

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 27, 2015

3:00 P.M.

3:00 P.M. CITY COUNCIL BUDGET WORKSHOP

- 1. Call to Order and Roll Call**
- 2. Budget – General Fund Review**
- 3. Adjournment:**

REVENUE & EXPENDITURE STATEMENT - CITY OF KUNA - FYE 2016
 CAPITAL PROJECTS FUND (GOVERNMENTAL FUNDS)*

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
CAPITAL PROJECTS REVENUE												
40-4900	Transfers In	\$147,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40-4950	Fund Balance Carryover	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$172,200	\$0									
CAPITAL PROJECTS EXPENDITURES												
40-6166	PP&E - Operations	\$62,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40-6020	Capital Improvements	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40-6045	Contingency	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$172,200	\$0									
GRAND TOTAL NET		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*Capital projects in the enterprise funds are handled within the funds themselves.

PLAN BOOK - CITY OF KUNA - FYE 2016
 CAPITAL PROJECTS FUND
 REVENUES AND EXPENDITURES

CAPITAL PROJECTS FUND REVENUE		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
40-4900	Transfers In	Funds transferred in from the General Fund for capital expenditures

COMPONENTS	PLAN TOTAL
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<u>Transfers In:</u> Transfers in from the General Fund for capital projects properly classified as governmental fund capital projects. Proposed projects:	-
<u>New Maintenance/Fleet Vehicle:</u> Requested by the fleet/maintenance supervisor. The request is for a brand new vehicle (truck).	\$28,000
<u>Allocated Total:</u>	\$25,200
<u>Proposed Street Lighting Project:</u> Requested by the Mayor to upgrade a section of City street lights to energy efficiency devices.	\$5,000
<u>Proposed CCTV/Security Camera Project:</u> Requested by the Mayor for security cameras in certain locations around the City - namely all of the City facilities on the exterior and some on the interior (i.e., City Hall), and at locations where there are issues (i.e., skate park). Not certain whether this would be a capital project or a third party service - treating it as a capital project to start with. The level of funding here is to start the process.	\$5,000
<u>Allocated Total:</u>	\$4,500

<u>Downtown Revitalization & Economic Development Project:</u>	Proposed by the City Clerk.	\$15,000
<u>Replacement Inspection Vehicle:</u>	A new AWD SUV (make and model not specified) has been requested to replace the existing Ford Taurus station wagon currently used for inspections. Apparently the Taurus is nearing the end of its efficient operating life. If approved funds will be transfered out to the Capital Projects Fund where the expenditure will be made. (UP FOR CONSIDERATION: \$24,000)	\$0
<u>Park Restroom Sinking Fund:</u>	Continuation of a program began in FYE 2015 of sinking \$25,000 per year into reserves for an every-third-year investment in park restrooms.	\$25,000
<u>Used Bus for Transporting Floaters:</u>	Budget request by the Mayor for a program to transport floaters from a proposed take-out location to a proposed put-in location. (UP FOR CONSIDERATION: \$8,000)	\$0
<u>New Mini Excavator:</u>	Proposed by the Parks Department - A shared asset with Public Works. Total Estimate is \$60,000. (UP FOR CONSIDERATION AN ALLOCATED \$15,000)	\$0
<u>Allocated Total:</u>		\$0
<u>Scissor Lift or Bucket Truck:</u>	Proposed by the Parks Department - would be used to install Christmas lights in town and various other displays and also used for street light maintenance. Estimated at \$12k - \$25k depending on used vs. new. Used \$25K (UP FOR CONSIDERATION: \$25,000)	\$0
<u>Wood Chipper:</u>	Proposed by the Parks Department - To take tree trimmings from the parks and chip them down - up to a 6" diameter - stand-alone unit.	\$22,500
<u>Trencher Attachment For Skidsteer:</u>	Proposed by the Parks Department - Attaches to the PTO on the Skisteer. Used by Parks, Water, Irrigation. Total of \$9,000. (UP FOR CONSIDERATION: \$4,750)	\$0
<u>Allocated Total:</u>		\$0
<u>Motorized Aerator W/Hydraulics for Parks:</u>	Proposed by the Parks Department - Ride-on machine.	\$10,000
<u>Greenbelt Lighting Project:</u>	Proposed by the Mayor. Lighting project along the Greenbelt area to help deter crime and to provide safety. This would be a leasehold improvement.	\$5,000
<u>Completion of Arbor Ridge Soccer Fields:</u>	Proposed by the Mayor.	\$25,000
<u>Addition of One More Park Shelter:</u>	Proposed by the Mayor. The one budgeted for in FYE 2015 has not even begun at time of budgeting. (UP FOR CONSIDERATION: \$7,500)	\$7,500
<u>Funds For Design of Greenbelt to Go Around Messmer Property Through Young Property:</u>	Proposed by Mayor. This would be an improvement and be part of the initial phase.	\$2,500
<u>Allocated Grand Total:</u>		\$147,200

Projected Allocation: Various Months.

	<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	\$33,000	\$25,200	\$15,000	\$24,500	\$0	\$0	\$15,000	\$4,500	\$5,000	\$0	\$25,000	\$147,200

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>

*forecast \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

CAPITAL PROJECTS FUND REVENUE

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
40-4950	Fund Balance Carryover	Carryover of available revenue from prior year available for use in the current year.

COMPONENTS

Balance Forward: The park restroom sinking fund balance from FYE 2015 is the only amount here. PLAN TOTAL
\$25,000

Projected Allocation:

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000

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
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

CAPITAL PROJECTS FUND EXPENDITURES

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
40-6166	PP&E - Operations	Acquisitions of assets (property, plant, or equipment) of a durable nature and price point of \$5,000 or more.

COMPONENTS

		PLAN TOTAL
<u>PP&E:</u> Transfers in from the General Fund for capital projects properly classified as governmental fund capital projects. Proposed projects:		-
<u>New Maintenance/Fleet Vehicle:</u>	Requested by the fleet/maintenance supervisor. The request is for a brand new vehicle (truck).	\$28,000
<u>Allocated Total:</u>		\$25,200
	Requested by the Mayor for security cameras in certain locations around the City - namely all of the City facilities on the exterior and some on the interior (i.e., City Hall), and at locations where there are issues (i.e., skate park). Not certain whether this would be a capital project or a third party service - treating it as a capital project to start with. The level of funding here is to start the process.	\$5,000
<u>Proposed CCTV/Security Camera Project:</u>		
<u>Allocated Total:</u>		\$4,500
<u>Replacement Inspection Vehicle:</u>	A new AWD SUV (make and model not specified) has been requested to replace the existing Ford Taurus station wagon currently used for inspections. Apparently the Taurus is nearing the end of its efficient operating life. If approved funds will be transferred out to the Capital Projects Fund where the expenditure will be made. (UP FOR CONSIDERATION: \$24,000)	\$0

<u>Park Restroom Sinking Fund:</u>	Continuation of a program began in FYE 2015 of sinking \$25,000 per year into reserves for an every-third-year investment in park restrooms. Not projected to be spent until FYE 2017.	\$0
<u>Used Bus for Transporting Floaters:</u>	Budget request by the Mayor for a program to transport floaters from a proposed take-out location to a proposed put-in location. (UP FOR CONSIDERATION: \$8,000)	\$0
<u>New Mini Excavator:</u>	Proposed by the Parks Department - A shared asset with Public Works. Total Estimate is \$60,000. (UP FOR CONSIDERATION AN ALLOCATED \$15,000)	\$0
Allocated Total:		\$0
<u>Scissor Lift or Bucket Truck:</u>	Proposed by the Parks Department - would be used to install Christmas lights in town and various other displays and also used for street light maintenance. Estimated at \$12k - \$25k depending on used vs. new. Used \$25K (UP FOR CONSIDERATION: \$25,000)	\$0
<u>Wood Chipper:</u>	Proposed by the Parks Department - To take tree trimmings from the parks and chip them down - up to a 6" diameter - stand-alone unit.	\$22,500
<u>Trencher Attachment For Skidsteer:</u>	Proposed by the Parks Department - Attaches to the PTO on the Skidsteer. Used by Parks, Water, Irrigation. Total of \$9,000. (UP FOR CONSIDERATION: \$4,750)	\$0
Allocated Total:		\$0
<u>Motorized Aerator W/Hydraulics for Parks:</u>	Proposed by the Parks Department - Ride-on machine.	\$10,000
<u>Allocated Grand Total:</u>		\$62,200

Projected Expenditure Allocation: Various Months.

	<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	\$15,000	\$24,500	\$0	\$18,200	\$0	\$4,500	\$0	\$0	\$0	\$62,200

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>
*forecast	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CAPITAL PROJECTS FUND EXPENDITURES

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
40-6020	Capital Improvements	Improvements to owned or leased land

COMPONENTS

PLAN TOTAL

PP&E: Transfers in from the General Fund for capital projects properly classified as governmental fund capital projects. Proposed projects:

-

<u>Proposed Street Lighting Project:</u>	Requested by the Mayor to upgrade a section of City street lights to energy efficiency devices.	\$5,000
<u>Downtown Revitalization & Economic Development Project:</u>	Proposed by the City Clerk.	\$15,000
<u>Greenbelt Lighting Project:</u>	Proposed by the Mayor. Lighting project along the Greenbelt area to help deter crime and to provide safety. This would be a leasehold improvement.	\$5,000
<u>Completion of Arbor Ridge Soccer Fields:</u>	Proposed by the Mayor.	\$25,000
<u>Addition of One More Park Shelter:</u>	Proposed by the Mayor. The one budgeted for in FYE 2015 has not even begun at time of budgeting. (UP FOR CONSIDERATION: \$7,500)	\$7,500
<u>Funds For Design of Greenbelt to Go Around Messmer Property Through Young Property:</u>	Proposed by Mayor. This would be an improvement and be part of the initial phase.	\$2,500
<u>Allocated Grand Total:</u>		\$60,000

Projected Expenditure Allocation: Various Months.

	<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	\$25,000	\$5,000	\$5,000	\$0	\$25,000	\$60,000

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

CAPITAL PROJECTS FUND EXPENDITURES

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
40-6045	Contingency	Items which are unexpected and undoubtedly arise.

COMPONENTS

PLAN TOTAL

Contingency: Transfers of park sinking fund monies for FYE 2015 and FYE 2016 are what makes up this balance. True expected date of expenditure is FYE 2017. \$50,000

Projected Expenditure Allocation: Various Months.

	<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	\$50,000	\$50,000

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

CITY OF KUNA, IDAHO

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



*JOHN MARSH
KUNA CITY TREASURER*

PRIMARY BUDGET ITEMS FOR DISCUSSION - GENERAL FUND

TOTAL FYE 2016 REVENUE PROJECTION FOR THE GENERAL FUND PRIOR TO PROPERTY TAX DECISION:	\$3,469,178
TOTAL FYE 2016 EXPENDITURE PROJECTION FOR THE GENERAL FUND PRIOR TO CONTINGENCY DECISION:	<u>\$3,496,790</u>
CURRENT SURPLUS/(DEFICIT)	(\$27,612)

ITEMS INCLUDED IN THE EXISTING BUDGET NUMBERS**LABOR**

	<u>GENERAL FUND</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>IRRIGATION FUND</u>	<u>TOTAL</u>
COST OF LIVING ADJUSTMENT 1% COST OF LIVING ADJUSTMENT(COLA)	\$9,724	\$4,797	\$5,803	\$1,328	\$21,652
CITY CLERK PART-TIME FILING/IMAGING CLERK (CONTINUATION FROM PRIOR YEAR)	\$13,277	\$339	\$339	\$169	\$14,124
PLANNING & ZONING NEW PLANNER 1 POSITION REQUESTED BY PLANNING & ZONING	\$42,971	\$2,113	\$2,113	\$704	\$47,901
EXISTING PLANNER TECHNICIAN FROM PART TIME TO FULL TIME	\$8,072	\$397	\$397	\$132	\$8,998
EXISTING PLANNER I PROMOTED TO PLANNER II	\$6,264	\$308	\$308	\$103	\$6,983
MAYOR PAY INCREASE AND BENEFIT ELIGIBILITY EFFECTIVE JANUARY 1	\$35,683	\$1,578	\$1,578	\$789	\$39,629
PARKS NEW FULL-TIME POSITION REQUESTED SPLIT 50/50 W/FLEET	\$20,821	\$0	\$0	\$0	\$20,821
EXISTING SEASONAL POSTIONS (5) TIME INCREASE FROM 20-25 WEEKS	\$9,386	\$0	\$0	\$0	\$9,386
PROMOTIONS TO DIRECTORS REQUESTED BY THE MAYOR BOBBY WITHROW (FROM GRADE 8 TO GRADE 10)	\$8,846	\$0	\$0	\$0	\$8,846
BOB BACHMAN (FROM GRADE 7 TO GRADE 10)	\$14,604	\$649	\$649	\$325	\$16,227
FLEET/MAINTENANCE NEW FULL-TIME POSITION REQUESTED SPLIT 50/50 W/PARKS	\$18,558	\$825	\$825	\$412	\$20,620

BUILDING INSPECTION NOTE

The Building Inspector has made mention that if activity picks up materially in the coming year he will need to ask for additional staff in his area. Currently Bob Bachman is the backup inspector and is being utilized when needed in that capacity. The Building Inspector stated that if the level of activity stays as it is currently that he can get by with this arrangement. He agreed to come forward in advance of need if he becomes aware of verified future development activity. If that occurs, the level of permitting revenue will also likely increase - providing an offset (or partial) against the increased expenditures.

AUTOMOBILES

	<u>GENERAL FUND</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>IRRIGATION FUND</u>	<u>TOTAL</u>
FLEET/MAINTENANCE NEW PICKUP TRUCK REQUESTED FOR FLEET/MAINTENANCE	\$19,600	\$3,640	\$3,640	\$1,120	\$28,000

EQUIPMENT

	<u>GENERAL FUND</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>IRRIGATION FUND</u>	<u>TOTAL</u>
PARKS WOOD CHIPPER	\$22,500	\$0	\$0	\$0	\$22,500
MOTORIZED RIDE-ON AERATOR W/HYDRAULICS	\$10,000	\$0	\$0	\$0	\$10,000
FLEET/MAINTENANCE NEW THERMAL IMAGING CAMERA	\$2,800	\$520	\$520	\$160	\$4,000

CAPITAL IMPROVEMENTS

	<u>GENERAL FUND</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>IRRIGATION FUND</u>	<u>TOTAL</u>
GREENBELT LIGHTING PROJECT	\$5,000	\$0	\$0	\$0	\$5,000
STREET LIGHT UPGRADE PROJECT	\$5,000	\$0	\$0	\$0	\$5,000
RESTROOM RESERVE SINKING FUND	\$25,000	\$0	\$0	\$0	\$25,000
CCTV PROJECT FOR CITY FACILITIES AND PROBLEM AREAS	\$5,000	\$0	\$0	\$0	\$5,000
ARBOR RIDGE PARK SOCCER FIELDS	\$25,000	\$0	\$0	\$0	\$25,000

PROJECTS

	<u>GENERAL FUND</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>IRRIGATION FUND</u>	<u>TOTAL</u>
MARKETING FOR UTILITY BILLS/RECEIPTS TO GO ELECTRONIC	\$1,800	\$2,400	\$2,400	\$900	\$7,500
DOWNTOWN REVITALIZATION & ECONOMIC DEVELOPMENT	\$15,000	\$0	\$0	\$0	\$15,000
FUNDS FOR ESTABLISHING FIBER OPTICS PLAN OUT TO INDUSTRIAL ZONE	\$25,000	\$0	\$0	\$0	\$25,000
RANGER PROGRAM/OTHER RECREATION PROGRAM FUNDS	\$10,000	\$0	\$0	\$0	\$10,000
GREENBELT: AROUND MESSMER THROUGH YOUNG	\$2,500	\$0	\$0	\$0	\$2,500

ELECTIONS

	<u>GENERAL FUND</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>IRRIGATION FUND</u>	<u>TOTAL</u>
FUNDS FOR ELECTION TO ACQUIRE 4TH STREET GYM	\$5,000	\$0	\$0	\$0	\$5,000
FUNDS FOR GENERAL ELECTIONS FOR ELECTED OFFICIALS	\$1,000	\$0	\$0	\$0	\$1,000

EMPLOYEE BENEFITS

	<u>GENERAL FUND</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>IRRIGATION FUND</u>	<u>TOTAL</u>
HEALTH BENEFIT COST INCREASE					
DENTAL/VISION BENEFIT COST INCREASE					
	10% PREMIUM INCREASE PROJECTED: DOLLAR VALUES VARY BASED UPON STATUS OF REQUESTED LABOR				
	2% PREMIUM INCREASE PROJECTED: DOLLAR VALUES VARY BASED UPON STATUS OF REQUESTED LABOR				

DONATIONS

	<u>GENERAL FUND</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>IRRIGATION FUND</u>	<u>TOTAL</u>
ANNUAL EASTER EGG HUNT	\$2,000	\$0	\$0	\$0	\$2,000
KUNA DAYS FIREWORKS DONATION	\$2,500	\$0	\$0	\$0	\$2,500

OTHER ITEMS

	<u>GENERAL FUND</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>IRRIGATION FUND</u>	<u>TOTAL</u>
FUNDS FOR ECONOMIC DEVELOPMENT COMMITTEE	\$2,500	\$0	\$0	\$0	\$2,500
FUNDS FOR TRAILS TO INITIAL POINT AND KUNA BUTTE	\$2,000	\$0	\$0	\$0	\$2,000
FRIENDS OF BIRDS OF PREY	\$1,000	\$0	\$0	\$0	\$1,000
BIKE PATH COMMITTEE	\$500	\$0	\$0	\$0	\$500
TRANSPORTATION COMMITTEE	\$500	\$0	\$0	\$0	\$500
MAYOR'S EXPENSE ACCOUNT	\$2,000	\$0	\$0	\$0	\$2,000
BOISE VALLEY ECONOMIC PARTNERSHIP (ASSUMES 50% FROM CHAMBER)	\$1,250	\$0	\$0	\$0	\$1,250
VALLEY REGIONAL TRANSIT	\$1,000	\$0	\$0	\$0	\$1,000
BIKE SAFETY CAMPAIGN	\$500	\$0	\$0	\$0	\$500
COSTS FOR UNFORSEEN MEETING EVENTS	\$1,000	\$0	\$0	\$0	\$1,000
MAYOR'S YOUTH COUNCIL	\$1,000	\$0	\$0	\$0	\$1,000
CERTIFIED PLAYGROUND INSPECTOR CERTIFICATION FUNDS	\$650	\$0	\$0	\$0	\$650
TRAINING FOR P&Z (originally \$4,700)	\$3,300	\$0	\$0	\$0	\$3,300
ANNUAL MAINTENANCE FEE FOR P&Z PROPOSED SOFTWARE (iWorQ)	\$4,775	\$0	\$0	\$0	\$4,775
KUNA CHAMBER OF COMMERCE SUSTAINING MEMBERSHIP	\$1,000	\$0	\$0	\$0	\$1,000
IN-KIND DONATION OF LABOR ONLY TO KUNA LIONS (CLUB)	\$0	\$0	\$0	\$0	\$0

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

	<u>GENERAL FUND</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>IRRIGATION FUND</u>	<u>TOTAL</u>
LONGEVITY INCREASE FOR APPOINTED EMPLOYEES 3% LONGEVITY	\$7,008	\$3,168	\$3,076	\$959	\$14,211

	<u>GENERAL FUND</u>	<u>WATER FUND</u>	<u>SEWER FUND</u>	<u>IRRIGATION FUND</u>	<u>TOTAL</u>
COST OF LIVING ADJUSTMENT 1.5% COST OF LIVING ADJUSTMENT(COLA)	\$14,587	\$7,195	\$8,705	\$1,991	\$32,478
2.0% COST OF LIVING ADJUSTMENT(COLA)	\$19,449	\$9,594	\$11,607	\$2,655	\$43,305

PARKS NEW FULL-TIME PARKS POSITION REQUESTED	\$42,008	\$0	\$0	\$0	\$42,008
NEW SEASONAL FOR PARKS FOR DRIVING FLOATER BUS	\$13,365	\$0	\$0	\$0	\$13,365

FLEET/MAINTENANCE NEW FULL-TIME FLEET/MAINTENANCE POSITION REQUESTED	\$41,847	\$1,860	\$1,860	\$930	\$46,497
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AUTOMOBILES

BUILDING INSPECTION NEW AWD SUV REQUESTED FOR THE BUILDING INSPECTOR	\$24,000	\$0	\$0	\$0	\$24,000
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EQUIPMENT

PARKS NEW MINI EXCAVATOR REQUESTED BY PARKS	\$15,000	\$19,800	\$19,800	\$5,400	\$60,000
SCISSOR LIFT/BUCKET TRUCK (PARKS AND STREET LIGHT USE)	\$25,000	\$0	\$0	\$0	\$25,000
INDIAN CREEK FLOATER BUS	\$8,000	\$0	\$0	\$0	\$8,000
TRENCHER ATTACHMENT FOR SKIDSTEER	\$4,750	\$3,800	\$0	\$950	\$9,500

CAPITAL IMPROVEMENTS

WROUGHT IRON FENCE AROUND SENIOR CENTER	\$4,000	\$0	\$0	\$0	\$4,000
ADDITION OF ONE PARK SHELTER	\$7,500	\$0	\$0	\$0	\$7,500

OTHER ITEMS

FUNDS FOR ESTABLISHING INDUSTRIAL ZONE WITHIN CITY LIMITS	\$5,000	\$0	\$0	\$0	\$5,000
CODE ENFORCEMENT: P&Z	\$1,500	\$0	\$0	\$0	\$1,500
FUNDS FOR COMMUNITY GARDEN GREENHOUSE	\$2,500	\$0	\$0	\$0	\$2,500

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	\$1,789,221	\$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	
		\$2,499,559	\$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		\$4,675,740	\$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
GRAND TOTAL WITHOUT CARRYOVER		\$3,469,178	\$3,409,390	\$3,173,975	\$3,129,415	\$3,116,720	\$2,983,105	\$2,758,809	\$2,691,282	\$2,550,866	\$2,503,429	\$2,637,242
CITY COUNCIL RESERVATIONS OF CARRYOVER												
	Affordable Care Act Medical Loss Ratio (2013)	\$1,205										
	Affordable Care Act Medical Loss Ratio (2014)	\$866										
	Dental/Vision 2014 Renewal Savings 2014	\$2,006										
	Park Restroom Sinking Fund (to transfer to CPF)	\$25,000										
		\$29,076										
	Discretionary spending value in Carryover	\$1,177,485										

*Forecast

EXPENDITURE STATEMENT - CITY OF KUNA - FYE 2016												
GENERAL FUND												
		FYE 2016	FYE 2015		FYE 2014		FYE 2013		FYE 2012		FYE 2011	
ACCOUNT #	ACCOUNT NAME	BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
PUBLIC SAFETY EXPENDITURES												
01-6000	Law Enforcement Services	\$1,569,904	\$1,525,148	\$1,525,148	\$1,518,955	\$1,518,954	\$1,421,310	\$1,421,327	\$1,278,332	\$1,278,350	\$1,245,298	\$1,248,522
01-6203	Prosecutorial Services	\$51,711	\$53,700	\$53,700	\$48,911	\$48,911	\$44,666	\$44,666	\$44,666	\$44,666	\$49,209	\$49,209
01-6005	Animal Control Services	\$59,865	\$57,454	\$57,365	\$54,035	\$54,642	\$49,550	\$49,642	\$49,641	\$49,452	\$45,778	\$45,839
		\$1,681,480	\$1,636,302	\$1,636,213	\$1,621,901	\$1,622,507	\$1,515,526	\$1,515,635	\$1,372,639	\$1,372,468	\$1,340,285	\$1,343,570
LABOR & BENEFITS - ADMIN.												
01-5000	Salaries & Wages - Elected Officials	\$84,750	\$67,179	\$66,000	\$67,143	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000
01-5005	Salaries & Wages - Staff	\$207,546	\$226,121	\$225,388	\$218,698	\$219,799	\$183,983	\$182,523	\$189,644	\$188,728	\$180,323	\$216,403
01-5800	OASDI - Employer	\$18,122	\$14,020	\$18,066	\$13,559	\$17,720	\$11,407	\$15,793	\$11,758	\$15,793	\$11,180	\$17,509
01-5810	Medicare - Employer	\$4,188	\$3,279	\$4,225	\$3,171	\$4,144	\$2,668	\$3,604	\$2,750	\$3,694	\$2,615	\$4,095
01-5820	Group Medical Insurance	\$32,700	\$27,851	\$27,851	\$19,922	\$26,554	\$12,456	\$22,198	\$14,649	\$23,730	\$23,228	\$27,201
01-5830	Group Life Insurance	\$312	\$301	\$301	\$422	\$298	\$369	\$294	\$286	\$294	\$499	\$523
01-5840	PERSI Employer 401 (a)	\$33,636	\$29,420	\$30,144	\$28,207	\$29,500	\$24,121	\$23,193	\$25,012	\$27,058	\$26,578	\$29,998
01-5850	Worker's Compensation Insurance	\$1,482	\$798	\$798	\$998	\$850	\$1,211	\$1,411	\$1,127	\$1,096	\$5,611	\$4,303
01-5860	Group Dental & Vision Insurance	\$2,993	\$2,265	\$2,265	\$2,676	\$2,794	\$2,420	\$2,351	\$2,217	\$2,381	\$2,501	\$2,550
01-6280	Unemployment Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$385,728	\$371,233	\$375,038	\$354,796	\$367,659	\$304,634	\$317,367	\$313,443	\$328,774	\$318,535	\$368,582
GENERAL GOVERNMENT - ADMIN.												
01-6300	Fuel Expenditures	\$600	\$600	\$692	\$561	\$1,742	\$337	\$543	\$170	\$448	\$160	\$330
01-6305	Maintenance & Repair - Vehicles	\$113	\$109	\$600	\$101	\$600	\$750	\$333	\$66	\$320	\$382	\$264
01-6142	Maintenance & Repair - Equipment	\$6,984	\$6,321	\$6,201	\$6,509	\$4,686	\$6,355	\$6,035	\$5,832	\$6,528	\$4,377	\$7,000
01-6140	Maintenance & Repair - Building	\$480	\$250	\$421	\$132	\$421	\$2,073	\$1,000	\$890	\$960	\$267	\$395
01-6025	Janitorial	\$837	\$1,121	\$1,051	\$2,739	\$967	\$2,341	\$761	\$2,773	\$2,176	\$3,545	\$2,548
01-6211	Rent - Buildings & Land	\$15,522	\$15,078	\$15,423	\$14,884	\$15,121	\$11,588	\$11,907	\$10,667	\$10,752	\$11,431	\$11,709
01-6290	Utilities	\$3,659	\$3,752	\$2,132	\$4,114	\$2,132	\$4,542	\$5,133	\$4,125	\$3,818	\$4,843	\$4,200
01-6255	Telephone	\$7,735	\$6,070	\$4,801	\$4,480	\$4,800	\$4,045	\$3,621	\$7,861	\$9,145	\$4,879	\$7,326
01-6202	Professional Services	\$4,823	\$4,994	\$6,235	\$9,331	\$9,212	\$8,170	\$37,872	\$34,209	\$32,000	\$28,501	\$30,800
01-6050	Contract Labor	\$0	\$1,252	\$2,423	\$974	\$561	\$0	\$1,500	\$0	\$0	\$0	\$0
01-6130	Liability & Property Insurance	\$16,125	\$15,390	\$17,085	\$14,462	\$15,149	\$13,309	\$13,309	\$15,515	\$11,404	\$5,633	\$2,640
01-6190	Postage & Billing	\$15,026	\$13,186	\$15,192	\$11,958	\$13,533	\$10,391	\$12,590	\$11,011	\$12,024	\$15,618	\$14,551
01-6165	Office Supplies	\$5,274	\$4,242	\$4,800	\$4,242	\$4,800	\$3,969	\$4,200	\$3,477	\$2,500	\$3,725	\$5,280
01-6085	Election Expenses	\$6,000	\$17,000	\$17,000	\$0	\$10,000	\$0	\$0	\$17	\$500	\$7,930	\$7,800
01-6265	Training & Schooling	\$799	\$764	\$1,200	\$438	\$2,600	\$782	\$2,000	\$1,021	\$2,500	\$252	\$1,500
01-6175	Small Tools	\$9,600	\$5,788	\$15,744	\$10,512	\$12,000	\$705	\$12,000	\$10,968	\$5,471	\$8,547	\$15,120
01-6188	Signage	\$0	\$0	\$0	\$0	\$100	\$7	\$100	\$50	\$300	\$0	\$100
01-6212	Rent - Equipment	\$250	\$0	\$2,382	\$219	\$400	\$216	\$412	\$310	\$250	\$283	\$500
01-6155	Meetings/Committees	\$11,495	\$3,652	\$5,076	\$3,512	\$882	\$838	\$882	\$1,164	\$2,500	\$1,518	\$2,500

01-6270	Travel	\$1,800	\$190	\$0	\$0	\$750	\$8	\$500	\$654	\$200	\$96	\$300
01-6285	Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600	\$0	\$100
01-6500	Cash Over/Short	\$0	\$157	\$0	\$146	\$0	\$462	\$0	(\$372)	\$0	\$229	\$0
01-6505	Bank Fees	\$7,443	\$7,371	\$5,902	\$6,905	\$5,740	\$5,332	\$4,500	\$4,609	\$3,500	\$848	\$500
01-6052	Contract Services	\$7,604	\$8,122	\$9,296	\$3,573	\$3,870	\$2,876	\$2,677	\$2,604	\$1,984	\$7,309	\$1,901
01-6075	Dues & Memberships	\$27,706	\$26,595	\$26,595	\$26,877	\$25,869	\$22,299	\$21,236	\$27,161	\$21,500	\$15,498	\$21,500
01-6125	Legal Publications	\$1,800	\$1,823	\$1,543	\$1,740	\$1,000	\$1,804	\$1,000	\$971	\$1,000	\$2,575	\$1,000
		\$151,672	\$143,824	\$161,794	\$128,409	\$136,935	\$103,200	\$144,111	\$145,752	\$132,380	\$128,445	\$139,864
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	\$1,917	\$2,863	\$68,232	\$10,062	\$3,313	\$0	\$2,737	\$5,480	\$666	\$1,300
		\$0	\$1,917	\$2,863	\$68,232	\$10,062	\$3,313	\$0	\$2,737	\$5,480	\$666	\$1,300
MISCELLANEOUS - ADMIN.												
01-6070	Donations	\$4,500	\$4,500	\$4,500	\$7,000	\$7,000	\$2,500	\$2,500	\$0	\$0	\$0	\$0
01-6097	Deposits on Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500	\$0	\$0
01-6160	Miscellaneous	-	\$75	\$0	\$461	\$0	\$71	\$0	\$0	\$0	\$102	\$0
01-6045	Contingency	\$1,206,561	\$109,832	\$711,606	\$38,107	\$314,035	\$1,000	\$200,000	\$6,000	\$176,670	\$615	\$53,556
01-6400	Transfers Out	\$49,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$1,260,761	\$114,407	\$716,106	\$45,568	\$321,035	\$3,571	\$202,500	\$6,000	\$177,170	\$717	\$53,556
GENERAL GOVERNMENT - SENIOR CENTER												
01-6140-1001	Maintenance & Repair - Building	\$1,500	\$1,599	\$1,500	\$1,233	\$1,500	\$1,414	\$1,500	\$15,714	\$16,450	\$990	\$1,500
01-6025-1001	Janitorial	\$4,404	\$4,302	\$4,560	\$4,353	\$4,560	\$4,542	\$4,560	\$3,174	\$6,276	\$5,376	\$6,040
01-6290-1001	Utilities	\$7,515	\$7,498	\$8,400	\$6,915	\$8,412	\$7,291	\$7,900	\$5,759	\$8,500	\$7,388	\$8,000
01-6255-1001	Telephone	\$597	\$597	\$580	\$593	\$588	\$586	\$588	\$580	\$540	\$518	\$500
01-6130-1001	Liability & Property Insurance	\$384	\$219	\$220	\$213	\$213	\$199	\$193	\$175	\$175	\$0	\$800
		\$14,400	\$14,215	\$15,260	\$13,307	\$15,273	\$14,032	\$14,741	\$25,401	\$31,941	\$14,271	\$16,840
GENERAL GOVERNMENT - STREET LIGHTS												
01-6142-1002	Maintenance & Repair - Equipment	\$7,500	\$4,963	\$15,000	\$10,334	\$10,000	\$5,455	\$10,000	\$3,303	\$10,000	\$5,153	\$10,000
01-6290-1002	Utilities	\$80,000	\$78,970	\$78,300	\$78,734	\$78,315	\$66,605	\$84,723	\$65,321	\$79,180	\$74,236	\$74,000
		\$87,500	\$83,933	\$93,300	\$89,068	\$88,315	\$72,060	\$94,723	\$68,624	\$89,180	\$79,389	\$84,000

LABOR & BENEFITS - P&Z												
01-5005-1003	Salaries & Wages - Staff	\$249,841	\$185,120	\$185,718	\$156,168	\$172,338	\$150,498	\$168,734	\$160,936	\$151,701	\$162,256	\$181,207
01-5800-1003	OASDI - Employer	\$15,490	\$11,046	\$11,515	\$9,605	\$10,685	\$9,311	\$10,462	\$9,603	\$9,405	\$10,060	\$11,235
01-5810-1003	Medicare - Employer	\$3,623	\$2,583	\$2,693	\$2,247	\$2,499	\$2,178	\$2,447	\$2,246	\$2,200	\$2,353	\$2,628
01-5820-1003	Group Medical Insurance	\$40,576	\$24,415	\$25,973	\$22,989	\$23,834	\$21,460	\$23,482	\$20,919	\$12,662	\$20,273	\$24,192
01-5830-1003	Group Life Insurance	\$168	\$109	\$111	\$98	\$109	\$98	\$76	\$95	\$67	\$160	\$250
01-5840-1003	PERSI Employer 401 (a)	\$28,901	\$19,683	\$19,846	\$17,595	\$19,875	\$15,749	\$17,906	\$14,667	\$16,114	\$16,858	\$19,249
01-5850-1003	Worker's Compensation Insurance	\$1,440	\$1,388	\$1,156	\$461	\$1,188	\$1,922	\$679	\$641	\$657	\$487	\$864
01-5860-1003	Group Dental & Vision Insurance	\$3,191	\$2,468	\$2,157	\$1,042	\$2,963	\$2,545	\$2,114	\$2,177	\$1,216	\$2,002	\$2,279
01-6280-1003	Unemployment Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,248	\$0	\$1,075	\$0
		\$343,229	\$246,812	\$249,169	\$210,205	\$233,491	\$203,760	\$225,899	\$212,533	\$194,023	\$215,523	\$241,904
GENERAL GOVERNMENT - P&Z												
01-6300-1003	Fuel Expenditures	\$200	\$67	\$231	\$20	\$231	\$0	\$252	\$0	\$252	\$19	\$165
01-6305-1003	Maintenance & Repair - Vehicles	\$38	\$17	\$200	\$30	\$200	\$12	\$167	\$14	\$180	\$18	\$132
01-6142-1003	Maintenance & Repair - Equipment	\$2,494	\$3,689	\$4,152	\$3,346	\$2,952	\$3,555	\$3,017	\$1,744	\$3,672	\$2,856	\$3,211
01-6140-1003	Maintenance & Repair - Building	\$100	\$61	\$140	\$172	\$140	\$52	\$500	\$623	\$540	\$200	\$105
01-6025-1003	Janitorial	\$299	\$283	\$350	\$141	\$322	\$134	\$381	\$152	\$1,224	\$481	\$2,006
01-6211-1003	Rent - Buildings & Land	\$5,543	\$5,142	\$5,141	\$5,248	\$5,040	\$5,857	\$5,954	\$6,095	\$6,048	\$4,535	\$4,600
01-6290-1003	Utilities	\$1,187	\$684	\$568	\$846	\$568	\$906	\$1,367	\$1,239	\$2,182	\$1,417	\$1,113
01-6255-1003	Telephone	\$2,716	\$1,567	\$1,600	\$1,544	\$1,600	\$1,933	\$1,811	\$1,086	\$5,225	\$3,674	\$3,700
01-6202-1003	Professional Services	\$70,595	\$23,651	\$5,693	\$90	\$5,474	\$79	\$5,474	\$0	\$0	\$0	\$0
01-6130-1003	Liability & Property Insurance	\$4,607	\$4,091	\$4,107	\$3,855	\$4,429	\$3,544	\$3,545	\$3,035	\$3,031	\$1,113	\$1,320
01-6190-1003	Postage & Billing	\$143	\$144	\$553	\$241	\$553	\$392	\$637	\$483	\$576	\$1,023	\$776
01-6165-1003	Office Supplies	\$1,500	\$1,301	\$1,500	\$640	\$1,600	\$1,286	\$2,100	\$1,571	\$2,500	\$1,688	\$2,650
01-6265-1003	Training & Schooling	\$1,650	\$440	\$2,500	\$848	\$1,700	\$661	\$2,500	\$1,121	\$2,500	\$230	\$2,500
01-6175-1003	Small Tools	\$4,000	\$3,442	\$7,960	\$3,257	\$5,000	\$237	\$4,000	\$1,159	\$5,471	\$1,112	\$3,960
01-6188-1003	Signage	\$0	\$0	\$300	\$0	\$300	\$0	\$300	\$0	\$300	\$0	\$300
01-6212-1003	Rent - Equipment	\$0	\$80	\$0	\$73	\$250	\$108	\$250	\$177	\$250	\$283	\$500
01-6155-1003	Meetings/Committees	\$300	\$140	\$196	\$110	\$174	\$95	\$91	\$264	\$0	\$403	\$0
01-6270-1003	Travel	\$1,650	\$0	\$0	\$61	\$200	\$370	\$200	\$117	\$200	\$10	\$200
01-6285-1003	Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100	\$0	\$100
01-6500-1003	Cash Over/Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-6505-1003	Bank Fees	\$372	\$164	\$145	\$149	\$141	\$103	\$875	\$9	\$875	\$52	\$875
01-6052-1003	Contract Services	\$11,323	\$1,260	\$5,139	\$1,344	\$6,290	\$1,400	\$2,900	\$1,488	\$27,416	\$968	\$17,951
01-6075-1003	Dues & Memberships	\$375	\$352	\$428	\$299	\$330	\$683	\$330	\$480	\$1,830	\$1,050	\$1,830
01-6027-1003	Code Enforcement	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-6125-1003	Legal Publications	\$3,000	\$2,401	\$3,550	\$2,353	\$3,549	\$3,241	\$6,954	\$2,470	\$8,000	\$3,160	\$8,000
		\$112,093	\$48,976	\$47,453	\$24,668	\$41,043	\$24,648	\$43,604	\$23,328	\$72,372	\$24,292	\$55,994

CAPITAL - P&Z												
01-6166-1003	PP&E - Operations	\$0	\$12,500	\$12,500	\$4,050	\$1,350	\$0	\$0	\$1,425	\$2,215	\$15,850	\$13,850
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	\$72,987	\$70,189	\$82,895	\$69,886	\$85,850	\$68,425	\$74,921	\$62,736	\$46,160	\$90,303	\$108,045
01-5800-1005	OASDI - Employer	\$4,525	\$3,868	\$5,140	\$4,333	\$5,323	\$4,242	\$4,645	\$3,890	\$2,862	\$5,599	\$6,699
01-5810-1005	Medicare - Employer	\$1,058	\$961	\$1,202	\$1,013	\$1,245	\$992	\$1,086	\$910	\$669	\$1,309	\$1,567
01-5820-1005	Group Medical Insurance	\$7,919	\$5,779	\$6,828	\$6,824	\$6,443	\$6,375	\$6,346	\$6,879	\$6,331	\$10,131	\$12,096
01-5830-1005	Group Life Insurance	\$37	\$29	\$34	\$36	\$34	\$38	\$34	\$36	\$34	\$80	\$125
01-5840-1005	PERSI Employer 401 (a)	\$8,443	\$7,504	\$9,560	\$7,911	\$9,900	\$7,259	\$7,950	\$6,470	\$4,903	\$9,187	\$11,478
01-5850-1005	Worker's Compensation Insurance	\$1,221	\$1,169	\$1,253	\$1,241	\$1,389	\$1,251	\$1,601	\$1,169	\$702	\$685	\$1,472
01-5860-1005	Group Dental & Vision Insurance	\$600	\$469	\$552	\$105	\$671	\$624	\$620	\$659	\$608	\$1,001	\$1,140
01-6280-1005	Unemployment Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,704	\$4,000	\$4,032	\$0
		\$96,791	\$89,969	\$107,464	\$91,348	\$110,855	\$89,207	\$97,203	\$87,453	\$66,270	\$122,326	\$142,622
GENERAL GOVERNMENT - BUILDING INSPECTION												
01-6300-1005	Fuel Expenditures	\$2,100	\$1,682	\$2,200	\$1,844	\$2,200	\$2,060	\$0	\$0	\$0	\$0	\$0
01-6305-1005	Maintenance & Repair - Vehicles	\$500	\$539	\$800	\$337	\$800	\$226	\$0	\$0	\$0	\$0	\$0
01-6255-1005	Telephone	\$627	\$584	\$521	\$584	\$748	\$588	\$625	\$670	\$500	\$736	\$850
01-6165-1005	Office Supplies	\$350	\$359	\$300	\$150	\$300	\$1,334	\$100	\$361	\$100	\$63	\$100
01-6265-1005	Training & Schooling	\$900	\$899	\$850	\$200	\$850	\$480	\$400	\$0	\$400	\$370	\$500
01-6175-1005	Small Tools	\$200	\$150	\$500	\$0	\$500	\$108	\$1,000	\$29	\$1,000	\$276	\$1,000
01-6188-1005	Signage	\$150	\$148	\$250	\$0	\$250	\$0	\$250	\$0	\$250	\$0	\$250
01-6270-1005	Travel	\$50	\$0	\$50	\$43	\$50	\$115	\$4,000	\$2,688	\$3,000	\$2,981	\$4,500
01-6075-1005	Dues & Memberships	\$500	\$447	\$400	\$313	\$400	\$290	\$600	\$350	\$600	\$350	\$800
		\$5,377	\$4,806	\$5,871	\$3,472	\$6,098	\$5,202	\$6,975	\$4,098	\$5,850	\$4,776	\$8,000
MISCELLANEOUS - BUILDING INSPECTION												
01-6400-1005	Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LABOR & BENEFITS - PARKS												
01-5005-1004	Salaries & Wages - Staff	\$180,089	\$167,224	\$139,871	\$139,176	\$127,356	\$103,706	\$108,152	\$83,108	\$67,071	\$61,873	\$67,071
01-5009-1004	Salaries & Wages - Seasonal	\$54,389	\$41,000	\$44,369	\$39,960	\$33,784	\$30,976	\$25,338	\$20,900	\$33,784	\$41,564	\$33,784
01-5800-1004	OASDI - Employer	\$14,538	\$12,910	\$11,423	\$11,235	\$9,991	\$8,307	\$8,276	\$6,727	\$6,253	\$6,178	\$6,253
01-5810-1004	Medicare - Employer	\$3,269	\$3,019	\$2,671	\$2,627	\$2,337	\$1,943	\$1,936	\$1,573	\$1,462	\$1,445	\$1,463
01-5820-1004	Group Medical Insurance	\$32,409	\$22,311	\$20,484	\$20,538	\$19,328	\$12,752	\$12,691	\$13,759	\$12,662	\$12,186	\$12,096
01-5830-1004	Group Life Insurance	\$147	\$134	\$136	\$132	\$134	\$96	\$101	\$76	\$67	\$91	\$125
01-5840-1004	PERSI Employer 401 (a)	\$19,508	\$17,214	\$16,131	\$15,789	\$14,687	\$10,996	\$11,477	\$8,802	\$7,125	\$6,429	\$7,125
01-5850-1004	Worker's Compensation Insurance	\$9,690	\$9,673	\$7,993	\$8,918	\$7,566	\$6,983	\$6,045	\$5,986	\$5,058	\$3,211	\$4,983
01-5860-1004	Group Dental & Vision Insurance	\$2,498	\$1,809	\$1,656	\$314	\$2,012	\$1,248	\$1,241	\$1,318	\$1,216	\$1,202	\$1,140
01-6280-1004	Unemployment Expenses	\$6,026	\$2,458	\$8,488	\$628	\$6,560	\$1,590	\$3,600	\$5,079	\$4,200	\$5,003	\$4,000
		\$322,563	\$277,753	\$253,222	\$239,316	\$223,755	\$178,597	\$178,856	\$147,326	\$138,899	\$139,182	\$138,040

PLAN BOOK - CITY OF KUNA - FYE 2016
 GENERAL FUND
 EXPENDITURES

PUBLIC SAFETY EXPENDITURES GROUP		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6000	Law Enforcement Services	Expenditures related to policing services within the community.
COMPONENTS		PLAN TOTAL

Law Enforcement Services: The Ada County Sheriff's Department provides policing services to the City of Kuna via a joint powers agreement relating to law enforcement services. That is the only element in this line item. The agreement is annual and parallels the City's fiscal year (Oct. 1 - Sept. 30). The contract rate is set annually via the aforementioned agreement. -

Staffing: 1 chief, 2 sergeants, 8 deputies, 2 detectives, 3 school resource officers (1 full time at Kuna High and 1 at Kuna Middle School/Initial Point 1 one at the elementary level), 1 administrative staff member. The school resource officers are paid for by the school district for nine months out of the year while the County pays for them during the other three months of the year....at least one of them assists with child-related cases in Kuna during that time. -

Other: The FYE 2016 proposed budget does include health and retirement expenditure cost increases of approximately \$20,000. The County Commissioners are considering a COLA for staff which amounts to an approximately \$23,500 increase....the COLA values are included here as it is believed the Commissioners will approve it. Should it not be approved, it will be removed from the budget request. Other cost increases in the contract include on-body video cameras for the officers, and shared services calculated credit decrease since Kuna officers experienced a greater call volume and required more help from Ada County covering calls. However, they were able to cut costs elsewhere to mitigate some of the cost increases, particularly in vehicle and fuel expenditures. Included in this budget (within operating expenses) is the funding for TIP (Trauma Intervention Program). The program cost for FYE 2016 is \$1,928.40 (\$.12 per capita). TIP expenditures were new in FYE 2015 but were paid for by the ACSO rather than being passed through directly to the City. This program is used when community social services are needed to help family members experiencing the death or injury of a loved one, witnesses and bystanders on the scene of a tragic event, disoriented elderly, drivers who accidentally injure or kill someone in a traffic accident, children experiencing the injury or death of a parent, survivors of fires, victims of violent or traumatic crimes, survivors of suicide, etc. They are available 24/7 within 20 minutes of the time they are contacted and will respond to any location (home, accident scene, hospital, etc.). All TIP volunteers graduate from a National Training Academy, complete a 3 month field-training period, pass a thorough background check and attend mandatory continued education. TIP volunteers provide the emotional support that survivors of tragic accidents need, serve as information liaisons between the survivor and the system(s), serve as protectors, and help the survivors get organized by providing a resource guide containing helpful information.

Ada County Sheriff's Office Budget Breakdown	Cumulative	FYE 2016	FYE 2015	FYE 2014	FYE 2013	FYE 2012	FYE 2011	
<i>Personnel</i>		\$1,485,661	\$1,444,017	\$1,444,017	\$1,394,241	\$1,244,942	\$1,205,695	\$1,485,661
5-Yr. Delta	\$279,966	\$41,644	\$0	\$49,776	\$149,299	\$39,247	-	
Year over year trend	23%	3%	0%	4%	12%	3%	-	
<i>Vehicles</i>		\$108,204	\$136,551	\$119,095	\$93,202	\$107,292	\$112,516	\$108,204
5-Yr. Delta	(\$4,312)							
Year over year trend	-4%	-21%	15%	28%	-13%	-5%	-	
<i>Operating Expenses</i>		\$35,710	\$36,162	\$30,804	\$30,228	\$30,296	\$44,575	\$35,710
5-Yr. Delta	(\$8,865)							
Year over year trend	-20%	-1%	17%	2%	0%	-32%	-	
<i>Equipment</i>		\$38,208	\$22,477	\$22,477	\$22,477	\$22,477	\$22,477	\$38,208
5-Yr. Delta	\$15,731							
Year over year trend	70%	70%	0%	0%	0%	0%	-	

Support Services		\$18,270	\$16,695	\$19,530	\$15,750	\$18,200	\$16,625	\$18,270
5-Yr. Delta	\$1,645							
Year over year trend	10%	9%	-15%	24%	-13%	9%	-	
Shared Services Credit ¹		(\$116,149)	(\$130,754)	(\$116,969)	(\$134,571)	(\$144,857)	(\$153,366)	(\$116,149)
5-Yr. Delta	(\$37,217)							
Year over year trend	-24%	-11%	12%	-13%	-7%	-6%	-	
Total Budget		\$1,569,904	\$1,525,148	\$1,518,954	\$1,421,327	\$1,278,350	\$1,248,522	
5-Yr. Delta	\$321,382							
Year over year trend	26%	2.9%	0.4%	6.9%	11.2%	2.4%	-	
Grand Total:								\$1,569,904

¹ The Shared Services Credit is a formula promulgated by the ACSO to encourage Ada County and City of Kuna deputies to respond to calls within each other's jurisdiction. The formula has not been shared with the City and was used in the past by ACSO to encourage the City to keep its police force at a fully staffed level.

Projected Expenditure Allocation: The contract is paid for in equal monthly installments.

	<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	\$130,825	\$130,825	\$130,825	\$130,825	\$130,825	\$130,825	\$130,825	\$130,825	\$130,825	\$130,825	\$130,825	\$130,825	\$1,569,904

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>
\$1,525,148	\$1,525,148	\$1,518,954	\$1,518,955	\$1,421,327	\$1,421,310	\$1,278,350	#NAME?	\$1,248,522	\$1,245,298

*forecast

PUBLIC SAFETY EXPENDITURES GROUP

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6203	Prosecutorial Services	Expenditures related to the prosecution of crimes within the community.

COMPONENTS PLAN TOTAL

Prosecutorial Services: The Ada County Prosecutor's Office provides prosecutorial services to the City of Kuna via a joint powers agreement relating to those services. That is the only element in this line item. The agreement is annual and parallels the City's fiscal year (Oct. 1 - Sept. 30). The contract rate is set annually via the aforementioned agreement. The contract covers the prosecution of Kuna City and State code violations. Any fines resulting from a successful prosecution for misdemeanors are remitted to the City while fines for felonies are kept by the County. -

Ada County Prosecutorial Services Analysis:

	<u>Cumulative</u>	<u>FYE 2016</u>	<u>FYE 2015</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>
Total Budget		\$51,711	\$53,700	\$48,911	\$44,666	\$44,666	\$49,209
5-Yr. Delta	\$2,502	-\$1,989	\$4,789	\$4,245	\$0	-\$4,543	-
Year over year trend	5%	-4%	10%	10%	0%	-9%	-
Grand Total:							\$51,711

Projected Expenditure Allocation: The contract is paid for in equal monthly installments.

	<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	\$4,309	\$4,309	\$4,309	\$4,309	\$4,309	\$4,309	\$4,309	\$4,309	\$4,309	\$4,309	\$4,309	\$4,309	\$51,711

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>
\$53,700	\$53,700	\$48,911	\$48,911	\$44,666	\$44,666	\$44,666	\$44,666	\$49,209	\$49,209

*forecast

PUBLIC SAFETY EXPENDITURES GROUP

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6005	Animal Control Services	Expenditures related to the control of domestic animals within the community in accordance with City Code.

COMPONENTS

PLAN TOTAL

Animal Control Services: The Idaho Humane Society has provided animal control services to the City of Kuna via an annual contract. Services include investigating complaints, responding to calls for service, patrol, issuing citations, necessary courtroom follow up, apprehending and impounding stray animals, picking up dead or injured animals within the road right-of-way, and other services as appropriate. The contract term parallels the City's fiscal year (Oct. 1 - Sept. 30). The contract rate is set annually via the aforementioned agreement. According to IHS as of the time of budgeting, the City of Kuna population represents approximately 4% of the population base which they serve and Kuna service calls represent 5% of the total calls for the jurisdictions they server. At the same time, Kuna pays 3% of the total contract amount IHS receives for animal control services. IHS has stated they would like for Kuna's share of the contract to be at 4%-5% (consistent with Kuna activity). As a result, they have projected a 4% increase to \$59,675 to get Kuna to 3.5% of the total contract amount IHS receives for control services.

Idaho Humane Society Contract History:

	<u>Cumulative</u>	<u>FYE 2016</u>	<u>FYE 2015</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>
Total Budget		\$59,675	\$57,175	\$54,452	\$49,452	\$49,452	\$45,669
5-Yr. Delta	\$14,006	\$2,500	\$2,723	\$5,000	\$0	\$3,783	-
Year over year trend	31%	4%	5%	10%	0%	8%	-
Total:							\$59,675

Projected Expenditure Allocation: The contract is paid for in equal monthly installments.

	<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	\$4,973	\$4,973	\$4,973	\$4,973	\$4,973	\$4,973	\$4,973	\$4,973	\$4,973	\$4,973	\$4,973	\$4,973	\$59,675

Cash Flow Element?:

YES

Animal Tags: In addition to animal control services provided by IHS, the purchase of animal tags used for the required licensure of dogs within the City are recorded here. Animal tags have historically been purchased one time per year with a pre-stamped number on them. The City then issues and tracks those license numbers. Tags are typically purchased in lots of up to 500.

Animal Tag Budget History:

<u>Cumulative</u>	<u>FYE 2016</u>	<u>FYE 2015</u>	<u>FYE 2014</u>	<u>FYE 2013</u>	<u>FYE 2012</u>	<u>FYE 2011</u>
	\$190	\$190	\$190	\$190	\$0	\$170

5-Yr. Delta	\$20	\$0	\$0	\$0	\$190	-\$170	-
Year over year trend	12%	0%	0%	0%	#DIV/0!	-100%	-

Total: \$190

Projected Expenditure Allocation: The tags are typically purchased in October.

	<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	\$190	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$190

Cash Flow Element?: YES

Grand Total: \$59,865

Overall Projected Expenditure 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	\$5,163	\$4,973	\$4,973	\$4,973	\$4,973	\$4,973	\$4,973	\$4,973	\$4,973	\$4,973	\$4,973	\$4,973	\$59,865

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>
\$57,365	\$57,454	\$54,642	\$54,035	\$49,642	\$49,550	\$49,452	\$49,641	\$45,839	\$45,778

*forecast

LABOR AND BENEFITS

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
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01-5000 Salaries & Wages - Elected Officials Gross salary and/or wages paid to elected officials for services rendered.

COMPONENTS

PLAN TOTAL

Elected Officials: Consists of 5 elected officials (1 mayor plus 4 city council members). Each is elected for a four-year term, staggered every two years. The compensation for elected officials has historically been charged 100% to the General Fund. However, beginning in FYE 2016 the compensation will be allocated to all major operating funds.

Mayor: The Mayor's compensation has historically been based upon part-time status. However, in FYE 2015 the City Council voted to increase the pay of the Mayor to \$62,000 annually (from \$30,000 annually) commensurate with full-time status and including full benefits. The status change is made effective with the first City Council meeting in January, 2016 (the date at which the new Mayor is expected to be sworn in). The outgoing Mayor will receive compensation at the former rate up through the first City Council meeting in January, 2016. Since the former Mayor will have only been Mayor for one of the two scheduled City Council meetings in January, pay will be provided to the outgoing Mayor at 50% of the old monthly rate. There are twelve regular pay periods during the year with accrual adjustments for pay periods that carry over between fiscal years - one at the outset of the year and one at conclusion of the year. The aforementioned numbers are built into the calculation.

City Council: The compensation for City Council members has been \$9,000 per year historically and is the same this year, not receiving full benefits (no change was approved when the Mayor's increase was approved). There are twelve regular pay periods during the year with accrual adjustments for pay periods that carry over between fiscal years - one at the outset of the year and one at conclusion of the year. The aforementioned numbers are built into the calculation.

Elected Official Budget History:

	FYE 2016	FYE 2015	FYE 2014	FYE 2013	FYE 2012	FYE 2011
Total Budget	\$94,167	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000
Portion Allocated to the General Fund	\$84,750	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000

Grand Total: **\$84,750**

Projected Expenditure Allocation: Payroll occurs bi-weekly. There are 26 full pay periods and a partial month accrual for time worked but not paid in the current year.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$4,950	\$4,950	\$4,950	\$8,475	\$7,350	\$7,350	\$7,350	\$7,350	\$7,350	\$7,350	\$7,350	\$9,975	\$84,750

Cash Flow Element?: YES-PARTIAL

Cash Flow Deviation: The first pay date in FYE 2016 is a cash outflow but not an expense as it is accrued back to FYE 2015. The first pay date in FYE 2017 is a cash outflow for FYE 2017 but is accrued back to FYE 2016. As a result, the cash flow will vary slightly in October and September from the allocations above

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Cash Flow Allocation	\$4,950	\$4,950	\$4,950	\$8,475	\$7,350	\$7,350	\$7,350	\$7,350	\$7,350	\$7,350	\$7,350	\$7,350	\$82,125

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
\$66,000	\$67,179	\$66,000	\$67,143	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000

*forecast

LABOR AND BENEFITS

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-5005	Salaries & Wages - Staff	Gross salary and/or wages paid to Kuna City staff.

COMPONENTS PLAN TOTAL

Staff: Consists of allocated salaries and wages from the City Clerk's Office, City Treasurer's Office, Facilities Maintenance, and the City Attorney.

Grand Total: **\$207,546**

Projected Expenditure Allocation: There are 26 bi-weekly pay periods with 2 pay periods in each month save for March and September, which each have 3. There is a partial pay period at the beginning and end of the year to account for accruals for payroll earned in one year but paid for in another.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$15,659	\$15,700	\$15,740	\$15,740	\$15,795	\$23,692	\$15,795	\$15,795	\$15,795	\$15,795	\$15,795	\$26,245	\$207,546

Cash Flow Element?: YES-PARTIAL

Cash Flow Deviation: for FYE 2017 but is accrued back to FYE 2016. As a result, the cash flow will vary slightly in October and September from the allocations above

	<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 Cash Flow Allocation	\$15,659	\$15,700	\$15,740	\$15,740	\$15,795	\$23,692	\$15,795	\$15,795	\$15,795	\$15,795	\$15,795	\$26,245	\$207,546

Overall 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>
\$225,388	\$226,121	\$219,799	\$218,698	\$182,523	\$183,983	\$188,728	\$189,644	\$216,403	\$180,323

*forecast

LABOR AND BENEFITS

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-5800	OASDI - Employer	The old age, survivors, and disability portion of the Federal Insurance Contributions Act (FICA). Commonly referred to as "social security."

COMPONENTS

PLAN TOTAL

Discussion: This is the employer's required portion and is calculated at 6.2% of gross wages from the Mayor and City Council, City Clerk's Office, City Treasurer's Office, Facilities Maintenance, and the City Attorney. . The employee pays 6.2% and the employer must also pay 6.2%. In 1951 The State of Idaho secured Social Security and Medicare coverage for state and local employees and elected officials via a Section 218 Agreement between the State and the Social Security Administration - That agreement is on file with the City Treasurer. The City of Kuna was included with absolute coverage. In addition to PERSI, coverage is provided for Social Security and Medicare Consists. This makes Social Security and Medicare contributions required for employees and elected officials of the City of Kuna. There is a maximum wage base upon gross earnings for CY 2016, that amount is projected to be \$128,400. There are not City employees at that level.

Grand Total:

\$18,122

Projected Expenditure Allocation: There are 26 bi-weekly pay periods with 2 pay periods in each month save for March and September, which each have 3. There is a partial pay period at the beginning and end of the year to account for accruals for payroll earned in one year but paid for in another. Payment is made to the SSA the week following each pay period end.

	<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	\$1,367.31	\$1,370.91	\$1,374.39	\$1,374.39	\$1,379.16	\$2,068.74	\$1,379.16	\$1,379.16	\$1,379.16	\$1,379.16	\$1,379.16	\$2,291.65	\$18,122

Cash Flow Element?:

YES-PARTIAL

Cash Flow Deviation: The first pay date in FYE 2016 is a cash outflow but not an expense as it is accrued back to FYE 2015. The first pay date in FYE 2017 is a cash outflow for FYE 2017 but is accrued back to FYE 2016. As a result, the cash flow will vary slightly in October and September from the allocations above

	<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 Cash Flow Allocation	\$1,367	\$1,371	\$1,374	\$1,374	\$1,379	\$2,069	\$1,379	\$1,379	\$1,379	\$1,379	\$1,379	\$2,292	\$18,122

Overall 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>
\$18,066	\$14,020	\$17,720	\$13,559	\$15,408	\$11,407	\$15,793	\$11,758	\$17,509	\$11,180

*forecast

LABOR AND BENEFITS		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-5810	Medicare - Employer	The medical insurance portion of the Federal Insurance Contributions Act (FICA).

COMPONENTS	PLAN TOTAL
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Discussion: This is the employer's required portion and is calculated at 1.45% of gross wages from the Mayor and City Council, City Clerk's Office, City Treasurer's Office, Facilities Maintenance, and the City Attorney. . The employee pays 1.45% and the employer must also pay 1.45%. There is what is called an Additional Medicare Tax as a result of the Affordable Care Act following December 31, 2012. That rate is .9% on amounts earned over several thresholds depending on filing status. No City of Kuna employees have reached that level.

<u>Grand Total:</u>	\$4,188
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Projected Expenditure Allocation: There are 26 bi-weekly pay periods with 2 pay periods in each month save for March and September, which each have 3. There is a partial pay period at the beginning and end of the year to account for accruals for payroll earned in one year but paid for in another. Payment is made to the SSA the week following each pay period end.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$315.98	\$316.81	\$317.62	\$317.62	\$318.72	\$478.08	\$318.72	\$318.72	\$318.72	\$318.72	\$318.72	\$529.59	\$4,188

Cash Flow Element?: YES-PARTIAL

Cash Flow Deviation: The first pay date in FYE 2016 is a cash outflow but not an expense as it is accrued back to FYE 2015. The first pay date in FYE 2017 is a cash outflow for FYE 2017 but is accrued back to FYE 2016. As a result, the cash flow will vary slightly in October and September from the allocations above

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Cash Flow Allocation	\$316	\$317	\$318	\$318	\$319	\$478	\$319	\$319	\$319	\$319	\$319	\$530	\$4,188

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
	\$4,225	\$3,279	\$4,144	\$3,171	\$3,604	\$2,668	\$3,694	\$2,750	\$4,095	\$2,615

*forecast

LABOR AND BENEFITS		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-5820	Group Medical Insurance	Group health insurance premiums paid on behalf of City employees under a qualified employer sponsored plan.

COMPONENTS	PLAN TOTAL
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Health Insurance: The City currently pays 100% of employee premiums for full-time employees and recently adopted the payment for benefits for the Mayor beginning in January, 2016 (City Council members can opt into health coverage but must pay for their coverage). In addition to the Mayor, the allocation of the City Clerk's Office, City Treasurer's Office, Facilities Maintenance, and the City Attorney are included here. At the time of budgeting there was an ongoing effort underway to find a solution to make it affordable for employees to add dependents onto the coverage. Several options have surfaced, including a dual option plan, including and HSA option. At the time of budgeting there was still lost of loose ends yet to try and tie up. The City Council expressed interest in allowing a change in structure at a dollar amount consistent and not to exceed the expected dollar amount of coverage under the current provider (Regence). Regence has stated they are unwilling to provide premium quotes this far out from the renewal date (December 1) but have stated any premium increase would likely be 10% or less. Since there is still uncertainty about switching plans, this budget will include the 10% increase in premiums. Premium increases will go into effect December 1.

<u>Coverage Type</u>	<u>Current Rate/Month</u>	<u>10% Increase</u>	<u>New Rate</u>
Employee	\$552.60	\$55.26	\$607.86
1 Child Add-On	\$237.10	\$23.71	\$260.81
Spouse Add-On	\$774.40	\$77.44	\$851.84
2+ Children Add-On	\$497.80	\$49.78	\$547.58
Family Add-On	\$1,097.00	\$109.70	\$1,206.70

The City does not currently pay premiums for dependent coverage. However, there exists a current policy which states the City will pay for 50% of the dependent premiums for appointed officials only. There are currently two appointed officials on this program - City Engineer, P&Z Director. Under the proposed plan change that would go away and all employees would have some level of dependent coverage available. Neither the Engineer nor the P&Z Director's cost allocations are included here.

Total: **\$32,612**

COBRA: Also included in this line item are the monthly premiums for COBRA (Consolidated Omnibus Reconciliation Act) administraton by Benefit Magagers. They manage the communication with employees who leave the employ of the City of Kuna. Former employees can opt to retain their health insurance coverage with the City for a time certain - the former employee is responsible for the premiums. The premiums are \$1.30 per employee per month. **\$89**

Grand Total: **\$32,700**

Projected Expenditure Allocation: Payment is made to the providers monthly.

	<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	\$2,452.52	\$2,452.52	\$2,779.52	\$2,779.52	\$2,779.52	\$2,779.52	\$2,779.52	\$2,779.52	\$2,779.52	\$2,779.52	\$2,779.52	\$2,779.52	\$32,700

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>
\$27,851	\$27,851	\$26,554	\$19,922	\$22,198	\$12,456	\$23,730	\$14,649	\$27,201	\$23,228

*forecast

LABOR AND BENEFITS

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-5830	Group Life Insurance	Group life insurance premiums paid on behalf of City employees under a qualified employer sponsored plan.

COMPONENTS

PLAN TOTAL

Life Insurance: The City currently pays 100% of employee premiums for full-time employees and for the Mayor and City Council. The policy is a \$10,000 accidental death & dismemberment life insurance policy. In addition to the Mayor and City Council, the allocation of the City Clerk's Office, City Treasurer's Office, Facilities Maintenance, and the City Attorney are included here. The plan renews January 1. The current rate is \$2.80 per month per covered employee. No rate change is anticipated.

Coverage Type	Current Rate/Month	0% Increase	New Rate
Employee	\$2.80	\$0.00	\$2.80

Grand Total:

\$312

Projected Expenditure Allocation: Payment is made to the provider monthly.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$25.97	\$25.97	\$25.97	\$25.97	\$25.97	\$25.97	\$25.97	\$25.97	\$25.97	\$25.97	\$25.97	\$25.97	\$312

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
\$301	\$301	\$298	\$422	\$286	\$369	\$294	\$286	\$523	\$499

*forecast

LABOR AND BENEFITS

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-5840	PERSI Employer 401 (a)	Required employer contributions to the Public Employees Retirement System of Idaho

COMPONENTS

PLAN TOTAL

Employer Contributions: A 401 (a) is a defined contribution retirement plan under the IRS Tax Code. Municipalities in Idaho are required to contribute on behalf of employees and elected officials. PERSI put forth a rate increase in 2009 at a total of 5.31% (~2/3 employer & 1/3 employee) allocated over three years (2011, 2012, 2013). The increase was intended to help maintain the unfunded pension benefit obligation at statutory rates (below 25 years). However, the recovery in the market made it possible to not implement any increase until July 1, 2013. The increase in 2013 was not the entire 5.31%, so it is possible the increase could happen in the upcoming year. The employer rate, if it increases, would move from the current 11.32% to 12.24% and the employee contribution would change from 6.79% to 7.34%. The required contribution rate during FYE 2015 was 11.32% of gross wages on eligible employees and elected officials. The budget for FYE 2016 will include a rate of 11.32% through July 1 and 12.24% for the remainder of the year. Contributions are for the Mayor and City Council, the allocation of the City Clerk's Office, City Treasurer's Office, Facilities Maintenance, and the City Attorney. The current sitting Mayor has opted out of PERSI. PERSI contact is Lisa Con.

Grand Total: \$33,636

Projected Expenditure Allocation: Payment is made to the provider following each pay period. There are 26 bi-weekly pay periods with 2 pay periods in each month save for March and September, which each have 3.

	<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	\$2,587.36	\$2,587.36	\$2,587.36	\$2,587.36	\$2,587.36	\$3,881.04	\$2,587.36	\$2,587.36	\$2,587.36	\$2,587.36	\$2,587.36	\$3,881.04	\$33,636

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>
*forecast	\$30,144	\$29,420	\$29,500	\$28,207	\$23,193	\$24,121	\$27,058	\$25,012	\$29,998	\$26,578

LABOR AND BENEFITS

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-5850	Worker's Compensation Insurance	Required insurance providing wage replacement and medical benefits to employees injured in the course of employment

COMPONENTS PLAN TOTAL

Insurance Premiums: The insurance provider is the Idaho State Insurance Fund. Rates are based upon job/class duties and vary based upon the history of claims and are relative to risk. While the City has no control over class rates, it does have control over the Experience Modification Factor (a multiplier applied to the premium). The level of the multiplier is based largely on the City's history of claims. The Experience Modification Factor for Kuna has dropped materially over the past few years due to fewer claims than in past years. That rate history is listed below. Included here are premiums for the allocation of the Mayor & City Council, City Clerk's Office, City Treasurer's Office, Facilities Maintenance, and the City Attorney.

Experience Modification Rate History

2010	1.17
2011	1.35
2012	1.08
2013	1.53
2014	1.09
2015	1.08

Grand Total: \$1,482

Projected Expenditure Allocation: Payment is made to the provider quarterly, but accruals are made each pay period.

	<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	\$114	\$114	\$114	\$114	\$114	\$171	\$114	\$114	\$114	\$114	\$114	\$171	\$1,482

Cash Flow Element?:

YES/Mixed

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
\$798	\$798	\$850	\$998	\$1,411	\$1,211	\$1,096	\$1,127	\$4,303	\$5,611

*forecast

LABOR AND BENEFITS

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-5860	Group Dental & Vision Insurance	Group dental and vision insurance premiums paid on behalf of City employees under a qualified employer sponsored plan.

COMPONENTS

PLAN TOTAL

Health Insurance: The City currently pays 100% of employee premiums for full-time employees and recently adopted the payment for benefits for the Mayor beginning in January, 2016 (City Council members can opt into coverage but must pay for their coverage). In addition to the Mayor, the allocation of the City Clerk's Office, City Treasurer's Office, Facilities Maintenance, and the City Attorney are included here. Both plans renew January 1. A 2% increase in premiums is projected.

<u>Dental Coverage Type</u>	<u>Current Rate/Month</u>	<u>2% Increase</u>	<u>New Rate</u>
Employee	\$38.85	\$0.78	\$39.63
1 Child Add-On	\$33.22	\$0.66	\$33.88
Spouse Add-On	\$38.86	\$0.78	\$39.64
2+ Children Add-On	\$52.08	\$1.04	\$53.12
Family Add-On	\$83.34	\$1.67	\$85.01
<u>Vision Coverage Type</u>	<u>Current Rate/Month</u>	<u>10% Increase</u>	<u>New Rate</u>
Employee	\$5.95	\$0.12	\$6.07
Children Add-On	\$6.78	\$0.14	\$6.92
Spouse Add-On	\$5.94	\$0.12	\$6.06
Family Add-On	\$14.40	\$0.29	\$14.69

The City does not currently pay premiums for dependent coverage. However, there exists a current policy which states the City will pay for 50% of the dependent premiums for appointed officials only. There are currently two appointed officials on this program - City Engineer, P&Z Director. Neither the Engineer nor the P&Z Director's cost allocations are included here.

Grand Total:

\$2,993

Projected Expenditure Allocation: Payment is made to the providers monthly.

	<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	\$249	\$249	\$249	\$249	\$249	\$249	\$249	\$249	\$249	\$249	\$249	\$249	\$2,993

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>
\$2,265	\$2,265	\$2,794	\$2,676	\$2,351	\$2,420	\$2,381	\$2,217	\$2,550	\$2,501

*forecast

LABOR AND BENEFITS

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6280	Unemployment Expenses	Expenditures related to unemployment compensation claims.

COMPONENTS PLAN TOTAL

Unemployment Insurance: The City is on a "cost reimbursement" plan with the State of Idaho due to the low occurrence of layoffs. This plan requires no premiums to be paid, rather the City pays the full charge for any claim if made. No charges anticipated in FYE 2016.

Grand Total: \$0

Projected Expenditure Allocation: Payment is made to the providers monthly.

	<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

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6300	Fuel Expenditures	Purchase of fuel for the operation of automobiles.

COMPONENTS PLAN TOTAL

Fuel: The City has a fleet agreement with Wex for the purchase of fuel on fleet cards which yields a small savings from the pump price. Two administrative vehicles under this domain, a Ford Fusion and a Ford Crown Victoria. While average fuel prices have stabilized, it is likely they will rise during the year. Split with P&Z.

	<u>EMPG</u>	<u>\$/GAL.</u>	<u>MILEAGE</u>	
Ford Fusion	28	\$3.50	3,600	\$450
Ford Crown Victoria	20	\$3.50	2,000	\$350
<u>Allocated Grand Total:</u>				<u>\$600</u>

Projected Expenditure Allocation: Equal monthly allocation is planned.

	<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	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$600

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>
\$692	\$600	\$1,742	\$561	\$543	\$337	\$448	\$170	\$330	\$160

*forecast

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6305	Maintenance & Repair - Vehicles	Maintenace and repairs of automobiles.

COMPONENTS PLAN TOTAL

M&R: Routine and general maintenance & repair of the two administrative vehicles under this domain, a Ford Fusion and a Ford Crown Victoria. Also included here are unplanned repairs. Routine maintenance includes lube and oil services and other general upkeep. Projection based upon historical activity. Split with P&Z. \$150

Allocated Grand Total: \$113

Projected Expenditure Allocation: Equal monthly allocation is planned.

	<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	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$600

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>
\$600	\$109	\$600	\$101	\$333	\$750	\$320	\$66	\$264	\$382

*forecast

GENERAL GOVERNMENT

ACCOUNT # ACCOUNT NAME ACCOUNT DESCRIPTION

01-6142 Maintenance & Repair - Equipment Maintenance and repairs of equipment.

COMPONENTS

PLAN TOTAL

IT Services Network Support: Third party contract with Integrinet Solutions to provide computer network and support. Includes contracted guarantee amount + unexpected items + anti-virus software license renewal + domain name renewals (all via Integrinet)

Weekly Contracted Hours	2	Unanticipated Computer Network Maintenance Charges	\$6,000.00
Annual Contract Hours	104	License and domain name renewals via Integrinet	\$1,500.00
Contract Hrly. Rate	\$88		
Annual Contract Amount	\$9,156.00		
Annual Server Monitoring Costs	\$900.00		
	<u>\$10,056.00</u>		<u>\$7,500.00</u>

Allocated Total:

\$4,916

Copy/Print Machines City Hall: Maintenance and lease contract for two copy machines located at City Hall - used for all City business. The contract is with Hocohan Holdings, Inc. doing business as Valley Office Systems.

<u>Sharp MXM503N B/W</u>		<u>Sharp MX4110N B/W & COLOR</u>	
Monthly Lease (60-Month)	\$176.75	Monthly Lease (60-Month)	\$176.75
Rate Per B/W Copy	\$0.0077	Rate Per B/W Copy	\$0.0106
Rate Per Color Copy	N/A	Rate Per Color Copy	\$0.0653
Annual Lease	\$2,121.00	Annual Lease	\$2,121.00
Annual Use - Monthly Avg. Used	\$660	Annual Use - Monthly Avg. Used	\$2,484
	<u>\$2,781.24</u>		<u>\$4,604.76</u>

Allocated Total:

\$2,068

Allocated Grand Total:

\$6,984

Projected Expenditure Allocation: Equal monthly allocation is planned.

	<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	\$582	\$582	\$582	\$582	\$582	\$582	\$582	\$582	\$582	\$582	\$582	\$582	\$6,984

Cash Flow Element?:

YES

Overall 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>								
\$6,201	\$6,321	\$4,686	\$6,509	\$6,035	\$6,355	\$6,528	\$5,832	\$7,000	\$4,377		

*forecast

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6140	Maintenance & Repair - Building	Maintenace and repairs to buildings and the immediate grounds upon which the building rests.

COMPONENTS

PLAN TOTAL

City Hall: Includes annual inspection and maintenance of fire extinguishers and a small budget for unanticipated items. The building is leased and per the contract the City is responsible for upkeep, maintenance, repair, and replacement of tenants improvements , light bulbs, carpet/floor covering interior walls, ceilings, interior windows and doors, window coverings, exterior landscaping, and snow removal.

\$1,000

History Center: The History Center is occupied by a separate legal entity from the City of Kuna. This entity formerly occupied a small tin building located in the greenbelt park area, which was maintained out of this fund. The History Center has since been moved to the City-owned facility formerly referred to as the "water shop" located at 329 W. Main. There has been no established agreement with the City for occupation of the building. A small budget is included for unanticipated items.

\$200

Allocated Grand Total:

\$480

Projected Expenditure Allocation: Equal monthly allocation is planned.

	<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	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$40	\$480

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>
\$421	\$250	\$421	\$132	\$1,000	\$2,073	\$960	\$890	\$395	\$267

*forecast

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6025	Janitorial	Services and supplies for maintaning cleanliness and sanitation in City facilities.

COMPONENTS

PLAN TOTAL

City Hall: Consists of a third party janitorial contract with Western Building Maintenance and the acquisition of janitorial supplies (paper and soap supplies only - the janitorial entity provides the cleaning agents)

Western Building Maintenance:	2x Per Week Surface Cleaning of City Hall	
Charge Per Month:	\$212.34	
<u>Allocated Total:</u>		\$713
Janitorial Supplies		
Projection Per Quarter:	\$110	
<u>Allocated Total:</u>		\$123
<u>Allocated Grand Total:</u>		<u>\$837</u>

Projected Expenditure Allocation: Janitorial services monthly, janitorial supplies quarterly.

	<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	\$59	\$59	\$90	\$59	\$59	\$90	\$59	\$59	\$90	\$59	\$59	\$90	\$837

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>
\$1,051	\$1,121	\$967	\$2,739	\$761	\$2,341	\$2,176	\$2,773	\$2,548	\$3,545

*forecast

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6211	Rent - Buildings & Land	Payments for the lease or rent of facilities and land.

COMPONENTS

PLAN TOTAL

City Hall: City Hall is the only facility that falls under this domain. The facility is rented from Tim Gordon as an operating lease. Current monthly rent is \$4,582.97 and increases by a factor of 2% each fiscal year per contract terms. \$55,435

City Hall Current Monthly Rent:	\$4,528.97
Contract Increase in FYE 2016	2.00%
City Hall Monthly Rent For FYE 2016	\$4,619.55

Allocated Grand Total: \$15,522

Projected Expenditure Allocation: Paid monthly.

	<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	\$1,293	\$1,293	\$1,293	\$1,293	\$1,293	\$1,293	\$1,293	\$1,293	\$1,293	\$1,293	\$1,293	\$1,293	\$15,522

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
\$15,423	\$15,078	\$15,121	\$14,884	\$11,907	\$11,588	\$10,752	\$10,667	\$11,709	\$11,431

*forecast

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6290	Utilities	Expenditures for electricity, natural gas, and propane.

COMPONENTS

PLAN TOTAL

Idaho Power: Electricity consumption fluctuates mildly due to weather extremes throughout the year. Idaho Power must appeal to the Idaho Public Utilities Commission for either a Power Cost Adjustment (PCA) or a Fixed Cost Adjustment (FCA). The PCA allows IDPCO to adjust rates up or down to reflect that portion of costs that change every year due to factors largely beyond the company's control. The FCA is designed to ensure IDPCO its fixed costs of delivering energy even when energy sales and revenue decline due to reduced consumption. In June 1, 2015, the FCA increased by .35% but was offset by a slightly more than 1% decrease in the PCA. However, those changes are for residential customers. There are no other pending increases at this time for Idaho Power. In prior years IDPCO was awarded variant double-digit rate increases. The forecast for FYE 2015 will be used as a conservative projection for establishing the FYE 2016 budget. City Hall is the primary facility under this domain. However, The History Center is occupied by a separate legal entity from the City of Kuna. This entity formerly occupied a small tin building located in the greenbelt park area, which was maintained out of this fund. The History Center has since been moved to the City-owned facility formerly referred to as the "water shop" located at 329 W. Main. There has been no established agreement with the City for occupation of the building. A small budget is included for power consumption.

<i>City Hall</i>	\$6,967
<i>History Center</i>	\$1,200
<u>Allocated Total:</u>	\$2,287

Intermountain Gas: Natural gas consumption can fluctuate materially due to weather extremes throughout the year. Intermountain Gas must appeal to the Idaho Public Utilities Commission for a rate adjustment. To date, there has been no such appeal. The City Hall is the only facility under this domain.

<i>City Hall</i>	\$4,900
<u>Allocated Total:</u>	\$1,372

Allocated Grand Total: \$3,659

Projected Expenditure Allocation: Based upon the FYE 2014 total General Fund actual monthly results (the most recent completed year) for IDPCO and Int. Gas combined.

	<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 Expense \$	\$6,346	\$7,756	\$22,678	\$32,453	\$42,280	\$50,958	\$58,563	\$65,743	\$73,347	\$81,123	\$89,112	\$103,067	\$633,425
FYE 2014 Expense %	1.00%	1.22%	3.58%	5.12%	6.67%	8.04%	9.25%	10.38%	11.58%	12.81%	14.07%	16.27%	100.00%
FYE 2016 Projected Allocation	\$37	\$45	\$131	\$187	\$244	\$294	\$338	\$380	\$424	\$469	\$515	\$595	\$3,659

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
\$2,132	\$3,752	\$2,132	\$4,114	\$5,133	\$4,542	\$3,818	\$4,125	\$4,200	\$4,843

*forecast

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6255	Telephone	Expenditures for telephone service, small hardware, and maintenance

COMPONENTS

PLAN TOTAL

Integra Telecom: The City leases a PRI T1 through fiber(ethernet over copper) line through which co-mingled telephone and data traffic travel to and from City Hall and the NWWTP flow. The lease began April, 2015 and ends April, 2018. In addition, the PBX phone line extensions for the City are provided along with long distance service. Service costs are consistent monthly based upon contract rates. Prior to September, 2014 the City was leasing a very slow T1 line and as a result of this change in bandwidth, increasing annual overall City costs by nearly \$10,000.

\$25,320

Allocated Total:

\$7,090

DataTel Communications: The City entered into a maintenance agreement to maintain the City's PBX phone system, including all routine and remedial maintenance with labor and parts. The agreement auto renews each September unless 30 days prior written notice is given by either party. DataTel operates under the name Advanced Communications, Inc. The contract is \$1,344 annually and paid quarterly. Also included here is \$500 for unanticipated phone repairs and hardware replacement not covered by the contract (a single Mitel 5320 phone on the City's PBX is nearly \$500).

\$1,844

Allocated Total:

\$516

Verizon & Century Link: These vendors are also processed to the "telephone" general ledger account, with only Verizon falling under this domain. The Fleet/Maintenance supervisor City-issued cellular telephone is allocated here.

\$129

Allocated Grand Total:

\$7,735

Projected Expenditure Allocation: Integra Telecom paid monthly, DatTel paid quarterly.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$590.79	\$591	\$720	\$591	\$591	\$720	\$591	\$591	\$720	\$591	\$591	\$720	\$7,606

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
\$4,801	\$6,070	\$4,800	\$4,480	\$3,621	\$4,045	\$9,145	\$7,861	\$7,326	\$4,879

*forecast

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6202	Professional Services	Expenditures for professional services provided by third parties (auditing, engineering, legal, consultative, etc.)

COMPONENTS

PLAN TOTAL

Annual Financial Audit: The City has engaged the services of Bailey & Company as independent auditors of the City's financial information. The audit is expected to be completed prior to February 1 with payment made in February.

\$8,900

Allocated Total:

\$3,382

Outside Legal Services: No expectation of need at the time of budgeting.

\$0

Allocated Total:

\$0

Codification of City Ordinances: Codification of municipal code by Municipal Code Corporation (MCC). Due to the high cost of codification each time, the City opted to only codify one time per year but in the meantime all code changes sent to MCC will be placed upon MCC's "NOW" portion of their website so there is updated information available to those that want to view it electronically. The City's website was expected to be linked to the "NOW" link in a prior year. The codification occurs one time per year and varies in cost based upon the volume of ordinances to codify. Codification includes online codification as well as printed publications. Projection based upon prior year activity adjusted for increased volume in FYE 2016 as recent P&Z codification was apparently not all processed for codification.

\$8,650

Codification of All Ordinances \$8,000.00

Online City Code Hosting \$500.00

Online Code Bank \$150.00

\$8,650.00

Allocated Total:

\$1,211

Plumbing & Electrical Permit Inspections: Contracts with third parties began in FYE 2015. Those fees only apply to the P&Z domain. No charges under this domain.

\$0

Idaho State Police: New employee FBI background check. Each new employee (all new employees) are subject to a background check conducted by the FBI via the Idaho State Police - involves fingerprinting. The fee is \$39.75 in 2015 and no anticipated to change. The City pays this fee.

\$80

St. Luke's Occupation Health Services: New employee pre-employment drug screen. Each new employee (all new employees) are subject to a pre-employment drug screen - cost of \$40 - paid by the City. Additionally, employees injured on the job will be subject to a drug screen. Employees in Public Works obtain a Hepatitis A and Hepatitis B immunization every few years at \$168 per employee (not included under this domain).

\$80

Lexis Nexis: Annual Idaho Code supplements prepared and provided in print form to update code books. Cost depends on volume of changes.

\$500

Allocated Total:

\$70

Other Unanticipated: Historically, an amount for unanticipated costs in this area has been budgeted for. This item is not planned for this year.

\$0

Allocated Grand Total:

\$4,823

Projected Expenditure Allocation: Annual audit: February; Codification: December; Online code hosting: June; Background checks: allocated evenly; Drug screens: allocated evenly; Code supplements: June.

	<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	\$13	\$13	\$1,133	\$13	\$3,395	\$13	\$13	\$13	\$174	\$13	\$13	\$13	\$4,823

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
\$6,235	\$4,994	\$9,212	\$9,331	\$37,872	\$8,170	\$32,000	\$34,209	\$30,800	\$28,501

*forecast

note: attorney services were contracted and paid out of this allocated account prior to FYE 2013

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6050	Contract Labor	Expenditures for labor provided by a third party employment agency.

COMPONENTS

PLAN TOTAL

Temporary Records Imaging/Filing Clerk: The City Clerk's Office budgeted for a temporary position in FYE 2015. Initially it was believed the resource would come from an employment agency and was budgeted her accordingly. The resource was not ultimately outsourced from an employment agency, but rather hired directly. That employee's wages were coded here - where they were budgeted until that employee left the employ of the City. The replacement employee was also hired direct and was then charged appropriately to xx-5000 (Salaries & Wages - Staff). Accordingly, there is not anticipated expenditures for FYE 2016 in the account.

\$0

Allocated Grand Total:

\$0

Projected Expenditure Allocation:

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
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
\$2,423	\$1,252	\$561	\$974	\$1,500	\$0	\$0	\$0	\$0	\$0

*forecast

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6130	Liability & Property Insurance	Premiums for liability and property damage insurance coverage.

COMPONENTS

PLAN TOTAL

\$76,784

Public Entity Multi-Lines Insurance Policy: Provided by Idaho Counties Risk Management Program (ICRMP) and underwritten by the Hartwell Corporation via a joint powers agreement. General Terms:

CATEGORY

LIMIT OF INDEMNIFICATION*

Property	\$50,000,000
General Liability	\$3,000,000
Automobile Liability	\$3,000,000
Errors & Omissions	\$3,000,000
Crime Insurance	\$500,000
Machinery Breakdown Ins.	\$10,000,000
Chemical Spraying Activities Liability Insurance	\$500,000
Endorsements (various)	\$50,000,000
*upper limit - level depends on type of damage	

Allocated Total:

\$16,125

Petroleum Storage Tank Fund Insurance: Insurance coverage required to indemnify the City against accidental release from a petroleum storage tank. The City has several storage tanks for generator backup equipment for lift stations and well pumps. These charges apply to Public Works only. No charges under this domain.

\$0

Allocated Grand Total:

\$16,125

Projected Expenditure Allocation: Paid in two halves: March and September

	<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	\$8,062	\$0	\$0	\$0	\$0	\$0	\$8,062	\$16,125

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>
	\$17,085	\$15,390	\$15,149	\$14,462	\$13,309	\$13,309	\$11,404	\$15,515	\$2,640	\$5,633

*forecast

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6190	Postage & Billing	Expenditures for general mail processing and for processing utility bills/payments.

COMPONENTS

PLAN TOTAL

Utility Billing & Lockbox Services: Currently provided by Billing Document Specialists/Valli Information Systems out of Caldwell. The Mayor has been interested in bringing the statement printing/mailling and check receipting back in-house to City Hall, but upon analytical review that is not even remotely cost-effective and would drive costs significantly higher. The solution recommended by the Treasurer and the one which will be pursued is an innovative software provider which interfaces directly with the City's enterprise system (Caselle) to provide electronic bills and electronic payments directly managed via City Hall. This recommended path is expected to save the City money, and save the rate payers time and money. The process is not expected to begin until December, so the existing cost structure will be budgeted for during this cycle as it is the most readily available detail. The existing structure high level detail is below and the cost structure is based upon the level of activity at the time of budgeting with a slight increase to account for slow growth in utility customers.

\$59,205

Statement Printing/Mailing/E-Processing	\$52,798
Lockbox Transactions	\$6,406

Allocated Total:

\$12,433

Post Office Box Rental: Annual renewal of PO Box 76. Due each January.

Allocated Total:

\$80

\$17

Postage Metering Equipment: This includes a postage meter and scale for metering mail from City Hall. The equipment is leased from Neopost. New equipment in FYE 2016. The new equipment is more cost-effective does not require additional costs related to maintenance and postal rate change configuration, resulting in significant savings.

Allocated Total:

\$2,400

\$504

Postage Metering Supplies This includes toner for the metering machine.

Allocated Total:

\$50

\$11

Postage: Electronic postage is purchased via Neopost and downloads directly onto the postage metering equipment. The total budget is a product of postal rates (which tend to increase periodically) and the volume of use. Also included is the annual ACH postage fee of \$50.

Allocated Total:

\$2,317

\$487

Electronic Billing/Payment Marketing: This is a new item this year and is a City marketing campaign to inform utility customers of the online utility billing and payment options. The plan is to utilize three separate mailings throughout the year to establish a high opt-in rate. Post cards would be mailed to each utility customer directing them to the City website to learn more and to sign up. Planned for 5,000 mailers on three separate occasions during the year at \$.50 each (post card USPS rate is currently \$.35).

Allocated Total:

\$7,500

\$1,575

Allocated Grand Total:

\$15,026

Projected Expenditure Allocation: Valli: monthly; USPS: January; Neopost equipment: quarterly; Supplies: September; Postage: monthly; Marketing: December, Feb., June

	<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	\$1,076.63	\$1,076.63	\$1,727.63	\$1,093.43	\$1,601.63	\$1,202.63	\$1,076.63	\$1,076.63	\$1,727.63	\$1,076.63	\$1,076.63	\$1,213.13	\$15,026

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>
	\$15,192	\$13,186	\$13,533	\$11,958	\$12,590	\$10,391	\$12,024	\$11,011	\$14,551	\$15,618

*forecast

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6165	Office Supplies	Expenditures for general office-related items consumed on a day-to-day basis.

COMPONENTS

PLAN TOTAL

Office Supplies: Items include paper, stationery, envelopes, printer toner, writing utensils, folders, etc. Based upon historical need. Also included here is coffee service for City Hall at approximately \$55 per month. The donations from employees for coffee has average \$13 per month in FYE 2015 - those monies are deposited to 01-4185.

\$5,200

Projected Expenditure Allocation: Equal monthly 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	\$433	\$433	\$433	\$433	\$433	\$433	\$433	\$433	\$433	\$433	\$433	\$433	\$5,200

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>
\$5,000	\$5,274	\$4,800	\$4,242	\$4,200	\$3,969	\$2,500	\$3,477	\$5,280	\$3,725

*forecast

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6085	Election Expenses	Expenditures for operating an election.

COMPONENTS

PLAN TOTAL

Election: Ada County took over the administration of all elections, but there is a charge from the County for conducting the election on behalf of the City. The Mayor and two City Council seats are up for re-election in November. Estimate is provided by the City Clerk. In addition, the Mayor would like to plan for a bond election for possibly acquiring the 4th Steet Gym from the Kuna Schoo District - Additional \$5,000 added here as a placeholder for expenditures related to an election for such.

\$6,000

Projected Expenditure Allocation: Expectation is a billing from Ada County in October.

	<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	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000

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>
\$17,000	\$17,000	\$10,000	\$0	\$0	\$0	\$500	\$17	\$7,800	\$7,930

*forecast

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6265	Training & Schooling	Expenditures for training seminars and educational classes that enhance employee skills and provide relevant and updated information related to the job.

COMPONENTS

PLAN TOTAL

Training: Includes a request form the Clerk's Office to attend the ICCTFOA conference hosted by AIC in Sept. (\$200) and the Mountain West Institute put on by BSU in March (\$250). Also included here are various training books and manuals.

\$850

Allocated Total:

\$799

Projected Expenditure Allocation: AIC in Sept.; MWI in March.

	<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	\$400	\$0	\$0	\$0	\$0	\$0	\$400	\$799

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>
\$1,200	\$764	\$2,600	\$438	\$2,000	\$782	\$2,500	\$1,021	\$1,500	\$252

*forecast

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6175	Small Tools	Purchase of durable items with a useful life typically beyond the current use and who's value is less than \$5,000.

COMPONENTS

PLAN TOTAL

Small Tools: Typical items include replacement of computers and hardware which fail or need replaced, office furniture, printer replacement, file cabinets, chairs, etc. No particular items are planned at this time, this account is used as a placeholder for unanticipated items which arise. In prior year, specific items included a program to replace ergonomically incorrect and broken desks/chairs and the purchase of equipment to handle a potential in-house relocate of utility bills.

\$6,000

Thermal Imaging Camera: Specific item requested by the Maintenance supervisor for detecting drafts in windows and doors in City facilities for efficiency reasons.

\$4,000

Allocated:

\$3,600

Allocated Grand Total:

\$9,600

Projected Expenditure Allocation: Equal monthly allocation for all except camera = Oct.

	<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	\$4,100	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$9,600

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>
\$15,744	\$5,788	\$12,000	\$10,512	\$12,000	\$705	\$5,471	\$10,968	\$15,120	\$8,547

*forecast

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6188	Signage	Expenditures related to posting signs or flyers.

COMPONENTS

PLAN TOTAL

Signage: Nothing requested.

\$0

Projected Expenditure Allocation: Equal monthly 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

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	\$0	\$100	\$0	\$100	\$7	\$300	\$50	\$100	\$0

*forecast

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6212	Rent - Equipment	Expenditures related to rental of equipment or tools.

COMPONENTS

PLAN TOTAL

Equipment Rental: There is nothing in particular requested. However, a small amount is projected for unanticipated rental items (i.e., carpet cleaner, etc.)

\$250

Projected Expenditure Allocation: Equal monthly 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

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>
\$2,382	\$0	\$400	\$219	\$412	\$216	\$250	\$310	\$500	\$283

*forecast

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6155	Meetings/Committees	Expenditures related to special committees of the Mayor/Council or staff, hosting dignitaries at periodic benchmarking sessions of the Mayor, and othe similar functions.

COMPONENTS

PLAN TOTAL

Chamber Checks: Holiday gifts for staff and elected officials and P&Z Commission. Historically \$20 to be used at a Chamber of Commerce vendor of choice.

\$1,000

<u>Allocated Total:</u>	\$300
<u>Treasure Valley Partnership Meetings:</u> The Treasure Valley mayors take turns hosting the Treasure Valley Partnership meetings. Two events during the year are planned at Kuna City Hall.	\$550
<u>Allocated Total:</u>	<hr/> \$495
<u>Economic Development Committee Funds:</u> Funds used by the Mayor to support meetings of this committee. All expenditures are for catered in lunch at City Hall. \$1,500 was budgeted prior year, but that was not enough. He has requested \$2,500 this year.	\$2,500
but not spent to date.	<hr/> \$1,000
<u>Transportation Committee:</u> Requested by the Mayor - used to work toward establishing bus routes within the City. \$500 was budgeted prior year but not spent to date.	<hr/> \$500
<u>Bike Path Committee:</u> Requested by the Mayor - used to purchase refreshments, etc. for a committee to work toward establishing bike path routes within the City.	<hr/> \$500
<u>Bike Safety Campaign:</u> Requested by the Mayor - used to raise safety awareness, printing of applications, bicycle license stickers, etc. \$500 budgeted prior year.	<hr/> \$500
<u>Mayor's Dedicated Business Account:</u> Requested by the Mayor - used by the Mayor for City business as necessary. \$1,000 budgeted prior year.	<hr/> \$2,000
<u>Allocated Total:</u>	<hr/> \$1,800
<u>Unforeseen City and Meeting Funds:</u> Requested by the Clerk for unforeseen City-sponsored events and meetings (i.e., tree lighting dedications, parade, proposed art events, etc.)	<hr/> \$1,000
<u>Allocated Total:</u>	<hr/> \$900
<u>Funds for Trails to Initial Point and Kuna Butte:</u> Requested by the Mayor to start the process of working on these trails - possible committee.	<hr/> \$2,000
<u>Mayor's Youth Council:</u> Requested by the Mayor/City Clerk - used as a placeholder for a proposed youth council. Includes registration to leadership conferences for select youth and guiding staff. Fund raisers to offset costs will be done by participating youth. Amount is estimated based on inupt form other cities with a youth council.	<hr/> \$1,000
<u>Allocated Grand Total:</u>	<hr/> \$11,495

Projected Expenditure Allocation: Equal monthly 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	\$958	\$958	\$958	\$958	\$958	\$958	\$958	\$958	\$958	\$958	\$958	\$958	\$11,495

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>
\$5,076	\$3,652	\$538	\$3,512	\$882	\$838	\$2,500	\$1,164	\$2,500	\$1,518

*forecast

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
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01-6270 Travel Lodging and travel expenditures for away-from-base travel to seminars, etc. Also included is mileage reimbursement for employee use of personal vehicles for City purposes (when a City vehicle is not available) at the IRS mileage reimbursement rate.

COMPONENTS	PLAN TOTAL
<u>Mayor Travel:</u> Periodically there are seminars or retreats the Mayor may need to attend out of the area. This provides some funding for those things (i.e., Mayor's retreat in Mccall as it was in 2015) <i>Allocated Total:</i>	\$2,000 <hr/> \$1,800

Projected Expenditure Allocation: Equal monthly 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	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$1,800

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	\$190	\$750	\$0	\$500	\$8	\$200	\$654	\$300	\$96

*forecast

GENERAL GOVERNMENT		
<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6285	Uniforms	Article of clothing with a City logo attached.

COMPONENTS	PLAN TOTAL
<u>Uniforms:</u> No request.	<hr/> \$0

Projected Expenditure Allocation: Equal monthly 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

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	\$0	\$0	\$0	\$0	\$0	\$600	\$0	\$100	\$0

*forecast

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6500	Cash Over/Short	Operation of cash tills or petty cash where the balance in cash does not tie out to the record of transactions.

COMPONENTS

Cash Over/Short: Not budgeted for.

PLAN TOTAL

\$0

Projected Expenditure Allocation: Equal monthly allocation.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
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
\$0	\$157	\$0	\$146	\$0	\$462	\$0	(\$372)	\$0	\$229

*forecast

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6505	Bank Fees	Fees charged by banking and financial institutions for fees and merchant services.

COMPONENTS

PLAN TOTAL

Elavon (Merchant Services): The City's merchant services provider for all incoming credit card transactions. There are four accounts (utility over-the-counter, utility online, P&Z over-the-counter, P&Z online). The fee structure is reduced for utility transactions. This provider will change when the City switches over to electronic utility billing and receipting via Xpress Billpay. The rates at that time will be cheaper. Elavon processes the credit card batches once the gateway provider (Authorize.net) confirms the security of the card and protects the cardholder information. Elavon then moves the to the Federal Reserve and the bank picks it up and posts to the City's account.

\$31,176

Allocated Total:

\$6,235

Authorize.net (Gateway Services): The City's gateway service provider for incoming credit card transactions. It receives the credit card information once it is processed and confirms the cards information and security, processes the information in a batch and then sends to Elavon to move the money. There are four accounts (utility over-the-counter, utility online, P&Z over-the-counter, P&Z online). The fee structure is reduced for utility transactions. This provider will change when the City switches over to electronic utility billing and receipting via Xpress Billpay. The rates at that time will be cheaper.

\$1,839

Allocated Total:

\$368

Jack Henry & Associates Profit Stars (Electronic Check Clearing): The City's service provider for clearing incoming check transactions through lockbox. Instead of checks waiting for float time in the system for checks to be processed, they can be verified electronically and funds transferred upon confirmation. However, it is still possible for the checks to bounce later. This provider will change when the City switches over to electronic utility billing and receipting via Xpress Billpay. The rates at that time will be cheaper.

\$4,198

Allocated Total:

\$840

Allocated Grand Total: \$7,443

Projected Expenditure Allocation: Equal monthly 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	\$620	\$620	\$620	\$620	\$620	\$620	\$620	\$620	\$620	\$620	\$620	\$620	\$7,443

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>
\$5,902	\$7,371	\$5,740	\$6,905	\$4,500	\$5,332	\$3,500	\$4,609	\$500	\$848

*forecast

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6052	Contract Services	Fees charged for service contracts and other related fees.

COMPONENTS

PLAN TOTAL

Caselle: The City's fully integrated enterprise resource planning system (ERP) is Caselle Clarity. In FYE 2015 the program switched over to Caselle Software Assurance from Clarity - their new program platform which provides greater flexibility and more cost-effective upgrades. There are currently ten (10) concurrent user licenses under contract and there is no current need for that to change. Included in this rate is the technical support for the system. The monthly fee was \$1,150 (\$13,800 annually) but with Software Assurance will increase to \$1,640 monthly (\$19,680 annually). Also included here is some programming time for Caselle to assist with the conversion of history in the G/L and interfaced modules during a general ledger chart of accounts re-write (\$2,000).

\$21,680

Allocated Total:

\$6,070

CivicPlus: Annual support, maintenance, and hosting of the City's website (www.kunacity.id.gov) is included here. A three-year agreement ended in FYE 2015 which included installment payments for the creation of the website and the support, hosting, and maintenance of the site. However, no new information has been relayed regarding any contract rate changes in FYE 2016. Per our account representative we will be billed December, 2015 for \$4,210 and then in later years we will have a 5% increase. Typically paid in November to Icon Enterprises, Inc. DBA CivicPlus. (During the prior year the annual bill was \$8,000).

\$4,210

Allocated Total:

\$1,179

VMware DBA AirWatch: In FYE 2014 the City embarked on a City Council/P&Z meeting paperless environment process whereby all City Council members and P&Z Commission members would be assigned a digital tablet so that meeting data could be sent electronically rather than printed (where applicable). As part of that setup and to maintain integrity and control of the devices and their content, a mobile device management (MDM) contract was entered into. There are currently 32 devices on service and a need to add approximately 12 more devices so all mobile field phones are on contract. To date, the P&Z Commission tablets (5) have not been provided to the members as they are still in the box. The monthly fees are \$22 per device. The budget for this item consists of 44 devices. The service fees are paid in April.

\$968

Allocated Total:

\$271

Western Records Destructon: The City uses the services of this entity to shred old files no longer needed under records retention requirements. The service is monthly and a minimal charge of \$25 due to low volume.

\$300

Allocated Total:

\$84

Allocated Grand Total:

\$7,604

Projected Expenditure Allocation: Caselle: monthly; CivicPlus: November; VMWare: April; Records Destruction: monthly

	<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	\$512.87	\$1,691.67	\$512.87	\$512.87	\$512.87	\$512.87	\$783.91	\$512.87	\$512.87	\$512.87	\$512.87	\$512.87	\$7,604

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>
	\$9,296	\$8,122	\$3,870	\$3,573	\$2,677	\$2,876	\$1,984	\$2,604	\$1,901	\$7,309

*forecast

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6075	Dues & Memberships	Fees, dues, renewals in other organizations.

COMPONENTS

PLAN TOTAL

Kuna Chamber of Commerce: Sustaining membership level. Prior to FYE 2015 a regular membership was all that was purchased (\$150). During FYE 2015 a sustaining membership was purchased in the amount of \$1,000.

\$1,000

Ada City-County Emergency Management: Previously known as Civil Defense. A local government agency responsible for disaster preparedness. A division of Ada County that helps Ada County agencies mitigate, prepare for, respond to, and recover from disasters and emergencies. They identify risks that may affect residents of Ada County; inventory specialized resources such as supplies, equipment, facilities, and personnel; Develop inter-governmental emergency response plans that address roles and responsibilities during emergencies and disasters; Ensure coordination and communication between government agencies, business and industry, and volunteer agencies; Provide public education and information on personal safety, disaster preparedness, and hazards in Ada County. They serve Ada County, Ada County Highway District, Boise, Eagle, Garden City, Kuna, Meridian, and Star.

\$5,716

Community Planning Association of Southwest Idaho (COMPASS): An association of local governments working together to plan for the future of the region. The agency conducts this work as the metropolitan planning organization (MPO) for northern Ada County and Canyon County. The Federal Government requires the formation of an MPO when an urban area reaches 50,000 people.

\$7,637

Association of Idaho Cities: A non-profit entity owned, organized, and operated by Idaho's city governments to provide services that individual cities may not be able to afford on their own. The primary services are as an advocacy group for Idaho's 200 Cities. At the time of budgeting the AIC had still not provided an official cost - they claim to be waiting on COMPASS to provide population estimates. In the meantime, we can estimate the rate by using \$.40 per capita (we will use 17,000 capita). \$6,800

Southwest Idaho Resource Conservation & Development Council (RC&D): A non-profit entity charged with helping people protect and develop economic, natural, and social resources in ways that improve their area's economy, environment, and quality of life. At the time of budgeting Bill Moore had not sent over budget information. Instead, he said they charge \$.05 per capita but also said that the rate would not change from prior year. The prior year dues were \$500. The calculated rate at 17,000 capita is \$850. We will use the \$500 quoted. \$500

Treasure Valley Partnership: A group of elected officials working together to effectively manage growth. Comprised of mayors and county commissioners from Ada, Canyon, and Owyhee counties. \$2,416

Idaho Council of Governments (Area Agency on Aging): AKA Ida-Ore Planning & Development Association. Formerly Sage Community Resources. The organization serves as an umbrella for a variety of agencies that have a regional focus. They currently house the Economic Development District III, and the Idaho Hunger Task. At the time of budgeting they had not responded to budget requests. The prior year budget will be used as a placeholder. They haven't billed the City since 2013. \$800

Valley Regional Transit: During prior year the City Council budgeted \$1,000 of the \$5,679 proposed by VRT citing not enough service to the Kuna area planned. The current budget will use the same budget as prior year pending a City Council change. \$1,000

Boise Valley Economic Partnership (Boise Metro Chamber of Commerce): Prior year the quoted rate from BVEP was \$5,000, but accepted a discounted rate of \$1,500. The budget prior year was \$750 under the premise the Kuna Chamber of Commerce would pay the additional \$750. The quoted rate by Lisa at BVEP this year is \$2,500. The same assumption will be used again this year, assuming the Kuna Chamber of Commerce will pay \$1,250 and the City will pay \$1,250. \$1,250

Notary Bond Renewal: There are two notary bonds in the GF admin. area (Kim Rice, and Chris Engels). Kim's expires in 2/18/2017, so nothing to renew this year. Chris Engels' bond expires 10/15/2016, so the renewal will occur in September of this year and is budgeted for. The bonds are issued via Western Surety for a three-year period and typically renew for \$60. Mike Borzick wanted to set up a Notary for himself for some reason, not sure why. He set it up in September, 2014 before the start of the new fiscal year and after the FYE 2014 budget was set. Charge all to Sewer, Water, Irrigation, P&Z. The process for setting up a notary is to go through a bonding company (Western Surety in our case), which requires an insurance company licensed with Western Surety to handle the bond. The Hartwell is licensed with Western Surety and they handle it for us. They have an application we must fill out and send to them. Before we send it to them they require us to have the stamp already with all necessary information (order from Staples). We then fill out their application and send it to them. They in turn fill out the form required by the State and issue the bond on behalf of Western Surety. The cost should be around \$150. \$150

Allocated Total: \$141

Idaho Institute of Municipal Clerks: Primary membership for the City Clerk (\$120) and an add-on for the Deputy City Clerk (\$75). \$195

Allocated Total: \$183

Association of Idaho Cities: Membership for the City Clerk (\$45) and for the Deputy City Clerk (\$45). \$90

Allocated Total: \$85

Idaho State Bar Association Dues: Annual dues for City Attorney \$425

Allocated Total: \$140.25

Idaho State Board of Accountancy: Annual dues for Treasurer
 Allocated Total:

\$150
 \$37.50

Allocated Grand Total:

\$27,706

Projected Expenditure Allocation: Kuna Chamber: October; ACCEM & COMPASS: quarterly in Oct., January, April, July; AIC: July; RC&D: December; TV Partnership: October; Idaho Council of Governments: July; Valley Regional Transit: October; BVEP: October; Notary: September; Idaho Institute: October; AIC: October.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$9,272	\$0	\$500	\$3,338	\$0	\$0	\$3,338	\$0	\$3,338	\$7,600	\$0	\$141	\$27,528

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
\$26,595	\$26,595	\$25,869	\$26,877	\$21,236	\$22,299	\$21,500	\$27,161	\$21,500	\$15,498

*forecast

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6125	Legal Publications	Expenses for publishing public notices in the <i>Kuna-Melba News</i> or other media outlet.

COMPONENTS

PLAN TOTAL

Legal Publications: Publications planned for Kuna-Melba News as they arise during the course of the year.

\$1,800

Projected Expenditure Allocation: Equal monthly allocation.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$1,800

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
\$1,543	\$1,823	\$1,000	\$1,740	\$1,000	\$1,804	\$1,000	\$971	\$1,000	\$2,575

*forecast

DEBT COVERAGE

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6110	Interest Expense	Interest on debt instruments.

COMPONENTS PLAN TOTAL

Interest Expense: The City is completely debt free. \$0

Projected Expenditure Allocation:

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
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
*forecast	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

DEBT COVERAGE

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6015	Bond & Loan Payments	Debt service.

COMPONENTS PLAN TOTAL

Interest Expense: The City is completely debt free. \$0

Projected Expenditure Allocation:

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
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
*forecast	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

CAPITAL - ADMIN.

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6166	PP&E - Operations	Acquisitions of assets (property, plant, or equipment) of a durable nature and price point of \$5,000 or more.

COMPONENTS PLAN TOTAL

Capital Expenditures: The City in FYE 2016 will move capital transactions in the General Fund to the newly created Capital Projects Fund. The fund is an extension of the General Fund (both are governmental funds). The CPF will be used to maintain and track capital transactions. Budgeted capital funds will be transferred from the Transfers Out g/l account in the General Fund to the Transfers In g/l account in the CPF.

\$0

Projected Expenditure 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

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>
\$2,863	\$1,917	\$10,062	\$68,232	\$0	\$3,313	\$5,480	\$2,737	\$1,300	\$666

*forecast

MISCELLANEOUS

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6070	Donations	Donation of funds to other organizations.

COMPONENTS

PLAN TOTAL

Kuna Annual Youth Easter Egg Hunt: The City has historically donated to this event - it is not organized by the City. It is the Treasurer's recommendation to the City Council that donated funds be used to purchase supplies for the event directly rather than providing funds directly to the donee. In this way there is transparency to what the monies were spent on since they are taxpayer supported funds.

\$2,000

Kuna Days Fireworks: The City has historically donated to this event - it is not organized by the City. It is the Treasurer's recommendation to the City Council that donated funds be used to purchase supplies for the event directly rather than providing funds directly to the donee. In this way there is transparency to what the monies were spent on since they are taxpayer supported funds - this has been the case in past years as Fireworks America has billed the City directly.

\$2,500

In-Kind Donation of City Labor to the Lion's Club: The Kuna Lion's Club has requested an in-kind donation of \$1,000 worth of City labor to assist in constructing a covered memorial seating/dining area for the Lion's Club. The Lion's Club will spend an additional \$4,000 on the project. The request was relayed through City Councilmember Pat Jones. This would not be a cash outlay, rather time donated - not projected to cost additional City funds.

\$0

No other official donation requests have been received at this time.

Grand Total:

\$4,500

Projected Expenditure Allocation: Fireworks: November; Easter Egg Hunt: January

	<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	\$2,500	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500

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
\$4,500	\$4,500	\$7,000	\$7,000	\$2,500	\$2,500	\$0	\$0	\$0	\$0

*forecast

MISCELLANEOUS

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6097	Deposits on Account	Deposits required upon purchase which will be refunded at a later time.

COMPONENTS

PLAN TOTAL

Deposits: No deposits projected.

\$0

Projected Expenditure Allocation:

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
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
\$0	\$0	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$0

*forecast

MISCELLANEOUS

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6160	Miscellaneous	Items which are unusual in nature and infrequent in occurrence and unplanned.

COMPONENTS

PLAN TOTAL

Miscellaneous: The Mayor has requested funds for certain projects which fit this account:

-

Funds For Preparation For Development of and Industrial Zone: (UP FOR CONSIDERATION: \$5,000)

\$0

Funds For Potential Installation of Fiber Optics Out to Proposed Industrial Zone:

\$25,000

Projected Expenditure Allocation:

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
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
\$0	\$75	\$0	\$461	\$0	\$71	\$0	\$0	\$0	\$102

*forecast

MISCELLANEOUS		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6045	Contingency	Items which are unexpected and undoubtedly arise.

COMPONENTS	PLAN TOTAL
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Contingency: City Council usually sets the appropriations consistent with the projected revenue and tolerance for property tax hikes, with any excess of revenue over appropriations being placed in this expenditure line item. The amount placed here will be a placeholder until the City Council decides if it will use any of the carryover balance from prior year to set this year's budget. This balance will match the carryover balance for now. \$1,206,561

Projected Expenditure Allocation: Contingency is used rarely and very sparingly. The entire amount will be placed in September.

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

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
\$711,606	\$109,832	\$314,035	\$38,107	\$200,000	\$1,000	\$176,670	\$6,000	\$53,556	\$615

*forecast

MISCELLANEOUS		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6400	Transfers Out	Transfer of monies from one fund to another with no reciprocation

COMPONENTS	PLAN TOTAL
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Transfers Out to the Capital Projects Fund: Beginning in FYE 2016 the Capital Projects Fund will now be the location where General Fund capital transactions will take place. The funds will still be from the General Fund but will be transferred to the CPF via a transfer out of the General Fund and a transfer in to the CPF where the capital acquisitions will take place for the General Fund. \$0
Requested items below:

<u>New Maintenance/Fleet Vehicle:</u>	Requested by the fleet/maintenance supervisor. The request is for a brand new vehicle (truck).	\$28,000
<u>Proposed Street Lighting Project:</u>	Requested by the Mayor to upgrade a section of City street lights to energy efficiency devices.	\$5,000
<u>Allocated Total:</u>		\$25,200

Requested by the Mayor for security cameras in certain locations around the City - namely all of the City facilities on the exterior and some on the interior (i.e., City Hall), and at locations where there are issues (i.e., skate park). Not certain whether this would be a capital project or a third party service - treating it as a capital project to start with. The level of funding here is to start the process.

\$5,000

Proposed CCTV/Security Camera Project:

Allocated Total:

\$4,500

Downtown Revitalization & Economic Development Project:

Proposed by the City Clerk.

\$15,000

Allocated Grand Total:

\$49,700

Projected Expenditure Allocation: December for vehicle, June for street lights; July for CCTV.; Revitalization May.

	<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	\$25,200	\$0	\$0	\$0	\$0	\$15,000	\$5,000	\$4,500	\$0	\$0	\$49,700

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

SENIOR CENTER ACTIVITY

GENERAL GOVERNMENT

ACCOUNT # ACCOUNT NAME ACCOUNT DESCRIPTION

01-6140-1001 Maintenance & Repair - Building Maintenance and repairs to buildings and the immediate grounds upon which the building rests.

COMPONENTS

PLAN TOTAL

Senior Center General: Includes annual inspection and maintenance of fire extinguishers and a small budget for unanticipated items.

\$1,500

Wrought Iron Fence: Request for the acquisition and installation of a wrought iron fence at the Senior Center to keep the skateboarders out. Apparently will only be constructed if a grant is obtained.(UP FOR CONSIDERATION: \$4,000)

\$0

Grand Total:

\$1,500

Projected Expenditure Allocation: Equal monthly allocation is planned for general items, May for fence.

	<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	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$1,500

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
\$1,500	\$1,599	\$1,500	\$1,233	\$1,500	\$1,414	\$16,450	\$15,714	\$1,500	\$990

*forecast

SENIOR CENTER ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6025-1001	Janitorial	Services and supplies for maintaining cleanliness and sanitation in City facilities.

COMPONENTS

PLAN TOTAL

Senior Center: Consists of a third party janitorial contract with Western Building Maintenance and the acquisition of janitorial supplies (paper and soap supplies only - the janitorial entity provides the cleaning agents)

-

<i>Western Building Maintenance:</i>	<i>1x Per Week Surface Cleaning</i>
<i>Charge Per Month:</i>	<i>\$330.33</i>
<i>Allocated Total:</i>	
<i>Janitorial Supplies</i>	
<i>Projection Per Quarter:</i>	<i>\$110</i>
<i>Allocated Total:</i>	

\$3,964

\$440

\$4,404

Allocated Grand Total:

Projected Expenditure Allocation: Janitorial services monthly, janitorial supplies quarterly.

	<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	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$367	\$4,404

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
\$4,560	\$4,302	\$4,560	\$4,353	\$4,560	\$4,542	\$6,276	\$3,174	\$6,040	\$5,376

*forecast

SENIOR CENTER ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6290-1001	Utilities	Expenditures for electricity, natural gas, and propane.

COMPONENTS

PLAN TOTAL

Idaho Power: Electricity consumption fluctuates mildly due to weather extremes throughout the year. Idaho Power must appeal to the Idaho Public Utilities Commission for either a Power Cost Adjustment (PCA) of a Fixed Cost Adjustment (FCA). The PCA allows IDPCO to adjust rates up or down to reflect that portion of costs that change every year due to factors largely beyond the company's control. The FCA is designed to ensure IDPCO its fixed costs of delivering energy even when energy sales and revenue decline due to reduced consumption. In June 1, 2015, the FCA increased by .35% but was offset by a slightly more than 1% decrease in the PCA. However, those changes are for residential customers. There are no other pending increases at this time for Idaho Power. In prior years IDPCO was awarded variant double-digit rate increases. The forecast for FYE 2015 will be used as a conservative projection for establishing the FYE 2016 budget. \$4,528

Intermountain Gas: Natural gas consumption can fluctuate materially due to weather extremes throughout the year. Intermountain Gas must appeal to the Idaho Public Utilities Commission for a rate adjustment. To date, there has been no such appeal. \$2,987

Grand Total: \$7,515

Projected Expenditure Allocation: Based upon the FYE 2014 total General Fund actual monthly results (the most recent completed year) for IDPCO and Int. Gas combined.

	<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 Expense \$	\$409	\$617	\$1,490	\$798	\$533	\$571	\$418	\$326	\$373	\$471	\$545	\$363	\$6,915
FYE 2014 Expense %	5.91%	8.92%	21.55%	11.53%	7.71%	8.26%	6.04%	4.72%	5.40%	6.80%	7.89%	5.25%	100.00%
FYE 2016 Projected Allocation	\$444	\$671	\$1,620	\$867	\$580	\$621	\$454	\$354	\$406	\$511	\$593	\$395	\$7,515

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>
\$8,400	\$7,498	\$8,412	\$6,915	\$7,900	\$7,291	\$8,500	\$5,759	\$8,000	\$7,388

*forecast

SENIOR CENTER ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6255-1001	Telephone	Expenditures for telephone service, small hardware, and maintenance

COMPONENTS PLAN TOTAL

Century Link: One monthly landline is paid for by the City. \$597

Projected Expenditure Allocation: Paid monthly.

	<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	\$49.73	\$49.73	\$49.73	\$49.73	\$49.73	\$49.73	\$49.73	\$49.73	\$49.73	\$49.73	\$49.73	\$49.73	\$597

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
\$580	\$597	\$588	\$593	\$588	\$586	\$540	\$580	\$500	\$518

*forecast

SENIOR CENTER ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6130-1001	Liability & Property Insurance	Premiums for liability and property damage insurance coverage.

COMPONENTS

PLAN TOTAL

Public Entity Multi-Lines Insurance Policy: Provided by Idaho Counties Risk Management Program (ICRMP) and underwritten by the Hartwell Corporation via a joint powers agreement. General Terms:

\$76,784

CATEGORY	LIMIT OF INDEMNIFICATION*
Property	\$50,000,000
General Liability	\$3,000,000
Automobile Liability	\$3,000,000
Errors & Omissions	\$3,000,000
Crime Insurance	\$500,000
Machinery Breakdown Ins.	\$10,000,000
Chemical Spraying Activities Liability Insurance	\$500,000
Endorsements (various)	\$50,000,000

*upper limit - level depends on type of damage

Allocated Total:

\$384

Projected Expenditure Allocation: Paid in two halves: March and September

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$0	\$0	\$0	\$0	\$0	\$192	\$0	\$0	\$0	\$0	\$0	\$192	\$384

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
\$220	\$219	\$213	\$213	\$193	\$199	\$175	\$175	\$800	\$0

*forecast

STREET LIGHT ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
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01-6142-1002 Maintenance & Repair - Equipment Maintenance and repairs of equipment.

COMPONENTS PLAN TOTAL

Street Light Repair: There are two varieties of street lights within the City - those on an Idaho Power owned pole and those on a non-Idaho Power owned pole. The only ones maintained by the City are non-Idaho Power owned. Minor maintenance (i.e., bulb change, ballast change, etc.) is handled by City staff. Larger scale repairs are handled by a third party electrician. When a light pole is destroyed and the party to the destruction is identified, the Treasurer's Office either files a claim against their insurance or applies for restitution if there is a pending case - often time resulting in full reimbursement to the City. \$7,500

Projected Expenditure Allocation: Equal monthly allocation is planned.

	<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	\$625	\$625	\$625	\$625	\$625	\$625	\$625	\$625	\$625	\$625	\$625	\$625	\$7,500

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>
\$15,000	\$4,963	\$10,000	\$10,334	\$10,000	\$5,455	\$10,000	\$3,303	\$10,000	\$5,153

*forecast

STREET LIGHT ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
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01-6290-1002 Utilities Expenditures for electricity, natural gas, and propane.

COMPONENTS PLAN TOTAL

Idaho Power: Electricity consumption fluctuates mildly due to weather extremes throughout the year. Idaho Power must appeal to the Idaho Public Utilities Commission for either a Power Cost Adjustment (PCA) or a Fixed Cost Adjustment (FCA). The PCA allows IDPCO to adjust rates up or down to reflect that portion of costs that change every year due to factors largely beyond the company's control. The FCA is designed to ensure IDPCO its fixed costs of delivering energy even when energy sales and revenue decline due to reduced consumption. In June 1, 2015, the FCA increased by .35% but was offset by a slightly more than 1% decrease in the PCA. However, those changes are for residential customers. There are no other pending increases at this time for Idaho Power. In prior years IDPCO was awarded variant double-digit rate increases. The forecast for FYE 2015 will be used as a conservative projection for establishing the FYE 2016 budget. There are two varieties of street lights within the City - those on an Idaho Power owned pole and those on a non-Idaho Power owned pole. The lights on an Idaho Power pole are on a rate schedule while the lights on non-Idaho Power poles are metered. \$80,000

Projected Expenditure Allocation: Based upon the FYE 2014 total General Fund actual monthly results (the most recent completed year) for IDPCO.

	<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 Expense \$	\$6,019	\$6,124	\$5,980	\$5,986	\$5,987	\$6,016	\$6,012	\$6,115	\$6,036	\$6,075	\$6,076	\$12,309	\$78,734
FYE 2014 Expense %	7.64%	7.78%	7.60%	7.60%	7.60%	7.64%	7.64%	7.77%	7.67%	7.72%	7.72%	15.63%	100.00%
FYE 2016 Projected Allocation	\$6,116	\$6,222	\$6,077	\$6,083	\$6,083	\$6,113	\$6,109	\$6,213	\$6,133	\$6,173	\$6,173	\$12,507	\$80,000

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>
\$78,300	\$78,970	\$78,315	\$78,734	\$84,723	\$66,605	\$79,180	\$65,321	\$74,000	\$74,236

*forecast

PLANNING & ZONING ACTIVITY

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-5005-1003	Salaries & Wages - Staff	Gross salary and/or wages paid to Kuna City staff.

COMPONENTS

PLAN TOTAL

Staff: Consists of allocated salaries and wages from the P&Z office.

Grand Total:

\$249,841

end of the year to account for accruals for payroll earned in one year but paid for in another.

	<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	\$18,914	\$18,914	\$18,914	\$18,914	\$18,914	\$28,370	\$18,914	\$18,914	\$19,013	\$19,013	\$19,013	\$32,034	\$249,841

Cash Flow Element?:

YES-PARTIAL

Cash Flow Deviation: for FYE 2017 but is accrued back to FYE 2016. As a result, the cash flow will vary slightly in October and September from the allocations above

	<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 Cash Flow Allocation	\$18,914	\$18,914	\$18,914	\$18,914	\$18,914	\$28,370	\$18,914	\$18,914	\$19,013	\$19,013	\$19,013	\$32,034	\$249,841

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>
\$185,718	\$185,120	\$172,338	\$156,168	\$168,734	\$150,498	\$151,701	\$160,936	\$181,207	\$162,256

*forecast

PLANNING & ZONING ACTIVITY

LABOR AND BENEFITS

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-5800-1003	OASDI - Employer	The old age, survivors, and disability portion of the Federal Insurance Contributions Act (FICA). Commonly referred to as "social security."

COMPONENTS

PLAN TOTAL

Discussion: This is the employer's required portion and is calculated at 6.2% of gross wages from the P&Z staff . The employee pays 6.2% and the employer must also pay 6.2%. In 1951 The State of Idaho secured Social Security and Medicare coverage for state and local employees and elected officials via a Section 218 Agreement between the State and the Social Security Administration - That agreement is on file with the City Treasurer. The City of Kuna was included with absolute coverage. In addition to PERSI, coverage is provided for Social Security and Medicare Consists. This makes Social Security and Medicare contributions required for employees and elected officials of the City of Kuna. There is a maximum wage base upon gross earnings for CY 2016, that amount is projected to be \$128,400. There are not City employees at that level.

Grand Total:

\$15,490

end of the year to account for accruals for payroll earned in one year but paid for in another. Payment is made to the SSA the week following each pay period end.

	<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	\$1,173	\$1,173	\$1,173	\$1,173	\$1,173	\$1,759	\$1,173	\$1,173	\$1,179	\$1,179	\$1,179	\$1,986	\$15,490

Cash Flow Element?:

YES-PARTIAL

Cash Flow Deviation: for FYE 2017 but is accrued back to FYE 2016. As a result, the cash flow will vary slightly in October and September from the allocations above

	<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 Cash Flow Allocation	\$1,173	\$1,173	\$1,173	\$1,173	\$1,173	\$1,759	\$1,173	\$1,173	\$1,179	\$1,179	\$1,179	\$1,986	\$15,490

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>
\$11,515	\$11,046	\$10,685	\$9,605	\$10,462	\$9,311	\$9,405	\$9,603	\$11,235	\$10,060

*forecast

PLANNING & ZONING ACTIVITY

LABOR AND BENEFITS

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-5810-1003	Medicare - Employer	The medical insurance portion of the Federal Insurance Contributions Act (FICA).

COMPONENTS

PLAN TOTAL

Discussion: This is the employer's required portion and is calculated at 1.45% of gross wages from the P&Z staff . The employee pays 1.45% and the employer must also pay 1.45%. There is what is called an Additional Medicare Tax as a result of the Affordable Care Act following December 31, 2012. That rate is .9% on amounts earned over several thresholds depending on filing status. No City of Kuna employees have reached that level.

Grand Total:

\$3,623

end of the year to account for accruals for payroll earned in one year but paid for in another. Payment is made to the SSA the week following each pay period end.

<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 2016 Projected Allocation	\$274	\$274	\$274	\$274	\$274	\$411	\$274	\$274	\$276	\$276	\$276	\$464	\$3,623
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Cash Flow Element?: YES-PARTIAL

Cash Flow Deviation: for FYE 2017 but is accrued back to FYE 2016. As a result, the cash flow will vary slightly in October and September from the allocations above

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Cash Flow Allocation	\$274	\$274	\$274	\$274	\$274	\$411	\$274	\$274	\$276	\$276	\$276	\$464	\$3,623

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
\$2,693	\$2,583	\$2,499	\$2,247	\$2,447	\$2,178	\$2,200	\$2,246	\$2,628	\$2,353

*forecast

PLANNING & ZONING ACTIVITY

LABOR AND BENEFITS

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-5820-1003	Group Medical Insurance	Group health insurance premiums paid on behalf of City employees under a qualified employer sponsored plan.

COMPONENTS

PLAN TOTAL

Health Insurance: The City currently pays 100% of employee premiums for full-time employees. At the time of budgeting there was an ongoing effort underway to find a solution to make it affordable for employees to add dependents onto the coverage. Several options have surfaced, including a dual option plan, including and HSA option. At the time of budgeting there was still lost of loose ends yet to try and tie up. The City Council expressed interest in allowing a change in structure at a dollar amount consistent and not to exceed the expected dollar amount of coverage under the current provider (Regence). Regence has stated they are unwilling to provide premium quotes this far out from the renewal date (December 1) but have stated any premium increase would likely be 10% or less. Since there is still uncertainty about switching plans, this budget will include the 10% increase in premiums. Premium increases will go into effect December 1.

Coverage Type	Current Rate/Month	10% Increase	New Rate
Employee	\$552.60	\$55.26	\$607.86
1 Child Add-On	\$237.10	\$23.71	\$260.81
Spouse Add-On	\$774.40	\$77.44	\$851.84
2+ Children Add-On	\$497.80	\$49.78	\$547.58
Family Add-On	\$1,097.00	\$109.70	\$1,206.70

The City does not currently pay premiums for dependent coverage. However, there exists a current policy which states the City will pay for 50% of the dependent premiums for appointed officials only. There are currently two appointed officials on this program - City Engineer, P&Z Director. Under the proposed plan change that would go away and all employees would have some level of dependent coverage available. the P&Z Director's cost allocations are included here.

Total: \$40,499

COBRA: Also included in this line item are the monthly premiums for COBRA (Consolidated Omnibus Reconciliation Act) administraton by Benefit Magagers. They manage the communication with employees who leave the employ of the City of Kuna. Former employees can opt to retain their health insurance coverage with the City for a time certain - the former employee is responsible for the premiums. The premiums are \$1.30 per employee per month. \$78

Grand Total: \$40,576

Projected Expenditure Allocation: Payment is made to the providers monthly.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$3,381.36	\$3,381.36	\$3,381.36	\$3,381.36	\$3,381.36	\$3,381.36	\$3,381.36	\$3,381.36	\$3,381.36	\$3,381.36	\$3,381.36	\$3,381.36	\$40,576

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
\$25,973	\$24,415	\$23,834	\$22,989	\$23,482	\$21,460	\$12,662	\$20,919	\$24,192	\$20,273

*forecast

PLANNING & ZONING ACTIVITY

LABOR AND BENEFITS

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-5830-1003	Group Life Insurance	Group life insurance premiums paid on behalf of City employees under a qualified employer sponsored plan.

COMPONENTS PLAN TOTAL

Life Insurance: The City currently pays 100% of employee premiums for full-time employees. The policy is a \$10,000 accidental death & dismemberment life insurance policy. The plan renews January 1. The current rate is \$2.80 per month per covered employee. No rate change is anticipated.

Coverage Type	Current Rate/Month	0% Increase	New Rate
Employee	\$2.80	\$0.00	\$2.80

Grand Total: \$168

Projected Expenditure Allocation: Payment is made to the provider monthly.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$168

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
\$111	\$109	\$109	\$98	\$76	\$98	\$67	\$95	\$250	\$160

*forecast

PLANNING & ZONING ACTIVITY

LABOR AND BENEFITS

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
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01-5840-1003	PERSI Employer 401 (a)	Required employer contributions to the Public Employees Retirement System of Idaho
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COMPONENTS	PLAN TOTAL
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Employer Contributions: A 401 (a) is a defined contribution retirement plan under the IRS Tax Code. Municipalities in Idaho are required to contribute on behalf of employees and elected officials. PERSI put forth a rate increase in 2009 at a total of 5.31% (~2/3 employer & 1/3 employee) allocated over three years (2011, 2012, 2013). The increase was intended to help maintain the unfunded pension benefit obligation at statutory rates (below 25 years). However, the recovery in the market made it possible to not implement any increase until July 1, 2013. The increase in 2013 was not the entire 5.31%, so it is possible the increase could happen in the upcoming year. The employer rate, if it increases, would move from the current 11.32% to 12.24% and the employee contribution would change from 6.79% to 7.34%. The required contribution rate during FYE 2015 was 11.32% of gross wages on eligible employees and elected officials. The budget for FYE 2016 will include a rate of 11.32% through July 1 and 12.24% for the remainder of the year. PERSI contact is Lisa Con.

Grand Total:	\$28,901
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Projected Expenditure Allocation: Payment is made to the provider following each pay period. There are 26 bi-weekly pay periods with 2 pay periods in each month save for March and September, which each have 3.

	<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	\$2,188	\$2,188	\$2,188	\$2,188	\$2,188	\$3,282	\$2,188	\$2,188	\$2,199	\$2,199	\$2,199	\$3,706	\$28,901

Cash Flow Element?:	YES
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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>
\$19,846	\$19,683	\$19,875	\$17,595	\$17,906	\$15,749	\$16,114	\$14,667	\$19,249	\$16,858

*forecast

PLANNING & ZONING ACTIVITY

LABOR AND BENEFITS

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
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01-5850-1003	Worker's Compensation Insurance	Required insurance providing wage replacement and medical benefits to employees injured in the course of employment
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COMPONENTS	PLAN TOTAL
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Insurance Premiums: The insurance provider is the Idaho State Insurance Fund. Rates are based upon job/class duties and vary based upon the history of claims and are relative to risk. While the City has no control over class rates, it does have control over the Experience Modification Factor (a multiplier applied to the premium). The level of the multiplier is based largely on the City's history of claims. The Experience Modification Factor for Kuna has dropped materially over the past few years due to fewer claims than in past years. That rate history is listed below. Included here are premiums for the P&Z staff.

<u>Experience Modification Rate History</u>	
2010	1.17
2011	1.35
2012	1.08
2013	1.53
2014	1.09
2015	1.08

Grand Total: \$1,440

Projected Expenditure Allocation: Payment is made to the provider quarterly, but accruals are made each pay period.

	<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	\$109	\$109	\$109	\$109	\$109	\$163	\$109	\$109	\$110	\$110	\$110	\$185	\$1,440

Cash Flow Element?: YES/Mixed

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>
	\$1,156	\$1,388	\$1,188	\$461	\$679	\$1,922	\$657	\$641	\$864	\$487

*forecast

PLANNING & ZONING ACTIVITY

LABOR AND BENEFITS

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
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01-5860-1003	Group Dental & Vision Insurance	Group dental and vision insurance premiums paid on behalf of City employees under a qualified employer sponsored plan.
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COMPONENTS	PLAN TOTAL
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Health Insurance: The City currently pays 100% of employee premiums for full-time employees. Both plans renew January 1. A 2% increase in premiums is projected.

<u>Dental Coverage Type</u>	<u>Current Rate/Month</u>	<u>2% Increase</u>	<u>New Rate</u>
Employee	\$38.85	\$0.78	\$39.63
1 Child Add-On	\$33.22	\$0.66	\$33.88
Spouse Add-On	\$38.86	\$0.78	\$39.64
2+ Children Add-On	\$52.08	\$1.04	\$53.12

Family Add-On	\$83.34	\$1.67	\$85.01
<u>Vision Coverage Type</u>	<u>Current Rate/Month</u>	<u>10% Increase</u>	<u>New Rate</u>
Employee	\$5.95	\$0.12	\$6.07
Children Add-On	\$6.78	\$0.14	\$6.92
Spouse Add-On	\$5.94	\$0.12	\$6.06
Family Add-On	\$14.40	\$0.29	\$14.69

The City does not currently pay premiums for dependent coverage. However, there exists a current policy which states the City will pay for 50% of the dependent premiums for appointed officials only. There are currently two appointed officials on this program - City Engineer, P&Z Director. The P&Z Director's cost allocations are included here.

Grand Total: \$3,191

Projected Expenditure Allocation: Payment is made to the providers monthly.

	<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	\$265.90	\$265.90	\$265.90	\$265.90	\$265.90	\$265.90	\$265.90	\$265.90	\$265.90	\$265.90	\$265.90	\$265.90	\$3,191

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>
\$2,157	\$2,468	\$2,963	\$1,042	\$2,114	\$2,545	\$1,216	\$2,177	\$2,279	\$2,002

*forecast

PLANNING & ZONING ACTIVITY

LABOR AND BENEFITS

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6280-1003	Unemployment Expenses	Expenditures related to unemployment compensation claims.

COMPONENTS PLAN TOTAL

Unemployment Insurance: The City is on a "cost reimbursement" plan with the State of Idaho due to the low occurrence of layoffs. This plan requires no premiums to be paid, rather the City pays the full charge for any claim if made. No charges anticipated in FYE 2016.

Grand Total: \$0

Projected Expenditure Allocation: Payment is made to the providers monthly.

	<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

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
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,248	\$0	\$1,075

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6300-1003	Fuel Expenditures	Purchase of fuel for the operation of automobiles.

COMPONENTS

PLAN TOTAL

Fuel: The City has a fleet agreement with Wex for the purchase of fuel on fleet cards which yields a small savings from the pump price. Two administrative vehicles under this domain, a Ford Fusion and a Ford Crown Victoria. While average fuel prices have stabilized, it is likely they will rise during the year. Split with Admin.

	EMPG	\$/GAL.	MILEAGE	
Ford Fusion	28	\$3.50	3,600	\$450
Ford Crown Victoria	20	\$3.50	2,000	\$350

Allocated Grand Total:

\$200

Projected Expenditure Allocation: Equal monthly allocation is planned.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$16.67	\$200

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
\$231	\$67	\$231	\$20	\$252	\$0	\$252	\$0	\$165	\$19

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6305-1003	Maintenance & Repair - Vehicles	Maintenace and repairs of automobiles.

COMPONENTS

PLAN TOTAL

M&R: Routine and general maintenance & repair of the two administrative vehicles under this domain, a Ford Fusion and a Ford Crown Victoria. Also included here are unplanned repairs. Routine maintenance includes lube and oil services and other general upkeep. Projection based upon historical activity. Split with Amin. \$150

Allocated Grand Total: \$38

Projected Expenditure Allocation: Equal monthly allocation is planned.

	<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	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$38

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>
	\$200	\$17	\$200	\$30	\$167	\$12	\$180	\$14	\$132	\$18

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
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01-6142-1003 Maintenance & Repair - Equipment Maintenance and repairs of equipment.

COMPONENTS PLAN TOTAL

IT Services Network Support: Third party contract with Integrinet Solutions to provide computer network and support. Includes contracted guarantee amount + unexpected items + anti-virus software license renewal + domain name renewals (all via Integrinet)

<i>Weekly Contracted Hours</i>	2	<i>Unanticipated Computer Network Maintenance Charges</i>	\$6,000.00
<i>Annual Contract Hours</i>	104	<i>License and domain name renewals via Integrinet</i>	\$1,500.00
<i>Contract Hrly. Rate</i>	\$88		
<i>Annual Contract Amount</i>	\$9,156.00		
<i>Annual Server Monitoring Costs</i>	\$900.00		
	<u>\$10,056.00</u>		<u>\$7,500.00</u>

Allocated Total: \$1,756

Copy/Print Machines City Hall: Maintenance and lease contract for two copy machines located at City Hall - used for all City business. The contract is with Hocohan Holdings, Inc. doing business as Valley Office Systems.

<u>Sharp MXM503N B/W</u>		<u>Sharp MX4110N B/W & COLOR</u>	
<i>Monthly Lease (60-Month)</i>	\$176.75	<i>Monthly Lease (60-Month)</i>	\$176.75
<i>Rate Per B/W Copy</i>	\$0.0077	<i>Rate Per B/W Copy</i>	\$0.0106
<i>Rate Per Color Copy</i>	N/A	<i>Rate Per Color Copy</i>	\$0.0653

Annual Lease	\$2,121.00	Annual Lease	\$2,121.00
Annual Use - Monthly Avg. Used	<u>\$660</u>	Annual Use - Monthly Avg. Used	<u>\$2,484</u>
	\$2,781.24		\$4,604.76

Allocated Total:

Allocated Grand Total:	<u>\$739</u>
	<u>\$2,494</u>

Projected Expenditure Allocation: Equal monthly allocation is planned.

	<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	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$2,494

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>
\$4,152	\$3,689	\$2,952	\$3,346	\$3,017	\$3,555	\$3,672	\$1,744	\$3,211	\$2,856

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

ACCOUNT # ACCOUNT NAME ACCOUNT DESCRIPTION

01-6140-1003 Maintenance & Repair - Building Maintenance and repairs to buildings and the immediate grounds upon which the building rests.

COMPONENTS

PLAN TOTAL

City Hall: Includes annual inspection and maintenance of fire extinguishers and a small budget for unanticipated items. The building is leased and per the contract the City is responsible for upkeep, maintenance, repair, and replacement of tenants improvements, light bulbs, carpet/floor covering interior walls, ceilings, interior windows and doors, window coverings, exterior landscaping, and snow removal.

\$1,000

Allocated Grand Total:

\$100

Projected Expenditure Allocation: Equal monthly allocation is planned.

	<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	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$100

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
\$140	\$61	\$140	\$172	\$500	\$52	\$540	\$623	\$105	\$200

*forecast

PLANNING & ZONING ACTIVITY		
GENERAL GOVERNMENT		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6025-1003	Janitorial	Services and supplies for maintaining cleanliness and sanitation in City facilities.

COMPONENTS PLAN TOTAL

City Hall: Consists of a third party janitorial contract with Western Building Maintenance and the acquisition of janitorial supplies (paper and soap supplies only - the janitorial entity provides the cleaning agents)

-

Western Building Maintenance: 2x Per Week Surface Cleaning of City Hall
Charge Per Month: \$212.34
Allocated Total: \$255

Janitorial Supplies
Projection Per Quarter: \$110
Allocated Total: \$44

\$255

\$44

Allocated Grand Total:

\$299

Projected Expenditure Allocation: Janitorial services monthly, janitorial supplies quarterly.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	21	21	32	21	21	32	21	21	32	21	21	32	\$299

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
\$350	\$283	\$322	\$141	\$381	\$134	\$1,224	\$152	\$2,006	\$481

*forecast

PLANNING & ZONING ACTIVITY		
GENERAL GOVERNMENT		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6211-1003	Rent - Buildings & Land	Payments for the lease or rent of facilities and land.

COMPONENTS PLAN TOTAL

City Hall: City Hall is the only facility that falls under this domain. The facility is rented from Tim Gordon as an operating lease. Current monthly rent is \$4,582.97 and increases by a factor of 2% each fiscal year per contract terms.

\$55,435

City Hall Current Monthly Rent: \$4,528.97
 Contract Increase in FYE 2016 2.00%
 City Hall Monthly Rent For FYE 2016 \$4,619.55

Allocated Grand Total: \$5,543

Projected Expenditure Allocation: Paid monthly.

	<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	\$462	\$462	\$462	\$462	\$462	\$462	\$462	\$462	\$462	\$462	\$462	\$462	\$5,543

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>
*forecast	\$5,141	\$5,142	\$5,040	\$5,248	\$5,954	\$5,857	\$6,048	\$6,095	\$4,600	\$4,535

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6290-1003	Utilities	Expenditures for electricity, natuatural gas, and propane.

COMPONENTS PLAN TOTAL

Idaho Power: Electricity consumption fluctuates mildly due to weather extremes throughout the year. Idaho Power must appeal to the Idaho Public Utilities Commission for either a Power Cost Adjustment (PCA) of a Fixed Cost Adjustment (FCA). The PCA allows IDPCO to adjust rates up or down to reflect that portion of costs that change every year due to factors largely beyond the company's control. The FCA is designed to ensure IDPCO its fixed costs of delivering energy even when energy sales and revenue decline due to reduced consumption. In June 1, 2015, the FCA increased by .35% but was offset by a slightly more than 1% decrease in the PCA. However, those changes are for residential customers. There are no other pending increases at this time for Idaho Power. In prior years IDPCO was awarded variant double-digit rate increases. The forecast for FYE 2015 will be used as a conservative projection for establishing the FYE 2016 budget. City Hall is the primary facility under this domain.

City Hall \$6,967
Allocated Total: \$697

Intermountain Gas: Natural gas consumption can fluctuate materially due to weather extremes throughout the year. Intermountain Gas must appeal to the Idaho Public Utilities Commission for a rate adjustment. To date, there has been no such appeal. The City Hall is the only facility under this domain.

City Hall \$4,900
Allocated Total: \$490

Allocated Grand Total: \$1,187

Projected Expenditure Allocation: Based upon the FYE 2014 total General Fund actual monthly results (the most recent completed year) for IDPCO and Int. Gas combined.

	<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 Expense \$	\$6,346	\$7,756	\$22,678	\$32,453	\$42,280	\$50,958	\$58,563	\$65,743	\$73,347	\$81,123	\$89,112	\$103,067	\$633,425
FYE 2014 Expense %	1.00%	1.22%	3.58%	5.12%	6.67%	8.04%	9.25%	10.38%	11.58%	12.81%	14.07%	16.27%	100.00%
FYE 2016 Projected Allocation	\$12	\$15	\$42	\$61	\$79	\$95	\$110	\$123	\$137	\$152	\$167	\$193	\$1,187

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>
\$568	\$684	\$568	\$846	\$1,367	\$906	\$2,182	\$1,239	\$1,113	\$1,417

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6255-1003	Telephone	Expenditures for telephone service, small hardware, and maintenance

COMPONENTS

PLAN TOTAL

Integra Telecom: The City leases a PRI T1 through fiber(ethernet over copper) line through which co-mingled telephone and data traffic travel to and from City Hall and the NWWTP flow. The lease began April, 2015 and ends April, 2018. In addition, the PBX phone line extensions for the City are provided along with long distance service. Service costs are consistent monthly based upon contract rates. Prior to September, 2014 the City was leasing a very slow T1 line and as a result of this change in bandwidth, increasing annual overall City costs by nearly \$10,000.

\$25,320

Allocated Total:

\$2,532

DataTel Communications: The City entered into a maintenance agreement to maintain the City's PBX phone system, including all routine and remedial maintenance with labor and parts. The agreement auto renews each September unless 30 days prior written notice is given by either party. DataTel operates under the name Advanced Communications, Inc. The contract is \$1,344 annually and paid quarterly. Also included here is \$500 for unanticipated phone repairs and hardware replacement not covered by the contract (a single Mitel 5320 phone on the City's PBX is nearly \$500).

\$1,844

Allocated Total:

\$184

Verizon & Century Link: These vendors are also processed to the "telephone" general ledger account, just not under this particular domain.

Allocated Grand Total:

\$2,716

Projected Expenditure Allocation: Integra Telecom paid monthly, DatTel paid quarterly.

	<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	\$211	\$211	\$257	\$211	\$211	\$257	\$211	\$211	\$257	\$211	\$211	\$257	\$2,716

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
\$1,600	\$1,567	\$1,600	\$1,544	\$1,811	\$1,933	\$5,225	\$1,086	\$3,700	\$3,674

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6202-1003	Professional Services	Expenditures for professional services provided by third parties (auditing, engineering, legal, consultative, etc.)

COMPONENTS

PLAN TOTAL

Outside Legal Services: No expectation of need at the time of budgeting.

\$0

Allocated Total:

\$0

Codification of City Ordinances: Codification of municipal code by Municipal Code Corporation (MCC). Due to the high cost of codification each time, the City opted to only codify one time per year but in the meantime all code changes sent to MCC will be placed upon MCC's "NOW" portion of their website so there is updated information available to those that want to view it electronically. The City's website was expected to be linked to the "NOW" link in a prior year. The codification occurs one time per year and varies in cost based upon the volume of ordinances to codify. Codification includes online codification as well as printed publications. Projection based upon prior year activity adjusted for increased volume in FYE 2016 as recent P&Z codification was apparently not all processed for codification.

\$8,650

<i>Codification of All Ordinances</i>	\$8,000.00
<i>Online City Code Hosting</i>	\$500.00
<i>Online Code Bank</i>	\$150.00
	\$8,650.00

Allocated Total:

\$6,142

Plumbing & Electrical Permit Inspections: Contracts with third parties began in FYE 2015. Those fees only apply to the P&Z domain. The City pays 60% of each permit fee to the contract inspectors for their services. In addition, per contract, the City supplies the incidental office-related supplies for these inspections. To keep those associated costs together with the cost driver, they are budgeted here at \$500

\$64,099

Idaho State Police: New employee FBI background check. Each new employee (all new employees) are subject to a background check conducted by the FBI via the Idaho State Police - involves fingerprinting. The fee is \$39.75 in 2015 and no anticipated to change. The City pays this fee.

\$0

St. Luke's Occupation Health Services: New employee pre-employment drug screen. Each new employee (all new employees) are subject to a pre-employment drug screen - cost of \$40 - paid by the City. Additionally, employees injured on the job will be subject to a drug screen. Employees in Public Works obtain a Hepatitis A and Hepatitis B immunization every few years at \$168 per employee (not included under this domain).

\$0

Lexis Nexis: Annual Idaho Code supplements prepared and provided in print form to update code books. Cost depends on volume of changes.

\$500

Allocated Total:

\$355

Other Unanticipated: Historically, an amount for unanticipated costs in this area has been budgeted for. This item is not planned for this year.

\$0

Allocated Grand Total:

\$70,595

Projected Expenditure Allocation: Annual audit: February; Codification: December; Online code hosting: June; Background checks: allocated evenly; Drug screens: allocated evenly; Code supplements: June.; Plumbing & Electrical Permits: equal 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	\$5,342	\$5,342	\$11,021.57	\$5,342	\$5,342	\$5,342	\$5,342	\$5,342	\$6,158.07	\$5,342	\$5,342	\$5,342	\$70,595

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>
\$5,693	\$23,651	\$5,474	\$90	\$5,474	\$79	\$0	\$0	\$0	\$0

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6130-1003	Liability & Property Insurance	Premiums for liability and property damage insurance coverage.

COMPONENTS

PLAN TOTAL

Public Entity Multi-Lines Insurance Policy: Provided by Idaho Counties Risk Management Program (ICRMP) and underwritten by the Hartwell Corporation via a joint powers agreement. General Terms:

\$76,784

<u>CATEGORY</u>	<u>LIMIT OF INDEMNIFICATION*</u>
Property	\$50,000,000
General Liability	\$3,000,000
Automobile Liability	\$3,000,000
Errors & Omissions	\$3,000,000
Crime Insurance	\$500,000
Machinery Breakdown Ins.	\$10,000,000
Chemical Spraying Activities Liability Insurance	\$500,000
Endorsements (various)	\$50,000,000

*upper limit - level depends on type of damage

Allocated Total:

\$4,607

Petroleum Storage Tank Fund Insurance: Insurance coverage required to indemnify the City against accidental release from a petroleum storage tank. The City has several storage tanks for generator backup equipment for lift stations and well pumps. These charges apply to Public Works only. No charges under this domain.

\$0

Allocated Grand Total:

\$4,607

Projected Expenditure Allocation: Paid in two halves: March and September

	<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	\$2,303.52	\$0	\$0	\$0	\$0	\$0	\$2,303.52	\$4,607

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>
\$4,107	\$4,091	\$4,429	\$3,855	\$3,545	\$3,544	\$3,031	\$3,035	\$1,320	\$1,113

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6190-1003	Postage & Billing	Expenditures for general mail processing and for processing utility bills/payments.

COMPONENTS

	<u>PLAN TOTAL</u>
is more cost-effective does not require additional costs related to maintenance and postal rate change configuration, resulting in significant savings. <i>Allocated Total:</i>	\$2,400 \$72
<u>Postage Metering Supplies</u> This includes toner for the metering machine. <i>Allocated Total:</i>	\$50 \$2
<u>Postage:</u> Electronic postage is purchased via Neopost and downloads directly onto the postage metering equipment. The total budget is a product of postal rates (which tend to increase periodically) and the volume of use. Also included is the annual ACH postage fee of \$50. <i>Allocated Total:</i>	\$2,317 \$70
<u>Electronic Billing/Payment Marketing:</u> This is a new item this year and is a City marketing campaign to inform utility customers of the online utility billing and payment options. The plan is to utilize three separate mailings throughout the year to establish a high opt-in rate. Post cards would be mailed to each utility customer directing them to the City website to learn more and to sign up. Planned for 5,000 mailers on three separate occasions during the year at \$.50 each (post card USPS rate is currently \$.35). Not under this domain. <i>Allocated Total:</i>	\$7,500 \$0
<u>Allocated Grand Total:</u>	\$143

Projected Expenditure Allocation: Valli: monthly; USPS: January; Neopost equipment: quarterly; Supplies: September; Postage: monthly; Marketing: December, Feb., June

	<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	6	6	24	6	6	24	6	6	24	6	6	25	\$143

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>
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<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>								
\$553	\$144	\$553	\$241	\$637	\$392	\$576	\$483	\$776	\$1,023		

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6165-1003	Office Supplies	Expenditures for general office-related items consumed on a day-to-day basis.

COMPONENTS

PLAN TOTAL

Office Supplies: Items include paper, stationery, envelopes, printer toner, writing utensils, folders, etc. Based upon historical need.

\$1,500

Projected Expenditure Allocation: Equal monthly 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	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$1,500

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	\$1,301	\$1,600	\$640	\$2,100	\$1,286	\$2,500	\$1,571	\$2,650	\$1,688

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6265-1003	Training & Schooling	Expenditures for training seminars and educational classes that enhance employee skills and provide relevant and updated information related to the job.

COMPONENTS

PLAN TOTAL

Training: Includes a request from the P&Z Office to attend training, including travel costs. Also included here are various training books and manuals. The original request was for \$4,700 - reduced to \$3,300, put \$1,650 here and \$1,650 in Travel (01-6270-1003).

\$1,650

- NW Community Development Institute(2)
- APA Idaho Spring Conference(2)
- National Business Institute
- National APA Conference in Phoenix (1)
- APA Idaho Chapter Conference

Projected Expenditure Allocation: November - February split.

	<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	\$413	\$413	\$413	\$413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,650

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
\$2,500	\$440	\$1,700	\$848	\$2,500	\$661	\$2,500	\$1,121	\$2,500	\$230

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6175-1003	Small Tools	Purchase of durable items with a useful life typically beyond the current use and who's value is less than \$5,000.

COMPONENTS

PLAN TOTAL

Small Tools: Typical items include replacement of computers and hardware which fail or need replaced, office furniture, printer replacement, file cabinets, chairs, etc. No particular items are planned at this time, this account is used as a placeholder for unanticipated items which arise. P&Z specifically requested one new PC and one replacement PC, a camera, monitors, and replacement of office chairs.

\$4,000

Projected Expenditure Allocation: Equal monthly allocation.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$333	\$4,000

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
\$7,960	\$3,442	\$5,000	\$3,257	\$4,000	\$237	\$5,471	\$1,159	\$3,960	\$1,112

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6188-1003	Signage	Expenditures related to posting signs or flyers.

COMPONENTS

PLAN TOTAL

Signage: Nothing requested.

\$0

Projected Expenditure Allocation: Equal monthly allocation.

Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total

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
\$300	\$0	\$300	\$0	\$300	\$0	\$300	\$0	\$300	\$0

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6212-1003	Rent - Equipment	Expenditures related to rental of equipment or tools.

COMPONENTS

PLAN TOTAL

Equipment Rental: There is nothing in particular requested.

\$0

Projected Expenditure Allocation: Equal monthly allocation.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
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
\$0	\$80	\$250	\$73	\$250	\$108	\$250	\$177	\$500	\$283

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6155-1003	Meetings/Committees	Expenditures related to special committees of the Mayor/Council or staff, hosting dignitaries at periodic benchmarking sessions of the Mayor, and other similar functions.

COMPONENTS

PLAN TOTAL

Chamber Checks: Holiday gifts for staff and elected officials and P&Z Commission. Historically \$20 to be used at a Chamber of Commerce vendor of choice.

\$1,000

Allocated Total:

\$200

Unforeseen Meeting Funds: For unforeseen City-sponsored events and meetings (i.e., ground breakings, etc.)

\$100

Allocated Grand Total: \$300

Projected Expenditure Allocation: Equal monthly 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	\$25	\$25	\$25	\$25	\$25	\$25	\$25	\$25	\$25	\$25	\$25	\$25	\$300

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>
\$196	\$140	\$174	\$110	\$91	\$95	\$0	\$264	\$0	\$403

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
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01-6270-1003	Travel	Lodging and travel expenditures for away-from-base travel to seminars, etc. Also included is mileage reimbursement for employee use of personal vehicles for City purposes (when a City vehicle is not available) at the IRS mileage reimbursement rate.
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COMPONENTS	PLAN TOTAL
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<u>Mayor Travel:</u> No particular travel identified. See 01-6265-1003 (Training) as there was a non-specific original request of \$4,700 - reduced to \$3,300 for training to include travel. \$1,650 of that amount was placed here with the remainder in Training.	\$1,650
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- NW Community Development Institute(2)
- APA Idaho Spring Conference(2)
- National Business Institute
- National APA Conference in Phoenix (1)
- APA Idaho Chapter Conference

Projected Expenditure Allocation: November - February split.

	<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	\$413	\$413	\$413	\$413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,650

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	\$0	\$200	\$61	\$200	\$370	\$200	\$117	\$200	\$10

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6285-1003	Uniforms	Article of clothing with a City logo attached.

COMPONENTS

PLAN TOTAL

Uniforms: No request.

\$0

Projected Expenditure Allocation: Equal monthly allocation.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
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
\$0	\$0	\$0	\$0	\$0	\$0	\$100	\$0	\$100	\$0

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6500-1003	Cash Over/Short	Operation of cash tills or petty cash where the balance in cash does not tie out to the record of transactions.

COMPONENTS

PLAN TOTAL

Cash Over/Short: Not budgeted for.

\$0

Projected Expenditure Allocation: Equal monthly allocation.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
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
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6505-1003	Bank Fees	Fees charged by banking and financial institutions for fees and merchant services.

COMPONENTS

PLAN TOTAL

Elavon (Merchant Services): The City's merchant services provider for all incoming credit card transactions. There are four accounts (utility over-the-counter, utility online, P&Z over-the-counter, P&Z online). The fee structure is reduced for utility transactions. This provider will change when the City switches over to electronic utility billing and receipting via Xpress Billpay. The rates at that time will be cheaper. Elavon processes the credit card batches once the gateway provider (Authorize.net) confirms the security of the card and protects the cardholder information. Elavon then moves the to the Federal Reserve and the bank picks it up and posts to the City's account.

\$31,176

Allocated Total:

\$312

Authorize.net (Gateway Services): The City's gateway service provider for incoming credit card transactions. It receives the credit card information once it is processed and confirms the cards information and security, processes the information in a batch and then sends to Elavon to move the money. There are four accounts (utility over-the-counter, utility online, P&Z over-the-counter, P&Z online). The fee structure is reduced for utility transactions. This provider will change when the City switches over to electronic utility billing and receipting via Xpress Billpay. The rates at that time will be cheaper.

\$1,839

Allocated Total:

\$18

Jack Henry & Associates Profit Stars (Electronic Check Clearing): The City's service provider for clearing incoming check transactions through lockbox. Instead of checks waiting for float time in the system for checks to be processed, they can be verified electronically and funds transferred upon confirmation. However, it is still possible for the checks to bounce later. This provider will change when the City switches over to electronic utility billing and receipting via Xpress Billpay. The rates at that time will be cheaper.

\$4,198

Allocated Total:

\$42

Allocated Grand Total:

\$372

Projected Expenditure Allocation: Equal monthly 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	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$372

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>
\$145	\$164	\$141	\$149	\$875	\$103	\$875	\$9	\$875	\$52

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6052-1003	Contract Services	Fees charged for service contracts and other related fees.

COMPONENTS

PLAN TOTAL

Caselle: The City's fully integrated enterprise resource planning system (ERP) is Caselle Clarity. In FYE 2015 the program switched over to Caselle Software Assurance from Clarity - their new program platform which provides greater flexibility and more cost-effective upgrades. There are currently ten (10) concurrent user licenses under contract and there is no current need for that to change. Included in this rate is the technical support for the system. The monthly fee was \$1,150 (\$13,800 annually) but with Software Assurance will increase to \$1,640 monthly (\$19,680 annually). Also included here is some programming time for Caselle to assist with the conversion of history in the G/L and interfaced modules during a general ledger chart of accounts re-write (\$2,000).

\$21,680

Allocated Total: \$1,951

CivicPlus: Annual support, maintenance, and hosting of the City's website (www.kunacity.id.gov) is included here. A three-year agreement ended in FYE 2015 which included installment payments for the creation of the website and the support, hosting, and maintenance of the site. However, no new information has been relayed regarding any contract rate changes in FYE 2016. Per our account representative we will be billed December, 2015 for \$4,210 and then in later years we will have a 5% increase. Typically paid in November to Icon Enterprises, Inc. DBA CivicPlus. (During the prior year the annual bill was \$8,000).

\$4,210

Allocated Total: \$379

VMware DBA AirWatch: In FYE 2014 the City embarked on a City Council/P&Z meeting paperless environment process whereby all City Council members and P&Z Commission members would be assigned a digital tablet so that meeting data could be sent electronically rather than printed (where applicable). As part of that setup and to maintain integrity and control of the devices and their content, a mobile device management (MDM) contract was entered into. There are currently 32 devices on service and a need to add approximately 12 more devices so all mobile field phones are on contract. To date, the P&Z Commission tablets (5) have not been provided to the members as they are still in the box. The monthly fees are \$22 per device. The budget for this item consists of 44 devices. The service fees are paid in April.

\$968

Allocated Total: \$87

Western Records Destructon: The City uses the services of this entity to shred old files no longer needed under records retention requirements. The service is monthly and a minimal charge of \$25 due to low volume.

\$300

Allocated Total: \$27

ARC GIS Software: License renewal for four seats in P&Z. Requested at \$4,800. Purchased from ESRI.

\$4,800

P&Z Software Annual Fee: The potential annual maintenance and support fee for P&Z's proposed software purchase in FYE 2015 for iWorQ software.

\$4,775

Allocated Total: \$4,079

Allocated Grand Total: **\$11,323**

Projected Expenditure Allocation: Caselle: monthly; CivicPlus: November; VMware: April; Records Destruction: monthly; ARC GIS: December; iWorQ: monthly

	<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	\$505	\$884	\$5,305	\$505	\$505	\$505	\$592	\$505	\$505	\$505	\$505	\$505	\$11,323

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>
\$5,139	\$1,260	\$6,290	\$1,344	\$2,900	\$1,400	\$27,416	\$1,488	\$17,951	\$968

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6075-1003	Dues & Memberships	Fees, dues, renewals in other organizations.

COMPONENTS PLAN TOTAL

Notary Bond Renewal: There is one notary bond in P&Z Troy Behunin. According to Troy it does not expire until Nov. 4, 2020 (it renewed in FYE 2015). The bonds are issued via Western Surety for a three-year period and typically renew for \$60. The process for setting up a notary is to go through a bonding company (Western Surety in our case), which requires an insurance company licensed with Western Surety to handle the bond. The Hartwell is licensed with Western Surety and they handle it for us. They have an application we must fill out and send to them. Before we send it to them they require us to have the stamp already with all necessary information (order from Staples). We then fill out their application and send it to them. They in turn fill out the form required by the State and issue the bond on behalf of Western Surety. The cost should be around \$150. \$0

American Planning Association: Dues requested. \$375

Grand Total: \$375

Projected Expenditure Allocation: APA: December

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$0	\$0	\$375	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375

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
	\$428	\$352	\$330	\$299	\$330	\$683	\$1,830	\$480	\$1,830	\$1,050

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6027-1003	Code Enforcement	Expenditures relating to enforcing blight issues within the City.

COMPONENTS PLAN TOTAL

Discussion: Proposed in general by P&Z. \$3,000 was budgeted in FYE 2015 and not used. No specifics given. (UP FOR CONSIDERATION: \$1,500) \$0

Projected Expenditure Allocation: Equal monthly allocation.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
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
\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6125-1003	Legal Publications	Expenses for publishing public notices in the <i>Kuna-Melba News</i> or other media outlet.

COMPONENTS

PLAN TOTAL

Legal Publications: Publications planned for Kuna-Melba News as they arise during the course of the year.

\$3,000

Projected Expenditure Allocation: Equal monthly allocation.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$1,800

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
\$3,550	\$2,401	\$3,549	\$2,353	\$6,954	\$3,241	\$8,000	\$2,470	\$8,000	\$3,160

*forecast

PLANNING & ZONING ACTIVITY

CAPITAL - ADMIN.

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6166-1003	PP&E - Operations	Acquisitions of assets (property, plant, or equipment) of a durable nature and price point of \$5,000 or more.

COMPONENTS

PLAN TOTAL

Capital Expenditures: The City in FYE 2016 will move capital transactions in the General Fund to the newly created Capital Projects Fund. The fund is an extension of the General Fund (both are governmental funds). The CPF will be used to maintain and track capital transactions. Budgeted capital funds will be transferred from the Transfers Out g/l account in the General Fund to the Transfers In g/l account in the CPF.

\$0

Projected Expenditure 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

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>
\$12,500	\$12,500	\$1,350	\$4,050	\$0	\$0	\$2,215	\$1,425	\$13,850	\$15,850

*forecast

PLANNING & ZONING ACTIVITY

MISCELLANEOUS

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6400-1003	Transfers Out	Transfer of monies from one fund to another with no reciprocation

COMPONENTS PLAN TOTAL

Transfers Out to the Capital Projects Fund: Beginning in FYE 2016 the Capital Projects Fund will now be the location where General Fund capital transactions will take place. The funds will still be from the General Fund but will be transferred to the CPF via a transfer out of the General Fund and a transfer in to the CPF where the capital acquisitions will take place for the General Fund. No capital projected from the P&Z side. \$0

Projected Expenditure 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

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

BUILDING INSPECTION

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-5005-1005	Salaries & Wages - Staff	Gross salary and/or wages paid to Kuna City staff.

COMPONENTS PLAN TOTAL

Staff: Consists of allocated salaries and wages from the inspection staff.

Grand Total: **\$72,987**

end of the year to account for accruals for payroll earned in one year but paid for in another.

	<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	\$5,614	\$5,614	\$5,614	\$5,614	\$5,614	\$8,422	\$5,614	\$5,614	\$5,614	\$5,614	\$5,614	\$8,422	\$72,987

<u>Cash Flow Element?:</u>													YES-PARTIAL
<i>Cash Flow Deviation: for FYE 2017 but is accrued back to FYE 2016. As a result, the cash flow will vary slightly in October and September from the allocations above</i>													
	<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 Cash Flow Allocation	\$5,614	\$5,614	\$5,614	\$5,614	\$5,614	\$8,422	\$5,614	\$5,614	\$5,614	\$5,614	\$5,614	\$8,422	\$72,987

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>
	\$82,895	\$70,189	\$85,850	\$69,886	\$74,921	\$68,425	\$46,160	\$62,736	\$108,045	\$90,303

*forecast

<u>BUILDING INSPECTION ACTIVITY</u>		
<u>LABOR AND BENEFITS</u>		
<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-5800-1005	OASDI - Employer	The old age, survivors, and disability portion of the Federal Insurance Contributions Act (FICA). Commonly referred to as "social security."
<u>COMPONENTS</u>		<u>PLAN TOTAL</u>

Discussion: This is the employer's required portion and is calculated at 6.2% of gross wages from the inspection staff . The employee pays 6.2% and the employer must also pay 6.2%. In 1951 The State of Idaho secured Social Security and Medicare coverage for state and local employees and elected officials via a Section 218 Agreement between the State and the Social Security Administration - That agreement is on file with the City Treasurer. The City of Kuna was included with absolute coverage. In addition to PERSI, coverage is provided for Social Security and Medicare Consists. This makes Social Security and Medicare contributions required for employees and elected officials of the City of Kuna. There is a maximum wage base upon gross earnings for CY 2016, that amount is projected to be \$128,400. There are not City employees at that level.

<u>Grand Total:</u>	\$4,525
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end of the year to account for accruals for payroll earned in one year but paid for in another. Payment is made to the SSA the week following each pay period end.

	<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	\$348	\$348	\$348	\$348	\$348	\$522	\$348	\$348	\$348	\$348	\$348	\$522	\$4,525

<u>Cash Flow Element?:</u>													YES-PARTIAL
<i>Cash Flow Deviation: for FYE 2017 but is accrued back to FYE 2016. As a result, the cash flow will vary slightly in October and September from the allocations above</i>													
	<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 Cash Flow Allocation	\$348	\$348	\$348	\$348	\$348	\$522	\$348	\$348	\$348	\$348	\$348	\$522	\$4,525

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>

\$5,140 \$3,868 \$5,323 \$4,333 \$4,645 \$4,242 \$2,862 \$3,890 \$6,699 \$5,599

*forecast

BUILDING INSPECTION ACTIVITY		
LABOR AND BENEFITS		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-5810-1005	Medicare - Employer	The medical insurance portion of the Federal Insurance Contributions Act (FICA).
COMPONENTS		PLAN TOTAL

Discussion: This is the employer's required portion and is calculated at 1.45% of gross wages from the inspection staff . The employee pays 1.45% and the employer must also pay 1.45%. There is what is called an Additional Medicare Tax as a result of the Affordable Care Act following December 31, 2012. That rate is .9% on amounts earned over several thresholds depending on filing status. No City of Kuna employees have reached that level.

Grand Total: \$1,058

Projected Expenditure Allocation: There are 26 bi-weekly pay periods with 2 pay periods in each month save for March and September, which each have 3. There is a partial pay period at the beginning and end of the year to account for accruals for payroll earned in one year but paid for in another. Payment is made to the SSA the week following each pay period end.

	<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	\$81	\$81	\$81	\$81	\$81	\$122	\$81	\$81	\$81	\$81	\$81	\$122	\$1,058

Cash Flow Element?:	YES-PARTIAL												
<i>Cash Flow Deviation: for FYE 2017 but is accrued back to FYE 2016. As a result, the cash flow will vary slightly in October and September from the allocations above</i>													
	<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 Cash Flow Allocation	\$81	\$81	\$81	\$81	\$81	\$122	\$81	\$81	\$81	\$81	\$81	\$122	\$1,058

Overall 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>
\$1,202	\$961	\$1,245	\$1,013	\$1,086	\$992	\$669	\$910	\$1,567	\$1,309

*forecast

BUILDING INSPECTION ACTIVITY		
LABOR AND BENEFITS		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-5820-1005	Group Medical Insurance	Group health insurance premiums paid on behalf of City employees under a qualified employer sponsored plan.
COMPONENTS		PLAN TOTAL

Health Insurance: The City currently pays 100% of employee premiums for full-time employees. At the time of budgeting there was an ongoing effort underway to find a solution to make it affordable for employees to add dependents onto the coverage. Several options have surfaced, including a dual option plan, including and HSA option. At the time of budgeting there was still lost of loose ends yet to try and tie up. The City Council expressed interest in allowing a change in structure at a dollar amount consistent and not to exceed the expected dollar amount of coverage under the current provider (Regence). Regence has stated they are unwilling to provide premium quotes this far out from the renewal date (December 1) but have stated any premium increase would likely be 10% or less. Since there is still uncertainty about switching plans, this budget will include the 10% increase in premiums. Premium increases will go into effect December 1.

<u>Coverage Type</u>	<u>Current Rate/Month</u>	<u>10% Increase</u>	<u>New Rate</u>
Employee	\$552.60	\$55.26	\$607.86
1 Child Add-On	\$237.10	\$23.71	\$260.81
Spouse Add-On	\$774.40	\$77.44	\$851.84
2+ Children Add-On	\$497.80	\$49.78	\$547.58
Family Add-On	\$1,097.00	\$109.70	\$1,206.70

The City does not currently pay premiums for dependent coverage. However, there exists a current policy which states the City will pay for 50% of the dependent premiums for appointed officials only. There are currently two appointed officials on this program - City Engineer, P&Z Director. Under the proposed plan change that would go away and all employees would have some level of dependent coverage available. Neither cost allocation is included here.

Total: **\$7,902**

COBRA: Also included in this line item are the monthly premiums for COBRA (Consolidated Omnibus Reconciliation Act) administrator by Benefit Managers. They manage the communication with employees who leave the employ of the City of Kuna. Former employees can opt to retain their health insurance coverage with the City for a time certain - the former employee is responsible for the premiums. The premiums are \$1.30 per employee per month. **\$17**

Grand Total: **\$7,919**

Projected Expenditure Allocation: Payment is made to the providers monthly.

	<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	\$660	\$660	\$660	\$660	\$660	\$660	\$660	\$660	\$660	\$660	\$660	\$660	\$7,919

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>
\$6,828	\$5,779	\$6,443	\$6,824	\$6,346	\$6,375	\$6,331	\$6,879	\$12,096	\$10,131

*forecast

BUILDING INSPECTION ACTIVITY		
LABOR AND BENEFITS		
<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-5830-1005	Group Life Insurance	Group life insurance premiums paid on behalf of City employees under a qualified employer sponsored plan.

COMPONENTS

PLAN TOTAL

Life Insurance: The City currently pays 100% of employee premiums for full-time employees. The policy is a \$10,000 accidental death & dismemberment life insurance policy. The plan renews January 1. The current rate is \$2.80 per month per covered employee. No rate change is anticipated.

<u>Coverage Type</u>	<u>Current Rate/Month</u>	<u>0% Increase</u>	<u>New Rate</u>
Employee	\$2.80	\$0.00	\$2.80

Grand Total: \$37

Projected Expenditure Allocation: Payment is made to the provider monthly.

	<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	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$37

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>
\$34	\$29	\$34	\$36	\$34	\$38	\$34	\$36	\$125	\$80

*forecast

BUILDING INSPECTION ACTIVITY

LABOR AND BENEFITS

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-5840-1005	PERSI Employer 401 (a)	Required employer contributions to the Public Employees Retirement System of Idaho

COMPONENTS

PLAN TOTAL

Employer Contributions: A 401 (a) is a defined contribution retirement plan under the IRS Tax Code. Municipalities in Idaho are required to contribute on behalf of employees and elected officials. PERSI put forth a rate increase in 2009 at a total of 5.31% (~2/3 employer & 1/3 employee) allocated over three years (2011, 2012, 2013). The increase was intended to help maintain the unfunded pension benefit obligation at statutory rates (below 25 years). However, the recovery in the market made it possible to not implement any increase until July 1, 2013. The increase in 2013 was not the entire 5.31%, so it is possible the increase could happen in the upcoming year. The employer rate, if it increases, would move from the current 11.32% to 12.24% and the employee contribution would change from 6.79% to 7.34%. The required contribution rate during FYE 2015 was 11.32% of gross wages on eligible employees and elected officials. The budget for FYE 2016 will include a rate of 11.32% through July 1 and 12.24% for the remainder of the year. PERSI contact is Lisa Con.

Grand Total: \$8,443

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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>
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FYE 2016 Projected Allocation \$649.46 \$649.46 \$649.46 \$649.46 \$649.46 \$974.18 \$649.46 \$649.46 \$649.46 \$649.46 \$649.46 \$974.18 \$8,443

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
\$9,560	\$7,504	\$9,900	\$7,911	\$7,950	\$7,259	\$4,903	\$6,470	\$11,478	\$9,187

*forecast

BUILDING INSPECTION ACTIVITY

LABOR AND BENEFITS

ACCOUNT # ACCOUNT NAME ACCOUNT DESCRIPTION

01-5850-1005 Worker's Compensation Insurance Required insurance providing wage replacement and medical benefits to employees injured in the course of employment

COMPONENTS _____ PLAN TOTAL _____

Insurance Premiums: The insurance provider is the Idaho State Insurance Fund. Rates are based upon job/class duties and vary based upon the history of claims and are relative to risk. While the City has no control over class rates, it does have control over the Experience Modification Factor (a multiplier applied to the premium). The level of the multiplier is based largely on the City's history of claims. The Experience Modification Factor for Kuna has dropped materially over the past few years due to fewer claims than in past years. That rate history is listed below. Included here are premiums for the inspection staff.

Experience Modification Rate History	
2010	1.17
2011	1.35
2012	1.08
2013	1.53
2014	1.09
2015	1.08

Grand Total: **\$1,221**

Projected Expenditure Allocation: Payment is made to the provider quarterly, but accruals are made each pay period.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$94	\$94	\$94	\$94	\$94	\$141	\$94	\$94	\$94	\$94	\$94	\$141	\$1,221

Cash Flow Element?: YES/Mixed

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
\$1,253	\$1,169	\$1,389	\$1,241	\$1,601	\$1,251	\$702	\$1,169	\$1,472	\$685

*forecast

BUILDING INSPECTION ACTIVITY

LABOR AND BENEFITS

ACCOUNT # ACCOUNT NAME ACCOUNT DESCRIPTION

01-5860-1005 Group Dental & Vision Insurance Group dental and vision insurance premiums paid on behalf of City employees under a qualified employer sponsored plan.

COMPONENTS

PLAN TOTAL

Health Insurance: The City currently pays 100% of employee premiums for full-time employees. Both plans renew January 1. A 2% increase in premiums is projected.

<u>Dental Coverage Type</u>	<u>Current Rate/Month</u>	<u>2% Increase</u>	<u>New Rate</u>
Employee	\$38.85	\$0.78	\$39.63
1 Child Add-On	\$33.22	\$0.66	\$33.88
Spouse Add-On	\$38.86	\$0.78	\$39.64
2+ Children Add-On	\$52.08	\$1.04	\$53.12
Family Add-On	\$83.34	\$1.67	\$85.01
<u>Vision Coverage Type</u>	<u>Current Rate/Month</u>	<u>10% Increase</u>	<u>New Rate</u>
Employee	\$5.95	\$0.12	\$6.07
Children Add-On	\$6.78	\$0.14	\$6.92
Spouse Add-On	\$5.94	\$0.12	\$6.06
Family Add-On	\$14.40	\$0.29	\$14.69

The City does not currently pay premiums for dependent coverage. However, there exists a current policy which states the City will pay for 50% of the dependent premiums for appointed officials only. There are currently two appointed officials on this program - City Engineer, P&Z Director. Neither are included here.

Grand Total:

\$600

Projected Expenditure Allocation: Payment is made to the providers monthly.

	<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	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$600

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>
\$552	\$469	\$671	\$105	\$620	\$624	\$608	\$659	\$1,140	\$1,001

*forecast

BUILDING INSPECTION ACTIVITY

LABOR AND BENEFITS

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
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01-6280-1005	Unemployment Expenses	Expenditures related to unemployment compensation claims.
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COMPONENTS	PLAN TOTAL
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Unemployment Insurance: The City is on a "cost reimbursement" plan with the State of Idaho due to the low occurrence of layoffs. This plan requires no premiums to be paid, rather the City pays the full charge for any claim if made. No charges anticipated in FYE 2016.

<u>Grand Total:</u>	\$0
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Projected Expenditure Allocation: Payment is made to the providers monthly.

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

<u>Cash Flow Element?:</u>	YES
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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
\$0	\$0	\$0	\$0	\$0	\$0	\$4,000	\$4,704	\$0	\$4,032

*forecast

BUILDING INSPECTION ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
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01-6300-1005	Fuel Expenditures	Purchase of fuel for the operation of automobiles.
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COMPONENTS	PLAN TOTAL
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Fuel: The City has a fleet agreement with Wex for the purchase of fuel on fleet cards which yields a small savings from the pump price. One vehicle is under this domain, a Ford Taurus station wagon. However, a replacement vehicle has been requested as the claim is that the Taurus is nearing the end of its operating life as it is known in building inspections. While average fuel prices have stabilized, it is likely they will rise during the year. Factored in is in-town mileage and additional mileage as the inspector lives in Canyon County and has been allowed to take the vehicle home each night.

	EMPG	\$/GAL.	MILEAGE	
Ford Taurus	20	\$3.50	12,000	\$2,100

Projected Expenditure Allocation: Equal monthly allocation is planned.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$175	\$2,100

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
\$2,200	\$1,682	\$2,200	\$1,844	\$0	\$2,060	\$0	\$0	\$0	\$0

*forecast

BUILDING INSPECTION ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
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01-6305-1005	Maintenance & Repair - Vehicles	Maintenace and repairs of automobiles.
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COMPONENTS

PLAN TOTAL

M&R: Routine and general maintenance & repair of the Ford Taurus station wagon used for inspections. Also included here are unplanned repairs. Routine maintenance includes lube and oil services and other general upkeep. A new vehicle has been proposed to replace the Taurus.

\$500

Projected Expenditure Allocation: Equal monthly allocation is planned.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$3	\$38

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
\$800	\$539	\$800	\$337	\$0	\$226	\$0	\$0	\$0	\$0

*forecast

BUILDING INSPECTION ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
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01-6255-1005	Telephone	Expenditures for telephone service, small hardware, and maintenance
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COMPONENTS

PLAN TOTAL

Verizon: The building inspector has been issued a standard City-issue cellular phone for business use as well as the back-up building inspector. Those phone costs are within this number.

Inspector \$516

\$627

Backup Inspector (allocated) \$52
 Hardware \$60

Projected Expenditure Allocation: Equal monthly 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	52	52	52	52	52	52	52	52	52	52	52	52	\$627

Cash Flow Element?: YES

Overall 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>
\$521	\$584	\$748	\$584	\$625	\$588	\$500	\$670	\$850	\$736

*forecast

BUILDING INSPECTION ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6165-1005	Office Supplies	Expenditures for general office-related items consumed on a day-to-day basis.

COMPONENTS PLAN TOTAL

Office Supplies: Items include paper, stationery, envelopes, printer toner, writing utensils, folders, etc. Based upon historical need. \$350

Projected Expenditure Allocation: Equal monthly 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	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$1,500

Cash Flow Element?: YES

Overall 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>
\$300	\$359	\$300	\$150	\$100	\$1,334	\$100	\$361	\$100	\$63

*forecast

BUILDING INSPECTION ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6265-1005	Training & Schooling	Expenditures for training seminars and educational classes that enhance employee skills and provide relevant and updated information related to the job.

COMPONENTS PLAN TOTAL

Training: Consists of courses and related materials required for re-certification of the building inspector. Also includes code books and related publications. Examples include the Idaho Association of Building Officials and the International Code Council, IRC plan review courses, manufactured housing inspection, etc.. Specific items include training through the International Code Council which provides code update training for residential and commercial. The ICC requires 2 ECU credits (Earned Credit Units) per year. One hour is the equivalent of only 6/10 of 1 credit. This training is projected at \$300 each for the building inspector and partial time inspector. Also included here are training books, including code books. The next code change is anticipated in 2018(every 3 years – last change was 2015) at which time a combo set of code books is purchased (comes with 2 sets – 1 for car and one for office). In the meantime there are miscellaneous code supplements that need to be purchased, which are estimated at \$250).

\$900

Projected Expenditure Allocation: Equal monthly split.

	<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	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$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>
\$850	\$899	\$850	\$200	\$400	\$480	\$400	\$0	\$500	\$370

*forecast

BUILDING INSPECTION ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6175-1005	Small Tools	Purchase of durable items with a useful life typically beyond the current use and who's value is less than \$5,000.

COMPONENTS

PLAN TOTAL

Small Tools: Typical items include tape measures, measuring wheels, stud finders, ladders, etc. No particular items are planned at this time, this account is used as a placeholder for unanticipated items which arise.

\$200

Projected Expenditure Allocation: Equal monthly 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	\$17	\$17	\$17	\$17	\$17	\$17	\$17	\$17	\$17	\$17	\$17	\$17	\$200

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>
\$500	\$150	\$500	\$0	\$1,000	\$108	\$1,000	\$29	\$1,000	\$276

*forecast

BUILDING INSPECTION ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
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01-6188-1005	Signage	Expenditures related to posting signs or flyers.
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COMPONENTS	PLAN TOTAL
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Signage: used for the purchase of signs and materials for signs. Examples include inspection notices.

Projected Expenditure Allocation: Equal monthly allocation.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$13	\$13	\$13	\$13	\$13	\$13	\$13	\$13	\$13	\$13	\$13	\$13	\$150

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
	\$250	\$148	\$250	\$0	\$250	\$0	\$250	\$0	\$250	\$0

*forecast

BUILDING INSPECTION ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
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01-6270-1005	Travel	Lodging and travel expenditures for away-from-base travel to seminars, etc. Also included is mileage reimbursement for employee use of personal vehicles for City purposes (when a City vehicle is not available) at the IRS mileage reimbursement rate.
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COMPONENTS	PLAN TOTAL
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Travel: No particular travel identified. However, there are times when the inspection car may be unavailable due to service issues and a personal vehicle will be used - IRS mileage reimbursement.

Projected Expenditure Allocation: Equal monthly allocation.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$4	\$50

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
	\$50	\$0	\$50	\$43	\$4,000	\$115	\$3,000	\$2,688	\$4,500	\$2,981

*forecast

BUILDING INSPECTION ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
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01-6075-1005	Dues & Memberships	Fees, dues, renewals in other organizations.
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COMPONENTS PLAN TOTAL

Dues & Memberships: Dues and memberships paid to organizations such as the Idaho Association of Building Officials and the International Code Council. If not a member of the International Code Council and Idaho Association of Building Officials, the required code books and classes are more than double the price, so it is beneficial to have the memberships. Building inspector: IABO Govt. membership, IABO Building Professional Safety For SW Idaho, International Code Council annual membership. Partial time building inspector: IABO membership, Building Professional Safety for SW Idaho. City of Kuna: IABO annual membership, which is general access for the City. Includes items for the building inspector and backup building inspector. \$500

Projected Expenditure Allocation: Equal allocation October - March.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$500

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
*forecast	\$400	\$447	\$400	\$313	\$600	\$290	\$600	\$350	\$800	\$350

BUILDING INSPECTION ACTIVITY

MISCELLANEOUS

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
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01-6400-1005	Transfers Out	Transfer of monies from one fund to another with no reciprocation
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COMPONENTS PLAN TOTAL

Transfers Out to the Capital Projects Fund: Beginning in FYE 2016 the Capital Projects Fund will now be the location where General Fund capital transactions will take place. The funds will still be from the General Fund but will be transferred to the CPF via a transfer out of the General Fund and a transfer in to the CPF where the capital acquisitions will take place for the General Fund. \$0

Replacement Inspection Vehicle: *A new AWD SUV (make and model not specified) has been requested to replace the existing Ford Taurus station wagon currently used for inspections. Apparently the Taurus is nearing the end of its efficient operating life. If approved funds will be transferred out to the Capital Projects Fund where the expenditure will be made. (UP FOR CONSIDERATION: \$24,000)* \$0

Projected Expenditure Allocation:

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
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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
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

PARKS ACTIVITY

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-5005-1004	Salaries & Wages - Staff	Gross salary and/or wages paid to Kuna City staff.

COMPONENTS

PLAN TOTAL

Staff: Consists of allocated salaries and wages from the Parks Department . Includes the Park Supervisor, Arborist/Recreation Coordinator, allocated wages from the Fleet/Maintenance Supervisor, a full-time parks maintenance employee, a new full-time parks maintenance employee requested new this year, and another full-time parks maintenance employee requested new this year (split with Fleet/Maintenance).

Grand Total: **\$180,089**

Projected Expenditure Allocation: There are 26 bi-weekly pay periods with 2 pay periods in each month save for March and September, which each have 3. There is a partial pay period at the beginning and end of the year to account for accruals for payroll earned in one year but paid for in another.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$12,859	\$13,604	\$13,695	\$13,695	\$13,695	\$20,542	\$13,695	\$13,790	\$13,790	\$13,790	\$13,790	\$23,147	\$180,089

Cash Flow Element?:

YES-PARTIAL

Cash Flow Deviation: for FYE 2017 but is accrued back to FYE 2016. As a result, the cash flow will vary slightly in October and September from the allocations above

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Cash Flow Allocation	\$12,859	\$13,604	\$13,695	\$13,695	\$13,695	\$20,542	\$13,695	\$13,790	\$13,790	\$13,790	\$13,790	\$23,147	\$180,089

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
\$139,871	\$167,224	\$127,356	\$139,176	\$108,152	\$103,706	\$67,071	\$83,108	\$67,071	\$61,873

*forecast more was budgeted to BI than has been needed, so all has gone to Parks for Bob Bachman. Still excess due to pay increases granted by the Mayor to Withrow, Bachman, Purkey, Kaufman

PARKS ACTIVITY

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-5009-1004	Salaries & Wages - Seasonal	Gross salary and/or wages paid to Kuna City seasonal staff.

COMPONENTS

PLAN TOTAL

Staff: Consists of five seasonal park staff projected at 824 hours each.

Grand Total:

\$54,389

Projected Expenditure Allocation: There are 26 bi-weekly pay periods with 2 pay periods in each month save for March and September, which each have 3. There is a partial pay period at the beginning and end of the year to account for accruals for payroll earned in one year but paid for in another.

	<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	\$2,040	\$6,380	\$8,358	\$8,358	\$8,358	\$8,358	\$12,537	\$54,388

Cash Flow Element?:

YES-PARTIAL

Cash Flow Deviation: for FYE 2017 but is accrued back to FYE 2016. As a result, the cash flow will vary slightly in October and September from the allocations above

	<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 Cash Flow Allocation	\$0	\$0	\$0	\$0	\$0	\$2,040	\$6,380	\$8,358	\$8,358	\$8,358	\$8,358	\$12,537	\$54,388

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>
	\$44,369	\$41,000	\$33,784	\$39,960	\$25,338	\$30,976	\$33,784	\$20,900	\$33,784	\$41,564

*forecast

PARKS ACTIVITY

LABOR AND BENEFITS

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-5800-1004	OASDI - Employer	The old age, survivors, and disability portion of the Federal Insurance Contributions Act (FICA). Commonly referred to as "social security."

COMPONENTS

PLAN TOTAL

Discussion: This is the employer's required portion and is calculated at 6.2% of gross wages from all park staff, including seasonal. The employee pays 6.2% and the employer must also pay 6.2%. In 1951 The State of Idaho secured Social Security and Medicare coverage for state and local employees and elected officials via a Section 218 Agreement between the State and the Social Security Administration - That agreement is on file with the City Treasurer. The City of Kuna was included with absolute coverage. In addition to PERSI, coverage is provided for Social Security and Medicare Consists. This makes Social Security and Medicare contributions required for employees and elected officials of the City of Kuna. There is a maximum wage base upon gross earnings for CY 2016, that amount is projected to be \$128,400. There are not City employees at that level.

Grand Total:

\$14,538

Projected Expenditure Allocation: There are 26 bi-weekly pay periods with 2 pay periods in each month save for March and September, which each have 3. There is a partial pay period at the beginning and end of the year to account for accruals for payroll earned in one year but paid for in another. Payment is made to the SSA the week following each pay period end.

	<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	\$744	\$788	\$793	\$793	\$793	\$1,343	\$1,275	\$1,430	\$1,430	\$1,430	\$1,430	\$2,288	\$14,538

<u>Cash Flow Element?:</u>													YES-PARTIAL
<i>Cash Flow Deviation: for FYE 2017 but is accrued back to FYE 2016. As a result, the cash flow will vary slightly in October and September from the allocations above</i>													
	<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 Cash Flow Allocation	\$744	\$788	\$793	\$793	\$793	\$1,343	\$1,275	\$1,430	\$1,430	\$1,430	\$1,430	\$2,288	\$14,538

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>
	\$11,423	\$12,910	\$9,991	\$11,235	\$8,276	\$8,307	\$6,253	\$6,727	\$6,253	\$6,178

*forecast

PARKS ACTIVITY

LABOR AND BENEFITS

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>											<u>PLAN TOTAL</u>
01-5810-1004	Medicare - Employer	The medical insurance portion of the Federal Insurance Contributions Act (FICA).											
<u>COMPONENTS</u>													

Discussion: This is the employer's required portion and is calculated at 1.45% of gross wages from all parks staff . The employee pays 1.45% and the employer must also pay 1.45% . There is what is called an Additional Medicare Tax as a result of the Affordable Care Act following December 31, 2012. That rate is .9% on amounts earned over several thresholds depending on filing status. No City of Kuna employees have reached that level.

<u>Grand Total:</u>	\$3,269
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Projected Expenditure Allocation: There are 26 bi-weekly pay periods with 2 pay periods in each month save for March and September, which each have 3. There is a partial pay period at the beginning and end of the year to account for accruals for payroll earned in one year but paid for in another. Payment is made to the SSA the week following each pay period end.

	<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	\$167	\$177	\$178	\$178	\$178	\$302	\$287	\$322	\$322	\$322	\$322	\$514	\$3,269

<u>Cash Flow Element?:</u>													YES-PARTIAL
<i>Cash Flow Deviation: for FYE 2017 but is accrued back to FYE 2016. As a result, the cash flow will vary slightly in October and September from the allocations above</i>													
	<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 Cash Flow Allocation	\$167	\$177	\$178	\$178	\$178	\$302	\$287	\$322	\$322	\$322	\$322	\$514	\$3,269

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>
	\$2,671	\$3,019	\$2,337	\$2,627	\$1,936	\$1,943	\$1,462	\$1,573	\$1,463	\$1,445

*forecast

PARKS ACTIVITY

LABOR AND BENEFITS

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-5820-1004	Group Medical Insurance	Group health insurance premiums paid on behalf of City employees under a qualified employer sponsored plan.

COMPONENTS

PLAN TOTAL

Health Insurance: The City currently pays 100% of employee premiums for full-time employees. At the time of budgeting there was an ongoing effort underway to find a solution to make it affordable for employees to add dependents onto the coverage. Several options have surfaced, including a dual option plan, including and HSA option. At the time of budgeting there was still lost of loose ends yet to try and tie up. The City Council expressed interest in allowing a change in structure at a dollar amount consistent and not to exceed the expected dollar amount of coverage under the current provider (Regence). Regence has stated they are unwilling to provide premium quotes this far out from the renewal date (December 1) but have stated any premium increase would likely be 10% or less. Since there is still uncertainty about switching plans, this budget will include the 10% increase in premiums. Premium increases will go into effect December 1.

Coverage Type	Current Rate/Month	10% Increase	New Rate
Employee	\$552.60	\$55.26	\$607.86
1 Child Add-On	\$237.10	\$23.71	\$260.81
Spouse Add-On	\$774.40	\$77.44	\$851.84
2+ Children Add-On	\$497.80	\$49.78	\$547.58
Family Add-On	\$1,097.00	\$109.70	\$1,206.70

The City does not currently pay premiums for dependent coverage. However, there exists a current policy which states the City will pay for 50% of the dependent premiums for appointed officials only. There are currently two appointed officials on this program - City Engineer, P&Z Director. Under the proposed plan change that would go away and all employees would have some level of dependent coverage available. Neither cost allocation is included here.

Total: \$32,341

COBRA: Also included in this line item are the monthly premiums for COBRA (Consolidated Omnibus Reconciliation Act) administrator by Benefit Managers. They manage the communication with employees who leave the employ of the City of Kuna. Former employees can opt to retain their health insurance coverage with the City for a time certain - the former employee is responsible for the premiums. The premiums are \$1.30 per employee per month. \$68

Grand Total: \$32,409

Projected Expenditure Allocation: Payment is made to the providers monthly.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$2,701	\$2,701	\$2,701	\$2,701	\$2,701	\$2,701	\$2,701	\$2,701	\$2,701	\$2,701	\$2,701	\$2,701	\$32,409

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
\$20,484	\$22,311	\$19,328	\$20,538	\$12,691	\$12,752	\$12,662	\$13,759	\$12,096	\$12,186

*forecast

PARKS ACTIVITY

LABOR AND BENEFITS

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-5830-1004	Group Life Insurance	Group life insurance premiums paid on behalf of City employees under a qualified employer sponsored plan.

COMPONENTS

PLAN TOTAL

Life Insurance: The City currently pays 100% of employee premiums for full-time employees. The policy is a \$10,000 accidental death & dismemberment life insurance policy. The plan renews January 1. The current rate is \$2.80 per month per covered employee. No rate change is anticipated.

Coverage Type	Current Rate/Month	0% Increase	New Rate
Employee	\$2.80	\$0.00	\$2.80

Grand Total: \$147

Projected Expenditure Allocation: Payment is made to the provider monthly.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$147

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
\$136	\$134	\$134	\$132	\$101	\$96	\$67	\$76	\$125	\$91

*forecast

PARKS ACTIVITY

LABOR AND BENEFITS

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-5840-1004	PERSI Employer 401 (a)	Required employer contributions to the Public Employees Retirement System of Idaho

COMPONENTS

PLAN TOTAL

Employer Contributions: A 401 (a) is a defined contribution retirement plan under the IRS Tax Code. Municipalities in Idaho are required to contribute on behalf of employees and elected officials. PERSI put forth a rate increase in 2009 at a total of 5.31% (~2/3 employer & 1/3 employee) allocated over three years (2011, 2012, 2013). The increase was intended to help maintain the unfunded pension benefit obligation at statutory rates (below 25 years). However, the recovery in the market made it possible to not implement any increase until July 1, 2013. The increase in 2013 was not the entire 5.31%, so it is possible the increase could happen in the upcoming year. The employer rate, if it increases, would move from the current 11.32% to 12.24% and the employee contribution would change from 6.79% to 7.34%. The required contribution rate during FYE 2015 was 11.32% of gross wages on eligible employees and elected officials. The budget for FYE 2016 will include a rate of 11.32% through July 1 and 12.24% for the remainder of the year. PERSI contact is Lisa Con. Only applies to employees regularly working 20 hours or more per week and those not on an 8-month seasonal waiver.

Grand Total: \$19,508

Projected Expenditure Allocation: Payment is made to the provider following each pay period. There are 26 bi-weekly pay periods with 2 pay periods in each month save for March and September, which each have 3.

	<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	\$1,393	\$1,474	\$1,483	\$1,483	\$1,483	\$2,225	\$1,483	\$1,494	\$1,494	\$1,494	\$1,494	\$2,507	\$19,508

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>
\$16,131	\$17,214	\$14,687	\$15,789	\$11,477	\$10,996	\$7,125	\$8,802	\$7,125	\$6,429

*forecast

PARKS ACTIVITY

LABOR AND BENEFITS

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
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01-5850-1004 Worker's Compensation Insurance Required insurance providing wage replacement and medical benefits to employees injured in the course of employment

COMPONENTS PLAN TOTAL

Insurance Premiums: The insurance provider is the Idaho State Insurance Fund. Rates are based upon job/class duties and vary based upon the history of claims and are relative to risk. While the City has no control over class rates, it does have control over the Experience Modification Factor (a multiplier applied to the premium). The level of the multiplier is based largely on the City's history of claims. The Experience Modification Factor for Kuna has dropped materially over the past few years due to fewer claims than in past years. That rate history is listed below. Included here are premiums for all parks staff.

<u>Experience Modification Rate History</u>	
2010	1.17
2011	1.35
2012	1.08
2013	1.53
2014	1.09
2015	1.08

Grand Total: **\$9,690**

Projected Expenditure Allocation: Payment is made to the provider quarterly, but accruals are made each pay period.

	<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	\$808	\$808	\$808	\$808	\$808	\$808	\$808	\$808	\$808	\$808	\$808	\$808	\$9,690

Cash Flow Element?: YES/Mixed

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
\$7,993	\$9,673	\$7,566	\$8,918	\$6,045	\$6,983	\$5,058	\$5,986	\$4,983	\$3,211

*forecast

PARKS ACTIVITY

LABOR AND BENEFITS

ACCOUNT # ACCOUNT NAME ACCOUNT DESCRIPTION

01-5860-1004 Group Dental & Vision Insurance Group dental and vision insurance premiums paid on behalf of City employees under a qualified employer sponsored plan.

COMPONENTS

PLAN TOTAL

Dental/Vision Insurance: The City currently pays 100% of employee premiums for full-time employees. Both plans renew January 1. A 2% increase in premiums is projected.

<u>Dental Coverage Type</u>	<u>Current Rate/Month</u>	<u>2% Increase</u>	<u>New Rate</u>
Employee	\$38.85	\$0.78	\$39.63
1 Child Add-On	\$33.22	\$0.66	\$33.88
Spouse Add-On	\$38.86	\$0.78	\$39.64
2+ Children Add-On	\$52.08	\$1.04	\$53.12
Family Add-On	\$83.34	\$1.67	\$85.01
<u>Vision Coverage Type</u>	<u>Current Rate/Month</u>	<u>10% Increase</u>	<u>New Rate</u>
Employee	\$5.95	\$0.12	\$6.07
Children Add-On	\$6.78	\$0.14	\$6.92
Spouse Add-On	\$5.94	\$0.12	\$6.06
Family Add-On	\$14.40	\$0.29	\$14.69

The City does not currently pay premiums for dependent coverage. However, there exists a current policy which states the City will pay for 50% of the dependent premiums for appointed officials only. There are currently two appointed officials on this program - City Engineer, P&Z Director. Neither cost allocation is included here.

Grand Total:

\$2,498

Projected Expenditure Allocation: Payment is made to the providers monthly.

	<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	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$2,498

Cash Flow Element?:

YES

Overall 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>
\$1,656	\$1,809	\$2,012	\$314	\$1,241	\$1,248	\$1,216	\$1,318	\$1,140	\$1,202

*forecast

PARKS ACTIVITY		
LABOR AND BENEFITS		
<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6280-1004	Unemployment Expenses	Expenditures related to unemployment compensation claims.

COMPONENTS	PLAN TOTAL
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Unemployment Insurance: The City is on a "cost reimbursement" plan with the State of Idaho due to the low occurrence of layoffs. This plan requires no premiums to be paid, rather the City pays the full charge for any claim if made. There are five planned seasonal positions and historically some of them have filed for unemployment compensation, that is planned for here.

<u>Grand Total:</u>	\$6,026
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Projected Expenditure Allocation: Payment is made to the IDOL based upon history.

	<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	\$1,004	\$1,004	\$1,004	\$1,004	\$1,004	\$1,004	\$0	\$0	\$0	\$6,026

Cash Flow Element?: YES

Overall 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>
\$8,488	\$2,458	\$6,560	\$628	\$3,600	\$1,590	\$4,200	\$5,079	\$4,000	\$5,003

*forecast

PARKS ACTIVITY		
GENERAL GOVERNMENT		
<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6300-1004	Fuel Expenditures	Purchase of fuel for the operation of automobiles.

COMPONENTS	PLAN TOTAL
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Fuel: The City has a fleet agreement with Wex for the purchase of fuel on fleet cards which yields a small savings from the pump price. In addition, fuel is consumed from the tank at the NWWTP. All parks vehicles and maintenance equipment are included here. While the average fuel prices have stabilized, it is likely they will rise during the year. \$12,200

Projected Expenditure Allocation: Equal monthly allocation is planned.

	<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	\$1,017	\$1,017	\$1,017	\$1,017	\$1,017	\$1,017	\$1,017	\$1,017	\$1,017	\$1,017	\$1,017	\$1,017	\$12,200

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>
\$9,900	\$12,180	\$9,900	\$12,027	\$9,750	\$9,212	\$9,500	\$8,498	\$8,000	\$9,306

*forecast

PARKS ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
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01-6305-1004 Maintenance & Repair - Vehicles Maintenance and repairs of automobiles.

COMPONENTS PLAN TOTAL

M&R: Routine and general maintenance & repair of all Park vehicles - does not include equipment. Also included here are unplanned repairs. Routine maintenance includes lube and oil services and other general upkeep. Projection based upon historical activity. In addition, known extra items include new tires for truck #10 (\$600) and truck #24 (\$1,200) \$5,000

Projected Expenditure Allocation: Equal monthly allocation is planned.

	<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	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$5,000

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>
\$4,500	\$1,998	\$4,500	\$3,623	\$4,500	\$3,043	\$4,500	\$3,944	\$4,500	\$2,220

*forecast

PLANNING & ZONING ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
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01-6142-1004 Maintenance & Repair - Equipment Maintenance and repairs of equipment.

COMPONENTS PLAN TOTAL

\$8,100

Equipment Maintenance: General maintenance and repairs of equipment.

Copy/Print Machines City Hall: Maintenance and lease contract for the copy machine located at the NWWTP . The contract is with Sharp Electronics Corporation.

<u>Sharp MX2615N B/W & COLOR</u>	
Monthly Lease (60-Month)	\$92.26
Rate Per B/W Copy	\$0.0091
Rate Per Color Copy	\$0.0567
<hr/>	
Annual Lease	\$1,107.12
Annual Use - Prior Year Avg. Used	\$211
	<hr/>
	\$1,318.40

Allocated Total:

Allocated Grand Total:

\$237

\$8,337

Projected Expenditure Allocation: Equal monthly allocation is planned.

	<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	\$695	\$695	\$695	\$695	\$695	\$695	\$695	\$695	\$695	\$695	\$695	\$695	\$8,337

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>
\$11,750	\$8,100	\$11,250	\$8,087	\$11,000	\$4,489	\$11,000	\$7,771	\$11,000	\$11,224

*forecast

PARKS ACTIVITY

GENERAL GOVERNMENT

ACCOUNT # ACCOUNT NAME ACCOUNT DESCRIPTION

01-6140-1004 Maintenance & Repair - Building Maintenance and repairs to buildings and the immediate grounds upon which the building rests.

COMPONENTS

PLAN TOTAL

City Hall: Includes annual inspection and maintenance of fire extinguishers and a small budget for unanticipated items. Included is the maintenance of buildings and related/attached grounds. Examples include the park shop, restrooms, and a small allocated portion for the ACHD Shop and office space at the NWWTP.

\$5,500

Projected Expenditure Allocation: Equal monthly allocation is planned.

<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 2016 Projected Allocation \$458 \$458 \$458 \$458 \$458 \$458 \$458 \$458 \$458 \$458 \$458 \$458 \$5,500

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
\$8,000	\$5,200	\$6,900	\$4,868	\$6,900	\$5,121	\$6,400	\$7,830	\$6,400	\$5,147

*forecast

PARKS ACTIVITY		
GENERAL GOVERNMENT		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6025-1004	Janitorial	Services and supplies for maintaining cleanliness and sanitation in City facilities.

COMPONENTS PLAN TOTAL

Janitorial: Consists of a an allocated portion of the monthly janitorial costs (\$75/month) for cleaning the offices at the NWWTP by a third party janitorial contract with Western Building Maintenance. Also includes the acquisition of janitorial supplies (paper, soap, chemicals) for the park restroom facility. \$2,500

Projected Expenditure Allocation: Equal monthly allocation.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	208	208	208	208	208	208	208	208	208	208	208	208	\$2,500

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
\$2,700	\$1,988	\$2,500	\$2,337	\$2,000	\$4,027	\$2,000	\$2,470	\$2,000	\$1,230

*forecast

PARKS ACTIVITY		
GENERAL GOVERNMENT		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6150-1004	Maintenance & Repair - System	Maintenance and repairs to the various systems.

COMPONENTS PLAN TOTAL

Discussion: Maintenance and repairs to the various systems, such as grounds not attached to a building, sprinkler systems, fertilizer, herbicides, insecticides, trees, RV dump, etc. \$32,000

Indain Creek Community Garden: The Mayor has proposed \$2,500 for money for upgrades to the greenhouse (if Monsanto donates it). If not, the money can be used for operating expenditures to start producing the tree farm. A grant is being looked at. (UP FOR CONSIDERATION: \$2,500)

\$0

Grand Total:

\$32,000

Projected Expenditure Allocation: Equal monthly 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	\$2,667	\$2,667	\$2,667	\$2,667	\$2,667	\$2,667	\$2,667	\$2,667	\$2,667	\$2,667	\$2,667	\$2,667	\$32,000

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>
\$32,500	\$26,471	\$30,500	\$44,614	\$30,300	\$28,609	\$30,300	\$31,239	\$30,210	\$21,240

*forecast

2014 includes \$15,411 maintenance costs for re-painting the water tower

PARKS ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6211-1004	Rent - Buildings & Land	Payments for the lease or rent of facilities and land.

COMPONENTS

PLAN TOTAL

ACHD Shop: The City rents the shop on Shortline from ACHD in conjunction with Public Works.

\$5,400

ACHD Shop Current Monthly Rent: \$450.00

Allocated Total:

\$1,782

Greenbelt Land Lease: Leased annually from Union Pacific Railroad.

\$300

Allocated Grand Total:

\$2,082

Projected Expenditure Allocation: ACHD rent is monthly, UP lease: December.

	<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	\$149	\$149	\$448.50	\$149	\$149	\$149	\$149	\$149	\$149	\$149	\$149	\$149	\$2,082

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>
\$2,082	\$2,082	\$2,082	\$2,231	\$2,082	\$2,082	\$2,100	\$2,082	\$2,100	\$2,072

*forecast

PARKS ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
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01-6290-1004	Utilities	Expenditures for electricity, natuaraal gas, and propane.
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COMPONENTS	PLAN TOTAL
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Idaho Power: Electricity consumption fluctuates mildly due to weather extremes throughout the year. Idaho Power must appeal to the Idaho Public Utilities Commission for either a Power Cost Adjustment (PCA) of a Fixed Cost Adjustment (FCA). The PCA allows IDPCO to adjust rates up or down to reflect that portion of costs that change every year due to factors largely beyond the company's control. The FCA is designed to ensure IDPCO its fixed costs of delivering energy even when energy sales and revenue decline due to reduced consumption. In June 1, 2015, the FCA increased by .35% but was offset by a slightly more than 1% decrease in the PCA. However, those changes are for residential customers. There are no other pending increases at this time for Idaho Power. In prior years IDPCO was awarded variant double-digit rate increases. The forecast for FYE 2015 will be used as a conservative projection for establishing the FYE 2016 budget. This includes electricity to the park area for park rental use, restroom facilities, sprinkler pumps, ACHD Shop, park shop, etc.

\$9,300

Liquid Propane: Propane is used to heat the park shop, the small facility under the water tower, and the ACHD shop.

\$3,200

Sewer Charge: A fee for sewer connection of the RV dump to the sewer system and one for the park restroom. Paid at year end for one standard EDU for each.

\$609

Water Charge: A fee for potable water use in the parks for irrigation purposes. Paid at year end. Per Bobby Withrow, the gallonage below is what is estimated to be used annually.

Well #6:	1,300,000	grassy area around Well #6 - maintained by Parks - no charge for water	
Butler Well:	1,130,000	grassy area around Butler Well - maintained by Parks - no charge for water	
Danskin Well:	800,000	grassy area around Danskin Well - maintained by Parks - no charge for water	
Cedar Well:	730,000	grassy area around Cedar Well - maintained by Parks - no charge for water	
West Greenbelt/BMX Area	2,600,000	@ \$0.00162 overage rate per gallon	\$4,212
North/South Triangles	550,000	@ \$0.00162 overage rate per gallon	\$891
Danskin Lift Station	300,000	grassy area around Danskin Lift Station - maintained by Parks - no charge for water	
Baseball Fields - Infields	500,000	@ \$0.00162 overage rate per gallon	\$810
<u>Items Below From Well #2</u>			
Bernie Fisher Park	4,000,000	@ \$0.00162 overage rate per gallon	\$6,480
Baseball Fields - Outfields	1,750,000	@ \$0.00162 overage rate per gallon	\$2,835
Greenbelt	6,000,000	@ \$0.00162 overage rate per gallon	\$9,720
Behind Pizza Hut	1,300,000	@ \$0.00162 overage rate per gallon	\$2,106
			\$27,054

Pressure Irrigation Charge: Fee for pressurized irrigation use in the parks for irrigation purposes. Paid at year end.

	Acreage	PI Units		
Arbor Ridge	7.3	317,988	\$1,075	\$1,075
The Farm Park	4.5	196,020	\$676	\$676
Chaparosa Park	4.5	196,020	\$676	\$676
Nicholson Park	9.9	431,244	\$1,446	\$1,446
Sadie Creek Park	3.2	139,392	\$491	\$491
Ten Mile Islands	1.2	51,836	\$204	\$204

Winchester Park	6.0	262,667	\$894	\$894
				\$5,462

Projected Expenditure Allocation: Based upon the FYE 2014 total General Fund actual monthly results (the most recent completed year) for IDPCO.

Grand Total: **\$45,624**

	<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 Expense \$	\$6,019	\$6,124	\$5,980	\$5,986	\$5,987	\$6,016	\$6,012	\$6,115	\$6,036	\$6,075	\$6,076	\$12,309	\$78,734
FYE 2014 Expense %	7.64%	7.78%	7.60%	7.60%	7.60%	7.64%	7.64%	7.77%	7.67%	7.72%	7.72%	15.63%	100.00%
FYE 2016 Projected Allocation	\$711	\$723	\$1,346	\$1,347	\$1,347	\$1,351	\$1,350	\$722	\$713	\$718	\$718	\$34,273.50	\$45,320

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>
	\$13,500	\$11,283	\$13,500	\$12,458	\$15,311	\$10,291	\$13,500	\$8,741	\$13,500	\$8,829

*forecast

PARKS ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6255-1004	Telephone	Expenditures for telephone service, small hardware, and maintenance

COMPONENTS

PLAN TOTAL

Verizon: The three full-time employees in Parks have been issued a standard City-issue cellular phone for business use as well as the back-up building inspector and one phone for seasonal staff. Those phone costs are within this number. There is also one tablet assigned to this department

\$2,753

3 Full Time	\$1,548
Backup Inspector (allocated)	\$284
Seasonal	\$516
Tablet	\$286
Hardware	\$120

Projected Expenditure Allocation: Equal monthly 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	52	52	52	52	52	52	52	52	52	52	52	52	\$627

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>
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<u>BUDGET</u>	<u>ACTUAL*</u>	<u>BUDGET</u>	<u>ACTUAL</u>								
\$2,950	\$2,673	\$1,379	\$2,417	\$1,100	\$731	\$1,000	\$1,369	\$875	\$1,019		

*forecast

PARKS ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6130-1004	Liability & Property Insurance	Premiums for liability and property damage insurance coverage.

COMPONENTS PLAN TOTAL

Public Entity Multi-Lines Insurance Policy: Provided by Idaho Counties Risk Management Program (ICRMP) and underwritten by the Hartwell Corporation via a joint powers agreement. General Terms: \$76,784

<u>CATEGORY</u>	<u>LIMIT OF INDEMNIFICATION*</u>
Property	\$50,000,000
General Liability	\$3,000,000
Automobile Liability	\$3,000,000
Errors & Omissions	\$3,000,000
Crime Insurance	\$500,000
Machinery Breakdown Ins.	\$10,000,000
Chemical Spraying Activities Liability Insurance	\$500,000
Endorsements (various)	\$50,000,000

*upper limit - level depends on type of damage

Allocated Total:

\$5,375

generator backup equipment for lift stations and well pumps. These charges apply to Public Works only. No charges under this domain.

\$0

Allocated Grand Total:

\$5,375

Projected Expenditure Allocation: Paid in two halves: March and September

	<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	\$2,687	\$0	\$0	\$0	\$0	\$0	\$2,687	\$5,375

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>
*forecast	\$4,458	\$5,390	\$4,458	\$5,616	\$3,530	\$4,719	\$3,530	\$3,508	\$4,300	\$0

*forecast

PARKS ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
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01-6165-1004 Office Supplies Expenditures for general office-related items consumed on a day-to-day basis.

COMPONENTS

PLAN TOTAL

Office Supplies: Items include paper, stationery, envelopes, printer toner, writing utensils, folders, etc. Based upon historical need. Also includes the delivery of bottled water to the Parks shop as there is apparently no clean potable water source at that location (~\$40/month) \$600

Projected Expenditure Allocation: Equal monthly 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	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$600

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>
\$600	\$437	\$400	\$449	\$400	\$130	\$300	\$751	\$225	\$389

*forecast

PARKS ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6265-1004	Training & Schooling	Expenditures for training seminars and educational classes that enhance employee skills and provide relevant and updated information related to the job.

COMPONENTS

PLAN TOTAL

Training: Includes the following items: \$1,320

<i>Wastewater Collection Operator Class I License Renewal for Parks Supervisor</i>	\$30.00
<i>Wastewater Treatment Operator Class I License Renewal for Parks Supervisor</i>	\$30.00
<i>Backflow Assemble Tester License Renewal for Parks Supervisor</i>	\$30.00
<i>Drinking Water Distribution Operator Class III License Renewal for Parks Supervisor</i>	\$30.00
<i>Annual Horticulture Expo. (3 parks attendees)</i>	\$350.00
<i>Other unidentified training</i>	\$200.00
<i>New Request: Fleet supervisor to attend courses to become certified playground equipment inspector/installer course. No quote was provided with the request, this was found on the web</i>	\$650.00

Ranger Program/Training and Education Programs For Youth: Although this is not for employees, it is for the youth of the community. Proposed by the Mayor. \$10,000

Grand Total: \$11,320

Projected Expenditure Allocation: Sewer/WW Licenses: Oct.; Horticulture: December; Other: equal allocation; Request: March; Ranger program: June - August.

	<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	\$137	\$17	\$367	\$17	\$17	\$667	\$17	\$17	\$3,350	\$3,350	\$3,350	\$17	\$11,320

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
\$1,000	\$730	\$600	\$797	\$200	\$547	\$200	\$257	\$200	\$120

*forecast

PARKS ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6175-1004	Small Tools	Purchase of durable items with a useful life typically beyond the current use and who's value is less than \$5,000.

COMPONENTS

PLAN TOTAL

\$10,500

Small Tools: Typical items include replacement of computers and hardware which fail or need replaced, office furniture, printer replacement, file cabinets, chairs, etc. in the Parks Department specifically it also includes items like weed whippers, spray tanks, hand tools, chain saws, small engine equipment, etc. No particular items were requested, historical activity is used as a basis.

Projected Expenditure Allocation: Equal monthly allocation.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$875	\$875	\$875	\$875	\$875	\$875	\$875	\$875	\$875	\$875	\$875	\$875	\$10,500

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
\$11,000	\$10,987	\$8,127	\$10,740	\$5,500	\$7,018	\$5,500	\$5,708	\$5,000	\$5,144

*forecast

PARKS ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6188-1004	Signage	Expenditures related to posting signs or flyers.

COMPONENTS

PLAN TOTAL

\$250

Signage: Nothing requested. However, there is a need that arises from time to time for "no parking" or pet waste signs.

Projected Expenditure Allocation: Equal monthly allocation.

Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
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FYE 2016 Projected Allocation \$21 \$21 \$21 \$21 \$21 \$21 \$21 \$21 \$21 \$21 \$21 \$21 \$21 \$250

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	\$500	\$0	\$500	\$118	\$500	\$368	\$500	\$443

*forecast

PARKS ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6212-1004	Rent - Equipment	Expenditures related to rental of equipment or tools.

COMPONENTS

PLAN TOTAL

Equipment Rental: Includes rental and service of portable restrooms for park locations around the City during the late spring, summer, and early fall months. Also included is rental of lift equipment for installing and uninstalling Christmas lights that amounts to approximately \$2,500 (The acquisition of a lift has been requested, which would also be used for general street light repair). The locations of the portable restrooms are below:

\$5,700

- Farm Park
- Arbor Ridge Park
- Sadie Creek Park
- Butler Park
- Sego Prairie Pond
- Sutter's Mill

Projected Expenditure Allocation: Restrooms: May - October; Other rental split November/February

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$633	\$0	\$0	\$0	\$633	\$633	\$633	\$633	\$633	\$633	\$633	\$633	\$5,700

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
\$6,500	\$5,700	\$3,200	\$5,623	\$1,758	\$3,600	\$1,758	\$2,232	\$1,650	\$1,083

*forecast

PARKS ACTIVITY

GENERAL GOVERNMENT

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
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01-6230-1004 Safety Training & Equipment Safety oriented courses, equipment, and attire.

COMPONENTS

PLAN TOTAL

Discussion: Includes Safety oriented vests, hard hats, chemical gloves, masks, safety glasses, first aid kit restocking, safety glasses, steel-toe boots (up to \$150 every 2 years)

\$900

Projected Expenditure Allocation: Equal monthly 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	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$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>
\$1,200	\$900	\$1,000	\$746	\$500	\$887	\$500	\$723	\$4,300	\$140

*forecast

PARKS ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6285-1004	Uniforms	Article of clothing with a City logo attached.

COMPONENTS

PLAN TOTAL

Uniforms: Uniforms have historically consisted of items such as insulated coveralls, t-shirts, sweatshirts, rain gear, rubber boots, work pants, work coats, hats, etc.

\$750

Projected Expenditure Allocation: Equal monthly 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	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$750

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>
\$850	\$730	\$750	\$1,035	\$750	\$651	\$600	\$675	\$600	\$651

*forecast

PARKS ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6500-1004	Cash Over/Short	Operation of cash tills or petty cash where the balance in cash does not tie out to the record of transactions.

COMPONENTS

PLAN TOTAL

Cash Over/Short: Not budgeted for.

\$0

Projected Expenditure Allocation: Equal monthly 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

Overall 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>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

PARKS ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6505-1004	Bank Fees	Fees charged by banking and financial institutions for fees and merchant services.

COMPONENTS

PLAN TOTAL

Elavon (Merchant Services): The City's merchant services provider for all incoming credit card transactions. There are four accounts (utility over-the-counter, utility online, P&Z over-the-counter, P&Z online). The fee structure is reduced for utility transactions. This provider will change when the City switches over to electronic utility billing and receipting via Xpress Billpay. The rates at that time will be cheaper. Elavon processes the credit card batches once the gateway provider (Authorize.net) confirms the security of the card and protects the cardholder information. Elavon then moves the to the Federal Reserve and the bank picks it up and posts to the City's account. Historical budgets included fees for fees associated with processing electronic payments/reservations for parks - nothing planned at this time until online processing is available.

\$31,176

Allocated Total:

\$0

Authorize.net (Gateway Services): The City's gateway service provider for incoming credit card transactions. It receives the credit card information once it is processed and confirms the cards information and security, processes the information in a batch and then sends to Elavon to move the money. There are four accounts (utility over-the-counter, utility online, P&Z over-the-counter, P&Z online). The fee structure is reduced for utility transactions. This provider will change when the City switches over to electronic utility billing and receipting via Xpress Billpay. The rates at that time will be cheaper. Historical budgets included fees for fees associated with processing electronic payments/reservations for parks - nothing planned at this time until online processing is available.

\$1,839

Allocated Total:

\$0

Jack Henry & Associates Profit Stars (Electronic Check Clearing): The City's service provider for clearing incoming check transactions through lockbox. Instead of checks waiting for float time in the system for checks to be processed, they can be verified electronically and funds transferred upon confirmation. However, it is still possible for the checks to bounce later. This provider will change when the City switches over to electronic utility billing and receipting via Xpress Billpay. The rates at that time will be cheaper. Historical budgets included fees for fees associated with processing electronic payments/reservations for parks - nothing planned at this time until online processing is available.

\$4,198

Allocated Total:

\$0

Allocated Grand Total: \$0

Projected Expenditure Allocation: Equal monthly 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

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>
\$30	\$0	\$30	\$0	\$30	\$0	\$30	\$0	\$20	\$20

*forecast

PARKS ACTIVITY

GENERAL GOVERNMENT

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6075-1004	Dues & Memberships	Fees, dues, renewals in other organizations.

COMPONENTS

PLAN TOTAL

Dues & Memberships: Various organizations:

<i>Idaho Nursery & Landscape Association - Friend of Horticulture Membership</i>	\$50	October
<i>International Society of Arboriculture Pro Membership and Pacific NW Chapter Membership</i>	\$180	December
<i>International Society of Arboriculture Pro Membership</i>	\$100	March
<i>SW Idaho Operator's Section</i>	\$35	Feb.

\$365

Projected Expenditure Allocation: See above.

	<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	\$50	\$0	\$180	\$0	\$35	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$365

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>
\$550	\$365	\$450	\$220	\$225	\$403	\$225	\$325	\$175	\$225

*forecast

PARKS ACTIVITY

MISCELLANEOUS

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6097-1004	Deposits on Account	Deposits required upon purchase which will be refunded at a later time.

COMPONENTS

PLAN TOTAL

Deposits: No deposits projected.

\$0

Projected Expenditure 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

Overall 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>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

PARKS ACTIVITY

MISCELLANEOUS

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6400-1004	Transfers Out	Transfer of monies from one fund to another with no reciprocation

COMPONENTS

PLAN TOTAL

Transfers Out to the Capital Projects Fund: Beginning in FYE 2016 the Capital Projects Fund will now be the location where General Fund capital transactions will take place. The funds will still be from the General Fund but will be transferred to the CPF via a transfer out of the General Fund and a transfer in to the CPF where the capital acquisitions will take place for the General Fund. Capital projected in Parks.

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<u>Park Restroom Sinking Fund:</u>	<i>Continuation of a program began in FYE 2015 of sinking \$25,000 per year into reserves for an every-third-year investment in park restrooms.</i>	\$25,000
<u>Used Bus for Transporting Floaters:</u>	<i>Budget request by the Mayor for a program to transport floaters from a proposed take-out location to a proposed put-in location. (UP FOR CONSIDERATION: \$8,000)</i>	\$0
<u>New Mini Excavator:</u>	<i>Proposed by the Parks Department - A shared asset with Public Works. Total Estimate is \$60,000. (UP FOR CONSIDERATION: ALLOCATED \$15,000)</i>	\$0
<i>Allocated Total:</i>		\$0
<u>Scissor Lift or Bucket Truck:</u>	<i>Proposed by the Parks Department - would be used to install Christmas lights in town and various other displays and also used for street light maintenance. Estimated at \$12k - \$25k depending on used vs. new. Used \$25K. (UP FOR CONSIDERATION \$25,000)</i>	\$0
<u>Wood Chipper:</u>	<i>Proposed by the Parks Department - To take tree trimmings from the parks and chip them down - up to a 6" diameter - stand-alone unit.</i>	\$22,500
<u>Trencher Attachment For Skidsteer:</u>	<i>Proposed by the Parks Department - Attaches to the PTO on the Skidsteer. Used by Parks, Water, Irrigation. \$9,500 TOTAL. (UP FOR CONSIDERATION: ALLOCATED \$4,750)</i>	\$0
<i>Allocated Total:</i>		\$0
<u>Motorized Aerator W/Hydraulics for Parks:</u>	<i>Proposed by the Parks Department - Ride-on machine.</i>	\$10,000

<u>Greenbelt Lighting Project:</u>	<i>Proposed by the Mayor. Lighting project along the Greenbelt area to help deter crime and to provide safety. This would be a leasehold improvement.</i>	\$5,000
<u>Completion of Arbor Ridge Soccer Fields:</u>	<i>Proposed by the Mayor.</i>	\$25,000
<u>Addition of One More Park Shelter:</u>	<i>Proposed by the Mayor. The one budgeted for in FYE 2015 has not even begun at time of budgeting. (UP FOR CONSIDERATION: \$7,500)</i>	\$0
<u>Funds For Design of Greenbelt to Go Around Messmer Property Through Young Property:</u>	<i>Proposed by Mayor. This would be an improvement and be part of the initial phase.</i>	\$2,500
<u>Allocated Grand Total:</u>		\$90,000

Projected Expenditure Allocation: Excavator: January; Lift: November; Chipper: Feb.; Trencher Attachment: Feb.; Aerator: March; Sinking: Sept.; Bus: Nov.; Greenbelt: Feb.; Lighting Project: June; Soccer fields: June; Shelter: July

	<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	\$25,000	\$10,000	\$0	\$0	\$30,000	\$0	\$0	\$25,000	\$90,000

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

PARKS ACTIVITY

CAPITAL - ADMIN.

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
01-6166-1004	PP&E - Operations	Acquisitions of assets (property, plant, or equipment) of a durable nature and price point of \$5,000 or more.

COMPONENTS

PLAN TOTAL

Capital Expenditures: The City in FYE 2016 will move capital transactions in the General Fund to the newly created Capital Projects Fund. The fund is an extension of the General Fund (both are governmental funds). The CPF will be used to maintain and track capital transactions. Budgeted capital funds will be transferred from the Transfers Out g/l account in the General Fund to the Transfers In g/l account in the CPF.

\$0

Projected Expenditure 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

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>

\$42,480 \$19,481 \$105,617 \$36,917 \$19,750 \$20,525 \$18,500 \$15,288 \$22,100 \$11,309

*forecast

PARKS ACTIVITY

CAPITAL - ADMIN.

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
01-6020-1004	Capital Improvements	Improvements to owned or leased land

COMPONENTS

PLAN TOTAL

Capital Expenditures: The City in FYE 2016 will move capital transactions in the General Fund to the newly created Capital Projects Fund. The fund is an extension of the General Fund (both are governmental funds). The CPF will be used to maintain and track capital transactions. Budgeted capital funds will be transferred from the Transfers Out g/l account in the General Fund to the Transfers In g/l account in the CPF.

\$0

Projected Expenditure 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

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>
\$221,159	\$30,259	\$80,500	\$38,435	\$0	\$0	\$0	\$0	\$20,065	\$0

*forecast

*forecast

REVENUE & EXPENDITURE STATEMENT - CITY OF KUNA - FYE 2016

GRANT 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	
GRANT REVENUE													
03-4206	High Five Grant	\$70,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03-4208	UPRR - Greenbelt	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03-4211	IDPR/RTP-Greenbelt	\$36,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03-4210	COMPASS CIM	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03-4212	Intermountain Gas	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03-4205	Idaho Power - Economic Dev.	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03-4216	Downtown Revitalization	\$7,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$161,550	\$0										
GRANT EXPENDITURES													
03-6360	High Five Grant	\$70,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03-6362	UPRRR - Greenbelt	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03-6365	IDPR/RTP-Greenbelt	\$36,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03-6364	COMPASS CIM	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03-6366	Intermountain Gas	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03-6359	Idaho Power - Economic Dev.	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
03-6370	Downtown Revitalization	\$7,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$161,550	\$0										
GRAND TOTAL NET		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PLAN BOOK - CITY OF KUNA - FYE 2016

GRANT FUND

REVENUES AND EXPENDITURES

GRANT FUND REVENUE		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
03-4206	High Five Grant	Blue Cross High Five Grant Related Youth and Nutrition Programs

COMPONENTS

PLAN TOTAL

Expected : Memo transfer over from Grant carryover balance.

\$70,000

Projected Allocation: Various Months.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$70,000

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
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

GRANT FUND REVENUE

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
03-4208	UPRR - Greenbelt	Union Pacific Railroad - Greenbelt Extension

COMPONENTS

PLAN TOTAL

Expected : Memo transfer over from Grant carryover balance.

\$5,000

Projected Allocation: Various Months.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	\$5,000

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
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

GRANT FUND REVENUE

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
03-4211	IDPR/RTP-Greenbelt	Idaho Parks & Recreation Greenbelt Extension

COMPONENTS

PLAN TOTAL

Expected : Memo transfer over from Grant carryover balance.

\$36,000

Projected Allocation: Various Months.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,000	\$0	\$0	\$0	\$0	\$36,000

Cash Flow Element?:

YES

Overall Forecast and Actual Result History:

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

*forecast

GRANT FUND REVENUE		
<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
03-4210	COMPASS CIM	Communities in Motion

COMPONENTS	PLAN TOTAL
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Expected : Memo transfer over from Grant carryover balance. \$24,000 from 2014 and \$16,000 from 2016 \$40,000

Projected Allocation: Various Months.

	<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	\$16,000	\$0	\$24,000	\$0	\$0	\$0	\$0	\$40,000

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

GRANT FUND REVENUE		
<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
03-4212	Intermountain Gas	Eco Fund Grant - Bike Project

COMPONENTS	PLAN TOTAL
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Expected : Memo transfer over from Grant carryover balance. \$250

Projected Allocation: Various Months.

	<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	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

GRANT FUND REVENUE		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
03-4205	Idaho Power - Economic Dev.	Economic Development Grant

COMPONENTS PLAN TOTAL

Expected : Memo transfer over from Grant carryover balance. \$3,000

Projected Allocation: Various Months.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000

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
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

GRANT FUND REVENUE		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
03-4216	Downtown Revitalization	Downtown Revitalization Various Sources.

COMPONENTS PLAN TOTAL

Expected : Memo transfer over from Grant carryover balance. Matrix: \$7,300; Sponsors of streetscape: variable. \$7,300

Projected Allocation: Various Months.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$0	\$0	\$7,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,300

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
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

GRANT FUND EXPENDITURES		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
03-6360	High Five Grant	Blue Cross High Five Grant Related Youth and Nutrition Programs

COMPONENTS

PLAN TOTAL

Expected : Memo transfer over from Grant carryover balance.

\$70,000

Projected Allocation: Various Months.

	<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	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$5,833	\$70,000

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

GRANT FUND EXPENDITURES

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
03-6362	UPRRR - Greenbelt	Union Pacific Railroad - Greenbelt Extension

COMPONENTS

PLAN TOTAL

Expected : Memo transfer over from Grant carryover balance.

\$5,000

Projected Allocation: Various Months.

	<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	\$5,000	\$0	\$0	\$0	\$0	\$5,000

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

GRANT FUND EXPENDITURES

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
03-6365	IDPR/RTP-Greenbelt	Idaho Parks & Recreation Greenbelt Extension

COMPONENTS

PLAN TOTAL

Expected : Memo transfer over from Grant carryover balance.

\$36,000

Projected Allocation: Various Months.

	<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	\$36,000	\$0	\$0	\$0	\$0	\$36,000

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

GRANT FUND EXPENDITURES

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
03-6364	COMPASS CIM	Communities in Motion

COMPONENTS

PLAN TOTAL

Expected : Memo transfer over from Grant carryover balance. \$24,000 from 2014 and \$16,000 from 2016

\$40,000

Projected Allocation: Various Months.

	<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	\$16,000	\$0	\$24,000	\$0	\$0	\$0	\$0	\$40,000

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

GRANT FUND EXPENDITURES

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
03-6366	Intermountain Gas	Eco Fund Grant - Bike Project

COMPONENTS

PLAN TOTAL

Expected : Memo transfer over from Grant carryover balance.

\$250

Projected Allocation: Various Months.

	<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	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

GRANT FUND EXPENDITURES

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
03-6359	Idaho Power - Economic Dev.	Economic Development Grant

COMPONENTS

PLAN TOTAL

Expected : Memo transfer over from Grant carryover balance.

\$3,000

Projected Allocation: Various Months.

	<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	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

GRANT FUND EXPENDITURES

<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>ACCOUNT DESCRIPTION</u>
03-6370	Downtown Revitalization	Downtown Revitalization Various Sources.

COMPONENTS

PLAN TOTAL

Expected: Memo transfer over from Grant carryover balance. Matrix: \$7,300; Sponsors of streetscape: variable.

\$7,300

Projected Allocation: Various Months.

	<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	\$7,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,300

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

*forecast

REVENUE & EXPENDITURE STATEMENT - CITY OF KUNA - FYE 2016
SOLID WASTE 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	ACTUAL
GRANT REVENUE													
26-4975	Solid Waste User Fees	\$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	\$1,277,497	\$1,200,120	
		\$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	\$1,277,497	\$1,200,120	
GRANT EXPENDITURES													
26-7000	Solid Waste Service Fees	\$1,456,066	\$1,390,998	\$1,390,998	\$1,375,964	\$1,355,275	\$1,313,108	\$1,302,508	\$1,331,429	\$1,290,150	\$1,214,594	\$1,200,120	
		\$1,456,066	\$1,390,998	\$1,390,998	\$1,375,964	\$1,355,275	\$1,313,108	\$1,302,508	\$1,331,429	\$1,290,150	\$1,214,594	\$1,200,120	
GRAND TOTAL NET		\$0	\$6,781	\$0	(\$1,144)	\$0	\$23,125	\$0	(\$26,395)	\$0	\$62,903	\$0	

* Forecast

PLAN BOOK - CITY OF KUNA - FYE 2016
SOLID WASTE FUND
REVENUES AND EXPENDITURES

SOLID WASTE FUND REVENUE		
ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
26-4975	Solid Waste User Fees	Fees Billed By the City For Collection of Refuse.

COMPONENTS	PLAN TOTAL
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Discussion: J&M has requested a 1.67% fee increase from the City Council. At the time of budgeting it had not yet been approved. However, it is planned for here. In addition, minor growth of 2.5% is projected. \$1,456,066

Projected Allocation: Equal Monthly Allocation.

	Oct.	Nov.	Dec.	Jan.	Feb.	March	Apr.	May	June	July	Aug.	Sept.	Total
FYE 2016 Projected Allocation	\$121,339	\$121,339	\$121,339	\$121,339	\$121,339	\$121,339	\$121,339	\$121,339	\$121,339	\$121,339	\$121,339	\$121,339	\$1,456,066

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
\$1,390,998	\$1,397,779	\$1,355,275	\$1,374,820	\$1,302,508	\$1,336,233	\$1,290,150	\$1,305,034	\$1,200,120	\$1,277,497

*forecast

SOLID WASTE EXPENDITURES

ACCOUNT #	ACCOUNT NAME	ACCOUNT DESCRIPTION
26-7000	Solid Waste Service Fees	Expenditures For Disposal Services.

COMPONENTS

PLAN TOTAL

Expected : Once billed solid waste services have been paid they are remitted to the City's third-party contractor (J&M Sanitation). The total is reduced by 9.88% and processed over to the General Fund in the form of franchise fees to remunerate the General Fund for the the overhead costs associated with the billing/receipting/collection/etc. of the solid waste service.

\$1,456,066

Projected Allocation: Various Months.

	<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	\$121,339	\$121,339	\$121,339	\$121,339	\$121,339	\$121,339	\$121,339	\$121,339	\$121,339	\$121,339	\$121,339	\$121,339	\$1,456,066

Cash Flow Element?

YES

Overall 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>
\$1,390,998	\$1,390,998	\$1,355,275	\$1,375,964	\$1,302,508	\$1,313,108	\$1,290,150	\$1,331,429	\$1,200,120	\$1,214,594

*forecast