PI Recovery \$ yyyy (includes Interest)	14,025		Based on 2007 Policy;	
				Max. PI Recovery \$124,247.33 (includes Interest)	124,247
5	MASON CREEK WATER AND PI LINES (Pay To STETSON)		5	PROFILE WATER AND SEWER LINES (Pay To SYRINGA)	
	Begin 7jun2011; Term 10 Annual Payments;			Begin 7apr2011; Term 10 Annual Payments;	
	Based on 2007 Policy; Item - water			Based on 2007 Policy; Item - sewer, water	
	Max. Water Recovery \$ 44,764.64 (includes Interest)	44,765		Max. Water Recovery \$201,513.98 (includes Interest)	201,514
	Max. PI Recovery \$ xxxxxx (includes Interest)	0		Max. Sewer Recovery \$381,836.07 (includes Interest)	381,836

LATE COMER FUND NOTES

LATE COMERS FEES

LATE COMERS FEES

FD-ACCT	EXPENDITURE DETAILS	AMOUNT	FD-ACCT	EXPENDITURE DETAILS	AMOUNT
5	CRIMSON 5 (Pay To CBH) Begin xxx; Term 10 Annual Payments; Based on 2007 Policy; Item - sewer & water Max. Water Recovery \$ xxxx (includes Interest) - Max. Sewer Recovery \$ yyyy (includes Interest) -		5	FALCON RIDGE PI (Pay To Falcon Ridge) Begin 28feb2015; Term 10 Ann. Payments; Item - PI Based on 2014 Policy; Max. PI Recovery \$7,381.53 (w/ Interest)	7,382
5	WELL 11 (Pay To City) Beginning 30apr2014; Ending NONE; Item - WF Based on 2014 Policy; Max. WF Recovery \$520,969.00 (w/ Interest)	520,969	5	CHAPPAROSA PI (Pay To City) Beginning 31may2015; Ending NONE; Item - PI Based on 2014 Policy; Max. PI Recovery \$72,416.46 (w/ Interest)	72,416
5	WELL 3 REHAB (Pay To City) Beginning 30sep2014; Ending NONE; Item - WF Based on 2014 Policy; Max. WF Recovery \$198,485.00 (w/ Interest)	198,485	5	EAST AVALON PI (Pay To City) Beginning 30sep2015; Ending NONE; Item - PI Based on 2014 Policy; Max. PI Recovery \$85,960.47 (w/ Interest)	85,960
5	TEN MILE, PARK PI (Pay To City) Beginning 31jul2015; Ending NONE; Item - WF Based on 2014 Policy; Max. WF Recovery \$684,472.01 (w/ Interest)	684,472	5	REUSE PROJECT SF (Pay To City) Beginning 30sep2014; Ending NONE; Item - WF Based on 2014 Policy; Principal \$69,196.84 Interest as of 31aug2016	69,197 2,537
5	RIDLEYS SL (Pay To Ridleys) Begin 28feb2015; Term 10 Ann. Payments; Item - SL Based on 2014 Policy; Max. SL Recovery \$41,387.46 (includes Interest)	41,387	5	GREENBELT PI (Pay To City) Beginning 31aug2015; Ending NONE; Item - PI Based on 2014 Policy; Max. PI Recovery \$91,393.96 (w/ Interest)	91,394
5	ARBOR RIDGE SL (Pay To CBH Homes) Begin 28feb2015; Term 10 Ann. Payments; Item - SL Based on 2014 Policy; Max. SL Recovery \$21,482.37 (includes Interest)	21,482	5	PROSPECTOR PI (Pay To City) Beginning 30apr2016; Ending NONE; Item - PI Based on 2014 Policy; Max. PI Recovery \$48,588.77 (w/ Interest)	48,589
5	TIMBERMIST SL (Pay To Coleman Homes) Begin 31may2015; Term 10 Ann. Payments; Item - SL Based on 2014 Policy; Max. SL Recovery \$212,519.51 (includes Interest)	124,247	5	TEN MILE-HUBBARD PI (Pay To City) Beginning 31may2016; Ending NONE; Item - PI Based on 2014 Policy; Max. PI Recovery \$188,349.00 (w/ Interest)	188,349

WELL MITIGATION

CASH BALANCE

<u>ITEM</u>	<u>AMOUNT</u> <u>FUND 19</u>	<u>FISCAL</u> <u>YEAR</u>
YEAR END CASH	\$ 250,986	2015
PROJECTED INCOME	205	2016
PROJECTED EXPENSE	-	2016
YEAR END CASH	251,191	2016
BUDGETED INCOME	150	2017
BUDGETED EXPENSE	-	2017
BUDGETED CONTINGENCY	251,341	2017
YEAR END CASH	-	2017

The WELL MITIGATION FUND was created to fulfill the terms of an agreement to settle protests to the city's 2003 water right application. The maximum amount to be set aside is \$250,000 and the funds are to mitigate any damage to protestant's wells or provide for their connection to City services. The agreement expires September 2, 2017, after which time remaining funds are transferred to the Water Fund.

ACCOUNT SUMMARY

**City of Kuna
Revenue Budget
October 1, 2016 - September 30, 2017**

Fund - 19 Well Mitigation Fund

Account #	Account Title	FY2016-17 Budget	FY2015-16 Budget	FY2015-16 Revenue	FY2014-15 Revenue	FY2013-14 Revenue
Operating Revenue						
	Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
	NET OPERATING - (Decrease)	\$ -	\$ -	\$ -	\$ -	\$ -

Account #	Account Title	FY2016-17 Budget	FY2015-16 Budget	FY2015-16 Revenue	FY2014-15 Revenue	FY2013-14 Revenue
Capital Revenue						
4500	WELL MITIGATION FEE	\$ -	\$ -	\$ -	\$ -	\$ -
4173	INTEREST REVENUE	150	150	205	185	142
4900	TRANSFERS IN	-	-	-	-	-
4950	CARRYOVER	-	249,850			
	Total Revenues	\$ 150	\$ 250,000	\$ 205	\$ 185	\$ 142
	NET CAPITAL - (Decrease)	\$ (251,191)	\$ -	\$ 205	\$ 185	\$ 142

ACCOUNT SUMMARY

**City of Kuna
Expenditure Budget
October 1, 2016 - September 30, 2017**

Fund - 19 Well Mitigation Fund

Account # Account Title

		FY2016-17 Budget	FY2015-16 Budget	FY2015-16 Expense	FY2014-15 Expense	FY2013-14 Expense
Maintenance & Operations						
6160	MISCELLANEOUS EXPENSE	-	-	-	-	-
	Total Maintenance & Operations	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Expenditures

6020	CAPITAL IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Expenditures	\$ -				

Other Expenses

6045	CONTINGENCY FUND	\$ 251,341	\$ 250,000	\$ -	\$ -	-
	Total Other Expenses	\$ 251,341	\$ 250,000	\$ -	\$ -	\$ -

TOTAL BUDGET

		\$ 251,341	\$ 250,000	\$ -	\$ -	\$ -
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WELL MITIGATION NOTES

WELL MITIGATION FUND

WELL MITIGATION FUND

FD-ACCT	EXPENDITURE DETAILS	AMOUNT	FD-ACCT	REVENUE DETAILS	AMOUNT
19-6020	CAPITAL IMPROVEMENTS		19-4500	WELL MITIGATION FEE	
	FY 2013/14			FY 2013/14	-
	FY 2014/15			FY 2014/15	-
	FY 2015/16	-		FY 2015/16	-
	FY 2016/17			FY 2016/17	-
	TOTAL	-		TOTAL	-
19-6045	CONTINGENCY		19-4173	INTEREST REVENUE	
	FY 2013/14	-		FY 2013/14	\$ 142
	FY 2014/15	-		FY 2014/15	185
	FY 2015/16	-		FY 2015/16	205
	FY 2016/17	251,341		FY 2016/17	150
	TOTAL	251,341		TOTAL	150
			19-4900	TRANSFERS IN	
				FY 2013/14	-
				FY 2014/15	-
				FY 2015/16	-
				FY 2016/17	-
				TOTAL	-