KUNA CITY ORDINANCE NO. 2024-20
CITY OF KUNA

ANNUAL APPROPRIATION ORDINANCE
Fiscal Year 2024-2025

AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025, 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, 2024 AND ENDING ON SEPTEMBER 30, 2025; 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 2024-2025 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 sinking 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 2024-2025 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 2024-2025.

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 2024-2025; 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, 2024 and ending September 30, 2025 to read as follows:

3.1.1 That the sum of $112,599,823 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, 2024.

3.1.2 The objects and purposes for which such appropriation is made, and the amount of each object and purpose is as follows:

ESTIMATED EXPENDITURES	
GENERAL FUND	
Operating Expenditures	*$27,625,012*
Debt Service	*$0.00*
Interfund Transfers	*$3,312,250*
Capital	*$0.00*
Total General Fund	**$30,937,262**

CAPITAL PROJECTS FUND	
Capital	**$3,512,250**
AGENCY FUND	**$0**
LATE COMERS FUND	**$7,565,000**
GRANT FUND	**$4,317,660**
PARK IMPACT FEE & CAPITAL PROJECTS FUND	**$3,459,765**
POLICE IMPACT FEE FUND	**$328,413**
PROPRIETARY FUNDS	
Water Fund	**$19,548,700**
Operating Expenditures	*$16,073,230*
Debt Service	*$0.00*
Capital	*$3,475,470*
Sewer Fund	**$24,663,500**
Operating Expenditures	*$12,063,030*
Debt Service	*$0.00*
Capital	*$12,600,470*
Irrigation Fund	**$10,616,500**
Operating Expenditures	*$10,198,400*
Debt Service	*$0.00*
Capital	*$418,100*
Solid Waste Collection Fund	**$4,343,913**
Operating Expenditures	*$4,343,913*
Debt Service	*$0.00*
Water East Fund	**$1,745,960**
Operating Expenditures	*$1,673,460*
Debt Service	*$0.00*
Capital	*$72,500*
Sewer East Fund	**$1,560,900**
Operating Expenditures	*$1,488,400*
Debt Service	*$0.00*
Capital	*$72,500*
TOTAL PROPRIETARY FUNDS	**$62,479,473**
GRAND TOTAL ALL FUNDS	**$112,599,823**

Section 4. That a general tax levy on all taxable property within the City of Kuna be levied in the amount of $4,910,374 for the general purposes and capital expenditures in said City for the fiscal year beginning October 1, 2024.

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 20, 2024.

Joe Stear, Mayor

ATTEST:

Nathan Stanley, City Clerk

CITY OF KUNA CORPORATE SEAL STATE OF IDAHO

	Fiscal Year Ended September 30, 2023 Budget	Fiscal Year Ended September 30, 2024 Budget	Fiscal Year Ended September 30, 2025 Proposed
REVENUES			
GENERAL FUND			
Property Taxes	$4,173,124	$4,468,842	$4,910,374
Sources Other Than Property Taxes	$25,041,127	$24,037,607	$26,026,888
TOTAL GENERAL FUND	$29,214,251	$28,506,449	$30,937,262
GRANT FUND	$6,597,072	$12,493,743	$4,317,660
LATE COMERS FUND	$5,964,167	$4,783,479	$7,565,000
CAPITAL PROJECTS FUND	$3,839,079	$3,620,224	$3,512,250
PARK IMPACT FEE FUND	$4,399,062	$2,208,540	$3,459,765
POLICE IMPACT FEE FUND	$273,134	$116,774	$328,413
PROPRIETARY FUNDS			
Water Fund	$16,544,977	$18,173,913	$19,548,700
Sewer Fund	$16,842,520	$20,431,005	$24,663,500
Irrigation Fund	$9,233,288	$10,312,501	$10,616,500
Solid Waste Collection Fund	$3,479,602	$3,945,227	$4,343,913
Water East Fund	$0	$936,625	$1,745,960
Sewer East Fund	$0	$1,458,988	$1,560,900
TOTAL PROPRIETARY FUNDS	$46,100,387	$55,258,259	$62,479,473
GRAND TOTAL ALL FUNDS	$96,387,152	$106,987,468	$112,599,823
EXPENDITURES			
GENERAL FUND			
Operating	$19,512,462	$23,123,702	$23,074,643
Debt Service	$0	$0	$0
Public Safety	$3,612,336	$4,012,523	$4,550,369
Transfers Out to Other Funds	$6,089,453	$1,370,224	$3,312,250
TOTAL GENERAL FUND	$29,214,251	$28,506,449	$30,937,262
GRANT	$6,597,072	$12,493,743	$4,317,660
LATE COMERS FUND	$5,964,167	$4,783,479	$7,565,000
CAPITAL PROJECTS FUND	$3,839,079	$3,620,224	$3,512,250
PARK IMPACT FEE FUND	$4,399,062	$2,208,540	$3,459,765
POLICE IMPACT FEE FUND	$273,134	$116,774	$328,413
PROPRIETARY FUNDS			
Water Fund	**$16,544,977**	**$18,173,913**	**$19,548,700**
Operating	*$11,932,821*	*$12,014,989*	*$16,073,230*
Debt Service	*$0*	*$0*	*$0*
Capital	*$4,612,156*	*$6,158,924*	*$3,475,470*
Sewer Fund	**$16,842,520**	**$20,431,005**	**$24,663,500**
Operating	*$13,204,364*	*$12,200,720*	*$12,063,030*
Debt Service	*$0*	*$0*	*$0*
Capital	*$3,638,156*	*$8,230,285*	*$12,600,470*
Irrigation Fund	**$9,233,288**	**$10,312,501**	**$10,616,500**
Operating	*$8,006,752*	*$9,740,701*	*$10,198,400*
Debt Service	*$0*	*$0*	*$0*
Capital	*$1,226,536*	*$571,800*	*$418,100*
Water East Fund	**$0**	**$936,625**	**$1,745,960**
Operating	*$0*	*$911,625*	*$1,673,460*
Debt Service	*$0*	*$0*	*$0*
Capital	*$0*	*$25,000*	*$72,500*
Sewer East Fund	**$0**	**$1,458,988**	**$1,560,900**
Operating	*$0*	*$1,433,988*	*$1,488,400*
Debt Service	*$0*	*$0*	*$0*
Capital	*$0*	*$25,000*	*$72,500*
Solid Waste Collection Fund	**$3,479,602**	**$3,945,227**	**$4,343,913**
Operating	*$3,479,602*	*$3,945,227*	*$4,343,913*
Debt Service	*$0*	*$0*	*$0*
TOTAL PROPRIETARY FUNDS	$46,100,387	$52,862,646	$62,479,473
GRAND TOTAL ALL FUNDS	$96,387,152	$104,591,855	$112,599,823