



A MESSAGE FROM MAYOR KLING

Fiscal Year 2019 Budget Proposal Overview

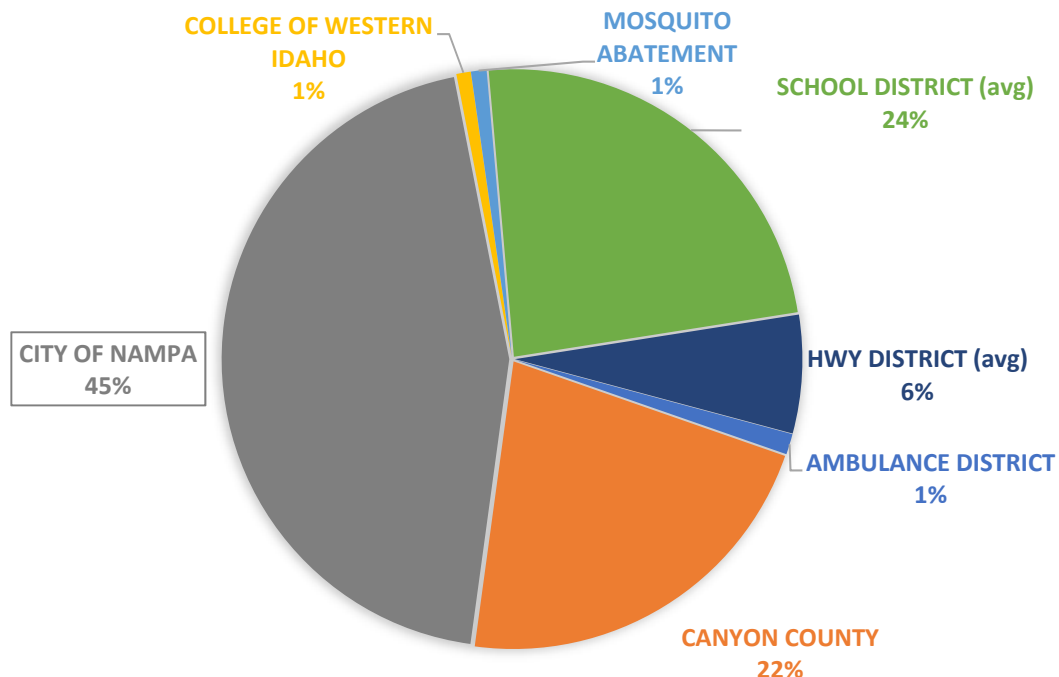
The City of Nampa invites the public to [view the proposed budget plan for Fiscal Year 2019](#) (FY 19) and voice their opinions to Nampa City Council at the public hearing scheduled for Monday, August 20, 2018 at 7:00 p.m. at Nampa City Hall (411 3rd St S).

"The budgeting process is complex, however, we take the fiduciary responsibility entrusted to us by the citizens of Nampa very seriously and are committed to providing a transparent explanation of expenditures and revenue sources. As voiced over the past months, our top priority has been to promote a culture of integrity, transparency, collaboration, and accountability in all our financial responsibilities and budgeting processes," said Mayor Kling.

HOW ARE YOUR PROPERTY TAXES USED?

According to 2017 data used from the Canyon County Assessor, Nampa residents within city limits pay approximately 45% of their property taxes to the City of Nampa. Individual parcel information can be searched [here](#) on the Canyon County Assessor website. *(The chart below is used for demonstrative purposes only; individual zones vary slightly by school and highway districts.)* The City of Nampa is different than Ada County municipalities in the number of services provided to its residents. For example, the City of Nampa budget includes revenue for streets maintenance whereas Ada County municipalities do not. For more information, read an [Idaho Press article here](#).

Nampa Property Tax Allocation Example



THE CITIZEN'S BUDGET AT A GLANCE

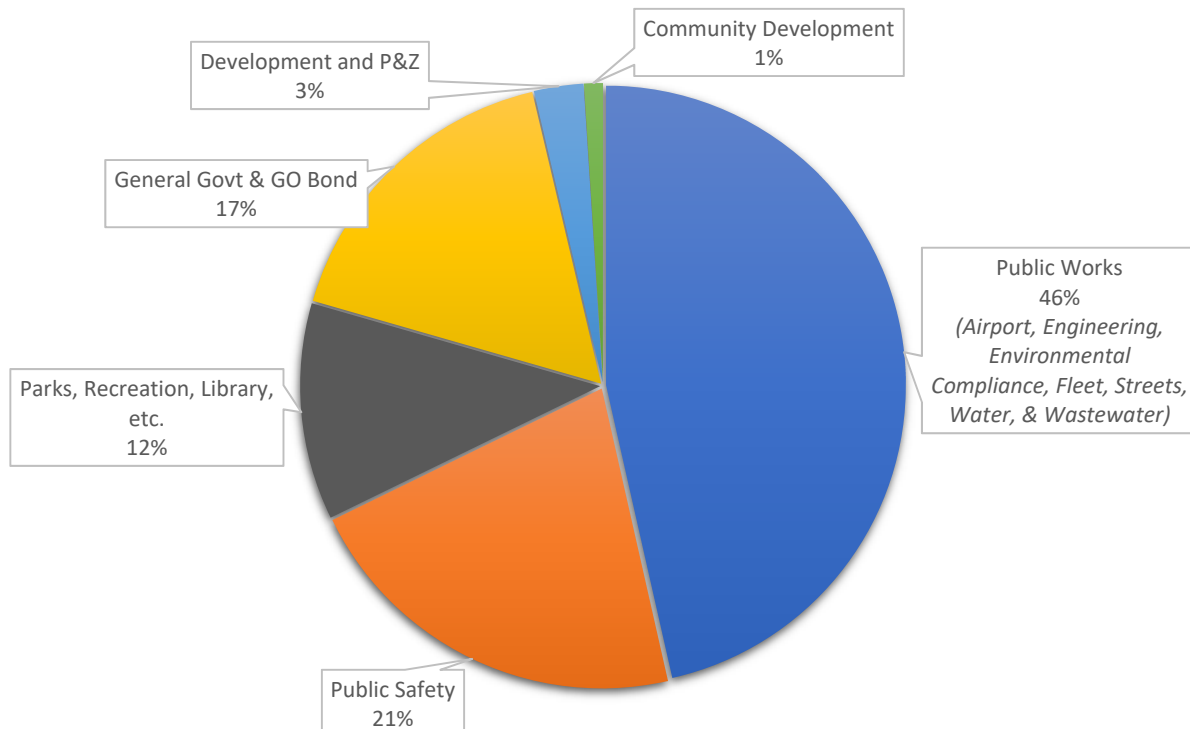
The balanced budget proposed for FY 2019 is \$172.1 million which begins October 1, 2018. The proposed budget represents an increase of \$17.3 million over FY 2018. Increased investments, as noted below, account for a majority of the proposed growth in the City's General Fund budget. This also includes a 2% cost of living adjustment (COLA) for all full-time City employees which will help the City recruit and retain our public servants.

Description	Approximate number (not intended to be exact)
Public Works	\$8.3 million (wastewater treatment facility upgrades, capital investment, airport and streets)
Public Safety (Police and Fire)	\$6.7 million (new positions, capital investment, fleet and contractual obligations)
Development Services	\$960,000 (building safety & facilities)
Trash and General Obligation bond	\$800,000
Parks & Recreation	\$690,000

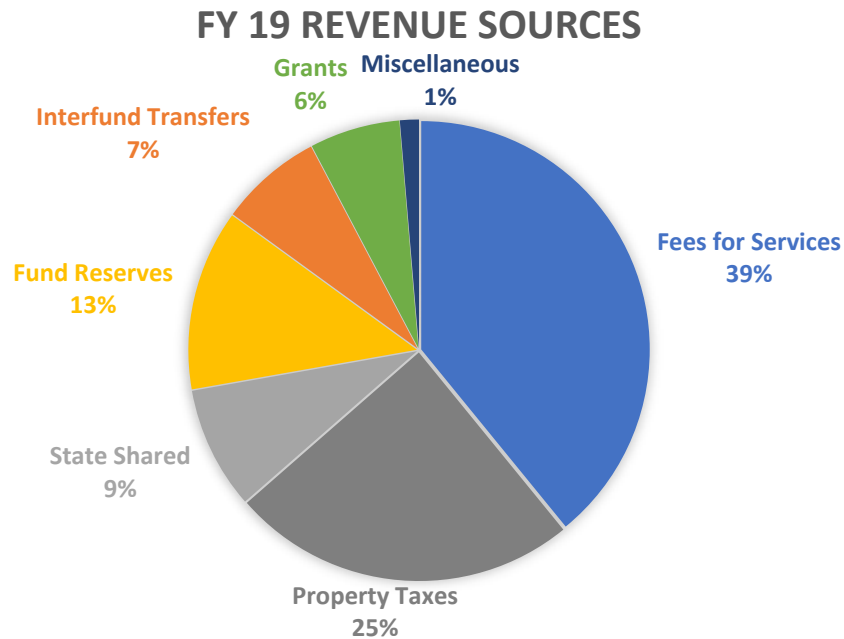
Additional detail is available in the "FY 2019 Budget Highlights" from City of Nampa Finance Director Vikki Chandler, found online on the City's Finance page [here](#).

The clear priority, established early on by Mayor Kling with input from citizens, is investment in streets and public safety. In a [community survey](#) administered by the City earlier this year, over 74% of respondents indicated they would like to see significant increases in the level of funding for street maintenance and public safety in the FY 2019 budget. This increase, as incorporated into the proposed budget, was long overdue.

FY 19 Budget by Function



Property tax revenues play a critical role in the budgeting process. The proposed FY 2019 budget includes 2.75% of the allowable 3% property tax increase permissible by Idaho State law. In addition to property tax revenue, the City of Nampa receives revenue from a variety of other sources including 6% (\$11 million) from grants, as shown in the below graph. The City is pleased to see an increase of approximately \$7.7 million in grant funding over FY 2018.



Mayor Kling shared, “The decisions we make today directly impact the future we will hand to the next generation. I am thankful for the diligent and hard work of our City employees and Nampa City Council to produce a balanced budget to meet the needs of our community. Our goal is to develop a 10-year strategic plan to serve as a framework for guiding our future growth and funding decisions.”

Community members are invited to review the proposed FY 2019 budget by [clicking here](#) and comment at the public hearing August 20 at 7:00 p.m. in council chambers at Nampa City Hall. Alternatively, a full budget proposal can be viewed in the Nampa City Clerk’s Office (411 3rd Street South). The budget workshops leading up to the proposed FY 19 budget as well as the August 20 council meeting can be viewed here: <http://livestream.com/cityofnampa>.

Immediately following the public hearing on August 20, the Nampa City Council is scheduled to vote on the proposed FY 2019 budget.

For additional questions or comments, please feel free to email mayor@cityofnampa.us or call (208) 468-5401.

Website Address Links:

FY 2019 Proposed Budget | <http://cityofnampa.us/191/Finance>

Canyon County Assessor | <http://id-canyon-assessor.governmax.com/propertymax/rover30.asp?sid=FF38504145E845F68279E578E8C09BEF>

Community Survey 2018 | <http://www.cityofnampa.us/DocumentCenter/View/8166/City-of-Nampa-Your-Voice-Matters-Community-Survey-2018>



CITY OF NAMPA FINANCE DEPARTMENT

Vikki Chandler - Finance Director
(208) 468-5737

FY 2019 Budget Highlights

This proposed budget for FY 2019 is balanced. The clear priority established early on by the Mayor with input from citizens was streets and public safety and that is reflected in this budget.

Growth in our city presents challenges due to the urban renewal district and growth of businesses within it. The district's contribution is via increased sales tax, job growth and growth in home sales. There is no additional contribution to city property tax revenue to accommodate the increased demand for services. So the City ends up with demand for more services e.g. improved streets, better public safety, more parks, but not the commensurate revenue to meet the needs. It takes time for revenue to catch up with the needs of City government. Therefore, we must rotate significant priorities on a year-to-year basis even as we continue to address deferred capital items.

Following are the summarized highlights for the 2019 Budget.

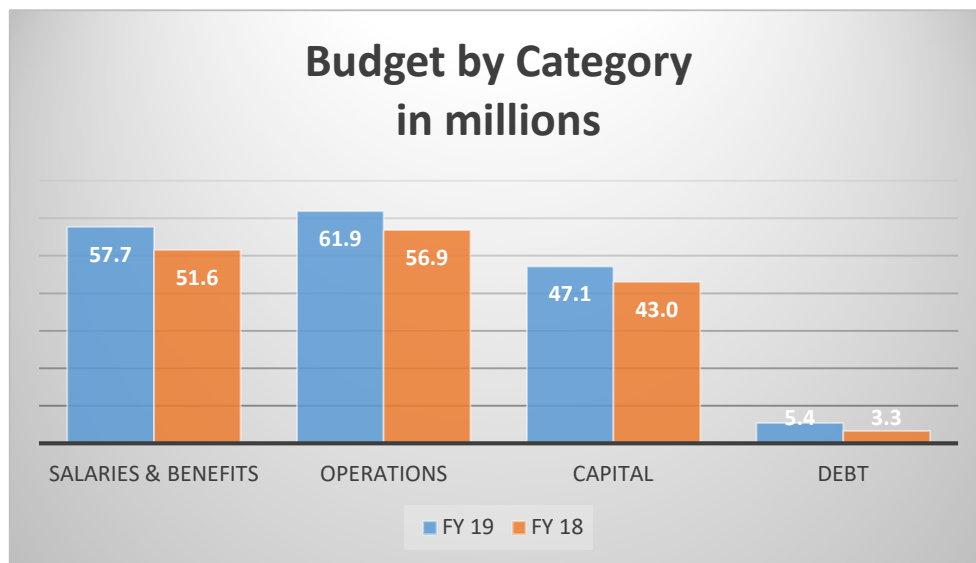
- 2% cost of living increase for General employees. At this time, we have estimated and included the contractual increases for public safety within the budget.
- Police - Six new officer positions with accompanying vehicles, 2 new police assistants and a new criminalist position. Significant capital items are funded as prioritized by the Police Department and Fleet.
- Fire – One new firefighter position, a new administrative position and significant capital items as prioritized by the Fire Department.
- Engineering – Funded the new staffing plan through the allocation in order to reduce contractors' fees for capital projects in the coming years.
- Property tax budget was increased by \$1.6 million in New Construction and Annexation and by less than the 3% allowed by State Code. The levy rate is projected to decrease by more than 6%.

BUDGET BY CATEGORY AND FUNCTION

Here is what the overall budget looks like by category (in millions).

Budget by Category	FY 19	FY 18	Variance	% of Var.
Salaries & Benefits	57.7	51.6	6.1	11.8%
Operations	61.9	56.9	5.0	8.8%
Capital	47.1	43.0	4.1	9.5%
Debt	5.4	3.3	2.1	63.6%
Total Budget	172.1	154.8	17.3	11.2%

Salaries and Benefits are higher due to cost of living increases, increases in health insurance and the addition of 15.5 new positions within the City: 9 in public safety, 5 in Engineering to fund their Staffing Plan, 1 in Development Services to meet demand of growth for permitting, and a part-time person to help keep the Library open an additional hour each day. The graph below illustrates the chart above.

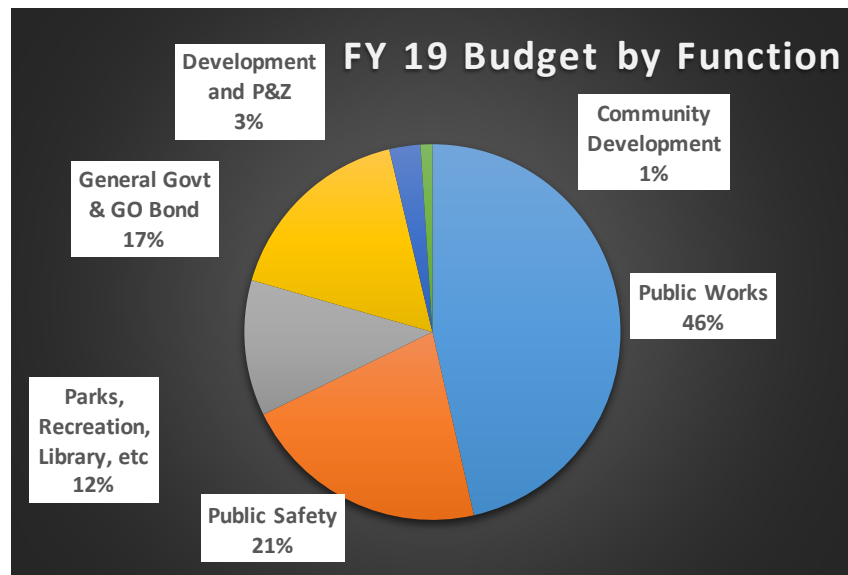


The budget by function represents the same budgetary numbers but it is categorized by overall function. It is not illustrated here by a single department, but rather the departments are aggregated and illustrated by function as follows:

- Public Works includes Engineering, Fleet, and enterprise funds of Water, Irrigation, Waste Water, Environmental Compliance, Sanitation, Utility Billing, as well as special revenue funds of Streets and Airport.
- Public Safety includes Police, Fire, 911, Family Justice Center and Code Enforcement.
- Parks, Recreation, Library includes Parks, Recreation Programs, Recreation Center, Golf, Cemetery, Library, Nampa Civic Center and Ford Idaho Center.
- General Government & GO Bond includes Mayor, Council, Clerks, Finance, Facilities, Information Technology, Human Resources, Legal and General Obligation Bond
- Community Development includes Economic Development and CDBG grant funding.
- Development Services is combined with Planning and Zoning.

Budget by Function	FY 19	% of Total
Public Works	\$ 79.9	46.5%
Public Safety	\$ 36.7	21.3%
Parks, Recreation, Library, etc	\$ 20.1	11.7%
General Govt & GO Bond	\$ 29.0	16.9%
Development and P&Z	\$ 4.6	2.7%
Community Development	\$ 1.8	1.0%
Total (in millions)	172.1	100%

The above table is illustrated in the graph below.



PROPERTY TAX REVENUES

Assessed values in Nampa are increasing dramatically. Therefore, we are projecting a decrease in the City levy rate of 6.6%. The City is taking 2.75% of the allowable 3% property tax increase. This budget does not include any foregone amount that is available, totaling \$4.3 million. This is the amount that comes from prior years when the allowable 3% increase in property taxes was not taken. This \$4.3 million is still available in any future year that Council determines it would be important to use it for a specific purpose.

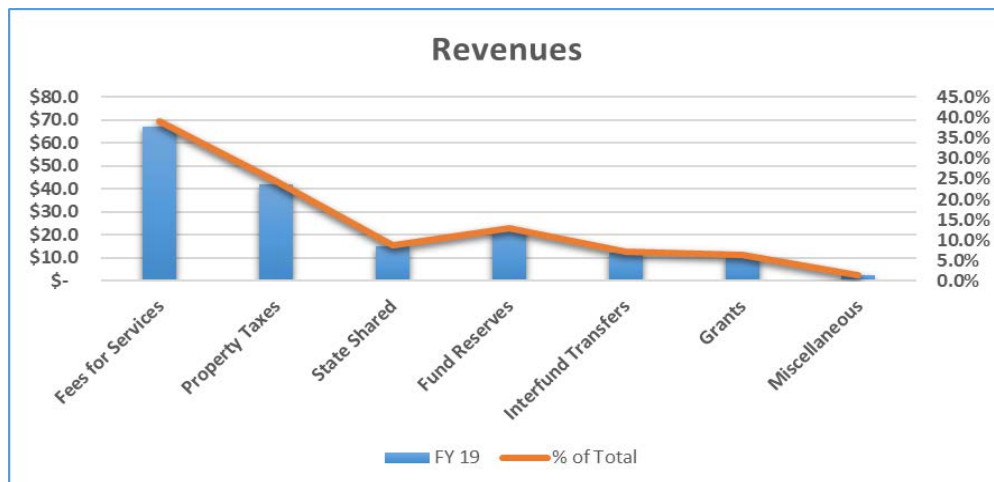
The uses of Property Taxes for the next year with estimated levy rates are below.

in millions		
Fund:	FY 19	Levy Rate
General Fund	32.87	0.00621
GO Bond	2.93	0.00055
Library	2.20	0.00041
Parks & Recreation	2.00	0.00038
Streets	1.77	0.00033
Cemetery	0.20	0.00004
Capital	-	-
Airport	0.11	0.00002
Total Property Tax Budgets	42.08	0.00794

OTHER REVENUES

As noted below, property taxes represent about a quarter of our overall budget of \$172.1 million. Customers pay about 40% for services. State Shared revenues includes sales taxes and gas taxes. Other sources of revenues as projected are listed below and shown in their relevance to the total budget by the chart and graph that follow.

Revenues	FY 19	% of Total
Fees for Services	\$ 67.3	39.1%
Property Taxes	\$ 42.1	24.5%
State Shared	\$ 14.9	8.6%
Fund Reserves	\$ 22.0	12.8%
Interfund Transfers	\$ 12.5	7.3%
Grants	\$ 11.0	6.4%
Miscellaneous	\$ 2.3	1.3%
Total (in millions)	\$ 172.1	100%



Revenues are categorized as follows:

- Fees for Services includes Impact Fees, utility fees, recreation fees at all venues, permit fees, contracted services, and franchise fees
- Property Taxes includes New Construction, Annexation, and GO Bonds
- State Shared includes Sales Taxes, Liquor, Road and Bridges, and Highway District
- Fund Reserves are balances used for one-time expenses, primarily capital projects
- Interfund Transfers are allocations that support services paid from one fund to another
- Miscellaneous includes fines, investment interest, donations, and sponsors.

The comparison of revenue sources below helps to identify how the increase of \$17.3 million in the new year's budget is funded.

Revenues	FY 19	FY 18	Variance
Fees for Services	\$ 67.3	\$ 58.7	\$ 8.65
Property Taxes	\$ 42.1	\$ 39.5	\$ 2.54
State Shared	\$ 14.9	\$ 14.2	\$ 0.63
Fund Reserves	\$ 22.0	\$ 23.9	\$ (1.94)
Interfund Transfers	\$ 12.5	\$ 11.0	\$ 1.46
Grants	\$ 11.0	\$ 3.3	\$ 7.74
Miscellaneous	\$ 2.3	\$ 4.1	\$ (1.80)
Total (in millions)	\$ 172.1	\$ 154.8	\$ 17.3

The largest increases are due to changes in the Fees for Services and Grants, including Firefighters Assistance for nearly \$1 million, Airport

Conclusion

This budget is published and proposed, subject to public hearing and approval by Council on August 20, 2018. At that time, Council may decrease it, but not increase it.

A summary fund report is included following this narrative. As the largest departments in the General Fund, the Police and Fire Departments are summarized at the end of the report. More detailed information is available upon request from the Finance Department.

CITY OF NAMPA - 2019 BUDGET
Summary Revenue and Expenses by Fund

FY 2019 Budget

	2017 Actual Expense	FY 2018 Actual	Amended FY 2018 Budget	FY 2019 Budget	\$ Difference
001 General					
ADMIN ALLOCATION IN	2,464,452	1,186,872	2,373,745	2,774,424	400,679
ADMIN ALLOCATION OUT	2,464,452	1,186,872	2,373,745	2,774,424	400,679
Charges for Services	2,510,596	1,405,424	2,789,059	3,052,962	263,903
Contracted Services	513,063	508,831	523,900	612,000	88,100
Donations/Sponsors	15,456	9,450	16,375	18,750	2,375
Fines & Forfeitures	541,894	274,659	509,530	524,000	14,470
Franchise Fees	772,970	274,003	742,093	722,751	(19,342)
Fund Balance	(785,588)	0	117,267	2,019,837	1,902,570
Fund Balance Reserved	(14,412)	0	0	0	0
Interest Income	183,345	0	185,000	185,000	0
Intergovernmental	20,535	0	12,000	0	(12,000)
Licenses & Permits	141,574	46,076	137,100	137,000	(100)
Miscellaneous Revenue	220,650	147,195	185,450	127,700	(57,750)
Property Taxes	29,462,015	18,104,997	30,527,119	32,882,364	2,355,245
State Revenue Sharing	7,063,632	2,562,688	7,521,998	7,992,137	470,139
Transfers In	3,908,572	1,855,002	3,710,005	4,787,085	1,077,080
Transfers Out	2,915,341	1,024,301	2,720,955	2,290,160	(430,795)
Fund Balance	(800,000)	0	117,267	2,019,837	1,902,570
Revenue	41,445,728	23,333,322	43,149,624	46,254,664	3,105,040
Salaries	24,318,035	12,934,729	25,253,748	29,197,735	3,943,987
Benefits	10,369,204	5,381,960	11,057,592	12,097,340	1,039,748
Operations	6,504,743	3,986,488	7,324,927	8,739,351	1,414,424
Capital	681,429	392,882	619,674	737,000	117,326
Transfers In	6,373,024	3,041,874	6,083,750	7,561,509	1,477,759
Transfers Out	5,379,793	2,211,173	5,094,700	5,064,584	(30,116)
Total Revenues	47,018,752	26,375,196	49,350,641	55,836,010	6,485,369
Total Expenditures	47,253,204	24,907,232	49,350,641	55,836,010	6,485,369
Net Total	(234,452)	1,467,964	0	0	0

002 Street & Traffic

CITY OF NAMPA - 2019 BUDGET
Summary Revenue and Expenses by Fund

FY 2019 Budget

	2017 Actual Expense	FY 2018 Actual	Amended FY 2018 Budget	FY 2019 Budget	\$ Difference
Fund Balance	0	0	2,270,547	904,564	(1,365,983)
Grants	0	0	0	84,608	84,608
Interest Income	106,995	0	25,000	25,000	0
Miscellaneous Revenue	149,524	1,111,492	0	0	0
Property Taxes	950,512	764,886	1,294,898	1,767,360	472,462
State Revenue Sharing	6,509,211	2,465,767	6,717,510	6,885,448	167,938
Transfers In	959,737	450,222	900,443	1,300,000	399,557
Transfers Out	911,612	426,228	852,455	1,277,362	424,907
Fund Balance	0	0	2,270,547	904,564	(1,365,983)
Revenue	7,716,241	4,342,144	8,037,408	8,762,416	725,008
Salaries	1,068,324	535,999	1,177,504	1,172,166	(5,338)
Benefits	579,468	291,786	660,398	667,765	7,367
Operations	3,652,033	1,368,900	5,510,839	5,807,027	296,188
Capital	3,764,037	1,220,126	3,007,202	2,042,660	(964,542)
Transfers In	959,737	450,222	900,443	1,300,000	399,557
Transfers Out	911,612	426,228	852,455	1,277,362	424,907
Total Revenues	8,675,978	4,792,366	11,208,398	10,966,980	(241,418)
Total Expenditures	9,975,474	3,843,039	11,208,398	10,966,980	(241,418)
Net Total	(1,299,496)	949,327	0	0	0

003 Library

Charges for Services	24,699	11,049	18,000	25,300	7,300
Donations/Sponsors	16,639	12,552	7,500	13,000	5,500
Fines & Forfeitures	70,313	31,203	64,000	70,000	6,000
Fund Balance	0	0	32,831	9,773	(23,058)
Grants	3,000	900	0	2,000	2,000
Interest Income	13,097	0	9,000	13,000	4,000
Miscellaneous Revenue	12,603	6,596	10,000	13,000	3,000
Property Taxes	2,070,595	1,265,475	2,133,899	2,197,916	64,017
Transfers Out	224,676	83,910	167,816	188,724	20,908
Fund Balance	0	0	32,831	9,773	(23,058)
Revenue	2,210,947	1,327,775	2,242,399	2,334,216	91,817
Salaries	877,181	451,492	1,048,529	1,052,185	3,656
Benefits	357,297	188,975	417,607	421,206	3,599
Operations	603,687	288,308	641,278	681,874	40,596
Transfers Out	224,676	83,910	167,816	188,724	20,908

CITY OF NAMPA - 2019 BUDGET
Summary Revenue and Expenses by Fund

FY 2019 Budget

	2017 Actual Expense	FY 2018 Actual	Amended FY 2018 Budget	FY 2019 Budget	\$ Difference
Total Revenues	2,210,947	1,327,775	2,275,230	2,343,989	68,759
Total Expenditures	2,062,841	1,012,685	2,275,230	2,343,989	68,759
Net Total	148,106	315,090	0	0	0

004 Cemetery

ADMIN ALLOCATION IN	29,172	15,858	31,713	54,906	23,193
ADMIN ALLOCATION OUT	29,172	15,858	31,713	54,906	23,193
Charges for Services	84,450	53,000	83,000	92,000	9,000
Contracted Services	1,300	350	7,000	0	(7,000)
Fund Balance	0	0	23,000	70,192	47,192
Interest Income	2,566	0	2,000	2,500	500
Miscellaneous Revenue	722	143	0	0	0
Property Taxes	175,120	114,399	193,122	198,916	5,794
Fund Balance	0	0	23,000	70,192	47,192
Revenue	264,158	167,892	285,122	293,416	8,294
Salaries	96,520	49,687	98,093	106,705	8,612
Benefits	51,630	25,839	52,636	54,210	1,574
Operations	89,989	51,987	157,393	167,193	9,800
Capital	28,904	473	0	35,500	35,500
Transfers In	29,172	15,858	31,713	54,906	23,193
Transfers Out	29,172	15,858	31,713	54,906	23,193
Total Revenues	293,330	183,750	339,835	418,514	78,679
Total Expenditures	296,215	143,844	339,835	418,514	78,679
Net Total	(2,885)	39,906	0	0	0

005 Airport

ADMIN ALLOCATION IN	58,956	27,060	54,118	58,807	4,689
ADMIN ALLOCATION OUT	58,956	27,060	54,118	58,807	4,689
Charges for Services	422,599	294,695	427,124	449,015	21,891
Fund Balance	0	0	169,741	354,278	184,537
Interest Income	12,624	0	5,000	12,700	7,700
Miscellaneous Revenue	11,984	166	7,000	1,000	(6,000)
Property Taxes	107,904	65,334	110,133	113,437	3,304

CITY OF NAMPA - 2019 BUDGET
Summary Revenue and Expenses by Fund

FY 2019 Budget

	2017 Actual Expense	FY 2018 Actual	Amended FY 2018 Budget	FY 2019 Budget	\$ Difference
Fund Balance	0	0	169,741	354,278	184,537
Revenue	555,111	360,195	549,257	576,152	26,895
Salaries	136,449	71,040	133,929	143,093	9,164
Benefits	56,920	28,984	56,732	59,232	2,500
Operations	234,283	96,425	379,430	364,772	(14,658)
Capital	44,044	1,946	148,907	363,333	214,426
Transfers In	58,956	27,060	54,118	58,807	4,689
Transfers Out	58,956	27,060	54,118	58,807	4,689
Total Revenues	614,067	387,255	773,116	989,237	216,121
Total Expenditures	530,652	225,455	773,116	989,237	216,121
Net Total	83,415	161,800	0	0	0

006 Parks & Recreation

ADMIN ALLOCATION IN	328,728	161,052	322,096	331,830	9,734
ADMIN ALLOCATION OUT	328,728	161,052	322,096	331,830	9,734
Charges for Services	373,376	85,728	355,500	390,500	35,000
Donations/Sponsors	5,272	0	0	0	0
Fund Balance	0	0	186,299	318,347	132,048
Miscellaneous Revenue	23,742	13,233	821	0	(821)
Property Taxes	1,882,231	1,131,588	1,907,000	1,999,710	92,710
Restricted Donations/Sponsors	50,513	17,821	50,000	54,000	4,000
Transfers In	806,412	397,410	996,817	1,193,859	197,042
Transfers Out	196,956	104,436	208,876	226,460	17,584

Fund Balance	0	0	186,299	318,347	132,048
Revenue	2,335,133	1,248,370	2,313,321	2,444,210	130,889
Salaries	830,744	413,802	930,664	1,228,663	297,999
Benefits	422,835	218,960	475,327	581,964	106,637
Operations	1,236,081	345,487	1,463,271	1,551,768	88,497
Capital	232,006	0	290,000	367,561	77,561
Transfers In	1,135,140	558,462	1,318,913	1,525,689	206,776
Transfers Out	525,684	265,488	659,271	558,290	(100,981)
Total Revenues	3,470,273	1,806,832	3,818,533	4,288,246	469,713
Total Expenditures	3,247,350	1,243,737	3,818,533	4,288,246	469,713
Net Total	222,923	563,095	0	0	0

007 Recreation Center

CITY OF NAMPA - 2019 BUDGET
Summary Revenue and Expenses by Fund

FY 2019 Budget

	2017 Actual Expense	FY 2018 Actual	Amended FY 2018 Budget	FY 2019 Budget	\$ Difference
ADMIN ALLOCATION IN	211,008	94,302	188,599	211,369	22,770
ADMIN ALLOCATION OUT	211,008	94,302	188,599	211,369	22,770
Charges for Services	3,176,113	1,628,023	3,152,000	3,225,500	73,500
Donations/Sponsors	11,610	9,071	13,300	14,000	700
Fund Balance	0	0	577,253	23,600	(553,653)
Interest Income	34,041	0	24,000	36,000	12,000
Miscellaneous Revenue	10,001	4,293	10,000	9,000	(1,000)
Restricted Donations/Sponsors	24,736	6,874	20,000	24,000	4,000
Transfers Out	111,252	58,992	117,980	119,406	1,426
Fund Balance	0	0	577,253	23,600	(553,653)
Revenue	3,256,502	1,648,261	3,219,300	3,308,500	89,200
Salaries	1,247,866	645,730	1,439,474	1,475,476	36,002
Benefits	398,046	202,852	453,432	440,981	(12,451)
Operations	847,972	405,408	956,118	965,237	9,119
Capital	137,474	65,563	829,549	331,000	(498,549)
Transfers In	211,008	94,302	188,599	211,369	22,770
Transfers Out	322,260	153,294	306,579	330,775	24,196
Total Revenues	3,467,510	1,742,563	3,985,152	3,543,469	(441,683)
Total Expenditures	2,953,618	1,472,847	3,985,152	3,543,469	(441,683)
Net Total	513,892	269,716	0	0	0

008 Golf Course

ADMIN ALLOCATION IN	108,960	39,816	79,636	82,220	2,584
ADMIN ALLOCATION OUT	108,960	39,816	79,636	82,220	2,584
Charges for Services	2,042,218	700,001	2,238,000	2,295,000	57,000
Donations/Sponsors	4,467	0	3,000	5,500	2,500
Fund Balance	1,277	0	(8,816)	496,059	504,875
Fund Balance Reserved	(1,277)	0	0	0	0
Interest Income	27,071	0	18,000	27,000	9,000
Miscellaneous Revenue	128,515	50,438	146,000	146,000	0
Transfers Out	141,528	76,356	152,730	148,100	(4,630)

CITY OF NAMPA - 2019 BUDGET
Summary Revenue and Expenses by Fund

FY 2019 Budget

	2017 Actual Expense	FY 2018 Actual	Amended FY 2018 Budget	FY 2019 Budget	\$ Difference
Fund Balance	0	0	(8,816)	496,059	504,875
Revenue	2,202,270	750,439	2,405,000	2,473,500	68,500
Salaries	404,779	207,675	429,034	481,798	52,764
Benefits	208,508	104,959	216,465	245,566	29,101
Operations	1,181,381	444,859	1,513,955	1,426,095	(87,860)
Capital	143,266	0	84,000	668,000	584,000
Transfers In	108,960	39,816	79,636	82,220	2,584
Transfers Out	250,488	116,172	232,366	230,320	(2,046)
Total Revenues	2,311,230	790,255	2,475,820	3,051,779	575,959
Total Expenditures	2,188,422	873,665	2,475,820	3,051,779	575,959
Net Total	122,808	(83,410)	0	0	0

009 911 Fees

Charges for Services	944,653	540,392	987,669	944,000	(43,669)
Fund Balance	0	0	70,375	110,594	40,219
Interest Income	8,968	0	0	9,000	9,000

Fund Balance	0	0	70,375	110,594	40,219
Revenue	953,621	540,392	987,669	953,000	(34,669)
Salaries	90,620	51,319	178,659	197,573	18,914
Benefits	38,304	22,421	69,936	90,280	20,344
Operations	881,797	615,769	809,449	775,741	(33,708)
Capital	336,863	0	0	0	0
Total Revenues	953,621	540,392	1,058,044	1,063,594	5,550
Total Expenditures	1,347,584	689,509	1,058,044	1,063,594	5,550
Net Total	(393,963)	(149,117)	0	0	0

010 Family Justice Center

Contracted Services	24,545	13,393	34,650	25,500	(9,150)
Donations/Sponsors	13,650	4,076	10,000	10,000	0
Miscellaneous Revenue	6,229	9,765	4,969	4,969	0
Restricted Donations/Sponsors	0	289	2,000	2,000	0
Transfers In	243,636	124,056	248,114	256,363	8,249

CITY OF NAMPA - 2019 BUDGET
Summary Revenue and Expenses by Fund

FY 2019 Budget

	2017 Actual Expense	FY 2018 Actual	Amended FY 2018 Budget	FY 2019 Budget	\$ Difference
Revenue	44,424	27,524	51,619	42,469	(9,150)
Salaries	137,278	71,338	151,180	147,081	(4,099)
Benefits	54,043	28,651	60,573	58,530	(2,043)
Operations	86,484	53,181	87,980	93,221	5,241
Transfers In	243,636	124,056	248,114	256,363	8,249
Total Revenues	288,060	151,580	299,733	298,832	(901)
Total Expenditures	277,805	153,170	299,733	298,832	(901)
Net Total	10,255	(1,590)	0	0	0

020 Nampa Development Corp

Interest Income	23,883	2,967	0	0	0
Miscellaneous Revenue	66,312	7,158	0	0	0
Property Taxes	4,425,324	0	0	0	0
Revenue	4,515,519	10,125	0	0	0
Operations	1,059,727	62,128	0	0	0
Debt Service	2,847,743	0	0	0	0
Total Revenues	4,515,519	10,125	0	0	0
Total Expenditures	3,907,470	62,128	0	0	0
Net Total	608,049	(52,003)	0	0	0

021 Electric Franchise Fees

Operations	438	151	0	0	0
Total Revenues	0	0	0	0	0
Total Expenditures	438	151	0	0	0
Net Total	(438)	(151)	0	0	0

022 Civic Center

CITY OF NAMPA - 2019 BUDGET
Summary Revenue and Expenses by Fund

FY 2019 Budget

	2017 Actual Expense	FY 2018 Actual	Amended FY 2018 Budget	FY 2019 Budget	\$ Difference
ADMIN ALLOCATION IN	52,227	0	0	0	0
ADMIN ALLOCATION OUT	52,227	0	0	0	0
Charges for Services	546,772	58,478	503,417	592,451	89,034
Donations/Sponsors	49,638	3,046	9,712	8,262	(1,450)
Grants	5,954	0	0	0	0
Miscellaneous Revenue	3,170	0	0	0	0
Transfers In	465,451	102,229	450,000	474,747	24,747
Revenue	605,534	61,523	513,129	600,713	87,584
Salaries	222,543	0	0	0	0
Benefits	81,560	0	0	0	0
Operations	1,070,838	283,839	928,637	1,005,460	76,823
Capital	68,366	0	34,492	70,000	35,508
Transfers In	517,678	102,229	450,000	474,747	24,747
Transfers Out	52,227	0	0	0	0
Total Revenues	1,123,212	163,752	963,129	1,075,460	112,331
Total Expenditures	1,495,534	283,839	963,129	1,075,460	112,331
Net Total	(372,322)	(120,087)	0	0	0

023 Idaho Center

ADMIN ALLOCATION IN	218,112	0	0	0	0
ADMIN ALLOCATION OUT	218,112	0	0	0	0
Charges for Services	3,474,359	1,031,814	2,739,415	3,046,312	306,897
Donations/Sponsors	523,442	188,302	489,452	530,012	40,560
Transfers In	1,077,259	305,172	1,026,024	1,002,437	(23,587)
Revenue	3,997,800	1,220,116	3,228,867	3,576,324	347,457
Operations	4,472,634	1,298,023	3,954,891	4,353,261	398,370
Capital	279,869	46,163	300,000	225,500	(74,500)
Transfers In	1,295,371	305,172	1,026,024	1,002,437	(23,587)
Transfers Out	218,112	0	0	0	0
Total Revenues	5,293,171	1,525,288	4,254,891	4,578,761	323,870
Total Expenditures	4,970,615	1,344,186	4,254,891	4,578,761	323,870
Net Total	322,556	181,102	0	0	0

024 Development Services

CITY OF NAMPA - 2019 BUDGET
Summary Revenue and Expenses by Fund

FY 2019 Budget

	2017 Actual Expense	FY 2018 Actual	Amended FY 2018 Budget	FY 2019 Budget	\$ Difference
Charges for Services	38,495	24,701	20,000	30,000	10,000
Fund Balance	0	0	96,685	364,264	267,579
Interest Income	41,430	0	24,000	42,000	18,000
Licenses & Permits	3,038,707	1,454,627	2,589,781	3,300,000	710,219
Miscellaneous Revenue	(1,322)	35	20,000	5,000	(15,000)
Transfers Out	353,866	146,880	293,759	470,235	176,476
Fund Balance	0	0	96,685	364,264	267,579
Revenue	3,117,310	1,479,363	2,653,781	3,377,000	723,219
Salaries	840,368	469,945	1,032,102	1,227,255	195,153
Benefits	384,431	204,502	473,402	540,611	67,209
Operations	342,106	295,608	728,203	1,393,163	664,960
Capital	261,041	14,531	223,000	110,000	(113,000)
Transfers Out	353,866	146,880	293,759	470,235	176,476
Total Revenues	3,117,310	1,479,363	2,750,466	3,741,264	990,798
Total Expenditures	2,181,812	1,131,466	2,750,466	3,741,264	990,798
Net Total	935,498	347,897	0	0	0

025 Water

Charges for Services	10,323,743	7,326,406	10,751,398	12,635,737	1,884,339
Fund Balance	0	0	2,425,599	1,168,663	(1,256,936)
Interest Income	151,659	0	120,000	122,640	2,640
Miscellaneous Revenue	165,972	20,567	14,620	15,000	380
Transfers In	14,312	0	0	0	0
Transfers Out	789,564	380,166	760,333	1,505,529	745,196
Wtr & Swr & Irrig Hook up Fees	1,078,571	748,181	896,408	1,180,000	283,592
Fund Balance	0	0	2,425,599	1,168,663	(1,256,936)
Revenue	11,719,945	8,095,154	11,782,426	13,953,377	2,170,951
Salaries	1,282,814	651,918	1,399,003	1,340,750	(58,253)
Benefits	692,029	343,821	755,919	739,274	(16,645)
Operations	4,388,742	2,153,099	5,468,933	5,694,639	225,706
Capital	3,978,365	974,864	5,555,037	5,575,798	20,761
Debt Service	115,193	54,400	268,800	266,050	(2,750)
Transfers In	14,312	0	0	0	0
Transfers Out	789,564	380,166	760,333	1,505,529	745,196

CITY OF NAMPA - 2019 BUDGET
Summary Revenue and Expenses by Fund

FY 2019 Budget

	2017 Actual Expense	FY 2018 Actual	Amended FY 2018 Budget	FY 2019 Budget	\$ Difference
Total Revenues	11,734,257	8,095,154	14,208,025	15,122,040	914,015
Total Expenditures	11,246,707	4,558,268	14,208,025	15,122,040	914,015
Net Total	487,550	3,536,886	0	0	0

026 Wastewater

Charges for Services	13,291,912	5,602,711	11,663,834	14,385,493	2,721,659
Fund Balance	0	0	15,047,967	13,977,690	(1,070,277)
Grants	0	0	0	6,000,000	6,000,000
Interest Income	262,324	605	111,053	113,829	2,776
Licenses & Permits	260	273	0	250	250
Miscellaneous Revenue	14,193	44,360	0	50,000	50,000
Other Financing Sources	0	1,341,970	1,552,618	0	(1,552,618)
Transfers In	2,888	0	0	0	0
Transfers Out	808,956	403,866	807,720	1,112,073	304,353
Fund Balance	0	0	15,047,967	13,977,690	(1,070,277)
Revenue	13,568,689	6,989,918	13,327,505	20,549,572	7,222,067
Salaries	1,707,053	847,371	1,809,597	1,827,012	17,415
Benefits	872,704	419,025	936,631	966,723	30,092
Operations	5,894,803	1,564,919	4,413,331	4,605,870	192,539
Capital	9,024,419	5,869,629	20,108,192	23,804,601	3,696,409
Debt Service	254,901	0	300,000	2,210,982	1,910,982
Transfers In	2,888	0	0	0	0
Transfers Out	808,956	403,866	807,720	1,112,073	304,353
Total Revenues	13,571,577	6,989,918	28,375,472	34,527,262	6,151,790
Total Expenditures	18,562,836	9,104,810	28,375,471	34,527,261	6,151,790
Net Total	(4,991,259)	(2,114,892)	1	1	0

029 Utility Billing

Charges for Services	827,052	512,058	1,024,109	1,165,524	141,415
Fund Balance	0	0	15,542	0	(15,542)
Interest Income	4,230	0	0	4,231	4,231
Transfers Out	102,972	49,464	98,922	75,942	(22,980)

CITY OF NAMPA - 2019 BUDGET
Summary Revenue and Expenses by Fund

FY 2019 Budget

	2017 Actual Expense	FY 2018 Actual	Amended FY 2018 Budget	FY 2019 Budget	\$ Difference
Fund Balance	0	0	15,542	0	(15,542)
Revenue	831,282	512,058	1,024,109	1,169,755	145,646
Salaries	316,900	157,696	327,679	337,663	9,984
Benefits	169,201	83,460	175,627	179,613	3,986
Operations	330,734	204,010	437,422	576,536	139,114
Capital	120,656	0	0	0	0
Transfers Out	102,972	49,464	98,922	75,942	(22,980)
Total Revenues	831,282	512,058	1,039,651	1,169,755	130,104
Total Expenditures	1,040,463	494,630	1,039,650	1,169,754	130,104
Net Total	(209,181)	17,428	1	1	0

031 Sanitation/Trash Collection

Charges for Services	9,815,827	5,018,981	9,687,304	10,293,050	605,746
Transfers Out	1,230,943	661,440	1,322,883	1,375,000	52,117
Revenue	9,815,827	5,018,981	9,687,304	10,293,050	605,746
Operations	8,584,884	4,076,906	8,364,421	8,918,050	553,629
Transfers Out	1,230,943	661,440	1,322,883	1,375,000	52,117
Total Revenues	9,815,827	5,018,981	9,687,304	10,293,050	605,746
Total Expenditures	9,815,827	4,738,346	9,687,304	10,293,050	605,746
Net Total	0	280,635	0	0	0

035 Development Impact Fees

Fund Balance	0	0	2,254,938	1,527,440	(727,498)
Impact Fees	1,721,253	1,040,536	2,593,194	1,558,302	(1,034,892)
Interest Income	1,479	591	272	360	88
Transfers In	0	500,000	500,000	0	(500,000)
Fund Balance	0	0	2,254,938	1,527,440	(727,498)
Revenue	1,722,732	1,041,127	2,593,466	1,558,662	(1,034,804)
Operations	158,889	100,291	941,250	426,800	(514,450)
Capital	3,085,931	1,105,570	4,407,154	2,659,302	(1,747,852)
Transfers In	0	500,000	500,000	0	(500,000)
Total Revenues	1,722,732	1,541,127	5,348,404	3,086,102	(2,262,302)
Total Expenditures	3,244,820	1,205,861	5,348,404	3,086,102	(2,262,302)
Net Total	(1,522,088)	335,266	0	0	0

CITY OF NAMPA - 2019 BUDGET
Summary Revenue and Expenses by Fund

FY 2019 Budget

	2017 Actual Expense	FY 2018 Actual	Amended FY 2018 Budget	FY 2019 Budget	\$ Difference
036 <i>Capital Projects Funds</i>					
Franchise Fees	1,095,103	246,248	1,034,300	970,109	(64,191)
Fund Balance	0	0	515,000	599,230	84,230
Interest Income	12,690	0	0	0	0
Property Taxes	578,762	396,718	675,001	0	(675,001)
Transfers In	600,000	86,514	173,026	0	(173,026)
Transfers Out	277,417	500,000	500,000	225,500	(274,500)
Fund Balance	0	0	515,000	599,230	84,230
Revenue	1,686,555	642,966	1,709,301	970,109	(739,192)
Salaries	13,619	9,629	0	159,339	159,339
Benefits	7,378	5,555	0	65,491	65,491
Operations	408,229	335,519	628,027	444,900	(183,127)
Capital	644,571	298,071	1,069,300	674,109	(395,191)
Transfers In	600,000	86,514	173,026	0	(173,026)
Transfers Out	277,417	500,000	700,000	225,500	(474,500)
Total Revenues	2,286,555	729,480	2,397,327	1,569,339	(827,988)
Total Expenditures	1,351,214	1,148,774	2,397,327	1,569,339	(827,988)
Net Total	935,341	(419,294)	0	0	0
040 <i>GO Bond Debt Service</i>					
Interest Income	3,730	0	0	601	601
Property Taxes	2,724,452	1,599,389	2,692,650	2,927,462	234,812
Revenue	2,728,182	1,599,389	2,692,650	2,928,063	235,413
Debt Service	2,696,150	305,650	2,692,650	2,928,063	235,413
Total Revenues	2,728,182	1,599,389	2,692,650	2,928,063	235,413
Total Expenditures	2,696,150	305,650	2,692,650	2,928,063	235,413
Net Total	32,032	1,293,739	0	0	0
100 <i>Private Grants/Contributions</i>					

CITY OF NAMPA - 2019 BUDGET
Summary Revenue and Expenses by Fund

FY 2019 Budget

	2017 Actual Expense	FY 2018 Actual	Amended FY 2018 Budget	FY 2019 Budget	\$ Difference
Donations/Sponsors	43,604	16,500	20,000	38,000	18,000
Fines & Forfeitures	89,128	22,985	0	0	0
Fund Balance	(11,283)	16,980	148,039	0	(148,039)
Fund Balance Reserved	13,029	(16,980)	0	0	0
Grants	59,785	37,212	28,750	22,000	(6,750)
Miscellaneous Revenue	10	10	0	0	0
Restricted Donations/Sponsors	5,360	37,072	8,041	51,305	43,264
Transfers In	0	0	328,299	0	(328,299)
Fund Balance	1,746	0	148,039	0	(148,039)
Revenue	197,886	113,779	56,791	111,305	54,514
Operations	104,226	53,993	36,791	81,305	44,514
Capital	441,960	281,513	496,339	30,000	(466,339)
Transfers In	0	0	328,299	0	(328,299)
Total Revenues	199,632	113,779	533,129	111,305	(421,824)
Total Expenditures	546,186	335,506	533,130	111,305	(421,825)
Net Total	(346,554)	(221,727)	(1)	0	1

102 Workers Compensation Fund

Charges for Services	983,247	555,236	14,395	0	(14,395)
Interest Income	19,831	0	16,000	0	(16,000)
Revenue	1,003,078	555,236	30,395	0	(30,395)
Salaries	44,706	11,217	23,033	0	(23,033)
Benefits	155,307	261,698	7,362	0	(7,362)
Operations	897,961	512,639	0	0	0
Total Revenues	1,003,078	555,236	30,395	0	(30,395)
Total Expenditures	1,097,974	785,554	30,395	0	(30,395)
Net Total	(94,896)	(230,318)	0	0	0

103 Unemployment Insurance Fund

Charges for Services	107,270	32,191	0	0	0
Revenue	107,270	32,191	0	0	0
Operations	18,524	127,631	0	0	0

CITY OF NAMPA - 2019 BUDGET
Summary Revenue and Expenses by Fund

FY 2019 Budget

	2017 Actual Expense	FY 2018 Actual	Amended FY 2018 Budget	FY 2019 Budget	\$ Difference
Total Revenues	107,270	32,191	0	0	0
Total Expenditures	18,524	127,631	0	0	0
Net Total	88,746	(95,440)	0	0	0

200 Federal HUD Fund

Charges for Services	1,550	0	0	0	0
Grants	631,246	62,648	1,744,919	1,373,053	(371,866)
Miscellaneous Revenue	0	450	0	0	0
Revenue	632,796	63,098	1,744,919	1,373,053	(371,866)
Salaries	95,975	40,300	91,024	108,179	17,155
Benefits	50,505	22,124	48,491	57,967	9,476
Operations	295,045	72,363	557,471	376,700	(180,771)
Capital	192,475	219,656	1,047,932	830,207	(217,725)
Total Revenues	632,796	63,098	1,744,919	1,373,053	(371,866)
Total Expenditures	634,000	354,443	1,744,918	1,373,053	(371,865)
Net Total	(1,204)	(291,345)	1	0	(1)

210 Federal DOJ Fund

Fund Balance	25,699	(33,291)	0	0	0
Fund Balance Reserved	(25,699)	33,291	0	0	0
Grants	563,994	227,481	476,814	479,740	2,926
Revenue	563,994	227,481	476,814	479,740	2,926
Salaries	134,822	86,985	81,527	160,467	78,940
Benefits	47,588	42,113	59,145	96,825	37,680
Operations	403,002	157,860	336,142	222,448	(113,694)
Total Revenues	563,994	227,481	476,814	479,740	2,926
Total Expenditures	585,412	286,958	476,814	479,740	2,926
Net Total	(21,418)	(59,477)	0	0	0

215 Institute of Museums & Library

Grants	0	1,000	0	0	0
Revenue	0	1,000	0	0	0
Operations	0	1,000	0	0	0

CITY OF NAMPA - 2019 BUDGET
Summary Revenue and Expenses by Fund

FY 2019 Budget

	2017 Actual Expense	FY 2018 Actual	Amended FY 2018 Budget	FY 2019 Budget	\$ Difference
Total Revenues	0	1,000	0	0	0
Total Expenditures	0	1,000	0	0	0
Net Total	0	0	0	0	0

220 Federal DHHS

Grants	0	0	0	30,000	30,000
Revenue	0	0	0	30,000	30,000
Operations	0	0	0	30,000	30,000
Total Revenues	0	0	0	30,000	30,000
Total Expenditures	0	0	0	30,000	30,000
Net Total	0	0	0	0	0

225 Federal DHS-Homeland Security

Grants	323,261	781	506,800	1,473,364	966,564
Revenue	323,261	781	506,800	1,473,364	966,564
Operations	16,231	781	6,800	0	(6,800)
Capital	307,030	0	500,000	1,473,364	973,364
Total Revenues	323,261	781	506,800	1,473,364	966,564
Total Expenditures	323,261	781	506,800	1,473,364	966,564
Net Total	0	0	0	0	0

230 Federal DOT

Grants	124,347	5,460	0	0	0
Revenue	124,347	5,460	0	0	0
Salaries	6,330	5,460	0	0	0
Benefits	(99)	0	0	0	0
Operations	18,189	1,418	0	0	0
Capital	97,903	0	0	0	0
Total Revenues	124,347	5,460	0	0	0
Total Expenditures	122,323	6,878	0	0	0
Net Total	2,024	(1,418)	0	0	0

260 Federal Aviation Admin

CITY OF NAMPA - 2019 BUDGET
Summary Revenue and Expenses by Fund

FY 2019 Budget

	2017 Actual Expense	FY 2018 Actual	Amended FY 2018 Budget	FY 2019 Budget	\$ Difference
Grants	235,272	33,547	466,875	1,446,536	979,661
Revenue	235,272	33,547	466,875	1,446,536	979,661
Operations	51,099	44,091	0	446,536	446,536
Capital	184,173	25,931	466,875	1,000,000	533,125
Total Revenues	235,272	33,547	466,875	1,446,536	979,661
Total Expenditures	235,272	70,022	466,875	1,446,536	979,661
Net Total	0	(36,475)	0	0	0

270 Federal DOI (Dept of Interior)

Grants	7,474	0	0	3,000	3,000
Revenue	7,474	0	0	3,000	3,000
Operations	7,474	0	0	3,000	3,000
Total Revenues	7,474	0	0	3,000	3,000
Total Expenditures	7,474	0	0	3,000	3,000
Net Total	0	0	0	0	0

300 State of Idaho

Contracted Services	431,406	191,326	2,834,048	4,141,375	1,307,327
Grants	57,303	7,584	62,969	102,272	39,303
Revenue	488,709	198,910	2,897,017	4,243,647	1,346,630
Operations	52,173	2,448	58,750	13,494	(45,256)
Capital	436,536	208,239	2,838,268	4,230,153	1,391,885
Total Revenues	488,709	198,910	2,897,017	4,243,647	1,346,630
Total Expenditures	488,709	210,687	2,897,018	4,243,647	1,346,629
Net Total	0	(11,777)	(1)	0	1

400 Local Municipalities

Contracted Services	1,545,754	0	840,000	2,027,268	1,187,268
Revenue	1,545,754	0	840,000	2,027,268	1,187,268
Capital	1,828,038	0	840,000	2,027,268	1,187,268

CITY OF NAMPA - 2019 BUDGET
Summary Revenue and Expenses by Fund

FY 2019 Budget

	2017 Actual Expense	FY 2018 Actual	Amended FY 2018 Budget	FY 2019 Budget	\$ Difference
Total Revenues	1,545,754	0	840,000	2,027,268	1,187,268
Total Expenditures	1,828,038	0	840,000	2,027,268	1,187,268
Net Total	(282,284)	0	0	0	0

GrandTotal Revenues	131,274,979	66,994,082	154,797,770	172,079,659	17,281,889
Grand Total Expenditures	136,534,224	61,122,752	154,797,769	172,079,657	17,281,888
Grand Total Net	(5,259,245)	5,871,330	1	2	1

City of Nampa

FY 2019 Budget

Form 500 Budget Summary

Description	FY 2016 Actual	FY 2017 Actual	FY 2018 B Budget	FY 2018 at 03/31	FY 2019 A Budget	FY 2019 Form 10	FY 2019 Form 50	FY 2019 B Budget
Total Revenue	414,839	511,678	511,300	520,972	529,300	0	0	529,300
Total Salaries	11,874,888	12,318,942	12,604,122	6,593,405	15,348,737	418,349	0	15,767,086
Total Benefits	4,765,921	5,019,687	5,299,961	2,597,331	5,677,921	232,881	0	5,910,802
Total Operations	1,163,469	1,186,446	1,714,125	1,009,170	1,935,710	41,200	0	1,976,910
Total Capital	75,579	0	0	0	0	0	0	0
Total Transfers Out	2,278,407	1,689,372	1,634,937	817,470	1,894,980	0	0	1,894,980
Net Total	(19,743,425)	(19,702,769)	(20,741,845)	(10,496,404)	(24,328,048)	(692,430)	0	(25,020,478)

Report Grouping Detail

001-016-0040-40 - Police - Police Operations
 001-016-0041-41 - Police - PD Investigative Services

City of Nampa

FY 2019 Budget

Form 500 Budget Summary

<u>Fund</u>	<u>Department</u>	<u>Divison</u>						
General	001-020-0090-60	Fire Operations						
General	001-020-0091-61	Fire Prevention Bureau						
General	001-020-2203-60	Assistance to Firefighters Grant - City Match						
Description	FY 2016 Actual	FY 2017 Actual	FY 2018 B Budget	FY 2018 at 03/31	FY 2019 A Budget	FY 2019 Form 10	FY 2019 Form 50	FY 2019 B Budget
Total Revenue	2,126,729	2,230,073	2,407,867	1,189,588	2,638,019	0	0	2,638,019
Total Salaries	6,684,440	6,911,024	7,096,489	3,604,073	7,402,403	103,533	0	7,505,936
Total Benefits	2,985,631	3,076,550	3,222,682	1,590,086	3,399,269	54,614	0	3,453,883
Total Operations	921,199	1,033,618	1,414,679	730,976	1,980,673	14,806	0	1,995,479
Total Capital	28,844	96,117	350,624	300,000	230,000	0	150,000	380,000
Total Transfers Out	1,112,157	775,080	738,808	369,402	879,444	0	0	879,444
Net Total	(9,605,541)	(9,662,316)	(10,415,415)	(5,404,949)	(11,253,770)	(172,953)	(150,000)	(11,576,723)

SUMMARY - SALARY CHANGE

5140- Overtime, Expect to be within budget this year. FY 2019 Overtime Budget can remain unchanged at \$350,000; approved at \$300,000 as the projected expense for FY 2018.

Report Grouping Detail

001-020-0090-60 - Fire - Fire Operations
 001-020-0091-61 - Fire - Fire Prevention Bureau
 001-020-2203-60 - Fire - Assistance to Firefighters Grant - City Match

