

**KUNA CITY ORDINANCE NO. 2025-25
CITY OF KUNA**

**ANNUAL APPROPRIATION ORDINANCE
Fiscal Year 2025-2026**

AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026, PROVIDING FOR FINDINGS, PROVIDING FOR THE ADOPTION OF A BUDGET AND THE APPROPRIATION OF EXPENDITURE OF SUMS OF MONEY TO DEFRAY THE NECESSARY EXPENSES AND LIABILITIES OF THE CITY OF KUNA, IN ACCORDANCE WITH OBJECT AND PURPOSES AND IN THE CERTAIN AMOUNTS HEREIN SPECIFIED FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING ON SEPTEMBER 30, 2026; AUTHORIZING A LEVY OF A SUFFICIENT TAX UPON THE TAXABLE PROPERTY OF THE CITY OF KUNA AND PROVIDING FOR AN EFFECTIVE DATE AND THE FILING OF A CERTIFIED COPY OF THIS ORDINANCE WITH THE IDAHO SECRETARY OF STATE, THE ADA COUNTY CLERK, AND THE IDAHO STATE TAX COMMISSION.

BE IT ORDAINED by the Mayor and City Council of the City of Kuna, Ada County, Idaho.

Section 1 - Title:

- 1.1 This Ordinance shall be entitled and cited as the "Fiscal Year 2025-2026 Annual Appropriation Ordinance of the City of Kuna."

Section 2 – Findings:

The City Council finds that:

- 2.1 Pursuant to Idaho Code 50-1003, the City Council is required, prior to the commencement of each fiscal year, to pass an ordinance to be termed the annual appropriation ordinance, which in no event shall be greater than the amount of the proposed budget, in which the City Council appropriates such sums of money as the City Council deems necessary to defray all necessary expenses and liabilities of the City of Kuna and which ordinance shall specify the object and purposes for which such appropriations are made and the amount appropriated for each object or purpose; and
- 2.2 A budget was duly prepared estimating the probable amount of money necessary for all purposes for which an appropriation is to be made, including interest and principal due on the bonded debt and itemizing and classifying the proposed expenditures by department, fund, or service, as nearly as may be practicable, and specifying any fund balances accumulated, which was tentatively approved and advertised and a public hearing was held by the City Council all in accordance with the provisions of Idaho Code Section 50-1002; and

- 2.3 The total revenue anticipated to be available to the City of Kuna during Fiscal Year 2025-2026 is correctly stated in the Adopted Budget which is herein set forth in Section 3; and
- 2.4 The appropriations and sums of money as are hereinafter set forth in Section 3 are deemed necessary to defray all the necessary expenses and liabilities of the City of Kuna for Fiscal Year 2025-2026.
- 2.5 The City Council, as required by Idaho Code Section 50-1002, has published notice of the time and place of the public hearing on this budget, which notice included the herein adopted budget expenditures and revenues by fund and/or department including the two (2) previous fiscal years, and a statement of the estimated revenue from property taxes and the total amount from sources other than property taxes of the City for fiscal year 2025-2026; and
- 2.6 The City Council, as required by Idaho Code Section 63-802(1)(e), has published notice of the time and place of the public hearing for the amount of the forgone increase in this adopted budget and the specific purpose for which the foregone increase is being budgeted.

Section 3 - Adoption of Budget and Appropriation of Expenditure

- 3.1 The City Council does hereby adopt the budget and the appropriation of expenditures for the City of Kuna, Idaho, for the fiscal year beginning October 1, 2025 and ending September 30, 2026 to read as follows:
 - 3.1.1 That the sum of \$154,048,474 be, and the same is appropriated to defray the necessary expenses and the liabilities of the City of Kuna, Ada County, Idaho, for the fiscal year beginning October 1, 2025.
 - 3.1.2 The objects and purposes for which such appropriation is made, and the amount of each object and purpose is as follows:

<u>ESTIMATED EXPENDITURES</u>	
<u>GENERAL FUND</u>	
<i>Operating Expenditures</i>	\$34,340,427
<i>Debt Service</i>	\$0.00
<i>Interfund Transfers</i>	\$3,942,000
<i>Capital</i>	\$0.00
Total General Fund	\$38,282,427

<u>CAPITAL PROJECTS FUND</u>	
<i>Capital</i>	\$4,142,000
<u>AGENCY FUND</u>	\$0
<u>LATE COMERS FUND</u>	\$15,853,280
<u>GRANT FUND</u>	\$1,530,000
<u>PARK IMPACT FEE & CAPITAL PROJECTS FUND</u>	\$5,210,218
<u>POLICE IMPACT FEE FUND</u>	\$371,985
<u>PROPRIETARY FUNDS</u>	
Water Fund	\$23,151,498
<i>Operating Expenditures</i>	\$18,476,258
<i>Debt Service</i>	\$0.00
<i>Capital</i>	\$4,675,240
Sewer Fund	\$41,945,202
<i>Operating Expenditures</i>	\$19,766,962
<i>Debt Service</i>	\$0.00
<i>Capital</i>	\$22,178,240
Irrigation Fund	\$13,204,092
<i>Operating Expenditures</i>	\$12,104,572
<i>Debt Service</i>	\$0.00
<i>Capital</i>	\$1,099,520
Solid Waste Collection Fund	\$4,883,118
<i>Operating Expenditures</i>	\$4,883,118
<i>Debt Service</i>	\$0.00
Water East Fund	\$2,898,274
<i>Operating Expenditures</i>	\$2,798,274
<i>Debt Service</i>	\$0.00
<i>Capital</i>	\$100,000
Sewer East Fund	\$2,576,380
<i>Operating Expenditures</i>	\$2,476,380
<i>Debt Service</i>	\$0.00
<i>Capital</i>	\$100,000
TOTAL PROPRIETARY FUNDS	\$88,658,564
GRAND TOTAL ALL FUNDS	\$154,048,474

Section 4. That a general tax levy on all taxable property within the City of Kuna be levied in the amount of \$5,177,788 for the general purposes and capital expenditures in said City for the fiscal year beginning October 1, 2025.

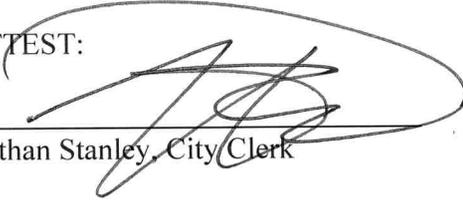
Section 5. The City Clerk is directed to forthwith publish this Ordinance in one issue of the Idaho Press, the newspaper of general circulation in the City of Kuna and the official newspaper of said City and file a certified copy of the same with the Office of the Secretary of State of the State of Idaho, as provided in Idaho Code Section 50-1003, and with the Ada County Clerk and the Idaho State Tax Commission as provided in Idaho Code Section 63-802 and the same shall be in full force and effect from and after its passage, approval and publication.

PASSED under suspension of rules, upon which a roll call vote was taken and duly enacted an ordinance of the City of Kuna, Ada County, Idaho at a convened meeting of the Kuna City Council held on August 19, 2025.



Joe Stear, Mayor

ATTEST:



Nathan Stanley, City Clerk



City of Kuna
PUBLIC HEARING NOTICE
Fiscal Year 2025-2026 Budget

NOTICE IS HEREBY GIVEN that the Kuna City Council will hold a public hearing for the consideration of the proposed budget for the fiscal year starting October 1, 2025 through September 30, 2026, pursuant to the provisions of Idaho Code Section 50-1002.

This public hearing will be held **Tuesday, August 19, 2025 at 6:00 p.m.** or as soon as can be heard, in the **Council Chambers, Kuna City Hall, 751 W. 4th Street, Kuna, ID, 83634.**

At said hearings interested persons may appear and show cause, if any they have, why the budget below or any parts therein described for fiscal year 2025-2026 should not be adopted or modified and whether or not the right to take the Forgone Increase in a subsequent year should or should not be reserved by the City Council.

Written testimony (letters) must be submitted to the Kuna City Clerk by Thursday, August 14, 2025 at 5:00 p.m. to be included in the Council packets for review. Written testimony and documents may be dropped off at City Hall or mailed to P.O. Box 13, Kuna, ID 83634.

All persons wishing to testify must state their name and residential address. No person shall speak until recognized by the Mayor. A three (3) minutes time limit will be placed on all testimonies.

A copy of the proposed budget is available for inspection at City Hall weekdays between the hours of 8:00 a.m. and 5:00 p.m. on regular business days, M-F.

This notice includes the proposed expenditures and revenues by fund and/or department including the two (2) previous fiscal years, and a statement of the estimated revenue from property taxes and the total amount from sources other than property taxes of the City for Fiscal Year 2025-2026.

PROPOSED REVENUES

Fund Name	FY 2024	FY 2025	FY 2026 Proposed
General Fund			
Property Taxes	4,465,842.00	4,910,374.00	5,177,788.00
Sources Other Than Property Taxes	<u>24,040,607.00</u>	<u>26,026,888.00</u>	<u>33,104,639.00</u>
Total General Fund	28,506,449.00	30,937,262.00	38,282,427.00
Grant Fund	12,493,743.00	4,317,660.00	1,530,000.00
Late Comer Fund	4,783,479.00	7,565,000.00	15,853,280.00
Water Fund	18,173,913.00	19,548,700.00	23,151,498.00
Sewer Fund	20,431,005.00	24,663,500.00	41,945,202.00
Irrigation Fund	10,312,501.00	10,616,500.00	13,204,092.00
Solid Waste Fund	3,945,227.00	4,343,913.00	4,883,118.00
Water East Fund	936,625.00	1,745,960.00	2,898,274.00
Sewer East Fund	1,458,988.00	1,560,900.00	2,576,380.00
Capital Projects Fund	3,620,224.00	3,512,250.00	4,142,000.00
Park Impact Fee Fund	2,208,540.00	3,459,765.00	5,210,218.00
Police Impact Fee Fund	116,774.00	328,413.00	371,985.00
	<u>106,987,468.00</u>	<u>112,599,823.00</u>	<u>154,048,474.00</u>

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	<u>106,987,468.00</u>	<u>112,599,823.00</u>	<u>154,048,474.00</u>

Nathan Stanley
Kuna City Clerk

Publish twice in the Idaho Press at least seven (7) days apart.

LEGAL NOTICE

**City of Kuna
PUBLIC HEARING NOTICE
Fiscal Year 2025-2026 Budget**

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PROPOSED REVENUES

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General Fund			
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Sources Other Than Property Taxes	24,040,607.00	26,026,868.00	33,104,639.00
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Police Impact Fee Fund	116,774.00	328,413.00	371,985.00
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Total:	106,987,468.00	112,599,823.00	154,048,474.00

Nathan Stanley, Kuna City Clerk

August 1, 8, 2025

659344

LEGAL NOTICE

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PUBLIC HEARING NOTICE
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Total General Fund	28,506,449.00	30,937,262.00	38,282,427.00
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Late Corner Fund	4,783,479.00	7,565,000.00	15,853,280.00
Water Fund	18,173,913.00	19,548,700.00	23,151,498.00
Sewer Fund	20,431,005.00	24,663,500.00	41,945,202.00
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Police Impact Fee Fund	116,774.00	328,413.00	371,985.00
Total:	106,987,468.00	112,599,823.00	154,048,474.00

PROPOSED EXPENDITURES

Fund Name	FY 2024	FY 2025	FY 2026 Proposed
General Fund	28,506,449.00	30,937,262.00	38,282,427.00
Grant Fund	12,493,743.00	4,317,660.00	1,530,000.00
Late Corner Fund	4,783,479.00	7,565,000.00	15,853,280.00
Water Fund	18,173,913.00	19,548,700.00	23,151,498.00
Sewer Fund	20,431,005.00	24,663,500.00	41,945,202.00
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Police Impact Fee Fund	116,774.00	328,413.00	371,985.00
Total:	106,987,468.00	112,599,823.00	154,048,474.00

Nathan Stanley, Kuna City Clerk

August 1, 8, 2025

659344

	Final Budget		
	Fiscal Year Ended September 30, 2024 Budget	Fiscal Year Ended September 30, 2025 Budget	Fiscal Year Ended September 30, 2026 Proposed
	REVENUES		
GENERAL FUND			
Property Taxes	\$4,468,842	\$4,906,374	\$5,177,788
Sources Other Than Property Taxes	\$24,037,607	\$26,030,888	\$33,104,639
TOTAL GENERAL FUND	\$28,506,449	\$30,937,262	\$38,282,427
GRANT FUND	\$12,493,743	\$4,317,660	\$1,530,000
LATE COMERS FUND	\$4,783,479	\$7,565,000	\$15,853,280
CAPITAL PROJECTS FUND	\$3,620,224	\$3,512,250	\$4,142,000
PARK IMPACT FEE FUND	\$2,208,540	\$3,459,765	\$5,210,218
POLICE IMPACT FEE FUND	\$116,774	\$328,413	\$371,985
PROPRIETARY FUNDS			
Water Fund	\$18,173,913	\$19,548,700	\$23,151,498
Sewer Fund	\$20,431,005	\$24,663,500	\$41,945,202
Irrigation Fund	\$10,312,501	\$10,616,500	\$13,204,092
Solid Waste Collection Fund	\$3,945,227	\$4,343,913	\$4,883,118
Water East Fund	\$936,625	\$1,745,960	\$2,898,274
Sewer East Fund	\$1,458,988	\$1,560,900	\$2,576,380
TOTAL PROPRIETARY FUNDS	\$55,258,259	\$62,479,473	\$88,658,564
GRAND TOTAL ALL FUNDS	\$106,987,468	\$112,599,823	\$154,048,474
EXPENDITURES			
GENERAL FUND			
Operating	\$23,123,702	\$23,074,643	\$29,004,234
Debt Service	\$0	\$0	\$0
Public Safety	\$4,012,523	\$4,550,369	\$5,336,192
Transfers Out to Other Funds	\$1,370,224	\$3,312,250	\$3,942,000
TOTAL GENERAL FUND	\$28,506,449	\$30,937,262	\$38,282,427
GRANT	\$12,493,743	\$4,317,660	\$1,530,000
LATE COMERS FUND	\$4,783,479	\$7,565,000	\$15,853,280
CAPITAL PROJECTS FUND	\$3,620,224	\$3,512,250	\$4,142,000
PARK IMPACT FEE FUND	\$2,208,540	\$3,459,765	\$5,210,218
POLICE IMPACT FEE FUND	\$116,774	\$328,413	\$371,985
PROPRIETARY FUNDS			
Water Fund	\$18,173,913	\$19,548,700	\$23,151,498
Operating	\$12,014,989	\$16,073,230	\$18,476,258
Debt Service	\$0	\$0	\$0
Capital	\$6,158,924	\$3,475,470	\$4,675,240
Sewer Fund	\$20,431,005	\$24,663,500	\$41,945,202
Operating	\$12,200,720	\$12,063,030	\$19,766,962
Debt Service	\$0	\$0	\$0
Capital	\$8,230,285	\$12,600,470	\$22,178,240
Irrigation Fund	\$10,312,501	\$10,616,500	\$13,204,092
Operating	\$9,740,701	\$10,198,400	\$12,104,572
Debt Service	\$0	\$0	\$0
Capital	\$571,800	\$418,100	\$1,099,520
Water East Fund	\$936,625	\$1,745,960	\$2,898,274
Operating	\$911,625	\$1,673,460	\$2,798,274
Debt Service	\$0	\$0	\$0
Capital	\$25,000	\$72,500	\$100,000
Sewer East Fund	\$1,458,988	\$1,560,900	\$2,576,380
Operating	\$1,433,988	\$1,488,400	\$2,476,380
Debt Service	\$0	\$0	\$0
Capital	\$25,000	\$72,500	\$100,000
Solid Waste Collection Fund	\$3,945,227	\$4,343,913	\$4,883,118
Operating	\$3,945,227	\$4,343,913	\$4,883,118
Debt Service	\$0	\$0	\$0
TOTAL PROPRIETARY FUNDS	\$55,258,259	\$59,172,613	\$88,658,564
GRAND TOTAL ALL FUNDS	\$106,987,468	\$109,292,963	\$154,048,474

2026 Cash Carryover Estimate

Fund Number	Fund	Cash Balance
1	General	22,000,000
3	Grant	30,000
5	Late Comer	9,500,000
20	Water	17,000,000
21	Sewer	22,000,000
25	Irrigation	10,200,000
26	Solid Waste	100,000
27	Water East	1,100,000
28	Sewer East	1,000,000
40	Capital Projects	200,000
50	Park Impact	3,000,000
51	Police Impact	116,529
52	URA West	1,250,000
53	URA East	60,000
		87,556,529

2025 Cash Flow Summary

Fund Number	Fund	Revenue	Expense	Net	Carryover	Ending Cash Fund Balance	Note
1	General	16,282,426.78	16,951,124.93	(668,698)	22,000,000	21,331,302	Construction of Council Chambers, DMV
3	Grant	1,500,000.00	1,530,000.00	(30,000)	30,000	-	Spending of Opioid Settlement, Transportation
5	Late Comer	\$6,353,280	\$11,534,192	(5,180,912)	9,500,000	4,319,088	Mason Creek Trunk Line
20	Water	\$6,151,498	\$7,303,293	(1,151,795)	17,000,000	15,848,205	Cedar and Butler Wells, other large maintenance
21	Sewer	\$19,945,202	\$26,537,300	(6,592,098)	22,000,000	15,407,902	Construction of Mason Creek Line and Lift Station
25	Irrigation	\$3,004,092	\$2,637,720	366,372	10,200,000	10,566,372	
26	Solid Waste	4,783,117.52	4,735,286.34	47,831	100,000	147,831	
27	Water East	\$1,798,274	\$544,245	1,254,028	1,100,000	2,354,028	
28	Sewer East	\$1,576,380	\$593,280	983,100	1,000,000	1,983,100	
40	Capital Projects	\$3,942,000	\$4,142,000	(200,000)	200,000	-	
50	Park Impact	2,210,218.24	\$4,574,000	(2,363,782)	3,000,000	636,218	Phase II of Zamzows Park
51	Police Impact	255,456.27	371,984.98	(116,529)	116,529	-	Loan to General Fund remaining of \$750,000 end of FY 26
52	URA West	610,400.00	433,000.00	177,400	1,250,000	1,427,400	
53	URA East	85,010.00	25,000.00	60,010	60,000	120,010	
		68,497,354.08	81,912,427.49	(13,415,073.42)	87,556,528.72	74,141,455.30	

Employee COLA 2.41%

New Positions (Will all be subject to review)

1. Building Inspector
2. Parks Construction/Facilities
3. Streetlight Maintenance/Review
4. Parks Arborist

Rate Increases

Property Tax	2%, Max New Construction, Reserve 1% Foregone
Water	3.00%
Sewer	3.00%
PI	3.00%
Trash	3.00%
Water East	3.00%
Sewer East	3.00%

Fiscal Year	Police Services as a Percentage of Property Tax Levy									
	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Police Budget	5,072,364.00	4,309,340.00	3,792,886.72	3,414,749.26	2,751,625.22	2,558,929.23	2,501,394.45	2,206,149.35	1,914,284.00	1,594,843.00
Property Tax Budget	5,177,888.00	4,906,374.00	4,465,842.00	4,170,123.52	3,954,329.00	3,571,119.00	3,181,872.66	2,653,922.00	2,331,587.00	2,067,086.00
Percent of Budget	98%	88%	85%	82%	70%	72%	79%	83%	82%	77%

	Property Tax Year					
	2024	2023	2022	2021	2020	2019
Average Property Tax	1,445.22	1,714.09	2,052.00	2,070.72	1,745.18	2,066.86
Tax Decrease from 2021	30.21%	17.22%	0.90%			

REVENUE BUDGET PROPOSAL - CITY OF KUNA - FYE 2026
GENERAL FUND

ACCOUNT #	ACCOUNT NAME	FYE 2026	FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
PROPERTY TAX REVENUE AND REPLACEMENT REVENUE												
01-4100	Property Tax Revenue	\$5,177,788	\$5,084,989	\$4,906,374	\$4,589,956	\$4,465,842	\$4,262,790	\$4,170,124	\$4,107,592	\$3,954,329	\$3,707,162	\$3,571,119
01-4110	Property Tax Interest & Penalty	\$5,200	\$6,212	\$4,000	\$6,082	\$3,000	\$4,446	\$3,000	\$4,429	\$3,536	\$4,278	\$3,001
01-4120	Sales Tax Revenue Sharing - County	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$225	\$216	\$225	\$216
		\$5,183,213	\$5,091,426	\$4,910,599	\$4,596,263	\$4,469,067	\$4,267,461	\$4,173,349	\$4,112,246	\$3,958,081	\$3,711,665	\$3,574,336
INTERGOVERNMENTAL REVENUE AND INFRACTIONS												
01-4000	State Liquor Distribution	\$309,035	\$325,300	\$345,000	\$307,315	\$315,000	\$304,523	\$263,661	\$287,676	\$280,647	\$304,740	\$224,425
01-4001	Sales Tax Revenue Sharing - State	\$2,800,000	\$2,891,354	\$2,850,000	\$2,820,778	\$2,900,814	\$2,781,269	\$2,243,587	\$2,668,198	\$2,081,154	\$2,146,528	\$1,452,659
01-4130	County Fine Distribution	\$70,000	\$71,263	\$57,000	\$62,823	\$48,000	\$48,518	\$10,000	\$17,610	\$8,000	\$12,965	\$8,552
		\$3,179,035	\$3,287,917	\$3,252,000	\$3,190,916	\$3,263,814	\$3,134,310	\$2,517,248	\$2,973,484	\$2,369,801	\$2,464,234	\$1,685,637
LICENSES/PERMITS/FEE REVENUE												
01-4170	Franchise Fees	\$606,580	\$591,891	\$580,000	\$583,595	\$540,415	\$690,166	\$448,687	\$436,976	\$375,190	\$392,125	\$349,110
01-4180	Business Licenses	\$3,500	\$7,303	\$3,500	\$3,994	\$2,500	\$3,725	\$3,000	\$3,395	\$6,172	\$3,522	\$5,000
01-4181	Liquor Licenses	\$5,000	\$6,000	\$5,000	\$7,769	\$5,000	\$5,263	\$3,000	\$5,063	\$3,938	\$5,956	\$6,000
01-4182	Beer Licenses	\$3,000	\$2,933	\$3,000	\$2,770	\$2,500	\$3,825	\$1,000	\$3,025	\$1,060	\$2,410	\$3,000
01-4183	Wine Licenses	\$2,500	\$2,286	\$3,000	\$2,705	\$2,000	\$3,750	\$1,800	\$3,500	\$2,000	\$2,200	\$2,500
01-4184	Animal Licenses	\$7,500	\$8,494	\$7,000	\$7,720	\$6,000	\$6,133	\$6,000	\$7,139	\$7,105	\$6,905	\$11,500
01-4190	Catering Permit	\$500	\$960	\$400	\$1,174	\$500	\$590	\$200	\$810	\$100	\$600	\$293
01-4193	Vendor Permits	\$4,000	\$8,000	\$3,000	\$2,702	\$950	\$10,722	\$1,400	\$1,040	\$1,433	\$2,655	\$882
		\$637,580	\$627,867	\$604,900	\$612,428	\$559,865	\$724,173	\$465,087	\$460,947	\$396,997	\$416,373	\$378,286
MISCELLANEOUS REVENUE												
01-4155	Administrative Services	\$6,000	\$4,121	\$6,000	\$6,662	\$10,000	\$2,471	\$10,000	\$3,860	\$12,000	\$4,606	\$5,260
01-4173	Interest Revenue	\$769,000	\$769,695	\$600,000	\$782,555	\$646,024	\$691,598	\$50,000	\$114,755	\$35,000	\$39,348	\$55,000
01-4185	Miscellaneous Income	\$110,000	\$193,869	\$85,000	\$117,003	\$40,000	\$103,117	\$59,984	\$260,501	\$50,000	\$103,898	\$50,000
01-4186	Public Entertainment Revenue	\$5,000	\$2,000	\$5,000	\$7,769	\$25,000	\$26,773	\$0	\$0	\$0	\$0	\$0
01-4187	Code Enforcement Infractions	\$500	\$500	\$5,000	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0
01-4195	Rental Income	\$1,000	\$2,054	\$1,000	\$2,104	\$2,000	\$1,410	\$1,500	\$5,353	\$1,500	\$12,126	\$3,000
01-4359	Mitigation Payment	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$8,400,000	\$0	\$0	\$0
01-4511	Interfund Admin Fees	\$160,911	\$193,869	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-4800	Gain/Loss Trading	\$30,000	\$30,493	\$100,000	\$177,299	\$0	\$-3,465	\$0	\$0	\$0	\$0	\$0
		\$1,413,411	\$1,966,601	\$802,000	\$1,092,123	\$743,024	\$821,903	\$121,484	\$8,784,468	\$98,500	\$159,978	\$113,260
SENIOR CENTER ACTIVITY - MISCELLANEOUS REVENUE												
01-4195-1001	Rental Income	\$4,800	\$5,310	\$5,000	\$4,800	\$5,000	\$5,460	\$5,000	\$5,040	\$3,600	\$4,920	\$3,600
BUILDING - LICENSES/PERMITS/FEES REVENUE												
01-4155-1005	Administrative Services	\$200,000	\$300,897	\$185,000	\$247,204	\$112,730	\$140,839	\$100,000	\$202,757	\$75,000	\$105,275	\$67,900
01-4360-1005	Building Permits	\$3,302,959	\$1,569,830	\$975,000	\$1,205,232	\$580,783	\$837,812	\$836,247	\$1,705,747	\$1,206,176	\$1,106,533	\$936,776
01-4361-1005	Plumbing Permits	\$280,212	\$337,604	\$230,000	\$297,542	\$129,071	\$254,807	\$206,632	\$401,898	\$266,182	\$229,944	\$200,814
01-4362-1005	Electrical Permits	\$1,370,493	\$446,377	\$280,000	\$1,544,669	\$267,916	\$298,815	\$255,897	\$743,966	\$271,884	\$250,524	\$225,644
01-4391-1005	IREs Check Fees	\$22,534	\$27,149	\$17,000	\$19,400	\$7,296	\$11,025	\$15,000	\$16,475	\$24,151	\$20,000	\$17,895
01-4392-1005	Mechanical Permits	\$117,704	\$141,812	\$115,000	\$123,678	\$99,929	\$107,196	\$79,309	\$430,552	\$122,868	\$113,862	\$126,652
		\$5,293,902	\$2,823,670	\$1,802,000	\$3,437,724	\$1,197,725	\$1,650,495	\$1,493,084	\$3,501,395	\$1,966,262	\$1,826,138	\$1,575,681
PLANNING AND ZONING - MISCELLANEOUS REVENUE												
01-4155-1003	Administrative Services	\$150,000	\$173,038	\$185,000	\$169,269	\$141,179	\$159,263	\$180,000	\$207,887	\$180,000	\$185,572	\$147,795
01-4358-1003	Development Support Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$230	\$7,500	\$13,120	\$6,529
		\$150,000	\$173,038	\$185,000	\$169,269	\$141,179	\$159,263	\$180,000	\$208,117	\$187,500	\$198,692	\$154,324
PARKS ACTIVITY - MISCELLANEOUS REVENUE												
01-4195-1004	Rental Income	\$28,000	\$29,742	\$22,000	\$30,886	\$5,000	\$11,279	\$3,500	\$7,412	\$3,000	\$5,984	\$3,000
01-4185-1004	Miscellaneous Income	\$1,000	\$16,700	\$850	\$105,765	\$500	\$1,600	\$500	\$2,875	\$800	\$570	\$0
01-4186-1004	Public Entertainment Revenue	\$20,000	\$22,978	\$20,000	\$22,144	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0
01-4197-1004	RV Dump Revenue	\$4,500	\$4,894	\$4,500	\$4,996	\$4,500	\$5,107	\$5,000	\$5,368	\$6,000	\$5,657	\$4,500
		\$53,500	\$74,314	\$47,350	\$163,792	\$10,000	\$19,485	\$9,000	\$15,655	\$9,800	\$12,211	\$7,500
OTHER REVENUE												
01-4900	Transfer In	\$371,985	\$328,413	\$0	\$118,949	\$116,774	\$276,844	\$0	\$1,177,843	\$0	\$0	\$0
01-4950	Carryover	\$22,000,000	\$20,749,191	\$19,000,000	\$17,774,521	\$18,000,000	\$21,599,093	\$20,250,000	\$8,048,469	\$7,793,697	\$5,084,862	\$3,300,000
		\$22,371,985	\$21,077,604	\$19,000,000	\$17,893,470	\$18,116,774	\$21,875,937	\$20,250,000	\$9,226,312	\$7,793,697	\$5,084,862	\$3,300,000
GRAND TOTAL REVENUE												
		\$38,282,427	\$34,357,748	\$30,608,849	\$31,160,786	\$28,506,449	\$32,658,486	\$29,214,251	\$29,287,665	\$16,784,237	\$13,879,072	\$10,792,623
GRAND TOTAL WITHOUT CARRYOVER												
		\$16,282,427	\$13,608,557	\$11,608,849	\$13,386,265	\$10,506,449	\$11,059,393	\$8,964,251	\$21,239,196	\$8,990,540	\$8,794,210	\$7,492,623

EXPENDITURE BUDGET PROPOSAL - CITY OF KUNA - FYE 2026
GENERAL FUND

ACCOUNT #	ACCOUNT NAME	FYE 2026		FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
PUBLIC SAFETY EXPENDITURES													
01-6000	Law Enforcement Services	\$5,072,364	\$4,289,073	\$4,309,340	\$3,702,212	\$3,792,887	\$3,383,381	\$3,414,749	\$2,828,764	\$2,751,625	\$2,558,929	\$2,558,929	
01-6005	Animal Control Services	\$171,132	\$163,877	\$163,877	\$153,636	\$153,636	\$143,587	\$143,587	\$134,052	\$120,000	\$109,540	\$109,540	
01-6203	Prosecutorial Services	\$92,696	\$77,152	\$77,152	\$65,213	\$66,000	\$54,000	\$54,000	\$54,000	\$54,000	\$54,000	\$54,000	
		\$5,336,192	\$4,530,102	\$4,550,369	\$3,921,061	\$4,012,523	\$3,580,968	\$3,612,336	\$3,016,816	\$2,925,625	\$2,722,469	\$2,722,469	
LABOR & BENEFITS - ADMIN.													
01-5000	Salaries & Wages - Elected Officials	\$122,738	\$117,784	\$117,632	\$114,189	\$117,122	\$90,898	\$116,529	\$91,459	\$109,374	\$91,761	\$98,844	
01-5005	Salaries & Wages - Staff	\$592,690	\$451,044	\$531,836	\$410,894	\$477,730	\$381,801	\$381,163	\$359,091	\$345,042	\$345,423	\$296,917	
01-5800	OASDI - Employer	\$44,357	\$38,913	\$40,267	\$22,967	\$36,881	\$30,762	\$30,857	\$25,363	\$28,174	\$27,424	\$24,537	
01-5810	Medicare - Employer	\$10,374	\$9,101	\$9,417	\$5,381	\$8,625	\$6,743	\$7,217	\$6,368	\$6,589	\$6,548	\$5,739	
01-5820	Group Medical Insurance	\$104,280	\$80,503	\$87,852	\$78,618	\$99,958	\$49,727	\$106,220	\$69,870	\$85,213	\$78,874	\$63,505	
01-5830	Group Life Insurance	\$207	-\$15	\$179	\$143	\$406	\$63	\$345	\$243	\$245	\$364	\$229	
01-5840	PERSI Employer 401 (a)	\$85,565	\$71,280	\$75,948	\$40,202	\$69,300	\$54,351	\$57,699	\$48,671	\$54,257	\$48,563	\$47,281	
01-5850	Worker's Compensation Insurance	\$2,914	\$3,356	\$3,425	\$2,874	\$2,956	-\$6,211	\$2,110	-\$2,902	\$1,854	\$1,230	\$1,507	
01-5860	Group Dental & Vision Insurance	\$7,084	\$5,454	\$6,185	\$2,994	\$5,562	\$3,530	\$6,777	\$5,838	\$4,624	\$5,274	\$7,000	
01-5950	Development, Team Building, Orientation	\$10,000	\$5,467	\$6,500	\$4,103	\$4,500	\$6,394	\$3,500	\$1,099	\$3,501	\$0	\$0	
01-5960	Leave Time Fluctuation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	
01-6280	Unemployment Expenses	\$6,500	\$0	\$6,500	\$2,245	\$6,000	\$5,802	\$7,000	\$7,871	\$7,000	\$4,780	\$7,000	
		\$986,708	\$782,886	\$885,742	\$684,610	\$829,041	\$623,733	\$719,417	\$612,971	\$655,873	\$610,241	\$552,560	
GENERAL GOVERNMENT - ADMIN.													
01-6025	Janitorial	\$5,500	\$5,197	\$7,500	\$3,779	\$7,500	\$4,829	\$5,800	\$4,004	\$5,000	\$3,539	\$5,012	
01-6052	Contract Services	\$80,000	\$86,137	\$58,000	\$129,648	\$50,000	\$27,050	\$30,000	\$142,776	\$21,000	\$17,770	\$23,620	
01-6075	Dues & Memberships	\$120,000	\$85,634	\$86,856	\$67,379	\$73,268	\$57,500	\$62,785	\$55,104	\$67,193	\$49,001	\$48,697	
01-6085	Election Expenses	\$0	\$0	\$0	\$0	\$1,500	\$0	\$750	\$0	\$750	\$0	\$750	
01-6125	Legal Publications	\$12,000	\$5,230	\$16,000	\$10,689	\$15,000	\$10,660	\$17,500	\$6,578	\$17,500	\$14,604	\$15,000	
01-6130	Liability & Property Insurance	\$12,000	\$8,137	\$8,137	\$8,230	\$8,230	\$25,513	\$25,513	\$22,314	\$22,637	\$21,156	\$21,156	
01-6135	Public Entertainment	\$35,000	\$8,839	\$25,000	\$2,122	\$25,000	\$22,648	\$0	\$131,554	\$0	\$0	\$0	
01-6140	Maintenance & Repair - Building	\$40,000	\$39,013	\$15,000	\$14,183	\$13,000	\$4,084	\$16,000	\$5,975	\$13,000	\$14,918	\$4,000	
01-6141	IT Small Equipment	\$28,000	\$15,778	\$20,000	\$9,261	\$15,000	\$8,305	\$8,000	\$6,463	\$8,000	\$5,182	\$7,350	
01-6142	Maintenance & Repair - Equipment	\$50,000	\$50,634	\$40,000	\$43,242	\$32,000	\$30,095	\$24,000	\$18,853	\$24,000	\$19,569	\$19,610	
01-6150	Maintenance & Repair - System	\$15,000	\$1,327	\$35,000	\$6,433	\$10,500	\$8,539	\$9,000	\$7,527	\$4,500	\$5,578	\$4,500	
01-6155	Meetings/Committees	\$8,000	\$1,093	\$6,000	\$2,208	\$11,000	\$1,976	\$7,000	\$3,891	\$10,000	\$4,643	\$10,000	
01-6165	Office Supplies	\$14,000	\$9,144	\$12,000	\$9,092	\$11,000	\$6,893	\$8,500	\$7,108	\$11,500	\$4,641	\$14,166	
01-6175	Small Tools	\$7,500	\$4,479	\$9,500	\$1,661	\$9,500	\$4,726	\$8,000	\$2,697	\$10,000	\$896	\$12,100	
01-6190	Postage & Billing	\$40,000	\$30,094	\$40,000	\$32,040	\$33,000	\$29,090	\$30,000	\$22,668	\$25,000	\$26,197	\$17,000	
01-6202	Professional Services	\$110,000	\$84,234	\$140,000	\$62,352	\$112,000	\$110,059	\$72,000	\$71,478	\$65,000	\$62,153	\$55,000	
01-6212	Rent - Equipment	\$10,500	\$9,929	\$10,500	\$5,550	\$10,500	\$6,366	\$7,500	\$9,362	\$7,500	\$5,733	\$7,200	
01-6255	Telephone	\$20,000	\$11,964	\$15,000	\$14,116	\$12,000	\$10,316	\$10,500	\$9,123	\$10,500	\$7,685	\$9,500	
01-6265	Training & Schooling	\$11,000	\$6,696	\$9,000	\$1,869	\$9,000	\$1,605	\$5,000	\$1,305	\$7,000	\$2,335	\$7,000	
01-6270	Travel	\$10,000	\$3,808	\$7,000	\$1,933	\$6,000	\$1,351	\$4,500	\$293	\$2,000	\$194	\$2,000	
01-6285	Uniforms	\$3,500	\$1,100	\$3,000	\$1,799	\$750	\$2,485	\$750	\$498	\$750	\$239	\$300	
01-6290	Utilities	\$17,000	\$15,950	\$13,500	\$13,688	\$12,000	\$11,409	\$8,400	\$7,081	\$7,200	\$6,777	\$6,500	
01-6300	Fuel Expenditures	\$5,500	\$2,047	\$5,500	\$1,777	\$6,500	\$4,068	\$1,500	\$231	\$1,000	\$186	\$1,000	
01-6305	Maintenance & Repair - Vehicles	\$27,000	\$15,925	\$16,500	\$15,246	\$8,000	\$5,880	\$2,000	\$2,890	\$1,500	\$901	\$1,000	
01-6500	Cash Over/Short	\$50	\$4	\$50	-\$5	\$50	-\$20	\$50	\$50	\$50	\$14	\$50	
01-6505	Bank Fees	\$40,000	\$30,449	\$37,500	\$33,195	\$35,000	\$29,539	\$28,000	\$23,358	\$22,000	\$19,844	\$22,000	
		\$721,550	\$532,841	\$636,543	\$491,490	\$527,298	\$424,967	\$393,048	\$563,130	\$364,580	\$293,798	\$314,111	

ACCOUNT #	ACCOUNT NAME	FYE 2026	FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
DEBT COVERAGE												
01-6015	Bond & Loan Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-6110	Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS - ADMIN.												
01-6045	Contingency	\$21,331,302	\$15,000	\$17,147,449	\$266,637	\$18,134,828	\$1,642,552	\$15,000,322	\$319,232	\$4,355,437	\$150,046	\$3,539,068
01-6036	Public Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,181	\$27,000	\$0	\$0
01-6070	Donations	\$25,000	\$15,265	\$30,000	\$15,265	\$30,000	\$15,265	\$30,000	\$16,089	\$33,000	\$27,587	\$33,029
01-6160	Miscellaneous Expenditures	\$36,000	\$18,891	\$30,000	\$19,383	\$30,000	\$18,446	\$20,000	\$10,478	\$34,800	\$8,886	\$33,800
01-6400	Transfers Out	\$3,942,000	\$394,033	\$3,312,250	\$355,014	\$1,370,224	\$5,595,254	\$6,089,453	\$3,015,068	\$5,242,720	\$1,113,604	\$1,118,269
		\$25,334,302	\$443,190	\$20,519,699	\$656,299	\$19,565,052	\$7,271,517	\$21,139,775	\$3,386,049	\$9,692,957	\$1,300,123	\$4,724,166
GENERAL GOVERNMENT - SENIOR CENTER												
01-6025-1001	Jantorial	\$7,500	\$6,349	\$7,500	\$6,298	\$7,500	\$6,130	\$7,500	\$5,959	\$7,000	\$6,029	\$6,200
01-6036-1001	Public Transportation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
01-6130-1001	Liability & Property Insurance	\$2,000	\$1,472	\$1,472	\$1,132	\$1,132	\$607	\$607	\$1,041	\$539	\$504	\$504
01-6140-1001	Maintenance & Repair - Building	\$35,000	\$4,205	\$15,000	\$12,014	\$15,000	\$8,969	\$7,000	\$2,036	\$4,500	\$4,092	\$4,000
01-6290-1001	Utilities	\$10,000	\$7,940	\$15,000	\$7,787	\$15,000	\$7,901	\$10,000	\$7,033	\$8,500	\$6,276	\$8,500
		\$54,500	\$19,967	\$38,972	\$27,231	\$38,632	\$23,607	\$25,107	\$16,069	\$20,539	\$16,902	\$29,204
01-6400-1001	Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL GOVERNMENT - STREET LIGHTS												
01-6142-1002	Maintenance & Repair - Equipment	\$0	\$0	\$0	\$0	\$0	\$6,672	\$22,000	\$8,838	\$12,000	\$3,707	\$11,000
01-6150-1002	Maintenance & Repair - System	\$45,000	\$8,064	\$40,000	\$20,755	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
01-6290-1002	Utilities	\$130,000	\$80,551	\$130,000	\$95,949	\$130,000	\$84,325	\$115,000	\$90,068	\$100,000	\$94,247	\$95,000
		\$175,000	\$88,615	\$170,000	\$116,704	\$155,000	\$90,997	\$137,000	\$98,906	\$112,000	\$97,955	\$106,000
LABOR & BENEFITS - P&Z												
01-5005-1003	Salaries & Wages - Staff	\$319,628	\$253,148	\$267,550	\$203,521	\$256,525	\$285,659	\$387,178	\$286,288	\$391,104	\$302,811	\$372,221
01-5800-1003	OASDI - Employer	\$19,817	\$14,415	\$16,588	\$12,137	\$15,905	\$17,482	\$24,005	\$17,428	\$24,248	\$18,387	\$23,078
01-5810-1003	Medicare - Employer	\$4,635	\$3,478	\$3,879	\$2,838	\$3,720	\$4,089	\$5,614	\$4,076	\$5,671	\$4,300	\$5,397
01-5820-1003	Group Medical Insurance	\$65,424	\$37,336	\$34,390	\$27,468	\$30,059	\$29,577	\$55,504	\$33,467	\$58,173	\$36,163	\$43,738
01-5830-1003	Group Life Insurance	\$98	\$75	\$69	\$52	\$124	\$93	\$188	\$188	\$211	\$154	\$193
01-5840-1003	PERSI Employer 401 (a)	\$38,228	\$30,276	\$31,999	\$23,261	\$30,629	\$33,512	\$46,229	\$34,183	\$46,698	\$36,094	\$44,443
01-5850-1003	Worker's Compensation Insurance	\$417	\$63	\$90	\$146	\$566	\$1,867	\$1,861	\$1,560	\$2,497	\$1,769	\$1,868
01-5860-1003	Group Dental & Vision Insurance	\$3,806	\$2,846	\$2,784	\$1,985	\$2,638	\$2,402	\$3,104	\$2,695	\$4,117	\$3,173	\$4,460
01-6280-1003	Unemployment Expenses	\$1,000	\$0	\$1,000	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
		\$453,052	\$341,637	\$358,350	\$271,408	\$345,166	\$374,681	\$523,683	\$379,835	\$532,720	\$402,851	\$495,399
GENERAL GOVERNMENT - P&Z												
01-6027-1003	Code Enforcement	\$0	\$0	\$0	\$0	\$3,000	\$0	\$600	\$0	\$600	\$0	\$600
01-6052-1003	Contract Services	\$2,500	\$2,502	\$1,200	\$820	\$1,200	\$376	\$1,000	\$973	\$1,000	\$0	\$0
01-6075-1003	Dues & Memberships	\$30,000	\$17,775	\$25,000	\$4,683	\$10,000	\$4,829	\$3,905	\$14,000	\$5,504	\$10,000	\$4,548
01-6125-1003	Legal Publications	\$10,000	\$5,441	\$10,000	\$5,914	\$14,000	\$5,000	\$600	\$600	\$14,000	\$8,643	\$14,000
01-6140-1003	Maintenance & Repair - Building	\$800	\$291	\$800	\$163	\$750	\$600	\$600	\$397	\$600	\$208	\$600
01-6142-1003	Maintenance & Repair - Equipment	\$5,500	\$1,726	\$3,500	\$5,186	\$3,500	\$1,727	\$3,500	\$707	\$3,500	\$697	\$3,500
01-6150-1003	Maintenance & Repair - System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-6155-1003	Meetings/Committees	\$500	\$0	\$500	\$0	\$350	\$0	\$300	\$0	\$0	\$0	\$250
01-6160-1003	Miscellaneous Expenditures	\$500	\$0	\$500	\$0	\$500	\$249	\$500	\$410	\$500	\$1,143	\$500
01-6165-1003	Office Supplies	\$3,500	\$1,481	\$3,500	\$1,628	\$6,500	\$2,114	\$6,500	\$2,334	\$6,500	\$2,081	\$5,000
01-6175-1003	Small Tools	\$1,500	\$0	\$2,500	\$0	\$6,500	\$0	\$7,500	\$1,368	\$10,000	\$0	\$7,320
01-6190-1003	Postage & Billing	\$1,500	\$796	\$1,500	\$776	\$1,500	\$774	\$1,500	\$665	\$1,500	\$449	\$1,500

ACCOUNT #	ACCOUNT NAME	FYE 2026		FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
01-6202-1003	Professional Services	\$65,000	\$27,271	\$50,000	\$59,476	\$45,000	\$38,543	\$25,000	\$33,058	\$18,000	\$16,416	\$12,500	\$3,000
01-6255-1003	Telephone	\$5,500	\$3,464	\$7,000	\$3,236	\$6,500	\$2,710	\$5,500	\$3,380	\$5,000	\$3,062	\$3,000	\$3,000
01-6270-1003	Training & Schooling	\$5,000	\$0	\$5,000	\$0	\$5,000	\$0	\$5,000	\$1,112	\$5,000	\$166	\$4,585	\$0
01-6285-1003	Travel	\$3,000	\$550	\$1,000	\$0	\$700	\$0	\$600	\$4	\$600	\$0	\$600	\$0
01-6300-1003	Uniforms	\$2,000	\$750	\$2,000	\$483	\$700	\$75	\$700	\$168	\$700	\$17	\$0	\$0
01-6305-1003	Fuel Expenditures	\$500	\$20	\$250	\$35	\$500	\$52	\$500	\$28	\$500	\$21	\$500	\$0
01-6500-1003	Maintenance & Repair - Vehicles	\$500	\$0	\$1,000	\$0	\$1,500	\$504	\$200	\$0	\$200	\$0	\$200	\$0
01-6505-1003	Cash Over/Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
01-6505-1003	Bank Fees	\$0	\$168	\$0	\$184	\$0	\$0	\$0	\$223	\$0	\$0	\$0	\$0
		\$137,800	\$62,233	\$115,260	\$82,586	\$107,710	\$56,459	\$83,500	\$58,694	\$77,300	\$37,451.31	\$63,555	
LABOR & BENEFITS - PARKS													
01-5005-1004	Salaries & Wages - Staff	\$1,189,566	\$870,008	\$933,799	\$852,334	\$722,895	\$691,307	\$657,369	\$564,992	\$620,007	\$481,082	\$474,391	
01-5009-1004	Salaries & Wages - Seasonal	\$21,744	\$15,936	\$85,108	\$1,910	\$144,792	\$4,155	\$29,848	\$4,092	\$13,437	\$4,665	\$62,108	
01-5800-1004	OASDI - Employer	\$75,101	\$51,428	\$63,172	\$50,063	\$53,797	\$40,854	\$42,607	\$33,298	\$39,274	\$29,272	\$33,263	
01-5810-1004	Medicare - Employer	\$17,564	\$12,028	\$14,774	\$11,708	\$12,581	\$9,555	\$9,965	\$7,787	\$9,185	\$6,846	\$7,779	
01-5820-1004	Group Medical Insurance	\$258,853	\$138,604	\$174,239	\$164,910	\$153,537	\$127,516	\$184,344	\$111,881	\$130,036	\$83,447	\$88,901	
01-5830-1004	Group Life Insurance	\$428	\$304	\$326	\$314	\$529	\$357	\$477	\$410	\$466	\$373	\$390	
01-5840-1004	PERSI Employer 401 (a)	\$144,873	\$103,707	\$121,861	\$95,722	\$103,602	\$80,940	\$82,054	\$64,589	\$74,029	\$54,983	\$56,642	
01-5850-1004	Worker's Compensation Insurance	\$30,453	\$3,124	\$33,400	\$3,733	\$27,486	\$20,273	\$24,051	\$21,531	\$22,920	\$19,698	\$20,179	
01-5860-1004	Group Dental & Vision Insurance	\$17,583	\$12,013	\$12,395	\$12,038	\$10,675	\$10,456	\$10,225	\$8,655	\$8,670	\$7,219	\$7,900	
01-5950-1004	Development, Team Building, Orientation	\$5,000	\$3,364	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
01-6280-1004	Unemployment Expenses	\$7,500	\$0	\$7,500	\$0	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0	
		\$1,768,665	\$1,210,516	\$1,449,576	\$1,192,732	\$1,237,395	\$985,414	\$1,040,940	\$817,236	\$918,024	\$687,585	\$751,554	
GENERAL GOVERNMENT - PARKS													
01-6025-1004	Janitorial	\$7,500	\$2,540	\$8,500	\$3,732	\$8,500	\$5,629	\$7,000	\$1,964	\$7,000	\$2,617	\$6,954	
01-6052-1004	Contract Services	\$6,000	\$0	\$6,500	\$474	\$3,000	\$9,960	\$4,500	\$2,352	\$1,500	\$852	\$1,000	
01-6075-1004	Dues & Memberships	\$4,000	\$2,165	\$900	\$57	\$900	\$412	\$600	\$248	\$600	\$320	\$600	
01-6125-1004	Legal Publications	\$500	\$0	\$350	\$0	\$0	\$237	\$0	\$163	\$300	\$0	\$300	
01-6130-1004	Liability & Property Insurance	\$10,000	\$8,137	\$8,137	\$8,230	\$8,230	\$7,948	\$7,948	\$7,475	\$7,052	\$7,052	\$7,052	
01-6135-1004	Public Entertainment	\$155,000	\$124,341	\$120,000	\$162,311	\$100,700	\$94,705	\$84,200	\$30,143	\$25,000	\$16,636	\$22,000	
01-6140-1004	Maintenance & Repair - Building	\$30,000	\$36,992	\$27,000	\$19,807	\$25,000	\$22,097	\$20,000	\$11,851	\$15,000	\$8,731	\$10,000	
01-6142-1004	Maintenance & Repair - Equipment	\$35,000	\$25,276	\$30,000	\$26,841	\$26,000	\$20,747	\$17,500	\$21,790	\$15,000	\$13,157	\$10,000	
01-6150-1004	Maintenance & Repair - System	\$292,000	\$203,057	\$250,000	\$220,576	\$250,000	\$163,654	\$192,500	\$134,345	\$174,500	\$91,439	\$110,000	
01-6165-1004	Office Supplies	\$10,500	\$8,796	\$7,500	\$9,195	\$7,200	\$5,436	\$6,500	\$5,014	\$3,000	\$3,019	\$3,000	
01-6175-1004	Small Tools	\$40,000	\$32,538	\$35,000	\$25,243	\$35,000	\$29,660	\$30,000	\$11,590	\$20,000	\$10,148	\$11,200	
01-6188-1004	Signage	\$3,000	\$481	\$3,000	\$3,150	\$3,000	\$95	\$3,000	\$2,685	\$3,000	\$200	\$3,000	
01-6211-1004	Rent - Buildings & Land	\$3,500	\$1,782	\$3,500	\$1,782	\$3,500	\$1,782	\$3,500	\$1,782	\$2,082	\$1,934	\$2,082	
01-6212-1004	Rent - Equipment	\$100,000	\$81,801	\$90,000	\$118,725	\$108,000	\$34,806	\$34,000	\$18,480	\$26,600	\$21,495	\$26,600	
01-6230-1004	Safety Training & Equipment	\$23,500	\$6,383	\$8,000	\$5,256	\$8,000	\$7,141	\$4,000	\$2,472	\$4,000	\$1,511	\$4,000	
01-6255-1004	Telephone	\$16,000	\$12,998	\$16,000	\$12,950	\$14,000	\$10,766	\$9,700	\$7,872	\$9,700	\$6,059	\$9,700	
01-6270-1004	Training & Schooling	\$20,000	\$7,694	\$15,000	\$7,752	\$8,000	\$8,864	\$6,500	\$3,164	\$5,000	\$2,730	\$5,000	
01-6285-1004	Travel	\$2,000	\$55	\$0	\$1,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
01-6290-1004	Uniforms	\$15,000	\$6,493	\$10,000	\$6,360	\$8,000	\$4,068	\$5,000	\$3,629	\$3,200	\$2,480	\$2,500	
01-6300-1004	Utilities	\$45,000	\$29,822	\$45,000	\$27,154	\$45,000	\$24,002	\$42,000	\$21,581	\$40,000	\$19,337	\$37,000	
01-6300-1004	Fuel Expenditures	\$32,000	\$16,841	\$25,000	\$26,118	\$25,000	\$23,097	\$20,000	\$20,019	\$13,500	\$13,682	\$13,500	
01-6305-1004	Maintenance & Repair - Vehicles	\$45,000	\$27,235	\$25,000	\$15,102	\$30,000	\$25,463	\$8,000	\$7,758	\$6,000	\$4,466	\$6,000	
01-6505-1004	Bank Fees	\$4,000	\$3,315	\$2,000	\$2,481	\$2,000	\$1,389	\$750	\$1,113	\$750	\$457	\$0	
		\$899,500	\$640,743	\$736,387	\$705,171	\$719,030	\$501,960	\$507,198	\$317,491	\$382,784	\$228,323	\$291,488	
LABOR & BENEFITS - BUILDING													
01-5005-1005	Salaries & Wages - Staff	\$269,619	\$279,002	\$254,425	\$229,589	\$237,996	\$209,195	\$266,961	\$248,778	\$273,305	\$183,739	\$205,843	
01-5800-1005	OASDI - Employer	\$16,716	\$16,682	\$15,774	\$13,713	\$14,756	\$12,499	\$16,552	\$14,960	\$16,945	\$11,250	\$12,762	
01-5810-1005	Medicare - Employer	\$3,309	\$4,065	\$3,689	\$3,207	\$3,451	\$2,923	\$3,871	\$3,499	\$3,963	\$2,631	\$2,985	
01-5820-1005	Group Medical Insurance	\$39,898	\$34,892	\$37,901	\$37,574	\$34,960	\$32,098	\$71,702	\$33,728	\$51,369	\$21,308	\$29,998	
01-5830-1005	Group Life Insurance	\$85	\$87	\$73	\$71	\$128	\$93	\$173	\$145	\$170	\$113	\$132	
01-5840-1005	PERSI Employer 401 (a)	\$32,246	\$33,640	\$30,429	\$26,224	\$28,417	\$24,534	\$31,875	\$29,703	\$26,074	\$21,938	\$24,578	
01-5850-1005	Worker's Compensation Insurance	\$3,067	\$895	\$3,190	\$84	\$1,909	\$1,461	\$2,724	\$2,774	\$2,422	\$3,188	\$2,002	
01-5860-1005	Group Dental & Vision Insurance	\$7,216	\$2,682	\$2,225	\$2,540	\$2,762	\$2,568	\$3,540	\$2,920	\$3,321	\$1,871	\$2,735	
01-6280-1005	Unemployment Expenses	\$3,000	\$0	\$3,000	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	
		\$370,757	\$371,945	\$350,707	\$312,835	\$329,377	\$285,371	\$397,397	\$336,506	\$377,574	\$246,038.24	\$281,035	

ACCOUNT #	ACCOUNT NAME	FYE 2026	FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
GENERAL GOVERNMENT - BUILDING												
01-6052-1005	Contract Services	\$1,690,423	\$626,542	\$450,000	\$1,212,700	\$313,192	\$311,587	\$320,000	\$790,701	\$416,270	\$302,126	\$268,540
01-6075-1005	Dues & Memberships	\$5,500	\$3,590	\$4,500	\$3,090	\$4,500	\$3,095	\$4,000	\$2,920	\$4,000	\$3,065	\$3,750
01-6125-1005	Legal Publications	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800	\$0	\$0
01-6130-1005	Liability & Property Insurance	\$2,500	\$1,472	\$1,472	\$1,132	\$1,132	\$7,290	\$7,290	\$6,359	\$6,468	\$6,044	\$6,044
01-6142-1005	Maintenance & Repair - Equipment	\$1,500	\$550	\$1,500	\$570	\$1,500	\$680	\$700	\$428	\$650	\$10	\$550
01-6150-1005	Maintenance & Repair - System	\$1,500	\$597	\$1,500	\$0	\$1,500	\$0	\$1,500	\$0	\$1,500	\$58	\$1,400
01-6155-1005	Meetings/Committees	\$300	\$35	\$300	\$0	\$200	\$24	\$130	\$0	\$130	\$0	\$60
01-6165-1005	Office Supplies	\$6,000	\$4,025	\$5,000	\$5,080	\$8,500	\$3,449	\$8,000	\$5,707	\$8,300	\$5,649	\$4,000
01-6175-1005	Small Tools	\$2,000	\$524	\$3,500	\$104	\$3,500	\$0	\$3,500	\$31	\$1,300	\$13,404	\$950
01-6188-1005	Signage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200	\$0	\$150
01-6230-1005	Safety Training & Equipment	\$1,000	\$785	\$1,000	\$300	\$600	\$1,478	\$600	\$498	\$450	\$91	\$600
01-6255-1005	Telephone	\$2,500	\$1,690	\$2,500	\$1,372	\$2,200	\$0	\$2,000	\$1,382	\$2,200	\$952	\$2,000
01-6265-1005	Training & Schooling	\$2,500	\$2,150	\$2,500	\$100	\$2,500	\$580	\$2,000	\$375	\$4,500	\$403	\$3,000
01-6300-1005	Fuel Expenditures	\$6,500	\$2,969	\$14,000	\$4,494	\$17,500	\$7,734	\$14,000	\$15,713	\$9,500	\$10,878	\$7,500
01-6305-1005	Maintenance & Repair - Vehicles	\$5,000	\$2,503	\$5,000	\$24	\$4,500	\$617	\$2,000	\$1,218	\$2,000	\$240	\$2,000
01-6505-1005	Bank Fees	\$38,000	\$33,261	\$30,000	\$24,272	\$30,000	\$17,262	\$26,000	\$23,472	\$26,000	\$20,194	\$14,000
		\$1,765,223	\$680,693	\$522,772	\$1,253,238	\$391,325	\$353,794	\$391,720	\$848,804	\$484,268	\$363,115	\$314,545
MISCELLANEOUS - BUILDING												
01-6400-1005	Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LABOR & BENEFITS - ECONOMIC DEVELOPMENT												
01-5005-4000	Salaries & Wages - Staff	\$146,241	\$129,828	\$148,825	\$136,677	\$146,992	\$123,243	\$124,769	\$98,820	\$131,602	\$55,343	\$79,855
01-5800-4000	OASDI - Employer	\$9,067	\$7,241	\$9,227	\$8,021	\$9,113	\$7,378	\$7,736	\$5,913	\$8,159	\$3,419	\$4,951
01-5810-4000	Medicare - Employer	\$2,120	\$1,760	\$2,158	\$1,876	\$2,131	\$1,725	\$1,809	\$1,383	\$1,908	\$800	\$1,158
01-5820-4000	Group Medical Insurance	\$22,038	\$19,782	\$19,486	\$21,352	\$16,563	\$16,398	\$30,894	\$11,845	\$31,254	\$4,407	\$7,177
01-5830-4000	Group Life Insurance	\$43	\$38	\$38	\$38	\$67	\$50	\$72	\$59	\$72	\$25	\$35
01-5840-4000	PERSI Employer 401 (a)	\$17,490	\$15,527	\$17,800	\$15,614	\$17,551	\$14,456	\$14,897	\$11,799	\$15,713	\$6,608	\$9,535
01-5850-4000	Worker's Compensation Insurance	\$191	\$0	\$328	\$0	\$324	\$232	\$275	\$310	\$330	\$165	\$200
01-5860-4000	Group Dental & Vision Insurance	\$1,587	\$1,827	\$1,929	\$1,815	\$1,560	\$1,482	\$1,926	\$1,370	\$1,853	\$514	\$581
		\$198,779	\$176,003	\$199,793	\$185,393	\$194,302	\$164,965	\$182,380	\$131,499	\$190,892	\$71,281	\$103,492
GENERAL GOVERNMENT - ECONOMIC DEVELOPMENT												
01-6052-4000	Contract Services	\$1,000	\$0	\$800	\$0	\$0	\$0	\$0	\$752	\$0	\$0	\$0
01-6075-4000	Dues & Memberships	\$30,000	\$24,749	\$25,080	\$7,685	\$9,000	\$6,043	\$6,000	\$7,456	\$5,500	\$3,638	\$6,790
01-6125-4000	Legal Publications	\$1,000	\$0	\$1,000	\$0	\$1,000	\$3,043	\$750	\$214	\$750	\$195	\$0
01-6155-4000	Meetings/Committees	\$10,000	\$770	\$10,000	\$1,163	\$10,000	\$1,785	\$10,000	\$1,046	\$10,500	\$723	\$9,353
01-6160-4000	Miscellaneous Expense	\$3,500	\$200	\$3,500	\$1,078	\$3,000	\$1,044	\$1,500	\$2,513	\$1,000	\$0	\$550
01-6165-4000	Office Supplies	\$2,500	\$1,494	\$2,500	\$790	\$2,500	\$0	\$2,500	\$1,318	\$2,500	\$259	\$500
01-6175-4000	Small Tools	\$400	\$0	\$400	\$0	\$400	\$0	\$400	\$0	\$400	\$0	\$2,000
01-6202-4000	Professional Services	\$15,000	\$6,924	\$15,000	\$9,568	\$17,500	\$5,279	\$30,000	\$18,693	\$20,000	\$19,821	\$15,000
01-6255-4000	Telephone	\$1,500	\$1,070	\$1,400	\$1,020	\$1,200	\$803	\$600	\$558	\$650	\$303	\$650
01-6265-4000	Training & Schooling	\$5,500	\$2,690	\$5,000	\$3,834	\$4,000	\$1,068	\$3,000	\$4,616	\$3,000	\$749	\$3,100
01-6270-4000	Travel	\$10,000	\$4,245	\$10,000	\$5,516	\$6,000	\$1,588	\$6,000	\$2,657	\$5,000	\$1,589	\$4,700
		\$80,400	\$42,143	\$74,680	\$30,653	\$54,600	\$20,652	\$60,750	\$39,822	\$49,100	\$27,278	\$42,643
GRAND TOTAL EXPENDITURES		\$38,282,427	\$9,923,514	\$30,608,849	\$9,931,409	\$28,506,449	\$14,759,084	\$29,214,251	\$10,623,828	\$16,784,237	\$7,105,408	\$10,792,622
GRAND TOTAL WITHOUT CONTINGENCY		\$16,951,115	\$9,908,514	\$13,461,400	\$9,664,773	\$10,371,621	\$13,116,533	\$14,213,929	\$10,304,595	\$12,428,800	\$6,955,363	\$7,253,554

*Forecast

REVENUE & EXPENDITURE STATEMENT - CITY OF KUNA - FYE 2026
 GRANT FUND

ACCOUNT #	ACCOUNT NAME	FYE 2026	FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
GRANT REVENUE												
03-4200	Grant Revenue	\$1,500,000	\$553,482	\$4,291,930	\$155,988	\$12,493,743	\$683,237	\$1,809,678	\$2,600,567	\$5,108,163	\$1,395,113	\$896,856
03-4900	Transfer In	\$0	\$0	\$0	\$4,000	\$0	\$4,813,336	\$4,787,394	\$153,192	\$2,393,697	\$0	\$0
03-4950	Carryover	\$30,000	\$12,568	\$25,730	\$286,754	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$1,530,000	\$566,050	\$4,317,660	\$446,742	\$12,493,743	\$5,496,574	\$6,597,072	\$2,753,758	\$7,501,860	\$1,395,113	\$896,856
GRANT EXPENDITURES												
03-6354	Grant Expenditures	\$1,530,000	\$573,810	\$4,317,660	\$404,765	\$12,493,743	\$5,214,465	\$6,597,072	\$343,936	\$7,501,860	\$291,871	\$896,856
03-6400	Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,409,823	\$0	\$2,393,600	\$0
GRAND TOTAL NET		\$1,530,000	\$573,810	\$4,317,660	\$404,765	\$12,493,743	\$5,214,465	\$6,597,072	\$2,753,759	\$7,501,860	\$2,685,471	\$896,856

REVENUE BUDGET PROPOSAL - CITY OF KUNA - FYE 2026
LATE COMERS FUND

ACCOUNT #	ACCOUNT NAME	FYE 2026	FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
OPERATING REVENUE												
05-4173	Interest Revenue	\$70,000	\$99,846	\$140,000	\$216,353	\$140,000	\$154,371	\$20,000	\$41,775	\$20,000	\$28,317	\$25,000
05-4504	Water Main Capacity Fee	\$2,261,335	\$2,724,500	\$1,100,000	\$1,783,689	\$463,875	\$671,656	\$915,245	\$966,612	\$1,288,696	\$1,213,701	\$932,589
05-4604	Sewer Main Capacity Fee	\$2,805,999	\$3,380,722	\$1,100,000	\$2,100,515	\$433,233	\$627,288	\$851,631	\$883,121	\$1,478,809	\$1,108,663	\$718,162
05-4704	Irrigation Main Capacity Fee	\$1,215,945	\$1,464,994	\$625,000	\$967,030	\$246,371	\$412,563	\$556,937	\$634,201	\$628,653	\$546,279	\$410,226
05-4950	Carryover	\$9,500,000	\$5,903,358	\$4,600,000	\$3,922,762	\$3,500,000	\$3,723,971	\$3,620,353	\$5,226,697	\$5,007,499	\$3,810,016	\$3,492,098
		\$15,853,280	\$13,573,420	\$7,565,000	\$8,990,349	\$4,783,479	\$5,589,849	\$5,964,167	\$7,752,405	\$8,423,657	\$6,706,976	\$5,578,076
GRAND TOTAL REVENUE		\$15,853,280	\$13,573,420	\$7,565,000	\$8,990,349	\$4,783,479	\$5,589,849	\$5,964,167	\$7,752,405	\$8,423,657	\$6,706,976	\$5,578,076
GRAND TOTAL WITHOUT CARRYOVER		\$6,353,280	\$7,670,062	\$2,965,000	\$5,067,588	\$1,283,479	\$1,865,878	\$2,343,813	\$2,525,708	\$3,416,158	\$2,896,960	\$2,085,978

*Forecast

EXPENDITURE BUDGET PROPOSAL - CITY OF KUNA - FYE 2026
LATE COMERS FUND

ACCOUNT #	ACCOUNT NAME	FYE 2026	FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
OPERATING EXPENDITURES												
05-6160	Miscellaneous Expense	\$200	\$10	\$200	-\$37	\$200	\$0	\$200	-\$2	\$0	\$17	\$0
05-6287	Administration Expense	\$628,328	\$775,477	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
05-6305	Water Main Capacity Reimburse	\$905,664	\$455,664	\$650,000	\$1,361,982	\$2,100,000	\$329,837	\$800,000	\$97,703	\$822,880	\$1,070,506	\$944,146
05-6306	Sewer Main Capacity Reimburse	\$0	\$2,124,480	\$2,200,000	\$1,633,641	\$2,000,000	\$155,447	\$2,000,000	\$3,868,789	\$2,688,350	\$119,305	\$1,848,502
05-6307	PI Main Capacity Reimburse	\$0	\$0	\$100,000	\$87,499	\$0	\$1,150,571	\$1,200,000	\$64,305	\$562,865	\$303,394	\$407,172
05-6400	Transfers Out	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$11,534,192	\$3,355,630	\$2,950,200	\$3,083,085	\$4,100,200	\$1,635,854	\$4,000,200	\$4,030,796	\$4,074,096	\$1,493,222	\$3,199,821
OTHER EXPENDITURES												
05-6045	Contingency	\$4,319,088	\$0	\$4,614,800	\$0	\$683,279	\$0	\$1,963,967	\$0	\$4,349,561	\$0	\$2,378,255
		\$4,319,088	\$0	\$4,614,800	\$0	\$683,279	\$0	\$1,963,967	\$0	\$4,349,561	\$0	\$2,378,255
GRAND TOTAL EXPENDITURES		\$15,853,280	\$3,355,630	\$7,565,000	\$3,083,085	\$4,783,479	\$1,635,854	\$5,964,167	\$4,030,796	\$8,423,657	\$1,493,222	\$5,578,076
GRAND TOTAL WITHOUT CONTINGENCY		\$11,534,192	\$3,355,630	\$2,950,200	\$3,083,085	\$4,100,200	\$1,635,854	\$4,000,200	\$4,030,796	\$4,074,096	\$1,493,222	\$3,199,821

*Forecast

REVENUE BUDGET PROPOSAL - CITY OF KUNA - FYE 2026
WATER FUND

ACCOUNT #	ACCOUNT NAME	FYE 2026	FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
OPERATING REVENUE												
20-4173	Interest Revenue	\$550,000	\$589,592	\$625,000	\$767,206	\$520,000	\$576,637	\$80,000	\$119,995	\$75,000	\$80,042	\$75,000
20-4185	Miscellaneous Income	\$20,000	\$27,939	\$110,000	\$240,230	\$60,000	\$85,398	\$70,000	\$140,225	\$100,000	\$120,812	\$70,000
20-4358	Development Support Services	\$2,500	\$4,138	\$2,500	\$3,348	\$1,500	\$2,772	\$2,000	\$3,676	\$2,000	\$2,520	\$1,700
20-4500	Metered Water Sales	\$3,634,306	\$3,365,098	\$3,282,200	\$3,098,803	\$3,046,417	\$2,868,062	\$2,722,203	\$2,634,553	\$2,373,760	\$2,453,378	\$2,391,048
20-4507	Water Token Sales - Bulk Water	\$95,000	\$127,086	\$95,000	\$125,628	\$50,000	\$76,690	\$65,000	\$92,777	\$107,562	\$106,056	\$39,953
20-4510	Service Reconnect Fees	\$7,000	\$6,765	\$9,000	\$10,812	\$8,500	\$9,693	\$7,000	\$9,419	\$7,000	\$9,128	\$13,200
20-4511	Interfund Admin Fees	\$212,403	\$255,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20-4550	Water Line Inspections	\$70,000	\$75,536	\$75,000	\$94,130	\$25,000	\$59,321	\$50,000	\$58,033	\$72,456	\$79,880	\$65,334
20-4775	Late Pay Fees	\$18,000	\$19,651	\$20,000	\$22,042	\$22,000	\$22,440	\$20,000	\$23,302	\$20,000	\$22,770	\$27,000
20-4800	Gain/Loss	\$10,000	\$13,700	\$55,000	\$128,878	\$0	-\$1,669	\$0	\$0	\$0	\$0	\$0
		\$4,619,209	\$4,485,412	\$4,273,700	\$4,491,076	\$3,733,417	\$3,699,343	\$3,016,203	\$3,081,979	\$2,757,778	\$2,874,585	\$2,683,234
CAPITAL REVENUE												
20-4503	New Meter Revenue	\$523,009	\$630,131	\$500,000	\$264,826	\$94,171	\$150,402	\$170,000	\$218,837	\$291,842	\$272,947	\$240,487
20-4505	New Service Connection	\$1,009,280	\$1,216,000	\$775,000	\$924,691	\$346,324	\$512,120	\$600,000	\$724,238	\$1,000,000	\$921,180	\$804,176
20-4900	Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20-4950	Carryover	\$17,000,000	\$14,740,348	\$14,000,000	\$14,644,033	\$14,000,000	\$13,506,373	\$12,758,774	\$12,676,144	\$12,213,185	\$10,713,134	\$8,376,718
		\$18,532,289	\$16,586,480	\$15,275,000	\$15,833,550	\$14,440,495	\$14,168,845	\$13,528,774	\$13,619,219	\$13,505,028	\$11,907,261	\$9,421,382
GRAND TOTAL REVENUE		\$23,151,498	\$21,071,892	\$19,548,700	\$20,324,627	\$18,173,913	\$17,868,189	\$16,544,977	\$16,701,198	\$16,262,805	\$14,781,846	\$12,104,616
GRAND TOTAL WITHOUT CARRYOVER		\$6,151,498	\$6,331,544	\$5,548,700	\$5,680,594	\$4,173,913	\$4,361,865	\$3,786,203	\$4,025,054	\$4,049,620	\$4,068,712	\$3,727,898

*Forecast

EXPENDITURE BUDGET PROPOSAL - CITY OF KUNA - FYE 2026
WATER FUND

ACCOUNT #	ACCOUNT NAME	FYE 2026	FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
LABOR & BENEFITS												
20-5000	Salaries & Wages - Elected	\$5,455	\$5,235	\$5,228	\$5,106	\$5,205	\$4,632	\$5,179	\$4,035	\$4,861	\$4,639	\$4,393
20-5005	Salaries & Wages - Staff	\$923,692	\$872,480	\$1,004,477	\$874,775	\$903,163	\$754,566	\$926,948	\$647,913	\$765,872	\$609,691	\$642,870
20-5795	Salaries - Overtime	\$30,020	\$25,582	\$32,646	\$24,463	\$24,837	\$16,680	\$25,491	\$14,382	\$21,061	\$14,110	\$16,072
20-5800	OASDI - Employer	\$59,468	\$54,169	\$64,626	\$58,173	\$57,859	\$46,959	\$59,372	\$38,098	\$49,091	\$37,981	\$41,127
20-5810	Medicare - Employer	\$13,908	\$12,669	\$15,114	\$13,606	\$13,531	\$10,982	\$13,885	\$9,485	\$11,481	\$8,883	\$9,618
20-5820	Group Medical Insurance	\$158,897	\$110,708	\$153,635	\$135,105	\$121,817	\$98,727	\$154,559	\$89,794	\$130,354	\$87,069	\$88,399
20-5820	Group Life Insurance	\$27	\$246	\$270	\$247	\$439	\$293	\$511	\$387	\$494	\$379	\$405
20-5840	PERSI Employer 401 (a)	\$114,716	\$108,098	\$124,621	\$109,018	\$111,381	\$90,883	\$114,296	\$78,762	\$94,540	\$74,312	\$79,203
20-5850	Worker's Compensation	\$21,052	\$15,175	\$28,899	\$20,164	\$26,724	\$15,949	\$28,315	\$12,021	\$25,926	\$17,079	\$20,171
20-5860	Group Dental/Vision Insurance	\$11,372	\$9,903	\$10,961	\$10,423	\$10,041	\$8,445	\$10,318	\$7,864	\$9,504	\$7,646	\$9,500
20-5950	Development, Team Building, Orientation	\$7,500	\$4,559	\$3,500	\$1,757	\$3,500	\$1,633	\$1,500	\$612	\$1,471	\$0	\$0
20-5960	Leave Time Fluctuation	\$6,000	\$15,841	\$6,000	\$3,222	\$9,500	\$8,538	\$5,000	\$7,881	\$5,000	\$0	\$0
20-6280	Unemployment Expenses	\$5,000	\$0	\$5,000	\$5	\$5,000	\$121	\$4,000	\$0	\$4,000	\$0	\$0
		\$1,357,353	\$1,202,983	\$1,454,978	\$1,249,670	\$1,292,998	\$1,058,409	\$1,349,375	\$911,234	\$1,123,658	\$861,789	\$911,758

MAINTENANCE & GENERAL OPERATIONS												
20-6025	Janitorial	\$7,000	\$6,188	\$7,000	\$5,275	\$9,000	\$6,907	\$9,000	\$4,746	\$9,000	\$4,137	\$7,000
20-6050	Contract Labor	\$25,000	\$484	\$25,000	\$0	\$25,000	\$3,933	\$25,000	\$0	\$5,000	\$0	\$1,500
20-6052	Contract Services	\$30,000	\$16,977	\$30,000	\$13,209	\$30,000	\$14,865	\$20,000	\$12,982	\$20,000	\$11,868	\$20,000
20-6060	DEQ Assessment Fees	\$38,000	\$30,225	\$35,000	\$30,225	\$35,000	\$26,283	\$35,000	\$26,283	\$35,000	\$24,000	\$30,671
20-6065	Dig Line Expenditures	\$6,500	\$4,373	\$6,500	\$4,444	\$6,500	\$3,248	\$6,500	\$4,058	\$6,500	\$4,154	\$29,000
20-6075	Dues & Memberships	\$45,000	\$31,132	\$33,200	\$11,832	\$15,000	\$5,309	\$7,500	\$5,577	\$7,500	\$4,220	\$2,800
20-6110	Interest Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20-6125	Legal Publications	\$3,500	\$0	\$3,500	\$72	\$7,000	\$622	\$7,000	\$612	\$7,000	\$607	\$1,000
20-6130	Liability & Property Insurance	\$30,000	\$24,074	\$24,074	\$23,455	\$23,455	\$24,298	\$24,298	\$21,559	\$21,559	\$20,149	\$20,149
20-6131	Insurance Claims Paid	\$7,500	\$0	\$2,500	\$0	\$2,500	\$0	\$1,500	\$0	\$1,500	\$0	\$900
20-6140	Maint. & Repair - Bldg. & Grounds	\$20,000	\$10,319	\$20,000	\$10,551	\$20,000	\$6,005	\$20,000	\$12,382	\$20,000	\$16,162	\$14,950
20-6141	IT Small Equipment	\$20,000	\$11,889	\$15,000	\$9,478	\$15,000	\$6,742	\$12,000	\$9,775	\$11,000	\$6,017	\$9,702
20-6142	Maint. & Repair - Equipment	\$40,000	\$35,401	\$35,000	\$34,302	\$35,000	\$26,191	\$25,000	\$19,387	\$25,000	\$21,488	\$12,500
20-6150	Maint. & Repair - System	\$275,000	\$113,255	\$250,000	\$175,247	\$200,000	\$151,180	\$170,000	\$201,151	\$150,000	\$104,851	\$133,000
20-6151	Maint. & Repair - Process Chemicals	\$50,000	\$37,319	\$30,000	\$27,895	\$30,000	\$11,269	\$30,000	\$17,002	\$30,000	\$15,025	\$30,000
20-6152	Maint. & Repair - Lab Costs	\$35,000	\$26,515	\$17,000	\$8,091	\$17,000	\$11,817	\$17,000	\$18,620	\$12,000	\$3,088	\$10,920
20-6155	Meetings/Committees	\$3,500	\$551	\$3,500	\$117	\$3,500	\$53	\$3,500	\$34	\$3,500	\$99	\$1,050
20-6160	Miscellaneous Expenditures	\$30,000	\$2,583	\$30,000	\$2,722	\$30,000	\$84	\$30,000	\$4,646	\$30,000	\$2,778	\$20,000
20-6165	Office Supplies	\$12,000	\$7,532	\$12,000	\$6,739	\$12,000	\$8,132	\$8,500	\$7,683	\$8,500	\$4,087	\$8,000
20-6175	Small Tools	\$30,000	\$17,303	\$30,000	\$11,967	\$20,000	\$13,678	\$13,000	\$7,648	\$15,000	\$4,455	\$15,000
20-6190	Postage & Billing	\$30,000	\$16,203	\$30,000	\$22,134	\$27,500	\$21,701	\$27,500	\$21,025	\$27,500	\$18,290	\$27,500
20-6202	Professional Services	\$170,000	\$148,733	\$55,000	\$91,264	\$55,000	\$27,813	\$42,000	\$54,777	\$35,000	\$19,491	\$32,000
20-6211	Rent - Buildings & Land	\$2,000	\$1,512	\$2,000	\$1,512	\$2,000	\$1,512	\$2,000	\$1,634	\$2,000	\$1,386	\$1,512
20-6212	Rent - Equipment	\$7,500	\$2,011	\$7,500	\$1,918	\$7,500	\$2,433	\$8,900	\$3,667	\$3,500	\$434	\$3,000
20-6230	Safety Training & Equipment	\$11,500	\$1,413	\$7,000	\$666	\$5,500	\$3,071	\$5,500	\$860	\$5,500	\$2,445	\$2,750
20-6255	Telephone	\$25,000	\$17,408	\$25,000	\$23,554	\$23,500	\$18,234	\$19,000	\$16,655	\$17,500	\$12,377	\$17,500
20-6265	Training & Schooling	\$15,000	\$10,360	\$15,500	\$3,747	\$15,500	\$6,491	\$6,500	\$5,516	\$6,500	\$2,543	\$6,500
20-6270	Travel	\$5,000	\$3,760	\$5,000	\$1,074	\$5,000	\$940	\$3,000	\$516	\$3,000	\$361	\$1,200
20-6285	Uniforms	\$5,200	\$2,780	\$5,200	\$4,175	\$5,200	\$3,596	\$5,200	\$3,503	\$5,200	\$935	\$4,800
20-6290	Utilities	\$175,000	\$148,936	\$175,000	\$139,474	\$175,000	\$124,941	\$150,000	\$128,350	\$150,000	\$120,468	\$150,000
20-6300	Fuel	\$26,000	\$16,417	\$26,000	\$15,974	\$25,000	\$13,598	\$19,000	\$17,825	\$16,500	\$12,775	\$14,500
20-6305	Maint. & Repair - Vehicles	\$35,000	\$16,045	\$27,500	\$25,458	\$25,000	\$15,667	\$12,000	\$6,665	\$8,000	\$7,078	\$6,500
20-6505	Bank Fees	\$60,000	\$54,700	\$52,000	\$50,829	\$45,000	\$44,304	\$36,500	\$36,124	\$34,000	\$30,968	\$27,500
		\$1,270,200	\$816,400	\$1,041,974	\$757,299	\$952,655	\$604,414	\$801,898	\$671,461	\$732,259	\$476,732	\$663,003
DEBT COVERAGE												
20-6015	Bond & Loan Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0								
CAPITAL EXPENDITURES												
20-6020	Capital Improvements	\$3,947,240	\$526,492	\$2,829,700	\$2,890,559	\$5,095,974	\$1,470,819	\$3,425,795	\$1,390,186	\$5,261,300	\$703,500	\$2,084,200
20-6166	Capital Equipment Purchases	\$733,000	\$112,934	\$645,770	\$308,208	\$1,062,950	\$401,805	\$1,186,361	\$73,993	\$224,600	\$74,201	\$197,160
		\$4,675,240	\$639,425	\$3,475,470	\$3,198,768	\$6,158,924	\$1,872,624	\$4,612,156	\$1,464,179	\$5,485,900	\$778,201	\$2,281,360
OTHER EXPENDITURES												
20-6045	Contingency	\$15,848,205	\$0	\$13,575,978	\$18,079	\$9,769,036	\$56,398	\$9,781,248	\$165,401	\$8,920,688	\$63,749	\$8,248,195
20-6095	Bad Debts Expense	\$500	\$85	\$300	\$1,838	\$300	\$1	\$300	\$513	\$300	\$382	\$300
20-6400	Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20-6500	Cash Over/Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$15,848,705	\$85	\$13,576,278	\$19,917	\$9,769,336	\$56,398	\$9,781,548	\$165,914	\$8,920,988	\$64,131	\$8,248,495
GRAND TOTAL EXPENDITURES		\$23,151,498	\$2,658,723	\$19,548,700	\$5,225,654	\$18,173,913	\$3,591,846	\$16,544,977	\$3,212,788	\$16,262,805	\$2,180,854	\$12,104,616
GRAND TOTAL WITHOUT CONTINGENCY		\$7,303,293	\$2,658,723	\$5,972,222	\$5,207,575	\$8,404,876	\$3,535,448	\$6,763,730	\$3,047,387	\$7,342,117	\$2,117,105	\$3,856,421

Water Fund-Capital Expenditures Detail

Project	Contact	Details	6020	6166
IT Upgrades and Emergency Repairs	Jared	Server Maintenance and Other Material IT Improvements		10,500.00
Security Upgrades	Morgan	Upgrade of City Hall and Public Works facilities to be more secure. This includes door, camera, and other security measures.		31,500.00
Bucket Truck	Morgan	Taller bucket truck for fleet purchase to replace lighting and other maintenance.		52,500.00
Covered Area for Parking Equipment	Morgan	Installation of covered area to house parks and public works equipment at south end of Shortline Shop	33,600.00	
Meters	Adam	Meter and Meter reading IT infrastructure	575,000.00	
Misc Pumps, Motors, Drives, etc	Adam	Unforeseen replacements of infrastructure components		292,500.00
Generators	Adam	Generators for lift stations and well houses		250,000.00
Butler Water Storage Reservoir	Adam	Evaluate, clean, repair, and rehabilitation of Butler Storage Reservoir	800,000.00	
Cedar and Butler Well Tanks	Adam	Recoat and repaint tanks, otherwise replace due to age	800,000.00	
Water Main Tie Ins and Upgrades	Adam	Water main line tie ins to loop water flow more efficiently	500,000.00	
Fiber looping	Adam	Add to MCTL Phase 1 install to provide redundancy in network	17,640.00	
Water Truck	Adam	Replace water truck (Matt's truck)		48,000.00
Water Truck	Adam	Replace water truck (Clint's truck)		48,000.00
ACHD Hubbard Rd Improvements	Adam	Improve Well 12 transmission (10 Mile to Deer Flat)	585,000.00	
Arbor Ridge Park	Adam	Design and construction of expanded parking area	120,000.00	
School St - 4th St to Boise Ave	Adam	Replace and upsize frequent breaking aged main line	325,000.00	
N School - E Hubbard to E Ardell	Adam	Well 12 transmission and Master Plan conformity	32,000.00	
N Linder - E Hubbard to E Hillgreen	Adam	Well 12 transmission and Master Plan conformity	154,000.00	
			<u>3,942,240.00</u>	<u>733,000.00</u>

REVENUE BUDGET PROPOSAL - CITY OF KUNA - FYE 2026
SEWER FUND

ACCOUNT #	ACCOUNT NAME	FYE 2026	FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
OPERATING REVENUE												
21-4173	Interest Revenue	\$600,000	\$643,660	\$510,000	\$676,398	\$520,000	\$404,074	\$60,000	\$80,939	\$40,000	\$45,049	\$50,000
21-4185	Miscellaneous Income	\$35,000	\$42,293	\$90,000	\$299,867	\$45,000	\$71,783	\$45,000	\$225,917	\$90,000	\$109,090	\$50,000
21-4358	Development Support Services	\$3,500	\$4,138	\$3,500	\$3,348	\$2,000	\$2,772	\$2,000	\$3,676	\$2,000	\$2,520	\$1,500
21-4510	Service Reconnect Fees	\$15,000	\$21,555	\$15,000	\$20,704	\$15,000	\$18,172	\$15,000	\$17,522	\$12,000	\$15,672	\$17,000
21-4511	Interfund Admin Fees	\$212,403	\$255,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21-4550	Sewer Line Inspections	\$65,000	\$65,824	\$65,000	\$74,261	\$30,000	\$47,924	\$35,000	\$57,899	\$45,000	\$66,978	\$35,000
21-4600	Sewer User Fees	\$7,154,564	\$6,624,596	\$6,200,000	\$5,909,506	\$5,910,686	\$5,382,881	\$5,009,717	\$4,789,787	\$4,527,251	\$4,240,997	\$3,888,000
21-4640	Sewer Farm Revenue	\$175,000	\$177,888	\$175,000	\$168,585	\$190,000	\$206,424	\$125,000	\$123,655	\$114,782	\$122,044	\$102,714
21-4775	Late Payment Fee	\$35,000	\$38,632	\$35,000	\$42,857	\$35,000	\$43,043	\$35,000	\$41,094	\$35,000	\$40,178	\$35,000
21-4800	Gain/Loss	\$25,000	\$18,853	\$70,000	\$149,324	\$0	-\$773	\$0	\$0	\$0	\$0	\$0
		\$8,320,467	\$7,893,346	\$7,163,500	\$7,344,849	\$6,747,686	\$6,176,299	\$5,326,717	\$5,340,488	\$4,866,033	\$4,642,526	\$4,179,214
CAPITAL REVENUE												
21-4606	LID Reduced Sewer Connection	\$1,624,735	\$1,957,512	\$1,000,000	\$1,436,741	\$683,318	\$819,982	\$1,015,803	\$1,156,338	\$1,183,207	\$1,296,488	\$825,000
21-4900	Transfers In	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21-4950	Carryover	\$22,000,000	\$18,837,205	\$16,500,000	\$14,253,318	\$13,000,000	\$12,007,671	\$10,500,000	\$9,602,787	\$8,429,102	\$6,606,103	\$4,967,275
		\$33,624,735	\$20,794,718	\$17,500,000	\$15,690,059	\$13,683,318	\$12,827,653	\$11,515,803	\$10,759,124	\$9,612,310	\$7,902,591	\$5,792,275
GRAND TOTAL REVENUE		\$41,945,202	\$28,688,064	\$24,663,500	\$23,034,908	\$20,431,005	\$19,003,952	\$16,842,520	\$16,099,612	\$14,478,343	\$12,545,117	\$9,971,489
GRAND TOTAL WITHOUT CARRYOVER		\$19,945,202	\$9,850,859	\$8,163,500	\$8,781,590	\$7,431,005	\$6,996,281	\$6,342,520	\$6,496,825	\$6,049,240	\$5,939,014	\$5,004,214

* Forecast

EXPENDITURE BUDGET PROPOSAL - CITY OF KUNA - FYE 2026
SEWER FUND

ACCOUNT #	ACCOUNT NAME	FYE 2026	FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
LABOR & BENEFITS												
21-5000	Salaries & Wages - Elected	\$5,455	\$5,235	\$5,228	\$5,106	\$5,205	\$4,552	\$5,179	\$4,405	\$4,861	\$3,913	\$4,393
21-5005	Salaries & Wages - Staff	\$1,181,116	\$997,488	\$1,079,085	\$845,429	\$1,027,834	\$674,309	\$1,028,368	\$754,747	\$856,013	\$687,364	\$717,897
21-5795	Salaries - Overtime	\$38,386	\$31,615	\$35,070	\$28,741	\$28,265	\$14,093	\$28,280	\$12,169	\$23,540	\$7,843	\$17,947
21-5800	OASDI - Employer	\$75,947	\$62,238	\$69,402	\$56,555	\$65,801	\$42,331	\$65,833	\$44,393	\$54,834	\$42,748	\$45,895
21-5810	Medicare - Employer	\$17,762	\$14,555	\$16,231	\$13,227	\$15,389	\$9,865	\$15,396	\$10,958	\$12,824	\$9,998	\$10,733
21-5820	Group Medical Insurance	\$196,581	\$136,407	\$171,133	\$130,292	\$136,361	\$84,649	\$173,392	\$106,274	\$140,356	\$97,032	\$106,587
21-5830	Group Life Insurance	\$346	\$313	\$305	\$248	\$527	\$255	\$577	\$459	\$559	\$439	\$461
21-5840	PERSI Employer 401 (a)	\$146,505	\$123,188	\$133,834	\$105,928	\$126,676	\$80,730	\$126,738	\$91,277	\$105,599	\$83,585	\$88,386
21-5850	Worker's Compensation	\$21,581	\$6,094	\$22,656	\$9,046	\$22,189	\$8,802	\$22,721	\$10,541	\$17,414	\$13,363	\$13,912
21-5860	Group Dental/Vision Insurance	\$12,382	\$10,796	\$11,730	\$9,082	\$10,234	\$6,197	\$10,567	\$8,267	\$9,846	\$7,549	\$8,418
21-5950	Development, Team Building, Orientation	\$8,000	\$5,174	\$6,500	\$5,019	\$5,500	\$3,825	\$2,500	\$1,070	\$1,644	\$0	\$0
21-5960	Leave Time Fluctuation	\$10,000	\$6,256	\$10,000	\$15,461	\$10,000	-\$17,561	\$10,000	\$12,408	\$5,000	\$0	\$0
21-6280	Unemployment Expenses	\$5,000	\$0	\$5,000	\$55	\$5,000	\$121	\$5,000	\$0	\$4,000	\$0	\$0
		\$1,719,060	\$1,399,358	\$1,566,174	\$1,224,187	\$1,458,980	\$912,167	\$1,494,553	\$1,056,967	\$1,236,489	\$953,834	\$1,014,629

MAINTENANCE & GENERAL OPERATIONS												
21-6025	Janitorial	\$9,000	\$5,688	\$9,000	\$5,345	\$9,000	\$6,907	\$9,000	\$4,746	\$9,000	\$4,132	\$7,000
21-6050	Contract Labor	\$20,000	\$484	\$20,000	\$0	\$20,000	\$3,933	\$20,000	\$0	\$3,500	\$0	\$2,000
21-6052	Contract Services	\$30,000	\$16,854	\$30,000	\$13,209	\$30,000	\$11,133	\$25,000	\$18,782	\$17,000	\$11,868	\$17,000
21-6065	Dig Line Expenditures	\$6,000	\$5,469	\$5,000	\$4,444	\$5,000	\$3,248	\$5,000	\$4,058	\$5,000	\$4,154	\$3,500
21-6075	Dues & Memberships	\$20,000	\$16,944	\$15,000	\$8,900	\$10,000	\$5,036	\$6,000	\$5,530	\$5,000	\$3,837	\$3,500
21-6090	Farm Expenditures	\$175,000	\$125,186	\$175,000	\$132,657	\$140,000	\$116,578	\$140,000	\$96,352	\$114,782	\$96,639	\$102,714
21-6097	Deposits	\$5,000	\$700	\$5,000	\$732	\$5,000	\$666	\$5,000	\$-2,100	\$5,000	\$2,800	\$0
21-6110	Interest Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21-6125	Legal Publications	\$5,000	\$114	\$5,000	\$72	\$5,000	\$0	\$5,000	\$940	\$5,000	\$1,734	\$1,300
21-6130	Liability & Property Insurance	\$120,000	\$99,966	\$99,966	\$97,395	\$97,395	\$49,811	\$49,811	\$44,196	\$44,196	\$41,305	\$41,305
21-6131	Insurance Claims Paid	\$3,000	\$0	\$3,000	\$0	\$3,000	\$0	\$1,500	\$0	\$1,500	\$0	\$500
21-6140	Maint. & Repair - Bldg. & Grounds	\$40,000	\$6,829	\$40,000	\$9,162	\$40,000	\$9,589	\$37,000	\$16,349	\$37,000	\$28,842	\$25,000
21-6141	IT Small Equipment	\$30,000	\$11,889	\$15,000	\$5,886	\$15,000	\$6,390	\$12,000	\$9,752	\$10,000	\$3,546	\$9,702
21-6142	Maint. & Repair - Equipment	\$75,000	\$48,123	\$75,000	\$42,969	\$75,000	\$38,818	\$75,000	\$38,322	\$75,000	\$55,127	\$60,000
21-6150	Maint. & Repair - System	\$565,000	\$296,777	\$465,000	\$317,856	\$330,000	\$206,105	\$195,000	\$201,582	\$195,000	\$151,187	\$155,210
21-6151	Maint. & Repair - Process Chemicals	\$375,000	\$290,601	\$250,000	\$334,580	\$210,000	\$327,875	\$165,000	\$306,404	\$165,000	\$196,063	\$119,427
21-6152	Maint. & Repair - Lab Costs	\$45,000	\$30,267	\$45,000	\$27,438	\$45,000	\$29,603	\$40,000	\$27,827	\$55,000	\$37,262	\$28,000
21-6153	Maint. & Repair - Sludge Disposal	\$165,000	\$130,783	\$165,000	\$132,593	\$150,000	\$130,403	\$100,000	\$124,792	\$70,000	\$63,592	\$37,500
21-6155	Meetings/Committees	\$2,500	\$351	\$2,500	\$117	\$2,500	\$99	\$2,500	\$157	\$2,500	\$99	\$1,450
21-6160	Miscellaneous Expenditures	\$55,000	\$27,570	\$55,000	\$15,239	\$55,000	\$11,739	\$55,000	\$15,640	\$55,000	\$40,883	\$35,000
21-6165	Office Supplies	\$12,000	\$6,524	\$12,000	\$7,342	\$12,000	\$8,134	\$9,200	\$6,691	\$9,200	\$5,220	\$8,500
21-6175	Small Tools	\$31,000	\$14,829	\$31,000	\$15,814	\$18,000	\$12,116	\$16,500	\$16,925	\$16,500	\$9,885	\$16,500
21-6190	Postage & Billing	\$29,000	\$26,126	\$25,000	\$22,766	\$25,000	\$18,714	\$25,000	\$21,079	\$27,500	\$18,290	\$27,500
21-6202	Professional Services	\$175,000	\$170,521	\$85,000	\$99,241	\$85,000	\$50,436	\$70,000	\$68,072	\$30,000	\$56,803	\$25,000
21-6211	Rent - Buildings & Land	\$3,500	\$1,458	\$3,500	\$1,458	\$3,500	\$1,458	\$2,400	\$1,337	\$2,400	\$1,337	\$2,400
21-6212	Rent - Equipment	\$5,000	\$7,624	\$5,000	\$2,437	\$4,500	\$2,226	\$3,200	\$2,874	\$3,000	\$569	\$3,000
21-6230	Safety Training & Equipment	\$12,500	\$3,226	\$8,000	\$2,371	\$7,500	\$7,396	\$7,500	\$5,507	\$7,500	\$9,934	\$3,500
21-6255	Telephone	\$30,000	\$23,123	\$30,000	\$27,849	\$27,000	\$22,504	\$23,000	\$20,826	\$20,000	\$14,240	\$20,000
21-6265	Training & Schooling	\$15,500	\$15,140	\$15,500	\$3,856	\$15,500	\$5,908	\$6,500	\$5,734	\$4,000	\$3,647	\$2,500
21-6270	Travel	\$5,000	\$3,760	\$5,000	\$1,074	\$5,000	\$940	\$1,500	\$516	\$1,500	\$361	\$750
21-6285	Uniforms	\$7,500	\$4,860	\$7,500	\$4,217	\$7,000	\$5,974	\$5,200	\$3,725	\$5,200	\$1,694	\$4,800
21-6290	Utilities	\$420,000	\$264,103	\$420,000	\$353,652	\$420,000	\$347,880	\$360,000	\$316,094	\$330,000	\$314,831	\$280,000
21-6300	Fuel	\$38,000	\$33,213	\$35,000	\$25,267	\$30,000	\$22,335	\$30,000	\$23,561	\$20,000	\$17,377	\$19,500
21-6305	Maint. & Repair - Vehicles	\$50,000	\$26,054	\$50,000	\$23,986	\$70,000	\$18,701	\$22,000	\$19,686	\$17,000	\$11,846	\$15,000
21-6505	Bank Fees	\$60,000	\$54,824	\$55,000	\$50,414	\$50,000	\$44,304	\$35,000	\$36,324	\$35,000	\$30,968	\$27,500
		\$2,639,500	\$1,769,979	\$2,266,966	\$1,790,337	\$2,026,895	\$1,526,956	\$1,564,811	\$1,462,282	\$1,403,278	\$1,240,072	\$1,106,558
DEBT COVERAGE												
21-6015	Bond & Loan Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0								
CAPITAL EXPENDITURES												
21-6020	Capital Improvements	\$21,421,240	\$1,726,948	\$10,994,700	\$1,016,122	\$7,412,335	\$1,527,865	\$2,345,795	\$813,036	\$3,196,600	\$396,667	\$1,882,200
21-6166	Capital Equipment Purchases	\$757,000	\$571,055	\$1,605,770	\$380,302	\$817,950	\$330,260	\$1,292,361	\$306,311	\$859,600	\$129,157	\$259,260
		\$22,178,240	\$2,298,003	\$12,600,470	\$1,396,424	\$8,230,285	\$1,858,125	\$3,638,156	\$1,119,348	\$4,056,200	\$525,824	\$2,141,460
OTHER EXPENDITURES												
21-6045	Contingency	\$15,407,902	\$0	\$8,229,590	\$18,079	\$8,714,544	\$165,658	\$10,144,700	\$426,781	\$7,782,076	\$123,570	\$5,708,842
21-6095	Bad Debts Expense	\$500	\$139	\$300	\$282	\$300	\$98	\$300	\$469	\$300	\$37	\$0
21-6400	Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21-6500	Cash Over/Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$15,408,402	\$139	\$8,229,890	\$18,361	\$8,714,844	\$165,756	\$10,145,000	\$427,249	\$7,782,376	\$123,607	\$5,708,842
GRAND TOTAL EXPENDITURES		\$41,945,202	\$5,467,479	\$24,663,500	\$4,429,309	\$20,431,005	\$4,463,004	\$16,842,520	\$4,065,846	\$14,478,343	\$2,843,337	\$9,971,489
GRAND TOTAL WITHOUT CONTINGENCY		\$26,537,300	\$5,467,479	\$16,433,910	\$4,411,230	\$11,716,460	\$4,297,346	\$6,697,820	\$3,639,065	\$6,696,267	\$2,719,767	\$4,262,647

*Forecast

Sewer Fund-Capital Expenditures Detail

Project	Contact	Details	6020	6166
IT Upgrades and Emergency Repairs	Jared	Server Maintenance and Other Material IT Improvements		10,500.00
Security Upgrades	Morgan	Upgrade of City Hall and Public Works facilities to be more secure. This includes door, camera, and other security measures.		31,500.00
Bucket Truck	Morgan	Taller bucket truck for fleet purchase to replace lighting and other maintenance.		52,500.00
Covered Area for Parking Equipment	Morgan	Installation of covered area to house parks and public works equipment at south end of Shortline Shop	33,600.00	
Lagoon 2 Reline	Adam	Reline of Lagoon 2 at Swan Falls wastewater treatment facility	1,250,000.00	
Turbo Blowers	Adam	Replacement of turbo Blowers at NWWTP Year 4 of 5	500,000.00	
Membranes	Adam	Replacement of membranes at NWWTP	500,000.00	
Mason Creek	Adam	Construction of Phase 1 of Mason Creek Trunk Line	10,000,000.00	
NWWTP Odor Control	Adam	Odor control methods at NWWTP	280,000.00	
Blower Rehabilitation	Adam	Blower rehabilitation at Lagoon 1	150,000.00	
Second Waste Sludge Belt Press	Adam	Second waste sludge belt press	800,000.00	
Misc Pumps, Motors, Drives, etc	Adam	Unforeseen replacements of infrastructure components		292,500.00
Generators	Adam	Generators for lift stations and well houses		250,000.00
Wastewater Truck	Adam	Replace Sewer truck		60,000.00
Wastewater Truck	Adam	Replace Sewer farm truck		60,000.00
Swan Falls Barn rehab/rebuild	Adam	Replace barn structure	475,000.00	
Concrete Work at Swan Falls	Adam	Concrete Work at Swan Falls	20,000.00	
Swan Falls Lagoons potable well	Adam	Drill new well for potable water on site	75,000.00	
WWTP Mason Creek Trunk Line Lift Station	Adam	Design and construction of L/S to serve MCTL	6,100,000.00	
WWTP Roofing Repairs	Adam	Eliminate leaks in Headworks, Process, and Solids Handling Buildings	400,000.00	
Conex for material storage	Adam	Weather and theft protected storage at Parks Facility (\$10k each, need 2)	20,000.00	
DriPrime backup for Ten Mile Lift Station	Adam	Solution for improved redundancy	400,000.00	
J&M Lift Station Preliminary Engineering Report	Adam	Completion of preliminary engineering report	370,000.00	
Fiber looping	Adam	Add to MCTL Phase 1 install to provide redundancy in network	17,640.00	
Crimson Force Main	Adam	Rehabilitation procedures done at Crimson Force Main, improvement	30,000.00	
			<u>21,421,240.00</u>	<u>757,000.00</u>

REVENUE BUDGET PROPOSAL - CITY OF KUNA - FYE 2026
IRRIGATION FUND

ACCOUNT #	ACCOUNT NAME	FYE 2026	FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
OPERATING REVENUE												
25-4173	Interest Revenue	\$290,000	\$326,307	\$300,000	\$405,043	\$320,000	\$272,906	\$42,000	\$58,647	\$30,000	\$35,198	\$35,000
25-4177	Gravity Irrigation User Fees	\$23,000	\$33,429	\$23,000	\$28,459	\$20,000	\$24,190	\$20,000	\$26,601	\$20,000	\$21,176	\$18,000
25-4185	Miscellaneous Income	\$12,000	\$14,130	\$35,000	\$53,330	\$25,000	\$20,155	\$25,000	\$25,598	\$30,000	\$27,973	\$20,000
25-4358	Development Support Services	\$1,000	\$1,412	\$1,000	\$1,328	\$500	\$1,056	\$1,200	\$1,400	\$900	\$960	\$700
25-4510	Service Reconnect Fees	\$4,000	\$4,724	\$4,000	\$4,484	\$4,000	\$4,345	\$4,000	\$4,619	\$3,000	\$3,201	\$4,000
25-4511	Interfund Admin Fees	\$55,834	\$69,793	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-4550	Irrigation Line Inspections	\$55,000	\$92,066	\$55,000	\$117,006	\$20,000	\$63,638	\$55,000	\$75,381	\$55,000	\$98,354	\$30,000
25-4700	Pressurized Irrigation User Fees	\$1,493,500	\$1,411,161	\$1,450,000	\$1,391,425	\$1,606,344	\$1,379,817	\$1,398,876	\$1,322,471	\$925,521	\$888,158	\$780,000
25-4775	Late Pay Fees	\$8,500	\$8,545	\$8,500	\$10,238	\$8,000	\$11,275	\$10,000	\$11,229	\$8,000	\$8,166	\$10,000
25-4800	Gain/Loss	\$15,000	\$9,122	\$40,000	\$76,815	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$1,957,834	\$1,970,689	\$1,916,500	\$2,088,128	\$2,003,844	\$1,777,380	\$1,556,076	\$1,525,946	\$1,072,421	\$1,083,184	\$897,700
CAPITAL REVENUE												
25-4503	New Service Tap	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-4505	New Service Connection	\$1,046,258	\$1,260,551	\$700,000	\$745,144	\$308,657	\$538,476	\$675,167	\$756,755	\$1,000,000	\$1,125,646	\$636,488
25-4900	Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-4950	Carryover	\$10,200,000	\$9,528,672	\$8,000,000	\$8,797,976	\$8,000,000	\$7,670,249	\$7,002,045	\$6,281,899	\$5,515,152	\$4,808,852	\$3,634,872
		\$11,246,258	\$10,789,223	\$8,700,000	\$9,543,120	\$8,308,657	\$8,208,725	\$7,677,212	\$7,038,654	\$6,515,152	\$5,934,499	\$4,271,360
GRAND TOTAL REVENUE		\$13,204,092	\$12,759,912	\$10,616,500	\$11,631,248	\$10,312,501	\$9,986,106	\$9,233,288	\$8,564,600	\$7,587,573	\$7,017,683	\$5,169,060
GRAND TOTAL WITHOUT CARRYOVER		\$3,004,092	\$3,231,241	\$2,616,500	\$2,833,272	\$2,312,501	\$2,315,857	\$2,231,243	\$2,282,701	\$2,072,421	\$2,208,831	\$1,534,188

*Forecast

EXPENDITURE BUDGET PROPOSAL - CITY OF KUNA - FYE 2026
IRRIGATION FUND

ACCOUNT #	ACCOUNT NAME	FYE 2026	FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
LABOR & BENEFITS												
25-5000	Salaries & Wages - Elected	\$2,728	\$2,617	\$2,614	\$2,553	\$2,603	\$2,089	\$2,590	\$2,014	\$2,431	\$2,019	\$2,197
25-5005	Salaries & Wages - Staff	\$293,028	\$260,832	\$321,676	\$270,531	\$271,947	\$266,667	\$255,884	\$166,142	\$198,680	\$155,510	\$161,164
25-5795	Salaries - Overtime	\$9,523	\$7,234	\$10,454	\$6,598	\$7,479	\$9,257	\$7,037	\$3,595	\$5,464	\$3,564	\$4,029
25-5800	OASDI - Employer	\$18,927	\$16,352	\$20,754	\$17,941	\$17,486	\$16,632	\$16,462	\$9,770	\$12,808	\$9,746	\$10,378
25-5810	Medicare - Employer	\$4,427	\$3,824	\$4,854	\$4,195	\$4,089	\$3,925	\$3,850	\$2,441	\$2,995	\$2,279	\$2,427
25-5820	Group Medical Insurance	\$50,509	\$36,251	\$49,923	\$48,819	\$36,224	\$32,910	\$44,213	\$24,001	\$35,293	\$23,277	\$25,000
25-5830	Group Life Insurance	\$86	\$71	\$87	\$88	\$131	\$121	\$141	\$103	\$131	\$101	\$106
25-5840	PERSI Employer 401 (a)	\$36,511	\$32,702	\$40,013	\$33,520	\$33,652	\$31,733	\$31,680	\$20,275	\$24,665	\$19,006	\$19,987
25-5850	Worker's Compensation	\$6,616	\$3,305	\$8,999	\$5,449	\$7,612	\$4,716	\$7,921	\$2,312	\$6,798	\$4,094	\$5,212
25-5860	Group Dental/Vision Insurance	\$3,594	\$3,305	\$3,543	\$3,296	\$2,978	\$3,287	\$2,829	\$2,095	\$2,516	\$2,013	\$3,500
25-5950	Development, Team Building, Orientation	\$5,500	\$1,880	\$3,500	\$566	\$2,500	\$466	\$1,500	\$191	\$384	\$0	\$0
25-5960	Leave Time Fluctuation	\$4,500	-\$2,596	\$4,500	\$1,917	\$4,500	\$1,952	\$3,500	\$2,169	\$2,000	\$0	\$0
25-6280	Unemployment Expenses	\$5,000	\$0	\$5,000	\$28	\$5,000	\$61	\$5,000	\$0	\$2,000	\$0	\$0
		\$440,950	\$365,777	\$475,917	\$395,500	\$396,201	\$373,817	\$382,607	\$235,108	\$296,164	\$221,610	\$233,999

MAINTENANCE & GENERAL OPERATIONS												
25-6025	Janitorial	\$5,500	\$2,182	\$5,500	\$2,019	\$5,500	\$2,650	\$5,500	\$1,820	\$5,500	\$1,584	\$4,000
25-6050	Contract Labor	\$25,000	\$108	\$25,000	\$0	\$25,000	\$1,498	\$25,000	\$0	\$3,000	\$0	\$1,000
25-6052	Contract Services	\$13,000	\$7,908	\$13,000	\$5,730	\$10,000	\$4,666	\$7,300	\$5,152	\$7,000	\$4,729	\$6,700
25-6065	Dig Line Expenditures	\$3,000	\$2,084	\$3,000	\$1,693	\$3,000	\$1,237	\$3,000	\$1,546	\$2,000	\$1,582	\$1,500
25-6075	Dues & Memberships	\$8,000	\$5,577	\$6,000	\$2,742	\$6,000	\$1,811	\$3,500	\$2,049	\$2,000	\$1,497	\$500
25-6110	Interest Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-6115	M&R - Gravity	\$5,500	\$928	\$5,500	\$228	\$5,500	\$0	\$3,200	\$1,983	\$2,500	\$0	\$2,500
25-6116	Irrigation Water Costs	\$365,000	\$334,183	\$350,000	\$306,194	\$320,000	\$285,208	\$195,000	\$173,109	\$180,000	\$150,080	\$150,545
25-6125	Legal Publications	\$6,500	\$2,086	\$6,500	\$2,987	\$6,500	\$2,131	\$6,500	\$5,636	\$5,500	\$4,057	\$1,900
25-6130	Liability & Property Insurance	\$15,000	\$11,712	\$11,712	\$11,411	\$11,411	\$5,467	\$5,467	\$4,851	\$4,851	\$4,533	\$4,533
25-6131	Insurance Claims Paid	\$5,000	\$0	\$5,000	\$0	\$5,500	\$0	\$5,500	\$0	\$5,500	\$0	\$300
25-6140	Maint. & Repair - Bldg. & Grounds	\$6,500	\$2,581	\$6,500	\$3,722	\$6,500	\$2,043	\$6,500	\$3,880	\$6,500	\$5,367	\$3,300
25-6141	IT Small Equipment	\$10,000	\$3,927	\$8,500	\$3,031	\$8,500	\$2,118	\$6,000	\$2,944	\$5,000	\$3,844	\$2,646
25-6142	Maint. & Repair - Equipment	\$17,000	\$13,117	\$13,500	\$13,086	\$10,000	\$8,785	\$10,000	\$6,843	\$10,000	\$7,018	\$8,800
25-6150	Maint. & Repair - Pressure	\$90,000	\$65,084	\$90,000	\$49,988	\$90,000	\$57,172	\$90,000	\$46,769	\$90,000	\$30,990	\$75,000
25-6155	Meetings/Committees	\$2,500	\$260	\$2,500	\$36	\$2,500	\$24	\$1,200	\$14	\$1,200	\$39	\$650
25-6160	Miscellaneous Expenditures	\$30,000	\$1,729	\$27,000	\$728	\$27,000	-\$48	\$27,000	-\$4	\$27,000	\$1,169	\$20,000
25-6165	Office Supplies	\$7,000	\$2,389	\$7,000	\$2,507	\$7,000	\$3,058	\$4,500	\$2,523	\$4,500	\$1,500	\$3,600
25-6175	Small Tools	\$15,000	\$3,993	\$15,000	\$3,387	\$10,000	\$4,912	\$7,500	\$2,331	\$7,500	\$729	\$6,725
25-6190	Postage & Billing	\$8,140	\$8,140	\$11,000	\$8,625	\$10,500	\$7,768	\$10,500	\$8,170	\$10,500	\$7,095	\$9,500
25-6202	Professional Services	\$65,000	\$50,556	\$30,000	\$24,400	\$30,000	\$9,814	\$30,000	\$27,062	\$15,000	\$7,477	\$11,500
25-6211	Rent - Buildings & Land	\$750	\$648	\$750	\$648	\$750	\$648	\$750	\$648	\$750	\$594	\$950
25-6212	Rent - Equipment	\$3,500	\$0	\$3,500	\$0	\$3,500	\$116	\$2,000	\$933	\$2,000	\$183	\$1,200
25-6230	Safety Training & Equipment	\$6,500	\$1,073	\$5,000	\$242	\$5,000	\$1,299	\$2,000	\$294	\$2,000	\$500	\$900
25-6255	Telephone	\$14,000	\$10,061	\$11,500	\$9,878	\$10,500	\$6,985	\$7,500	\$5,601	\$5,000	\$4,142	\$4,520
25-6265	Training & Schooling	\$8,000	\$3,517	\$8,000	\$912	\$5,000	\$1,276	\$2,000	\$1,246	\$2,000	\$583	\$930
25-6270	Travel	\$5,000	\$1,091	\$2,500	\$293	\$2,500	\$256	\$2,000	\$140	\$2,000	\$99	\$200
25-6285	Uniforms	\$3,500	\$1,433	\$3,000	\$1,442	\$3,000	\$1,411	\$1,500	\$1,171	\$1,500	\$289	\$900
25-6290	Utilities	\$300,000	\$217,111	\$275,000	\$216,196	\$250,000	\$217,120	\$165,000	\$148,346	\$150,000	\$155,030	\$135,000
25-6300	Fuel	\$9,000	\$5,033	\$8,500	\$5,061	\$6,500	\$5,096	\$6,500	\$5,318	\$6,500	\$3,044	\$4,000
25-6305	Maint. & Repair - Vehicles	\$14,000	\$6,073	\$11,000	\$8,306	\$10,000	\$3,935	\$3,000	\$2,103	\$3,000	\$1,515	\$1,375
25-6505	Bank Fees	\$25,000	\$21,589	\$22,000	\$20,045	\$20,000	\$17,441	\$16,500	\$14,304	\$16,500	\$12,195	\$11,500
		\$1,096,750	\$786,174	\$992,962	\$705,538	\$917,161	\$655,898	\$661,917	\$476,782	\$586,301	\$411,463	\$476,674
DEBT COVERAGE												
25-6015	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 EXPENDITURES												
25-6020	Capital Improvements	\$583,520	\$0	\$345,600	\$10,234	\$355,200	\$63,731	\$751,970	\$87,829	\$1,363,700	\$23,582	\$586,600
25-6166	Capital Equipment Purchases	\$516,000	\$47,752	\$72,500	\$46,416	\$216,600	\$111,539	\$474,566	\$28,864	\$70,800	\$47,135	\$66,080
		\$1,099,520	\$47,752	\$418,100	\$56,651	\$571,800	\$175,271	\$1,226,536	\$116,693	\$1,434,500	\$70,717	\$652,680
OTHER EXPENDITURES												
25-6045	Contingency	\$10,566,372	\$0	\$8,729,320	\$925,318	\$8,427,139	\$7,393	\$6,962,028	\$57,556	\$5,270,533	\$14,100	\$3,805,707
25-6095	Bad Debts Expense	\$500	-\$2	\$200	\$1	\$200	-\$138	\$200	\$71	\$75	-\$10	\$0
25-6400	Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25-6500	Cash Over/Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$10,566,872	-\$2	\$8,729,520	\$925,319	\$8,427,339	\$7,255	\$6,962,228	\$57,627	\$5,270,608	\$14,090	\$3,805,707
GRAND TOTAL EXPENDITURES		\$13,204,092	\$1,199,701	\$10,616,500	\$2,083,008	\$10,312,501	\$1,212,240	\$9,233,288	\$886,210	\$7,587,573	\$717,881	\$5,169,060
GRAND TOTAL WITHOUT CONTINGENCY		\$2,637,720	\$1,199,701	\$1,887,180	\$1,157,690	\$1,885,362	\$1,204,847	\$2,271,760	\$828,654	\$2,317,040	\$703,781	\$1,363,353

*Forecast
GRAND TOTAL NET

Irrigation Fund-Capital Expenditures Detail

Project	Contact	Details	6020	6166
IT Upgrades and Emergency Repairs	Jared	Server Maintenance and Other Material IT Improvements		4,000.00
Security Upgrades	Morgan	Upgrade of City Hall and Public Works facilities to be more secure. This includes door, camera, and other security measures.		12,000.00
Bucket Truck	Morgan	Taller bucket truck for fleet purchase to replace lighting and other maintenance.		20,000.00
Covered Area for Parking Equipment	Morgan	Installation of covered area to house parks and public works equipment at south end of Shortline Shop	12,800.00	
Misc Pumps, Motors, Drives, etc	Adam	Unforeseen replacements of infrastructure components		265,000.00
Shade Covers for PI Stations	Adam	Caparossa, Tomorrow, Sadie Creek shade covers		50,000.00
Unforeseen PI Improvements	Adam	Funds reserved for unforeseen fixes and improvements	300,000.00	
Fiber looping	Adam	Add to MCTL Phase 1 install to provide redundancy in network	6,720.00	
Water Truck	Adam	Replace water truck (Matt's truck)		12,000.00
Water Truck	Adam	Replace water truck (Clint's truck)		12,000.00
Tomorrow PI Station	Adam	Replace EoL panel, controller, PLC, etc.		51,000.00
Sego Prairie PI Station	Adam	MCC Replacement + pump/motor reconditioning		90,000.00
Alley btw Ave C / Linder : Main St to 4th St	Adam	Transition 16 parcels off potable or gravity and reduces flooding potential	128,000.00	
4th St - Marteeson Ave to School Ave	Adam	Transition 15 parcels off potable or gravity and reduces flooding potential	136,000.00	
			<u>583,520.00</u>	<u>516,000.00</u>

REVENUE & EXPENDITURE STATEMENT - CITY OF KUNA - FYE 2026
 SOLID WASTE FUND

ACCOUNT #	ACCOUNT NAME	FYE 2026	FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
SOLID WASTE REVENUE												
26-4173	Interest Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31	\$50	\$90	\$200
26-4950	Carryover	\$100,000	\$128,514	\$100,000	\$128,121	\$100,000	\$96,964	\$146,561	\$103,374	\$90,000	\$93,787	\$90,000
26-4975	Solid Waste User Fees	\$4,783,118	\$4,388,181	\$4,243,913	\$3,898,745	\$3,845,227	\$3,536,770	\$3,333,041	\$3,132,592	\$2,980,527	\$2,760,093	\$2,399,301
		\$4,883,118	\$4,516,696	\$4,343,913	\$4,026,866	\$3,945,227	\$3,633,734	\$3,479,602	\$3,235,997	\$3,070,577	\$2,853,970	\$2,489,501
SOLID WASTE EXPENDITURES												
26-6045	Contingency	\$147,831	\$0	\$142,439	\$0	\$206,378	\$0	\$192,306	\$0	\$127,176	\$0	\$126,171
26-7000	Solid Waste Service Fees	\$4,735,286	\$4,240,585	\$4,201,474	\$3,881,577	\$3,738,849	\$3,481,862	\$3,287,295	\$3,105,564	\$2,943,401	\$2,729,250	\$2,363,330
		\$4,883,118	\$4,240,585	\$4,343,913	\$3,881,577	\$3,945,227	\$3,481,862	\$3,479,602	\$3,105,564	\$3,070,577	\$2,729,250	\$2,489,501
GRAND TOTAL NET		\$0	\$276,111	\$0	\$145,289	\$0	\$151,872	\$0	\$130,433	\$0	\$124,720	\$0

* Forecast

MAINTENANCE & GENERAL OPERATIONS											
27-6025	Janitorial	\$3,000	\$985	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27-6050	Contract Labor	\$20,000	\$0	\$20,000	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
27-6052	Contract Services	\$15,000	\$0	\$15,000	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0
27-6060	DEQ Assessment Fees	\$12,000	\$0	\$12,000	\$0	\$12,000	\$0	\$0	\$0	\$0	\$0
27-6065	Dig Line Expenditures	\$2,000	\$0	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0
27-6075	Dues & Memberships	\$8,000	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27-6110	Interest Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27-6125	Legal Publications	\$500	\$0	\$500	\$85	\$2,000	\$0	\$0	\$0	\$0	\$0
27-6130	Liability & Property Insurance	\$20,000	\$13,770	\$13,770	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27-6131	Insurance Claims Paid	\$2,500	\$0	\$2,500	\$0	\$2,500	\$0	\$0	\$0	\$0	\$0
27-6140	Maint. & Repair - Bldg. & Grounds	\$20,000	\$1,041	\$20,000	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
27-6141	IT Small Equipment	\$12,000	\$84	\$20,000	\$6,927	\$20,000	\$0	\$0	\$0	\$0	\$0
27-6142	Maint. & Repair - Equipment	\$10,000	\$1,690	\$8,000	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0
27-6150	Maint. & Repair - System	\$55,000	\$11,433	\$35,000	\$0	\$35,000	\$0	\$0	\$0	\$0	\$0
27-6151	Maint. & Repair - Process Chemicals	\$40,000	\$2,633	\$40,000	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
27-6152	Maint. & Repair - Lab Costs	\$12,000	\$11,520	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
27-6155	Meetings/Committees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27-6160	Miscellaneous Expenditures	\$1,000	\$16	\$1,000	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
27-6165	Office Supplies	\$4,500	\$3,527	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27-6175	Small Tools	\$5,000	\$2,553	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27-6190	Postage & Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27-6202	Professional Services	\$13,000	\$430	\$3,000	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0
27-6211	Rent - Buildings & Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27-6212	Rent - Equipment	\$500	\$0	\$500	\$0	\$500	\$0	\$0	\$0	\$0	\$0
27-6230	Safety Training & Equipment	\$2,500	\$1,255	\$2,500	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0
27-6255	Telephone	\$1,500	\$585	\$700	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27-6265	Training & Schooling	\$2,000	\$70	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0
27-6270	Travel	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27-6285	Uniforms	\$2,000	\$0	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0
27-6290	Utilities	\$80,000	\$52,494	\$60,000	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0
27-6300	Fuel	\$7,500	\$1,291	\$15,000	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
27-6305	Maint. & Repair - Vehicles	\$5,000	\$268	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27-6505	Bank Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$358,000	\$105,644	\$301,970	\$7,012	\$271,000	\$0	\$0	\$0	\$0	\$0
DEBT COVERAGE											
27-6015	Bond & Loan Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL EXPENDITURES											
27-6020	Capital Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27-6166	Capital Equipment Purchases	\$100,000	\$29,056	\$72,500	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
		\$100,000	\$29,056	\$72,500	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
OTHER EXPENDITURES											
27-6045	Contingency	\$2,354,028	\$0	\$1,280,447	\$0	\$386,667	\$0	\$0	\$0	\$0	\$0
27-6095	Bad Debts Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27-6400	Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27-6500	Cash Over/Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$2,354,028	\$0	\$1,280,447	\$0	\$386,667	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL EXPENDITURES		\$2,898,274	\$215,772	\$1,745,960	\$7,012	\$936,625	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL WITHOUT CONTINGENCY		\$544,245	\$215,772	\$465,513	\$7,012	\$549,958	\$0	\$0	\$0	\$0	\$0

Water East-Capital Expenditures Detail

Project	Contact	Details	6020	6166
Misc Pumps, Motors, Drives, etc	Adam	Unforeseen replacements of infrastructure components		100,000.00
			0.00	100,000.00

MAINTENANCE & GENERAL OPERATIONS											
28-6025	Janitorial	\$3,000	\$985	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28-6050	Contract Labor	\$20,000	\$0	\$20,000	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
28-6052	Contract Services	\$30,000	\$0	\$30,000	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0
28-6065	Dig Line Expenditures	\$2,000	\$0	\$2,000	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0
28-6075	Dues & Memberships	\$1,500	\$340	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28-6090	Farm Expenditures	\$23,000	\$20,901	\$15,000	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0
28-6097	Deposits	\$1,500	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28-6110	Interest Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28-6125	Legal Publications	\$200	\$0	\$500	\$85	\$2,000	\$0	\$0	\$0	\$0	\$0
28-6130	Liability & Property Insurance	\$40,000	\$27,541	\$27,540	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28-6131	Insurance Claims Paid	\$2,500	\$0	\$2,500	\$0	\$2,500	\$0	\$0	\$0	\$0	\$0
28-6140	Maint. & Repair - Bldg. & Grounds	\$20,000	\$481	\$20,000	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
28-6141	IT Small Equipment	\$15,000	\$84	\$20,000	\$6,927	\$20,000	\$0	\$0	\$0	\$0	\$0
28-6142	Maint. & Repair - Equipment	\$10,000	\$2,915	\$10,000	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0
28-6150	Maint. & Repair - System	\$50,000	\$12,714	\$25,000	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
28-6151	Maint. & Repair - Process Chemicals	\$25,000	\$2,633	\$25,000	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
28-6152	Maint. & Repair - Lab Costs	\$10,000	\$1,540	\$10,000	\$0	\$7,000	\$0	\$0	\$0	\$0	\$0
28-6153	Maint. & Repair - Sludge Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28-6155	Meetings/Committees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28-6160	Miscellaneous Expenditures	\$5,000	-\$38	\$5,000	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0
28-6165	Office Supplies	\$4,000	\$3,745	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28-6175	Small Tools	\$5,000	\$3,915	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28-6190	Postage & Billing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28-6202	Professional Services	\$40,000	\$33,234	\$3,000	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0
28-6211	Rent - Buildings & Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28-6212	Rent - Equipment	\$500	\$0	\$500	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0
28-6230	Safety Training & Equipment	\$2,000	\$609	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0
28-6255	Telephone	\$1,700	\$760	\$750	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28-6265	Training & Schooling	\$2,500	\$105	\$2,500	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0
28-6270	Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28-6285	Uniforms	\$2,000	-\$11	\$2,000	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0
28-6290	Utilities	\$60,000	\$8,329	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0
28-6300	Fuel	\$5,000	\$3,049	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0
28-6305	Maint. & Repair - Vehicles	\$4,500	\$729	\$4,500	\$0	\$3,000	\$0	\$0	\$0	\$0	\$0
28-6505	Bank Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$385,900	\$124,560	\$400,790	\$7,012	\$356,500	\$0	\$0	\$0	\$0	\$0
DEBT COVERAGE											
28-6015	Bond & Loan Payments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CAPITAL EXPENDITURES											
28-6020	Capital Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28-6166	Capital Equipment Purchases	\$100,000	\$18,056	\$72,500	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
		\$100,000	\$18,056	\$72,500	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
OTHER EXPENDITURES											
28-6045	Contingency	\$1,983,100	\$0	\$1,004,666	\$0	\$790,833	\$0	\$0	\$0	\$0	\$0
28-6095	Bad Debts Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28-6400	Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28-6500	Cash Over/Short	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$1,983,100	\$0	\$1,004,666	\$0	\$790,833	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL EXPENDITURES		\$2,576,380	\$228,873	\$1,560,900	\$7,012	\$1,458,988	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL WITHOUT CONTINGENCY		\$593,280	\$228,873	\$556,234	\$7,012	\$668,155	\$0	\$0	\$0	\$0	\$0

*Forecast

Sewer East-Capital Expenditures Detail

Project	Contact	Details	6020	6166
Misc Pumps, Motors, Drives, etc	Adam	Unforeseen replacements of infrastructure components		100,000.00
			0.00	100,000.00

REVENUE & EXPENDITURE STATEMENT - CITY OF KUNA - FYE 2026
 CAPITAL PROJECTS FUND (GOVERNMENTAL FUNDS)*

ACCOUNT #	ACCOUNT NAME	FYE 2026	FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL	BUDGET								
CAPITAL PROJECTS REVENUE												
40-4900	Transfers In	\$3,942,000	\$1,327,654	\$3,312,250	\$1,535,531	\$3,420,224	\$2,203,049	\$3,300,193	\$3,541,309	\$5,499,023	\$1,088,269	\$1,118,269
40-4950	Fund Balance Carryover	\$200,000	\$209,478	\$200,000	\$373,322	\$200,000	\$464,462	\$538,886	\$1,409,872	\$810,208	\$983,745	\$696,070
		\$4,142,000	\$1,537,132	\$3,512,250	\$1,908,853	\$3,620,224	\$2,667,511	\$3,839,079	\$4,951,181	\$6,309,231	\$2,072,014	\$1,814,339
CAPITAL PROJECTS EXPENDITURES												
40-6020	Capital Improvements	\$3,590,000	\$1,149,432	\$3,053,750	\$1,417,861	\$3,380,962	\$1,880,309	\$3,029,366	\$3,302,237	\$6,146,731	\$457,086	\$1,576,269
40-6045	Contingency	\$0	\$0	\$0	\$0	\$80,000	\$0	\$278,886	\$0	\$0	\$0	\$10,383
40-6166	Capital Equipment Purchases	\$552,000	\$178,222	\$458,500	\$117,669	\$159,262	\$461,908	\$530,827	\$116,867	\$162,500	\$34,306	\$131,000
40-6400	Transfers Out	\$0	\$0	\$0	\$2,175	\$0	\$0	\$0	\$1,177,843	\$0	\$94,418	\$96,687
		\$4,142,000	\$1,327,654	\$3,512,250	\$1,537,706	\$3,620,224	\$2,342,218	\$3,839,079	\$4,596,946	\$6,309,231	\$585,810	\$1,814,339
GRAND TOTAL NET		\$0	\$209,478	\$0	\$371,147	\$0	\$325,293	\$0	\$354,234	\$0	\$1,486,204	\$0

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

Capital Projects Fund-Capital Expenditures Detail

Project	Contact	Details	6020	6166
Park Restroom Sinking Fund	Morgan	Sinking fund to construct permanent restrooms at various parks currently without them	200,000.00	
Curb, Gutter, Sidewalk Improvements for New Chamber	Nate	Improvements as part of new City Council Chamber	230,000.00	
IT Upgrades and Emergency Repairs	Jared	Server Maintenance and Other Material IT Improvements		25,000.00
Comprehensive Plan Rewrite	Doug	Rewrite of Comprehensive Plan	200,000.00	
Council Chambers	Morgan	Completion of Council Chambers building north of City Hall	2,200,000.00	
Security Upgrades	Morgan	Upgrade of City Hall and Public Works facilities to be more secure. This includes door, camera, and other security measures.		50,000.00
DMV remodel of Council Chambers	Morgan	Remodel of council chambers for the DMV to process drivers licenses and registrations	120,000.00	
City Hall Reader Board	Morgan	LED reader board for City Hall	45,000.00	
City Hall Roof Repairs	Morgan	Potential new roof for City Hall to alleviate leaky roof	220,000.00	
Senior Center Fascia and Gutters	Morgan	Refresh of Senior Center fascia and gutters	15,000.00	
Unforeseen Building Repairs	Morgan	Budget reserve for unforeseen building repairs of a material amount	50,000.00	
Police motorcycle	Morgan	Harley motorcycle for traffic officer		42,000.00
Stroebel Pickleball Refresh	Morgan	Refresh and repair of pickleball courts at Stroebel Park	100,000.00	
Light Towers	Morgan	Mobile lighting for special events and softball games		25,000.00
Pathway	Morgan	Pathways at Crimson and Arbor Ridge Parks	100,000.00	
Hydroseeder	Morgan	Hydroseeder to reduce cost of sod for new parks		10,000.00
Roller and Compactor	Morgan	Vibrating roller for compacting materials for construction		65,000.00
Parks Replacement Vehicle	Morgan	Vehicle to replace aging parks fleet vehicle		70,000.00
Trailer	Morgan	Trailer for transportation of various equipment		25,000.00
Bucket Truck	Morgan	Taller bucket truck for fleet purchase to replace lighting and other maintenance.		125,000.00
Covered Area for Parking Equipment	Morgan	Installation of covered area to house parks and public works equipment at south end of Shortline Shop	80,000.00	
Permanent Lights for Certain Buildings	Morgan	Addition of light fixtures that can add lumination or be used for festive occasions	30,000.00	
Aerator/Overseeder	Morgan	Machine to improve the quality of park turf and health.		40,000.00
Unforeseen Equipment Purchase	Morgan	Budget reserve for unforeseen equipment purchases to facilitate City processes		75,000.00
			<u>3,590,000.00</u>	<u>552,000.00</u>

REVENUE & EXPENDITURE STATEMENT - CITY OF KUNA - FYE 2026
 PARK IMPACT FEE FUND & CAPITAL PROJECTS FUND (GOVERNMENTAL FUNDS)

ACCOUNT #	ACCOUNT NAME	FYE 2026	FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
CAPITAL PROJECTS REVENUE												
50-4173	Interest Revenue	\$80,000	\$108,541	\$90,000	\$105,990	\$40,000	\$115,130	\$3,500	\$19,307	\$2,500	\$5,438	\$15,000
50-4650	Park Impact Fee Revenue	\$2,130,218	\$2,566,528	\$1,600,000	\$2,119,656	\$568,540	\$1,057,224	\$1,163,211	\$632,904	\$795,020	\$756,834	\$699,555
50-4900	Transfer In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-4950	Carryover	\$3,000,000	\$2,561,479	\$1,769,765	\$2,093,730	\$1,600,000	\$2,851,197	\$3,232,352	\$2,696,861	\$2,673,641	\$1,934,045	\$1,661,928
		\$5,210,218	\$5,236,549	\$3,459,765	\$4,319,376	\$2,208,540	\$4,023,550	\$4,399,062	\$3,349,072	\$3,471,161	\$2,696,317	\$2,376,483
CAPITAL PROJECTS EXPENDITURES												
50-6045	Contingency	\$636,218	\$287,773	\$649,765	\$273,795	\$158,540	\$807,599	\$2,674,062	\$0	\$971,161	\$0	\$2,376,483
50-6020	Capital Improvements	\$4,120,000	\$79,866	\$2,240,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-6166	Capital Equipment Purchases	\$454,000	\$538,003	\$570,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50-6400	Transfer Out	\$0	\$0	\$0	\$1,184,517	\$2,050,000	\$1,421,131	\$1,725,000	\$493,183	\$2,500,000	\$0	\$0
		\$5,210,218	\$905,642	\$3,459,765	\$1,458,312	\$2,208,540	\$2,228,730	\$4,399,062	\$493,183	\$3,471,161	\$0	\$2,376,483
GRAND TOTAL NET		\$0	\$4,330,906	\$0	\$2,861,064	\$0	\$1,794,820	\$0	\$2,855,889	\$0	\$2,696,317	\$0

*Forecast

Park Impact Fund-Capital Expenditures Detail

Project	Contact	Details	6020	6166
Zamzows Park	Morgan	Phase II for Zamzows Park, including parking, utilities, restrooms, and concessions.	2,000,000.00	
Mower	Morgan	New large area mower required due to growth		92,000.00
Trailers	Morgan	Additional trailers to transport larger equipment between work sites and additional work mower trailer		45,000.00
Fitz Roy Bonded Rubber	Morgan	Bonded rubber to make playground more safe for users	120,000.00	
Tool Cat and Attachments	Morgan	Growth related equipment purchase		120,000.00
Parks Truck Addition	Morgan	Parks vehicle fleet addition		50,000.00
Wood Chipper	Morgan	Growth related equipment purchase		62,000.00
Skidsteer Attachments	Morgan	Growth related equipment purchase		20,000.00
Parks Tractor Attachments	Morgan	Growth related equipment purchase		15,000.00
Construction Water Tank Truck	Morgan	Water tank truck to transport water to job sites		50,000.00
New Park Purchase	Morgan	Payments for potential park expansion. May be Valor, Madrone, or Galica	2,000,000.00	
			<u>4,120,000.00</u>	<u>454,000.00</u>

REVENUE & EXPENDITURE STATEMENT - CITY OF KUNA - FYE 2026
 POLICE IMPACT FEE FUND (GOVERNMENTAL FUNDS)

ACCOUNT #	ACCOUNT NAME	FYE 2026	FYE 2025		FYE 2024		FYE 2023		FYE 2022		FYE 2021	
		BUDGET	ACTUAL*	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
CAPITAL PROJECTS REVENUE												
51-4650	Police Impact Fee Revenue	\$255,456	\$307,779	\$240,000	\$253,937	\$116,774	\$137,503	\$136,301	\$165,013	\$88,209	\$75,201	\$57,526
51-4950	Carryover	\$116,529	\$137,163	\$88,413	\$21,114	\$0	\$135,455	\$136,833	\$169,545	\$182,553	\$94,345	\$70,257
		\$371,985	\$444,942	\$328,413	\$275,051	\$116,774	\$272,958	\$273,134	\$334,558	\$270,762	\$169,546	\$127,783
CAPITAL PROJECTS EXPENDITURES												
51-6045	Contingency	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120,762	\$0	\$127,783
51-6400	Transfer Out	\$371,985	\$328,413	\$328,413	\$116,774	\$116,774	\$251,844	\$273,134	\$199,103	\$150,000	\$0	\$0
		\$371,985	\$328,413	\$328,413	\$116,774	\$116,774	\$251,844	\$273,134	\$199,103	\$270,762	\$0	\$127,783
GRAND TOTAL NET		\$0	\$116,529	\$0	\$158,277	\$0	\$21,114	\$0	\$135,455	\$0	\$169,546	\$0

*Forecast