



CITY OF NAMPA FINANCE DEPARTMENT

Douglas Racine - Finance Director
(208) 468-5737

FISCAL 2020 BUDGET SUMMARY

The Fiscal 2020 budget process accumulated budget input for General Revenue, Special Revenue, Enterprise, Impact Fees and Capital Project funds. The values presented herein represent the City's budget for Fiscal 2020.

Nampa's Fiscal 2020 budget totals **\$193,169,793**, a **\$10,306,729, or 5.6% increase** over Fiscal 2019's Amended budget of \$182,863,064. As compared to the Original Council approved budget for Fiscal 2019, the budget increased \$21,090,136. The City is drawing on fund balances & sanitation fees to support the increases in streets, while the increases in wastewater & stormwater are supported by Loan proceeds and fund balance spending.

The primary drivers of the change, compared to the Fiscal 2019 original budget, are as follows:

- Public Safety Investments (Fire & Police) of **\$2.6M**
 - Police Labor & Benefits costs, including 11 new Staff, increased **\$1.5 million**
 - Fire Labor & Benefits, including 3 Additional FD Personnel, Increased **\$1.1 million**
- Increased investment in Street projects of **\$2.5 million**
- Incremental increases in Wastewater Treatment, primarily construction projects, of **\$8.6 million**
- Sanitation operational increases of **\$1.1** due to Volume and CPI based rate changes
- Health Care Cost increases of **\$1.0 million**
 - Police Department @ **9% or \$425,108**
 - Fire Department @ **9% or \$204,819**
 - All other Departments @ **7% or \$396,226**

NAMPA CITY BUDGET HIGHLIGHTS FOR FISCAL 2020:

City FTE Changes:

<u>Org Structure.</u>	<u># of FTE's</u>	<u>\$ Impact</u>
• General Gov		
○ Fire Department	3	\$310,170
○ Police Department	11	\$726,148
○ All Other	11	\$737,600
• Special Revenue Funds	10.4	\$476,824
• Enterprise Funds	7	\$521,572
• Grants	3	\$181,573
Total	45.4	\$2,953,887

Revenue Impacts:

Property tax growth has been limited to a 2%, out of the 3% maximum. Combined with new construction, annexation and shared state revenues, the city revenues from taxes increased by \$2.6 million as listed below:

- Decreased Tax Levy. The valued decreased from **.007914464** in fiscal 2019 to **.007043070 (Estimated)** in fiscal 2020
- 2% property tax increase totaling approx. \$798k



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- Excluded 1% foregone property tax of \$396,000
- New construction property taxes of \$1.4 million
- Increased Shared State/County Shared revenues of \$382,186
- Increased annexation property taxes of \$33,834.

Changes to Other Funds:

- DEQ loan Proceeds (Wastewater) **\$14.2 million**
- Wastewater construction Projects totaling **\$30.1 million**
- Water construction Projects totaling **\$3.9 million**

Total Capital Investments:

• Gen Gov	\$1,686,200.	Investments in Fleet, Ford Idaho Center & IT upgrades
• Wastewater	\$30,104,618	Wastewater construction projects
• Irrigation	\$2,088,450	Irrigation development & upgrades
• Water	\$3,951,000	Pipe replacement, elevated water tower, other upgrades
• Dev. Services	\$ 975,000	Tenant improvements for the Development Services building
• Streets	\$1,651,113	Multiple intersection and street upgrades
• Stormwater	\$ 501,000	Upgrades
• Parks	\$ 341,008	Park upgrades and development
• NRC	\$ 342,000	New equipment
• Golf	\$ 609,000	Centennial golf course Improvements & other upgrades
• Airport	\$ 468,408	Land & hanger improvements

FISCAL 2020 BUDGET METRICS

Budget By Cost Category	Fiscal 2020 (Council Approved)	Fiscal 2019 (Pre Amendment)	Variance	% Change
Salaries & Benefits	61.2	57.7	3.5	6.1%
Operations	66.8	61.9	4.9	7.9%
Capital	60.3	47.1	13.2	28.0%
Debt	4.9	5.4	(0.5)	-9.3%
Total Budget	193.2	172.1	21.1	12.2%

Budgeted Revenues By Type	Fiscal 2020	Fiscal 2019	Variance	% Change
Fees for Service	67.0	67.3	(0.34)	-0.5%
Property Taxes	44.6	42.1	2.47	5.9%
State Shared	17.2	14.9	2.30	15.4%
Fund Reserves	24.0	22.0	2.00	9.1%
Interfund Transfers	19.3	12.5	6.84	54.7%
Grants & Loans	19.2	11.0	8.17	74.3%
Miscellaneous	2.0	2.3	(0.34)	-14.8%
Total Revenues (in millions)	193.2	172.1	21.09	12.3%

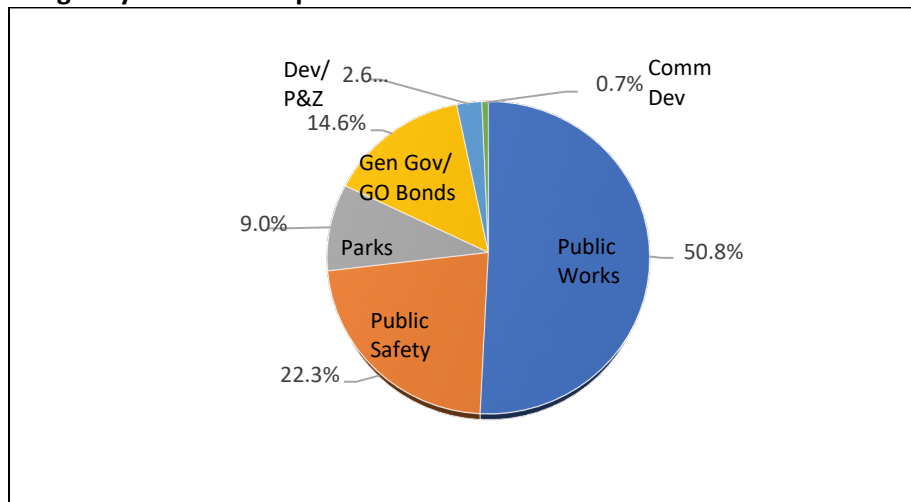


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Budget by City Function	Fiscal 2019	% of Total
Public Works	98.05	50.8%
Public Safety	43.10	22.3%
Parks, Recs, Library Etc	17.41	9.0%
Gen Gov, GO bond	28.19	14.6%
Development & P&Z	5.00	2.6%
Community Development	1.30	0.7%
Total Budget (in millions)	193.2	100.0%

Budget by Function Graph



Revenues by Type

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CITY OF NAMPA - FISCAL YEAR 2020 BUDGET							
SUMMARY OF REVENUE AND EXPENDITURES - ALL FUNDS							
August 19, 2019							
	A	B	C	D	E	F	G
	2018	2019	2019	2019	2019	2020	\$ DIFFERENCE
	ACTUAL	ORIG BUDGET	AMENDED BUDGET	ACTUAL	PROJECTION	BUDGET	F-C-G
REVENUE CATEGORIES:							
PROPERTY TAXES	\$ 44,763,812	\$ 42,087,165	\$ 42,087,165	\$ 42,062,097	\$ 42,087,165	\$ 43,827,780	\$ 1,740,615
FRANCHISE FEES	1,807,906	1,692,860	1,692,860	1,135,383	1,692,860	1,700,109	7,249
INTERGOVERNMENTAL	17,685,216	18,146,111	18,146,111	12,594,742	18,146,111	18,683,036	536,925
CHARGES FOR SERVICES	52,087,652	49,431,194	49,431,194	44,146,213	49,431,194	54,929,822	5,498,628
CONTRACTED SERVICES	1,781,342	6,808,643	6,808,643	876,416	6,808,643	4,435,001	(2,373,642)
LICENSES & PERMITS	3,299,465	3,462,250	3,462,250	4,141,890	3,462,250	3,042,774	(419,476)
FINES & FORFEITURES	685,998	594,000	594,000	565,064	594,000	581,233	(12,767)
IMPACT FEES	2,260,134	1,558,302	2,158,302	2,841,716	1,558,302	4,519,564	2,961,262
GRANTS	1,614,257	4,931,964	4,931,964	1,960,929	4,931,964	5,006,457	74,493
INTEREST INCOME	1,082,519	593,861	593,861	63,045	593,501	712,906	119,045
DONATIONS/SPONSORS	893,403	768,829	768,829	774,902	766,429	899,417	130,588
MISC REVENUE	576,397	346,900	346,900	421,047	346,900	535,713	188,813
UTILITY HOOKUP FEE	4,288,014	1,185,000	1,185,000	1,999,773	1,185,000	1,350,000	165,000
CONTRIBUTED CAPITAL	25,127,432	-	-	-	-	-	-
OTHR FINANCNNG SOURCE		6,000,000	6,963,546	146,773	6,000,000	14,170,324	8,170,324
TRANSFERS IN		9,014,491	9,144,491	8,348,430	9,014,491	11,507,622	2,493,131
ADMIN ALLOCATION IN	3,049,920	3,513,556	3,513,556	3,513,556	3,513,556	3,311,368	(202,188)
FUND BALANCE BUDGET		21,944,531	31,034,392	-	21,944,531	23,956,502	2,011,971
	\$ 161,003,467	\$ 172,079,657	\$ 182,863,064	\$ 125,591,974	\$ 172,076,897	\$ 193,169,628	\$ 21,089,971
EXPENDITURE CATEGORIES:							
SALARIES	35,267,998	40,424,097	40,424,097	34,050,557	40,425,686	41,937,047	1,512,950
BENEFITS & TAXES	15,842,129	17,381,784	17,381,784	14,223,657	17,381,784	19,301,812	1,920,028
OPERATIONS & MAINT	53,600,836	49,165,278	50,098,189	43,726,804	48,332,511	51,805,078	2,639,800
CAPITAL OUTLAY	27,926,738	47,175,356	56,995,852	25,036,619	47,175,356	60,386,280	13,210,924
DEBT SERVICE	6,006,231	5,405,095	5,405,095	2,973,034	5,405,095	4,920,421	(484,674)
DEPRECIATION	7,303,083	-	-	-	-	-	-
TRANSFERS OUT	8,573,103	9,014,491	9,044,491	8,645,125	9,014,491	11,507,622	2,493,131
ADMIN ALLOCATION OUT	3,049,920	3,513,556	3,513,556	3,513,556	3,513,556	3,311,368	(202,188)
	\$ 157,570,038	\$ 172,079,657	\$ 182,863,064	\$ 132,169,352	\$ 171,248,479	\$ 193,169,628	\$ 21,089,971